

# Adopted Budget

City of West Linn, Oregon

Fiscal Year 2008

July 1, 2007 - June 30, 2008





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**City of West Linn**  
**Budget Committee**  
*Fiscal Year 2008*

**Council Members**

Norm King,  
*Mayor*

Mike Gates,  
*Council President*

Scott Burgess

Jody Carson

Michele Eberle

**Citizen Members**

Jerry Switzer,  
*Committee Chair*

Bruce Tribken,  
*Committee Vice-Chair*

Lewis McCoy

James Morton

Aalok Shah

**City Staff**

Chris Jordan, *City Manager*

Andy Parks, *Finance Director*

Kirsten Wyatt, *Finance Analyst*



***Did You Know?***

The budget committee logged fifteen hours of service in their review and deliberations on the approved fiscal year 2008 budget. Two informational meetings were held on budget concepts on March 20 and April 24. Three budget deliberation meetings were held on May 16, May 22, and May 23.



# City Manager's Budget Message

Fiscal Year 2007-08 Budget Message  
City of West Linn, Oregon  
May 16, 2007

The Honorable Mayor King  
Members of the West Linn City Council  
Jerry Switzer, Chair  
Citizen Members of the Budget Committee

Dear Mayor King, Members of the City Council, Chair Switzer and Citizen Members of the Budget Committee:

## **Introduction – Financial Sustainability**

Sustainability. It's a term that's used often these days. Usually people use it to refer to our environment - -protecting water quality; researching useable energy sources; constructing green buildings and other facilities. This city is looking at many of the same concerns. Last year, the Sustainability Task Force prepared, and the Council approved a report that included many recommendations of how this city and the community could adopt various sustainable practices to better prepare ourselves, and the next generation, for a changing world. Since then, the Council has adopted a list of priorities that maintains the objective of protecting our environment so that our legacy protects and enhances what we have for future generations.

One area that is often forgotten or overlooked when discussing sustainability is our financial situation. For communities to prosper in the future there must be adequate resources to consistently provide municipal services. For example, a sewerage agency must have resources to continue to treat water and recycle it safely into the natural environment. A fire district must have the resources to fund needed equipment and personnel to be available to respond timely when an emergency occurs. A municipal agency must also have adequate resources to provide services – police on the streets to protect its citizens; staff to maintain infrastructure such as streets, parks, and utilities; planning and engineering staff to ensure that the community develops in a thoughtful, comprehensive manner because once a project is constructed it will be there for generations to come.

Going back decades, West Linn has not been financially sustainable. As far back as 1980, West Linn has supplemented its resources with various voter-approved levies for streets, fire or police services. With the passage of Measure 47 in 1996, the hill to climb to pass levies became even steeper, making this method of revenue generation less predictable and less sustainable. The annexation to Tualatin Valley Fire and Rescue in 2004 temporarily eased the financial pressure on the City, but with the expiration of the police levy this year, the financial stress on this agency has never been greater and the need for sustainable revenue sources has never been more urgent.

**"No one gets ahead by copying the status quo."  
-Tom Kelly**

### **Revenues – A Sustainable Future**

With the expiration of the police levy, the City faces a reduction of approximately 26 percent in revenues from property taxes. When faced with this situation, the budget team outlined the following options:

**1. *Reduce service levels.***

In many respects, this is the simplest means of accommodating revenue reduction. However, in 1998 and 2000, voters approved bond measures for the acquisition and development of parks and for construction of the library. And 72 percent of those casting a ballot in March and 78 percent in May, indicated support to continue these services and a willingness to tax themselves to do it. Our conclusion: the community wants the services, and is willing to pay for them.

**2. *Alternative delivery systems.***

As noted above, West Linn took this step with fire services just a few years ago. With direction from the Council and the Budget Committee, we will continue to explore this avenue, but it will take time and, ultimately, will almost certainly result in an increase in taxes or a significant reduction in services, as well as the loss of local control over these services. Is this option worth pursuing for specific functions? Yes. A perfect and immediate solution? No.

**3. *Maintain service levels and secure alternative revenue sources.***

In May 2006, the Budget Committee discussed the need for a sustainable revenue stream that did not put services such as the police at the mercy of renewable levies. In April 2007, the Budget Committee, by motion, again directed staff to explore alternative revenue sources such as fees to maintain the community's infrastructure.

These alternative fees provide policy officials, staff and the community ade-

quate time to review and evaluate viable alternative resources to address the funding deficiency caused by the expiration of the police levy. Decisions can then be made in the best, long term interest of the community rather than simply deciding based on expediency. And, this option keeps decision making local.

For these reasons, the Budget Team is recommending the third option and has included resources and expenditures in the Proposed FY 2008 Budget based on maintaining services and securing alternative, *sustainable* revenue sources.

**“Cooperation: Have utmost concern for what’s right  
rather than who’s right.”  
-Coach John Wooden**

### **The FY 2008 Proposed Budget**

As staff to this city, we do not find it productive to look back and wonder how we got to where we are, but instead to ensure that the best interests of all 24,000 people in the community are reflected by what we present. We need to look forward to where this community wants to be in 2008 and beyond, while taking into consideration the financial realities of 2007. We need to provide services at a level that meets the community’s needs and desires, but are financially sustainable for years to come.

