



Second Quarter Financial Report

Fiscal Year 2009

Executive Summary

Attached please find the second quarter financial report for City of West Linn operations. This report shows the operating results for the first six months of the fiscal year, which will end June 30, 2009.

Unlike the first quarter financial report which did not reflect any property tax revenues because they arrive after November, this report reflects their receipt. You will find the receipt of these property tax revenues in the revenue section of the following funds: Public Safety, Parks and Recreation, and Library. Outside of utility fees, property taxes are the main source of revenue for funding basic municipal services.

On the expenditure side, at our half way point, most expenditures are tracking well. However, one area of concern is the City's building permit operations. These expenditures are tracking on budget, but the dedicated revenues have fallen far short of expectations.

As you know, this operation already has a bank note for \$175,000 giving this fund a positive fund balance of \$65,000. However, the second quarter results in this area were very poor so the City is looking at this area in detail.

In other financing news, during the month of January, the City sold \$4 million in new bonds that will be used for street maintenance, police station site acquisition, and park improvements. As part of this bond sale, we refinanced some older bond issues, saving \$436,000 in interest and lowering the interest rate from 5.5 to 3.59 percent.

We recently survived a rough winter storm, and the City is still cleaning up from the effects of the storm. While there was a cost related to storm recovery, the Street fund was able to absorb this cost because of the City's continuing commitment to building fund balances that are in accordance with our financial policies.

Let me end with a reminder that we value your trust and promise to ensure the fiscal integrity of all that we do. Also please know that as you review this quarterly report for the first six months of fiscal year 2009, I welcome your questions, comments, and any concerns that you may have. The best way to contact me is by email at rseals@westlinnoregon.gov.

Best regards,



Richard Seals, CPA CMA CFM
Finance Director, City of West Linn

All City Funds
(amounts in thousands)

12 Months Period of Time

6 Months Period of Time

	12 Months Period of Time			6 Months Period of Time				
	Fund Balance	Fiscal Year Activity FY 2007-08		Fund Balance	1st Quarter Activity FY 2008-09		Fund Balance	
	as of 7/1/07	Resources	Expenditures	as of 6/30/08	Resources	Expenditures	as of 12/31/08	
General Fund	\$ 847	\$ 4,401	\$ (4,410)	\$ 838	\$ 3,049	\$ (2,972)	\$ 915	
Public Safety Fund	1,044	5,101	(5,190)	955	3,537	(2,155)	2,337	
Parks & Recreation Fund	308	2,846	(2,931)	223	1,897	(1,365)	755	
Library Fund	313	1,530	(1,527)	316	920	(773)	463	
Building Inspection Fund	191	814	(897)	108	267	(309)	66	
Planning Fund	206	897	(815)	288	194	(373)	109	
Cable TV Public Access	426	115	(300)	241	53	(73)	221	
Park Bond Fund	1,006	43	-	1,049	12	(44)	1,017	
Debt Service Fund	273	785	(941)	117	837	(384)	570	
Systems Development Fund	2,519	1,364	(726)	3,157	364	(47)	3,474	
Street Fund	270	1,392	(1,538)	124	966	(867)	223	
Water Fund	1,207	2,640	(2,724)	1,123	1,815	(1,719)	1,219	
Environmental Services Fund	2,044	2,104	(2,156)	1,992	1,102	(906)	2,188	
Public Works Support Fund	158	1,159	(1,317)	-	-	-	-	
Vehicle/Equip Maint Fund	53	423	(476)	-	-	-	-	
	<u>\$ 10,865</u>	<u>\$ 25,614</u>	<u>\$ (25,948)</u>	<u>\$ 10,531</u>	<u>\$ 15,013</u>	<u>\$ (11,987)</u>	<u>\$ 13,557</u>	

All City Funds
(amounts in thousands)

	12 Months Period of Time			
	Fund Balance	Fiscal Year Activity		Fund Balance
	as of	FY 2007-08		as of
	7/1/07	Resources	Expenditures	6/30/08
General Fund	\$ 847	\$ 4,401	\$ (4,410)	\$ 838
Public Safety Fund	1,044	5,101	(5,190)	955
Parks & Recreation Fund	308	2,846	(2,931)	223
Library Fund	313	1,530	(1,527)	316
Building Inspection Fund	191	814	(897)	108
Planning Fund	206	897	(815)	288
Cable TV Public Access	426	115	(300)	241
Park Bond Fund	1,006	43	-	1,049
Debt Service Fund	273	785	(941)	117
Systems Development Fund	2,519	1,364	(726)	3,157
Street Fund	270	1,392	(1,538)	124
Water Fund	1,207	2,640	(2,724)	1,123
Environmental Services Fund	2,044	2,104	(2,156)	1,992
Public Works Support Fund	158	1,159	(1,317)	-
Vehicle/Equip Maint Fund	53	423	(476)	-
	<u>\$ 10,865</u>	<u>\$ 25,614</u>	<u>\$ (25,948)</u>	<u>\$ 10,531</u>