The Budget team’s challenge this year was to provide balance – balance between the agency’s needs to build a sustainable -- financial, technological, and human -- infrastructure with the desires of the community. West Linn citizens have high expectations, and have demonstrated a willingness to pay to meet those expectations. They have also been patiently waiting for their municipal agency to catch up with the community’s demands.

How do we achieve balance? How do we know that we are addressing the needs and priorities of the community? The first step the Budget Team takes is to review the Council’s priorities for this biennium and ensure that the budget provides the investment necessary to achieve those priorities. However, we also need to review our goals from last year so that we can ensure successful completion of all of our prior initiatives.

The Proposed FY 2008 Budget attempts to achieve all this while continuing to recognize that financial resources for this agency are extremely limited. It is a conservative budget that continues current services, but also has to postpone needed capital improvements – projects that will have to wait for another day, but whose time will need to be addressed in the very near future.

First, we will take a brief look at the agency's needs and then the community's desires. Following that will be a breakdown of key Funds and how we have attempted to balance some of the most glaring issues facing the agency and the community.

### **The agency**

In the past year, we have repeatedly heard that it could take years to re-build this agency into a performance-oriented, financially-sustainable municipal government. We disagree. With a goal of establishing a sustainable financial plan, this agency can be financially secure in the near future. The list that needs to be accomplished to make that a reality includes:

- Re-construct the human infrastructure to manage the agency and deliver services to the community. FTE's are down from 12 months ago, but some positions are moved as part of a re-organization effort.
- Financial Sustainability –
  - Strive to meet our policy for financial reserves – it is critical that the city strive to meet our financial policy for reserves. This Budget is another step in that direction.
  - Improve the budget document and streamline the budget process -- this budget has been developed to meet the standards set for the Government Finance Officers Association Excellence in Budgeting Award.
  - Complete several long overdue audits – We expect the FY 2007 audit to be completed on time – the first one to meet that standard for this agency in six years.
- Improve the City's records management – an increasingly critical aspect of any Oregon public agency's job; the Budget proposes changes in both administration and community development to assist in this area.
- Updating our automated systems to create efficiencies, reduce risk and improve internal and external communication. This is the most significant change from FY 2007 to FY 2008 and is discussed in the General Fund synopsis.

### **The community**

West Linn is one of the finest communities of the Pacific Northwest and our citizens deserve the highest quality of municipal services. It is our job to provide them with those services within the means afforded us. These services include:

- A library that is open at convenient times for use by all citizens with an

abundance of materials and technology.

- A park system that is well maintained and offers a complete line of passive and recreational opportunities.
- An abundance of safe drinking water now and in the future.
- A reliable sanitary sewer system that meets environmental regulations.
- Police officers ready to respond to any call.
- A transportation system that is designed, constructed and maintained allowing for easy access throughout the community for all modes of transportation.
- A community development plan that maintains and enhances the quality of life for residents and businesses.

The Proposed FY 2008 Budget attempts to meet all of these needs and desires. A little more patience from the community may be required before we can put all of our systems on a sustainable path, but approval of this budget will represent another critical step in that process. Highlights by Fund include:

### **The General Fund**

The Proposed Budget reorganizes administration by eliminating Community Services and moving the Community Services Coordinator into the City Manager's Office and the Volunteer Coordinator to Parks and Recreation where that position will assume responsibility for community events as well as volunteer activities. The City Manager's Office also includes the Staff Attorney position approved earlier this year. As an offset for this new position, the Assistant to the Director of Human Resources position (currently vacant) has been eliminated.

The Assistant to the City Manager takes on the added responsibilities of records management and the City Manager's budget includes adequate funding for training of staff on public records law and mandated retention schedules. We have also moved risk management from Human Resources to the Finance Department and one office assistant position also moves from HR to Finance.

One of the biggest challenges facing the internal operations of the agency has been our information systems. A year ago, the Budget Committee recognized the need for improvements in this area by including the position of Chief Technology Officer in the FY 2007 Budget. With an experienced leader in Information Services, we can now address some of the technology and communication issues that we have been facing for the past few years. This includes replacing PC's throughout the



agency (80% of City PC's are older than 3 years), upgrading software where necessary to ease internal and external communication, improving the City's website, and improving our financial and community development software, which is out of date and has not been maintained adequately. Organizationally, we have also included all departments' IS needs within the Information Services budget rather than spreading it throughout the organization.

### **Parks and Recreation Fund**

Operationally, the Parks and Recreation Fund continues to struggle forward meeting all the day-to-day needs of the community. We have added this year the position of events coordinator in an effort to consolidate community activities (both volunteer and city sponsored) under one umbrella.

The park system will be improved this year primarily through grants from other agencies, particularly from Metro as part of the bond that voters approved in November 2006.

The challenge in the Parks and Recreation Fund is providing adequate, continuing maintenance of a park system that has seen significant increases in development over the past five years, from 3.19 acres per 1,000 citizens, to over 5.7 acres per 1,000. Bonds approved by the voters, as well as developer paid System Development Charges, have enabled this expansion, but no steps have been taken to provide for a stable funding source to maintain this infrastructure. With additional property tax revenues needed to support the police department, it is now imperative to identify an alternative revenues source for parks maintenance. The Proposed Budget includes adequate funding for parks through a new Parks Maintenance fee.

Even with this fee, the City will not be able to fund needed capital maintenance projects. For example, the City's wading pools are now in danger of being shuttered, not by the City, but by the State for non-compliance with health regulations. To bring them into compliance will require hundreds of thousands of dollars invested, or a time-consuming inefficient re-cycling of the water. We have chosen the latter for this year, but clearly this is not a sustainable practice and will need to be addressed in the next 12 months.

### **Library Fund**

Library funding continues to be one of the greatest challenges and mysteries as we look to our future. The proposed library reduces staffing by one position and assumes a full-time director will be appointed by January 1, 2008. We have also reduced purchases of materials by about 10 percent. Library resources throughout Clackamas County continue to be reduced each year as funding that has been forthcoming to West Linn is sent to other libraries in the County. Clackamas County officials are now exploring other funding options including a county-wide district. The City should consider doing the same, evaluate our own present posi-

tion and begin to consider options that will improve financial viability of the West Linn Public Library for the future.

### **Public Safety Fund**

The results of the March and May votes on the police levy clearly demonstrated that the community wants to continue the current service level of the police department as more than 70 percent of those who voted approved the measure.

The challenge in the Public Safety Fund is to accomplish what the Budget Committee directed in 2006: identify a sustainable revenue source for police operations that does not require temporary levies. The Proposed Budget achieves this by doing the following:

- \$1 million in property taxes re-allocated from Parks and Recreation Fund
- \$200,000 in fees through the Municipal Court
- \$200,000 transfer from the General Fund
- \$500,000 franchise fee reallocation from the Street Fund

**Total: \$1,900,000**

The Proposed FY 2008 Budget continues current services with a minor reorganization of three positions (animal control, code enforcement and evidence tracking) into three community service officers, which will provide for cross training and more flexible use of our resources.

Currently, the Police Department has six officer positions vacant. These positions will not be filled until we are confident that funding has been secured through the revenue scenario outlined above.

In keeping with the Council's priorities, the proposed budget also includes funding for selecting a site and designing a new police station. The Proposed Budget also includes the purchase of police vehicles including one hybrid for a community service officer.

### **Community Development -- Planning and Building**

There is no more visible or discussed issue in West Linn than the continuing development of the community. This past year, we recognized this continuing need as we added one associate planner position and created a staff attorney position which will focus increased day-to-day attention on these issues. The City Council also took the necessary step of increasing building inspection fees so that the Building Division could again be self sufficient after years of flat revenues amid increasing costs. The Building Division also needs to replace one vehicle, which will be a hybrid.

The FY 2008 Proposed Budget continues the current service levels with a couple of

subtle, but important changes. As mentioned earlier, we have a continuing need for more focus on our record keeping, so the proposal includes adding .5 FTE for administrative assistance in Planning. The budget also proposes a new permit tracking system to replace the current, DOS-based system. This system and other software enhancements will allow the City to more accurately and effectively track its time and recover its costs of providing services.

Finally, due to our continuing desire to focus attention on planning the community, not just reacting to development applications, funds for consultant services are included for projects such as the continuing implementation of Goal 5, Re-Imagine West Linn, and neighborhood planning. Funds also have been included to hire consultants, if necessary, to supplement staff resources on reviewing development applications so that the City can continue to meet state-mandated time constraints for these reviews.

### **Utilities**

The FY 2008 Proposed Budget includes adequate funding for all of the City's utilities, including the street system. While the Environmental Services and Sanitary Sewer continue to be able to meet the needs of the community, water and streets continue to struggle financially and are discussed individually here.

#### *Water*

The Water Fund, which includes a five percent increase in water rates in January 2008 (as required by the qualified consultant's report), now has adequate resources to purchase water from South Fork and meet the requirements of the revenue bonds sold earlier this decade. However, there are not funds to continue to maintain the system in accordance with the existing master plan. For example, the Bolton Reservoir needs replacing and upgrading during the next five years, but funds will not be available.

No capital maintenance projects are funded and it is unlikely that any significant maintenance projects will be unless additional revenue bonds are sold in the next few years, funded through a voter-approved rate increase. The scope of necessary improvements and the related financing plan is under review and development with the water master plan update. Completion of the plan is expected in mid-2008.

#### *Streets*

The Street Fund requires significant additional resources beyond those received from the state. In FY 2007, the Budget Committee approved \$568,000 in PGE franchise fees to be allocated to street maintenance. With the expiration of the police levy, those funds are now directed to the Public Safety Fund. The proposed budget matches those lost resources with the implementation of a street maintenance fee. This fee, similar to those

adopted by many cities in Oregon (including our neighboring cities of Lake Oswego, Tigard, Tualatin and Wilsonville), will be used to fund the continuing maintenance of our transportation system. As the community continues to demand a high-quality street system and the needs keep growing, an alternative, consistent source of funding is necessary.