All City Funds
(amounts in thousands)

	6 Months Period of Time			
	Fund Balance	Fiscal Year Activity		Fund Balance
	as of	FY 2008-09		as of
	7/1/08	Resources	Expenditures	12/31/08
General Fund	\$ 838	\$ 3,049	\$ (2,972)	\$ 915
Public Safety Fund	955	3,537	(2,155)	2,337
Parks & Recreation Fund	223	1,897	(1,365)	755
Library Fund	316	920	(773)	463
Building Inspection Fund	108	267	(309)	66
Planning Fund	288	194	(373)	109
Cable TV Public Access	241	53	(73)	221
Park Bond Fund	1,049	12	(44)	1,017
Debt Service Fund	117	837	(384)	570
Systems Development Fund	3,157	364	(47)	3,474
Street Fund	124	966	(867)	223
Water Fund	1,123	1,815	(1,719)	1,219
Environmental Services Fund	1,992	1,102	(906)	2,188
Public Works Support Fund	-	-	-	-
Vehicle/Equip Maint Fund	-	-	-	-
	<u>\$ 10,531</u>	<u>\$ 15,013</u>	<u>\$ (11,987)</u>	<u>\$ 13,557</u>

General Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [6 months]	% of budget
Revenue						
Charges for services	\$ 3,565,170	\$ 3,392,751	95%	\$ 4,670,000	\$ 2,335,000	50%
Fines and forfeitures	450,000	450,670	100%	479,000	200,991	42%
Licenses and permits	40,000	53,901	135%	152,000	83,031	55%
Interest	40,000	67,400	169%	44,000	18,250	41%
Miscellaneous	487,400	436,258	90%	500,000	412,509	83%
Total revenue	4,582,570	4,400,980	96%	5,845,000	3,049,781	52%
Expenditures						
City Council	65,800	64,176	98%	50,000	27,613	55%
City Manager's Office	863,429	816,235	95%	790,300	328,391	42%
Human Resources	281,755	248,267	88%	281,100	122,477	44%
Finance	925,806	907,778	98%	861,900	416,763	48%
Information Technology	985,842	828,590	84%	1,179,500	502,080	43%
Facility Services	546,989	461,312	84%	580,300	205,836	35%
Municipal Court	253,879	253,323	100%	207,200	102,928	50%
Public Works Support Serv	-	-		1,261,500	604,809	48%
Vehicle/Equipment Maint	-	-		361,800	167,167	46%
Non-departmental:						
General Services	71,800	71,265	99%	51,500	56,964	111%
Debt Service	343,200	343,136		339,838	262,034	
Interfund Transfers	400,000	416,676	104%	350,000	175,000	50%
Contingency	553,273	-		231,935	-	
Total expenditures	5,291,773	4,410,758	83%	6,546,873	2,972,062	45%
Revenue over (under) expenditu	(709,203)	(9,778)		(701,873)	77,719	
Beginning fund balance	709,203	847,341		701,873	837,563	
Ending fund balance	\$ -	\$ 837,563		\$ -	\$ 915,282	

Public Safety Fund

	FY 2007-08			FY 2008-09		
	Budget	Actual	% of	Budget	Actual	% of
	[12 months]	[12 months]	budget	[12 months]	[6 months]	budget
Revenue						
Property taxes	\$ 2,892,000	\$ 2,975,189	103%	\$ 2,989,000	\$ 2,698,350	90%
Intergovernmental revenue	442,000	318,903	72%	630,800	166,819	26%
Franchise fees	1,714,000	1,409,003	82%	1,459,000	480,913	33%
Licenses and permits	66,600	34,915	52%	59,000	9,469	16%
Fines and forfeitures	227,000	34,168	15%	250,000	46,350	19%
Interest	35,000	59,604	170%	37,000	9,575	26%
Miscellaneous	65,500	19,420	30%	52,000	25,366	49%
Transfers	200,000	250,000	125%	200,000	100,000	50%
Debt proceeds	-	-		1,500,000	-	0%
Total revenue	5,642,100	5,101,202	90%	7,176,800	3,536,842	49%
Expenditures						
Personal services	3,641,608	3,455,486	95%	3,645,600	1,834,768	50%
Materials and services	917,300	681,055	74%	809,000	108,238	13%
Capital outlay	205,400	103,097	50%	1,700,000	5,145	0%
Transfers	968,310	950,717	98%	829,000	207,249	25%
Contingency	844,044	-		978,542	-	
Total expenditures	6,576,662	5,190,355	79%	7,962,142	2,155,400	27%
Revenue over (under) expenditure	(934,562)	(89,153)		(785,342)	1,381,442	
Beginning fund balance	934,562	1,044,358		785,342	955,205	
Ending fund balance	\$ -	\$ 955,205		\$ -	\$ 2,336,647	

Parks & Recreation Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [6 months]	% of budget
Revenue						
Property taxes	\$ 1,272,000	\$ 1,307,014	103%	\$ 1,525,000	\$ 1,195,018	78%
Intergovernmental	1,044,000	265,058	25%	897,000	12,900	1%
Fees and charges	1,330,000	1,254,103	94%	1,427,000	684,015	48%
Interest	10,000	17,102	171%	10,000	5,275	53%
Miscellaneous	-	2,706		25,000	-	0%
Debt proceeds	-	-		500,000	-	0%
Total revenue	3,656,000	2,845,983	78%	4,384,000	1,897,208	43%
Expenditures						
Personal services	1,310,859	1,250,441	95%	1,320,900	697,439	53%
Material & services	649,500	649,426	100%	734,000	321,566	44%
Capital outlay	1,122,000	441,345	39%	1,597,000	37,236	2%
Transfers	592,600	589,976	100%	617,000	308,500	50%
Contingency	220,696	-		219,823	-	
Total expenditures	3,895,655	2,931,188	75%	4,488,723	1,364,741	30%
Revenue over (under) expenditure	(239,655)	(85,205)		(104,723)	532,467	
Beginning fund balance	239,655	308,040		104,723	222,835	
Ending fund balance	\$ -	\$ 222,835		\$ -	\$ 755,302	

Library Fund

	FY 2007-08			FY 2008-09		
	Budget	Actual	% of	Budget	Actual	% of
	[12 months]	[12 months]	budget	[12 months]	[6 months]	budget
Revenue						
Property taxes	\$ 905,000	\$ 922,017	102%	\$ 968,000	\$ 873,024	90%
Intergovernmental	510,000	506,071	99%	501,000	3,962	1%
Fines and forfeitures	70,000	66,992	96%	80,000	34,248	43%
Interest	15,500	26,218	169%	8,000	3,750	47%
Miscellaneous	10,000	8,728	87%	12,400	4,243	34%
Total revenue	1,510,500	1,530,026	101%	1,569,400	919,227	59%
Expenditures						
Personal services	1,023,951	1,004,725	98%	1,091,900	510,816	47%
Materials and services	174,800	158,183	90%	198,000	72,300	37%
Capital outlay	-	-	- %	10,000	10,174	102%
Transfers	363,300	363,300	100%	359,000	179,500	50%
Contingency	100,656	-		21,895	-	
Total expenditures	1,662,707	1,526,208	92%	1,680,795	772,790	46%
Revenue over (under) expenditure	(152,207)	3,818		(111,395)	146,437	
Beginning fund balance	309,505	312,580		268,695	316,398	
Ending fund balance	157,298	316,398		157,300	462,835	
Other requirements						
Reserve - Caulfield Trust	157,298	-		157,300	-	
Ending unrestricted fund balance	\$ -	\$ 316,398		\$ -	\$ 462,835	