### **Legislative Initiatives**

If the proposed budget is approved by the Budget Committee, the Budget Committee will also be recommending to the City Council that the Council adopt the necessary legislative initiatives to implement the budget. This will include an ordinance approving a street maintenance fee (staff will attempt to schedule this for late June) and a parks maintenance fee to be scheduled shortly after the beginning of the fiscal year.

### **Status of Financial Policies**

As the Budget Committee is aware, the city is in the process of restoring the effectiveness of its financial operations. The status of these efforts, as they relate to the city's financial policies, is as follows:

#### *Capital Improvement Plan*

The city has initiated master plan updates for its parks, water, and transportation systems. A key component of these plans is the capital infrastructure requirements. As these plans are finalized, five-year capital improvement plans (CIPs) will be prepared and approved consistent with the city's financial policies.

#### *Bond Rating*

The city's bond rating was removed due to its failure to timely complete audits dating to fiscal year 2004. A bond rating will be requested once audits are brought current through fiscal year 2006.

#### *Audit Status*

The city has retained the services of Talbot, Karvola and Warwick LLP, to complete the fiscal year 2004, 2005, 2006 and shortly the 2007 audits. TKW has completed fieldwork on the fiscal year 2004 audit; a draft audit report is pending finalization of a note disclosure for embezzlement and completion of the 2005 audit. Fieldwork on the 2005 audit is near completion, with final work anticipated in mid-June. A report is anticipated in July. Fieldwork for fiscal year 2006 has been initiated and will be completed by early July. A report is anticipated in July/August 2007. The audit for fiscal year 2007 will be completed timely (prior to December 31, 2007).

#### *Expenditures*

The proposed budget includes current year expenses that exceed current

year resources. In all of these instances, with the exception of the Cable TV Access Fund and the Debt Service Fund, capital outlay expenditures in each fund exceed the amount of the spending above the current year revenues. The budgeted expenditures in the Cable TV Access Fund and Debt Service Fund are planned to reduce the working capital and reserves in these funds and are not anticipated to reduce the ability of these funds to meet their intended purposes going forward.

*Reserves*

Overall the budget provides adequate contingency balances; however, several individual funds do not. The Library, Public Safety, Water and Vehicle Maintenance funds do not have adequate contingency amounts budgeted to meet policy; however, each fund is expected to realize improvement from the prior year. Additionally, the City’s general fund contingency is adequate to fund all of the contingency amounts that are under the policy amount (\$438,273 compared to \$269,991).

Contingency by Fund Funds Subject to Policy					
	Proposed Budget Contingency Amount	Policy Contingency Amount	Proposed Budget Over/(Under) Policy	Meets Policy?	Comments
General	\$638,273	\$200,000	\$438,273	Yes	
Streets	98,848	98,000	848	Yes	
Parks & Recreation	220,696	199,000	21,696	Yes	
Library	152,656	229,000	(76,344)	No	Significant improvement
Public Safety	844,044	897,000	(52,956)	No	Improvement made
Cable TV	254,840	11,000	243,840	Yes	
Building Inspection	52,306	21,000	31,306	Yes	
PW Support	95,810	38,000	57,810	Yes	
Planning	105,073	36,000	69,073	Yes	
Water	310,750	423,000	(112,250)	No	Improvement made
Environmental Svcs.	958,711	232,000	726,711	Yes	
Vehicle Maintenance	41,559	70,000	(28,441)	No	Improvement made
<b>Total</b>	<b>\$3,773,566</b>	<b>\$2,454,000</b>	<b>\$1,319,566</b>		

An analysis of the current year budgeted operating expenditures to budgeted revenues reveals that all operating funds meet the policy. Note that capital and debt expenditures are excluded from this analysis.

**Conclusion**

The FY 2008 Proposed Budget is hereby proposed for the review and approval of the West Linn Budget Committee. It is not without risks. However, it achieves what this committee has discussed for the past year and includes adequate re-

sources to accomplish the priorities set by the Council earlier this year. It creates a revenue stream that will be adequate and sustainable – a major step in the evolution of this agency and this community.

The biggest block to creativity is fear. I urge the Budget Committee to overcome the risk inherent in trying something new and creative and recommend to the City Council to adopt this proposal and the necessary legislative initiatives.

This blueprint for our future is the result of many hours of work by the Budget Team, comprised of Andy Parks, the Department Directors and their staff. A special thanks to Financial Analyst Kirsten Wyatt, who in a collegial and collaborative style, worked with all the departments to create a budget document that will bring increased credibility and recognition to this organization.

Respectfully submitted on this 16th day of May 2007,

Chris Jordan  
City Manager



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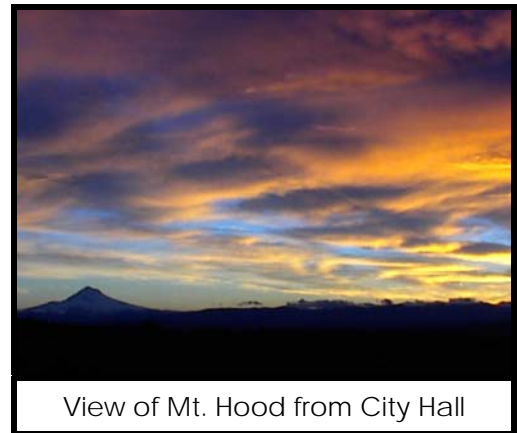
# City Overview

## City of West Linn, Oregon

### City Overview

The City of West Linn is a community where citizens, civic organizations, businesses and city government work together to ensure that the community retains its hometown identity, high quality of life and its natural beauty. The estimated population is 24,180. West Linn is close to the region's business core and urban amenities, with Portland approximately twenty miles to the north. At the same time, the city provides a small-town atmosphere and distinct neighborhoods that range from the historic Willamette district with its pioneer-era dwellings, to the contemporary architecture of newer homes. West Linn is approximately twenty miles to the Portland International Airport.