Building Inspection Fund

	FY 2007-08			FY 2008-09		
	Budget	Actual	% of	Budget	Actual	% of
	[12 months]	[12 months]	budget	[12 months]	[6 months]	budget
Revenue						
Licenses and permits	\$ 631,800	\$ 634,222	100%	\$ 678,000	\$ 265,890	39%
Interest	1,500	2,530	169%	2,000	575	29%
Miscellaneous	500	2,981	596%	30,000	255	1%
Debt proceeds	250,000	175,000	70%	-	-	
Total revenue	883,800	814,733	92%	710,000	266,720	38%
Expenditures						
Personal services	395,312	392,584	99%	428,400	198,217	46%
Materials and services	33,300	33,225	100%	36,000	9,026	25%
Capital outlay	26,000	25,357	98%	25,500	-	- %
Debt service						
Principal	250,000	250,000	100%	70,000	27,368	39%
Interest	12,500	12,500	100%	7,000	4,380	63%
Transfers	209,440	183,772	88%	142,000	71,000	50%
Contingency	43,306	-		71,424	-	
Total expenditures	969,858	897,438	93%	780,324	309,991	40%
Revenue over (under) expenditure	(86,058)	(82,705)		(70,324)	(43,271)	
Beginning fund balance	86,058	191,557		70,324	108,852	
Ending fund balance	\$ -	\$ 108,852		\$ -	\$ 65,581	

Planning Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [6 months]	% of budget
Revenue						
Intergovernmental	\$ 170,300	\$ 222,485	131%	\$ 216,000	\$ 6,023	3%
Franchise fees	130,000	114,045	88%	119,000	179	0%
Licenses and permits	225,000	204,213	91%	244,000	19,650	8%
Charges for services	23,400	-	0%	186,500	93,250	50%
Interest	-	-	- %	3,000	-	- %
Miscellaneous	34,600	5,766	17%	15,000	244	2%
Transfers from other funds	350,000	350,000	100%	150,000	75,000	50%
Total revenue	933,300	896,509	96%	933,500	194,346	21%
Expenditures						
Personal services	539,077	509,727	95%	527,600	255,145	48%
Materials and services	172,700	117,713	68%	167,000	19,650	12%
Capital outlay	-	-	- %	-	-	- %
Transfers	187,200	187,200	100%	197,000	98,500	50%
Contingency	105,073	-		98,578	-	
Total expenditures	1,004,050	814,640	81%	990,178	373,295	38%
Revenue over (under) expenditure	(70,750)	81,869		(56,678)	(178,949)	
Beginning fund balance	70,750	206,489		56,678	288,358	
Ending fund balance	\$ -	\$ 288,358		\$ -	\$ 109,409	

Cable TV Public Access Fund

	FY 2007-08			FY 2008-09		
	Budget	Actual	% of	Budget	Actual	% of
	[12 months]	[12 months]	budget	[12 months]	[6 months]	budget
Revenue						
Franchise fees	\$ 95,000	\$ 97,992	103%	\$ 101,000	\$ 52,999	52%
Interest	10,000	16,850	169%	13,500	-	0%
Total revenue	105,000	114,842	109%	114,500	52,999	46%
Expenditures						
Material & services	207,400	207,374	100%	216,000	72,264	33%
Capital outlay	31,000	30,934	100%	45,000	-	- %
Transfers	61,500	61,500	100%	-	-	
Contingency	240,840	-		145,500	-	
Total expenditures	540,740	299,808	55%	406,500	72,264	18%
Revenue over (under) expenditure	(435,740)	(184,966)		(292,000)	(19,265)	
Beginning fund balance	435,740	425,586		292,000	240,620	
Ending fund balance	\$ -	\$ 240,620		\$ -	\$ 221,355	

Park Bond Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [6 months]	% of budget
Revenue						
Interest	\$ 25,000	\$ 42,125	169%	\$ 40,000	\$ 12,125	30%
Expenditures						
Capital outlay	1,043,708	-	- %	1,011,797	43,861	4%
Contingency	-	-		-	-	
Total expenditures	1,043,708	-	- %	1,011,797	43,861	4%
Revenue over (under) expenditure	(1,018,708)	42,125		(971,797)	(31,736)	
Beginning fund balance	1,018,708	1,006,494		971,797	1,048,619	
Ending fund balance	\$ -	\$ 1,048,619		\$ -	\$ 1,016,883	

Debt Services Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [6 months]	% of budget
Revenue						
Property taxes	\$ 746,928	\$ 761,304	102%	\$ 928,079	\$ 836,624	90%
Interest	15,500	23,727	153%	1,000	-	0%
Total revenue	762,428	785,031	103%	929,079	836,624	90%
Expenditures						
Debt service						
Principal						
1998 GO Parks	220,000	220,000	100%	230,000	-	- %
1999 GO Parks	165,000	165,000	100%	170,000	170,000	100%
2000 GO Library	110,000	110,000	100%	125,000	-	- %
Interest						
1998 GO Parks	132,973	132,973	100%	123,953	61,976	50%
1999 GO Parks	135,763	135,763	100%	127,680	65,901	52%
2000 GO Library	177,232	177,232	100%	171,733	85,866	50%
Total expenditures	940,968	940,968	100%	948,366	383,743	40%
Revenue over (under) expenditure	(178,540)	(155,937)		(19,287)	452,881	
Other requirements						
Debt service reserve	110,000	-		-	-	
Beginning fund balance	288,540	272,710		19,287	116,773	
Ending available fund balance	\$ -	\$ 116,773		\$ -	\$ 569,654	

Systems Development Fund

	FY 2007-08			FY 2008-09		
	Budget	Actual	% of	Budget	Actual	% of
	[12 months]	[12 months]	budget	[12 months]	[6 months]	budget
Revenue						
Interest	\$ 82,000	\$ 150,671	184%	\$ 88,000	\$ -	- %
System Development Charges						
Street	-	113,384	- %	-	25,992	- %
Stormwater	50,300	17,362	35%	9,000	7,846	87%
Water	200,000	313,509	157%	206,000	100,947	49%
Sewer	238,000	125,399	53%	95,000	72,720	77%
Parks	525,000	393,913	75%	144,000	156,297	109%
Transfers	-	250,000		-	-	
Total revenue	1,095,300	1,364,238	125%	542,000	363,802	67%
Expenditures						
Materials and services	25,000	1,574	6%	-	-	- %
Capital outlay						
Street	240,259	-	- %	-	18,677	
Stormwater	10,000	8,601	- %	150,000	-	- %
Water	128,300	85,900	67%	450,000	5,993	1%
Sewer	74,000	37,073	50%	745,000	4,436	
Parks	575,000	573,313	100%	75,000	-	- %
Transfers	20,000	20,000	100%	34,500	17,250	50%
Contingency	1,889,537	-		2,020,269	-	
Total expenditures	2,962,096	726,461	25%	3,474,769	46,356	1%
Revenue over (under) expenditure	(1,866,796)	637,777		(2,932,769)	317,446	
Beginning fund balance	1,866,796	2,518,935		2,932,769	3,156,712	
Ending fund balance	\$ -	\$ 3,156,712		\$ -	\$ 3,474,158	

Street Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [6 months]	% of budget
Revenue						
Intergovernmental	\$ 1,115,000	\$ 1,057,792	95%	\$ 1,368,525	\$ 497,968	36%
Franchise fees	65,000	64,592	99%	68,000	130,786	192%
Charges for services	500,000	234,571	47%	714,000	331,844	46%
Interest	5,000	8,425	169%	6,000	-	0%
Miscellaneous	24,800	26,142	105%	9,000	5,946	66%
Debt proceeds	-	-		2,000,000	-	0%
Total revenue	1,709,800	1,391,522	81%	4,165,525	966,544	23%
Expenditures						
Personal services	492,787	471,619	96%	434,100	214,114	49%
Material & services	488,700	447,575	92%	516,000	253,033	49%
Capital outlay	285,000	104,784	37%	2,293,525	40,846	2%
Transfers	514,430	514,106	100%	719,000	359,500	50%
Contingency	98,848	-		274,636	-	
Total expenditures	1,879,765	1,538,084	82%	4,237,261	867,493	20%
Revenue over (under) expenditure	(169,965)	(146,562)		(71,736)	99,051	
Beginning fund balance	169,965	270,463		71,736	123,901	
Ending fund balance	\$ -	\$ 123,901		\$ -	\$ 222,952	