West Linn's special assets include dedicated parks and open spaces, with panoramic views of the Willamette and Tualatin rivers, with Mount Hood, Mount Adams, Mount St. Helens and the Cascades as a backdrop.



View of Mt. Hood from City Hall

### West Linn Government

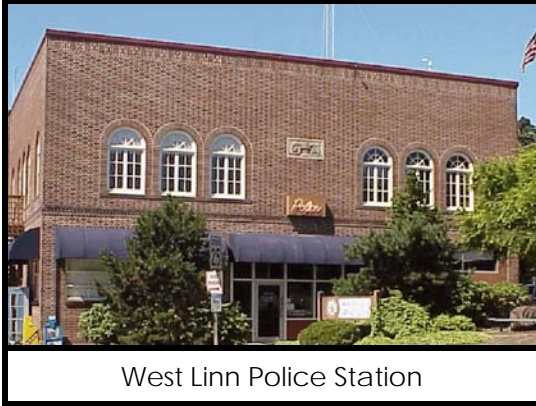
The City of West Linn is a full-service municipality that operates under a council/manager form of government. The elected city council sets policies for city government, enacts ordinances and hires, directs and evaluates the city manager. In turn, the city manager is the city's chief executive officer, responsible for overall management and administration.



City Hall Building

The West Linn City Council meets the second and fourth Monday of each month at City Hall. Council meetings are televised live on West Linn TV (cable channel 30), and are replayed at various times during the week. The city also cablecasts and replays meetings of the West Linn Planning Commission, Budget Committee, Board of County Commissioners, and other public meetings and events. City residents have many opportunities to affect city policies and priorities by serving on city advisory boards and commissions and through participation in their neighborhood associations.





West Linn Police Station

The City Council consists of the Mayor and four Councilors who act as the board of directors of the City of West Linn municipal corporation. The Council sets policies for the city government, enacts ordinances and hires, directs, and evaluates the city manager. Municipal services are provided by a staff of 144 full-time employees and headed by the city manager. The city operates its own police department, a municipal court, water, wastewater and storm water utilities, street operations, planning, engineering, fleet management, library and an extensive year-round parks and recreation

program. The Tualatin Valley Fire and Rescue District provides fire and emergency services to the community. West Linn lies within Clackamas County, which is headed by a board of commissioners and based in neighboring Oregon City. West Linn is also part of METRO, the tri-county urban services district based in Portland.

### History

Settlers first occupied the pioneer settlement now known as West Linn in the early 1840's when Robert Moore purchased 1,000 acres of land from the "Wallamut" (Willamette) Indians. He built his cabin high on a slope overlooking the Willamette Falls and set about building a town, calling it "Robin's Nest." The town was situated on property now occupied by the West Linn Paper Company.

By 1846, Moore had built four flour and lumber mills, along with dwellings for the mill workers. He also operated a ferry to Oregon City. In 1845, Moore re-named the tiny town "Linn City" in honor of his friend, well-known free- state advocate Dr. Lewis F. Linn, a U.S. Senator from Missouri and sponsor of the Donation Land Claim Bill. Moore became Linn City's first postmaster in 1850, and purchased *The Spectator*, an Oregon City newspaper, in 1852.



Historic Willamette Neighborhood

By then, his Linn City enterprises included a gristmill, sawmill, warehouse, wharves, and a breakwater to create a basin for boats to load and unload cargo. Moore died in 1857.