Water Fund

	FY 2007-08			FY 2008-09		
	Budget	Actual	% of	Budget	Actual	% of
	[12 months]	[12 months]	budget	[12 months]	[6 months]	budget
Revenue						
Charges for services	\$ 2,889,500	\$ 2,578,085	89%	\$ 3,113,000	\$ 1,789,344	57%
Interest	15,000	25,275	169%	40,000	-	0%
Miscellaneous	60,800	29,225	48%	70,000	21,820	31%
System development charges	11,640	7,828	67%	4,000	3,990	100%
Transfers from other funds	-	-	- %	-	-	- %
Total revenue	2,976,940	2,640,413	89%	3,227,000	1,815,154	56%
Expenditures						
Personal services	679,836	596,353	88%	511,400	268,778	53%
Materials and services	1,434,900	1,233,462	86%	1,428,200	732,603	51%
Capital outlay	126,500	126,437	100%	540,000	89,074	16%
Debt service						
Principal	70,000	70,000	100%	75,000	75,000	100%
Interest	82,440	81,486	99%	78,470	40,266	51%
Transfers	617,510	616,787	100%	1,027,000	513,500	50%
Contingency	235,750	-		562,552	-	
Total expenditures	3,246,936	2,724,525	84%	4,222,622	1,719,221	41%
Revenue over (under) expenditure	(269,996)	(84,112)		(995,622)	95,933	
Other requirements						
Debt service reserve	151,100	-		151,100	-	
Beginning fund balance	421,096	1,206,949		1,146,722	1,122,837	
Ending available fund balance	\$ -	\$ 1,122,837		\$ -	\$ 1,218,770	

Environmental Services Fund

	FY 2007-08			FY 2008-09		
	Budget	Actual	% of	Budget	Actual	% of
	[12 months]	[12 months]	budget	[12 months]	[6 months]	budget
Revenue						
Licenses and permits	\$ 42,000	\$ 26,044	62%	\$ 30,000	\$ 31,864	106%
Charges for services	2,089,500	1,923,050	92%	2,311,000	1,024,100	44%
Interest	62,500	84,251	135%	60,000	-	0%
Miscellaneous	67,200	28,052	42%	-	1,580	
System development charges	66,500	42,345	64%	56,000	44,875	80%
Transfers from other funds	-	-	- %	-	-	- %
Total revenue	2,327,700	2,103,742	90%	2,457,000	1,102,419	45%
Expenditures						
Personal services	844,124	718,042	85%	538,800	221,277	41%
Materials and services	317,450	314,754	99%	393,900	120,088	30%
Capital outlay	877,500	103,885	12%	980,000	98,743	10%
Transfers	1,035,800	1,019,472	98%	932,000	466,000	50%
Contingency	958,711	-		1,539,269	-	
Total expenditures	4,033,585	2,156,153	53%	4,383,969	906,108	21%
Revenue over (under) expenditure	(1,705,885)	(52,411)		(1,926,969)	196,311	
Beginning fund balance	1,705,885	2,044,051		1,926,969	1,991,640	
Ending fund balance	\$ -	\$ 1,991,640		\$ -	\$ 2,187,951	

Public Works Support Services Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [6 months]	% of budget
Revenue						
Licenses and permits	\$ 94,200	\$ 166,184	176%	\$ -	\$ -	
Charges for services	1,009,700	983,280	97%	-	-	
Interest	3,000	5,053	168%	-	-	
Miscellaneous	1,000	4,309	431%	-	-	
Total revenue	<u>1,107,900</u>	<u>1,158,826</u>	105%	<u>-</u>	<u>-</u>	
Expenditures						
Personal services	688,393	688,392	100%	-	-	
Materials and services	79,285	76,666	97%	-	-	
Capital outlay	26,000	25,357	98%	-	-	
Transfers	298,301	526,966	177%	-	-	
Contingency	94,810	-		-	-	
Total expenditures	<u>1,186,789</u>	<u>1,317,381</u>	111%	<u>-</u>	<u>-</u>	
Revenue over (under) expenditure	(78,889)	(158,555)		-	-	
Beginning fund balance	<u>78,889</u>	<u>158,555</u>		<u>-</u>	<u>-</u>	
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	

Effective with FY 2008-09, this activity is now reported as a separate department under the General Fund

Vehicle/Equipment Maintenance Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [6 months]	% of budget
Revenue						
Charges for services	\$ 458,100	\$ 421,166	92%	\$ -	\$ -	
Interest	1,000	1,685	169%	-	-	
Miscellaneous	-	452		-	-	
Total revenue	459,100	423,303	92%	-	-	
Expenditures						
Personal services	188,390	185,610	99%	-	-	
Materials and services	176,350	175,912	100%	-	-	
Transfers	106,700	114,306	107%	-	-	
Contingency	26,559	-		-	-	
Total expenditures	497,999	475,828	96%	-	-	
Revenue over (under) expenditure	(38,899)	(52,525)		-	-	
Beginning fund balance	38,899	52,525		-	-	
Ending fund balance	\$ -	\$ -		\$ -	\$ -	

Effective with FY 2008-09, this activity is now reported as a separate department under the General Fund