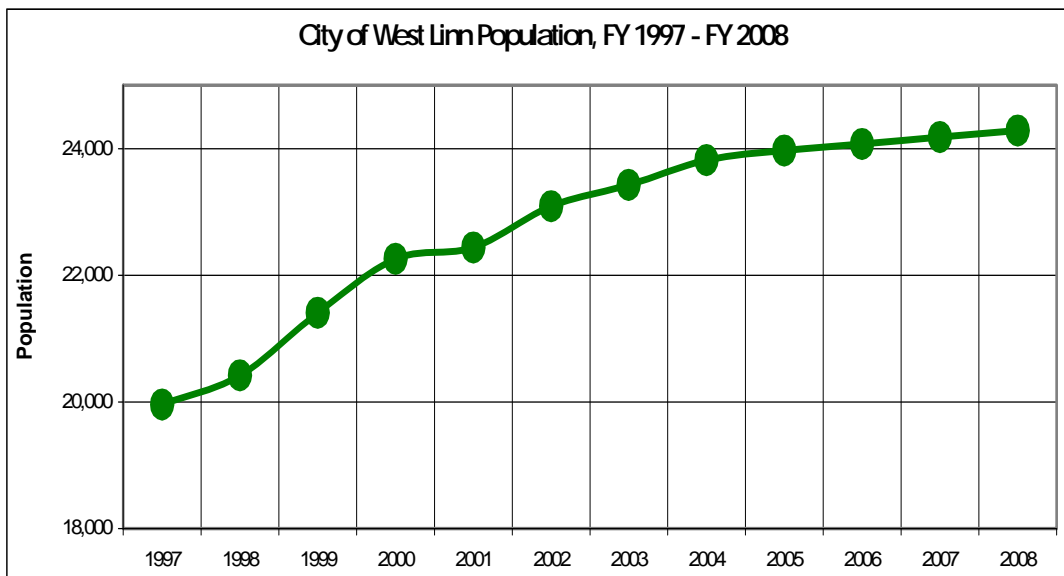
Springtime in West Linn

Not long after Moore's death, a fire destroyed the sawmill, gristmill, wharves, and a docked steamer ship. Local businessmen began to rebuild, only to see their hard work washed away in floods later that same year. Linn City was gone. In 1868, Linn City was revived when the Willamette Transportation Locks Co. began providing passage to shipping over the Willamette Falls. The locks remain in continuous operation to this day.

In 1913, the City of West Linn was incorporated, encompassing West Oregon City, Bolton, Sunset and Willamette Heights. The incorporation allowed the settlements to obtain needed services, utilities, and improvements without annexing to Oregon City. After considerable debate on a name, the city founders decided to honor the pioneer town that Moore had established.

### Population

The city's population has grown steadily. The 1860 census listed 225 residents. By 1920, the number had grown to 1,628. The 1960 census set the population at 2,923, and by 1970, West Linn had grown to more than 7,000. The city's population has continued to grow each year. Currently, the city's population is 24,180.



#### *Did You Know?*

Willamette Transportation Locks Company began providing passage to shipping over the Willamette Falls in 1868 in West Linn, then known as "Linn City." The locks remain in continuous operation to this day.



**Distance from West Linn To...**

- Portland: 20 miles
- Seaside: 90 miles
- Bend: 155 miles
- Medford: 270 miles
- Ontario: 385 miles
- Seattle: 190 miles
- Vancouver BC: 330 miles
- Spokane: 360 miles
- San Francisco: 630 miles
- Las Vegas: 1,020 miles

# City of West Linn Overview

**Date of Incorporation:**  
August 8, 1913

**Percent male:**  
48.1 percent

**Form of Government:**  
Council/Manager

**Percent female:**  
51.9 percent

**Population:**  
24,180

**Average household size:**  
2.72

**Number of registered voters:**  
13,886

**Median age:**  
38.1



**Community Motto:**  
*“City of Hills, Trees, and Rivers”*

**Police Department Motto:**  
*“In Partnership With The Community”*

**Area in Square Miles:**  
7.5

**Median family income:**

- \$83,252

**Percent of workforce in management, executive or professional sectors:**

- 49.7 percent

**Major Employers:**

- West Linn-Wilsonville School District
- West Linn Paper Company
- Many West Linn residents commute to Portland and Lake Oswego for work.

**Total Housing Units\*\*:**

- 9,968

**Occupied Housing Units\*\*:**

- 9,350



**Percent owner occupied:**

- 79 percent

**Percent renter occupied:**

- 21 percent

**Median property value\*\*\***

- \$405,000

\*Demographic data from the West Linn Chamber of Commerce (<http://www.westlinnchamber.com/westlinn.html>)

\*\*Housing unit data estimated by the West Linn Planning Department.

\*\*\*Median property value estimated from RMLS.



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# The Budget Process

## Budgeting in the City of West Linn

The City of West Linn prepares and adopts a budget in accordance with its city charter and ORS 294.305 through 294.565. The budget is presented in fund and department categories. Over-expenditures in any category are prohibited and un-expended budget appropriations lapse at the fiscal year's end.

Under the city's expenditure limitation, total expenditures cannot exceed the final appropriation once the budget is adopted. The budget can only be amended during the fiscal year through adoption of a supplemental budget. Supplemental budgets are adopted through the same process used for the regular budget, including the use of public hearings, and shall not extend beyond the end of the fiscal year during which they are submitted.

Supplemental budgets cannot be used to authorize a tax levy. Typically, the city has enough flexibility to carry out the programs prescribed in its adopted budget. During times when an adopted budget has no authority to make certain expenditures or when revenues are received for which the city had no prior knowledge, it is possible to use a supplemental budget to authorize expenditures and/or appropriate additional revenues in the current fiscal year.

## Fiscal Year 2008 City of West Linn Budget Committee

The West Linn Budget Committee consists of the governing body plus an equal number of legal voters (citizen members of the budget committee) appointed by the city council. West Linn has ten budget committee members, and the votes of all members are equal. State law (ORS 294.336) mandates a budget committee for all Oregon local governments.

The budget committee meets periodically during the year to review budget and financial information. The first review of the fiscal year 2008 budget occurred when the budget was presented to the committee; at that time, the budget was publicly available, and the budget committee began their review of the proposed budget presented by the city manager. The committee may approve the proposed budget intact, or change part or all of it prior to final approval. After notices and publications are filed according to law, the budget is forwarded to the council for formal adoption prior to June 30.

### **Short Term Initiatives Guiding Budget Development**

The Budget Committee met five times in preparation for the FY 2008 budget. The first two meetings were informational; the third meeting presented the City Manager's Proposed Budget to the committee, and the fourth and fifth meetings were the formal deliberations for the committee.

The informational meetings provided City staff the opportunity to update the committee members on year-to-date financial information, and to receive feedback from the committee on potential revenue sources in the proposed budget. This feedback was especially important given the political climate in the City of West Linn. A special option levy was on the ballot to fund required public safety services. Given Oregon's double-majority requirement for special option levies (where a measure must pass with a majority of the vote, and the majority of registered voters turning out), there was the distinct possibility of levy failure.

To garner the opinions of the budget committee prior to presenting the proposed budget, information on the use of utility fees was presented to the committee. Based on feedback from the committee, when the special option levy ultimately failed because voter turnout did not reach 50 percent, the City Manager's budget confidently included utility fees as a revenue source based on the positive feedback received from the budget committee.

### **Budgeting in the State of Oregon**

Chapter 294.311, paragraph 5 of Oregon State Law, *Oregon Revised Statutes (ORS)*, defines a budget as:

*A plan of financial operation embodying an estimate of expenditures for a given period or purpose and the proposed means of financing the estimated expenditures.*

Local budget law for local governments is set out in ORS 294.305 to 294.565. Chapter 294.321 defines the six major purposes of local budget law:

- 1. To establish standard procedures for the preparation, presentation, administration and appraisal of budgets of municipal corporations;*
- 2. To provide for a brief description of the programs of a municipal corporation and the fiscal policy which is to accomplish these programs;*
- 3. To provide for estimation of revenues, expenditures and proposed taxes;*
- 4. To provide specific methods for obtaining public views in the preparation of fiscal policy;*
- 5. To provide for the control of revenues and expenditures for the promo-*

- tion of efficiency and economy in the expenditure of public funds; and*
6. *To enable the public, taxpayers and investors to be apprised of the financial policies and administration of the municipal corporation in which they are interested.*

Local governments in Oregon operate on a fiscal year that begins July 1 and ends the following June 30. Budgeting requires local governments to evaluate plans and priorities with regards to the financial resources available to meet those needs. In Oregon, a budget is necessary to justify the need for a given tax rate and amount of property taxes.

### **Basis of Accounting**

All funds are budgeted and accounted for using the modified accrual basis of accounting in accordance with budgetary accounting practices. Subsection 24 of ORS Chapter 294.311 defines the modified accrual basis of accounting as:

*"...Under this basis of accounting, revenues and other financial resource increments, such as bond proceeds, are recognized when they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures in the current period.*

*(b) As used in this subsection, "available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Under this basis of accounting, expenditures are recognized when the fund liability is incurred except for:*

- (A) Inventories of material and supplies that may be considered expenditures either when purchased or when used; and*
- (B) Prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed."*

This means that revenues are recognized when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectible within the current period, or soon enough after the end of the current period to pay off liabilities of the current period.

Significant revenues that are considered to be measurable and available under the modified accrual basis of accounting are property taxes, franchise fees, and assessment lien installments received within approximately 60 days of the end of the fiscal year. Expenditures are recognized when the liability is incurred, except for interest on general long-term obligations which is recorded when due.



## **Budget Process Overview**

In **January**, City Council sets its goals for the coming year. City departments use these goals in their budget preparation, and incorporate these goals into their departmental work plans. These goals are the foundation for all budget requests and planned work in the coming year.

- **Goal:** Goal setting; planning for the future.

In **February**, department staff prepares their estimates of current year revenues and expenditures. These estimates are updated monthly through the end of the fiscal year.

- **Goal:** Accuracy in current year estimates; prudent financial forecasting.



### ***Did You Know?***

City departments begin preparing their current-year expenditure estimates in February, and update these estimates periodically thereafter to ensure accuracy and reliability. The City-wide goal is for estimates to be within two percent of actual information at year-end.

In **March**, department staff prepares their requested budgets. After departments submit their requested budgets, Finance staff reviews the requests and meets with all departments to discuss the requests and obtain additional information to assist with analysis.

- **Goal:** Incorporate City Council goals into budget requests and planning.

In **March and April**, Finance staff finalizes their analyses and meets with the City Manager to review the requests. The City Manager makes decisions on the requested budgets, which then becomes the proposed budget.

- **Goal:** Thorough analyses; preparation of clear and concise budget document

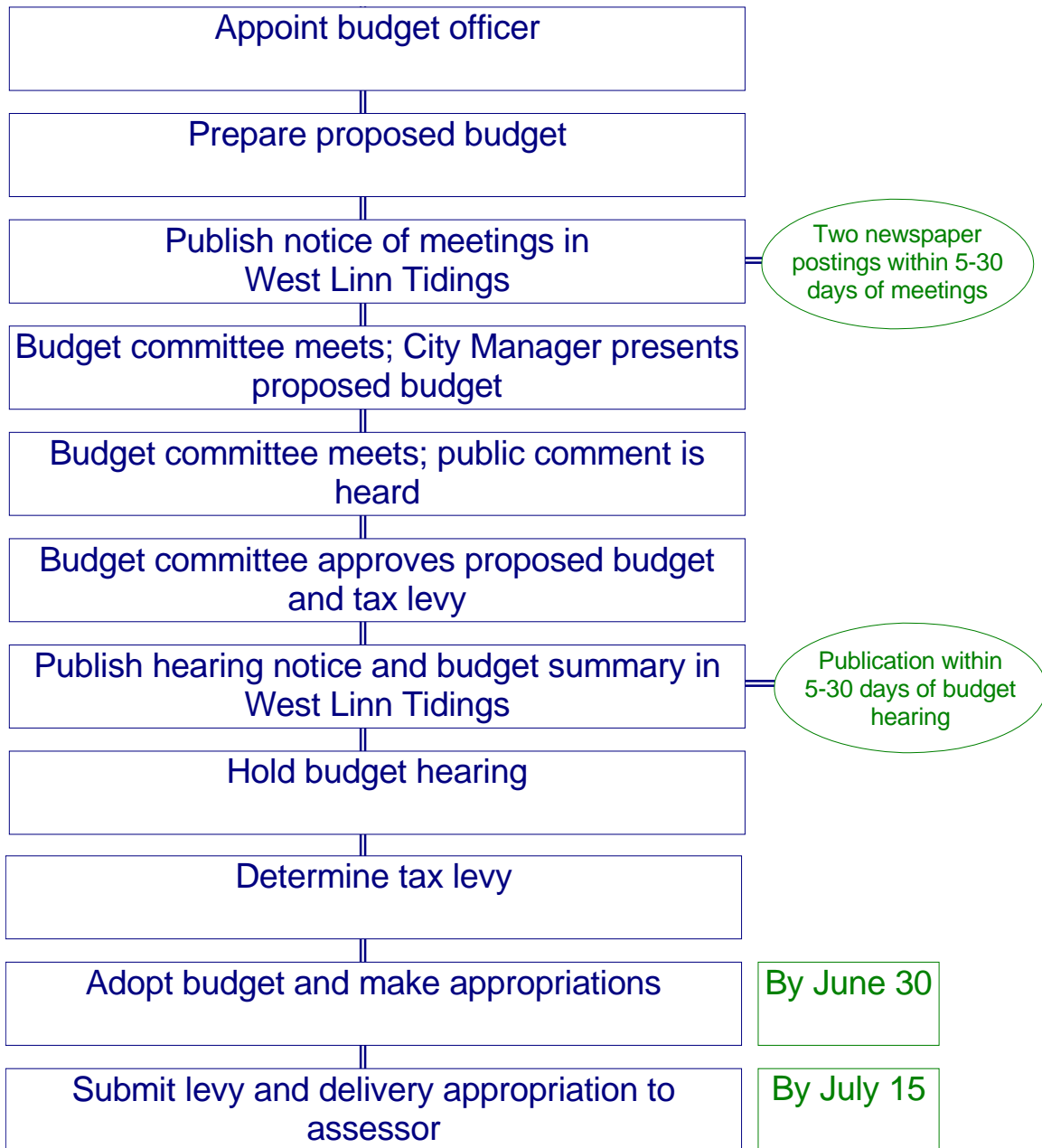
In **May**, the City Manager presents the Proposed Budget to the Budget Committee. All budget meetings are open to the public and are advertised in the *West Linn Tidings* newspaper. The City Manager first presents the proposed budget at a City Council meeting. A week later, the Budget Committee meets and includes time for public comment and input. After input and discussion, the Budget Committee approves the budget with any changes and forwards it to the City Council.

- **Goal:** Transparent budget process; encourage public participation.

In **June**, the City Council holds another public hearing. After the public hearing, the Approved Budget is adopted by City Council resolution. The Adopted Budget takes effect on July 1.

- **Goal:** Adoption of fiscally responsible budget for upcoming fiscal year.

Budget Process Overview Graphic



## **City of West Linn Budget Calendar**

*Fiscal Year 2008*

**February 6:** Budget kick off meeting with City staff: review budget calendar.

**February 26:** Department expenditure and revenue estimates for the current fiscal year updated. Preliminary approved positions, pay, and benefit adjustments are provided to finance analyst.

**February 26:** Revenue projections for fiscal year 2008 completed.

**March 12:** Department edits and comments on payroll budget information returned to finance.

**March 16:** First draft of the proposed budget narrative reviewed by departments.

**March 20 (6:00 p.m., City Hall):** Budget committee informational meeting.

**March 21:** Department budget proposals for the upcoming fiscal year are provided to finance.

**Week of April 2:** City Manager reviews proposed budgets, narrative, performance measures with department heads, finance director and finance analyst.

**April 24 (6:00 p.m., City Hall):** Budget committee informational meeting.

**Week of May 7:** City Manager reviews potential budget adjustments with departments.

**May 16 (6:00 p.m., City Hall):** Budget Message and Budget Proposal presented.

**May 22-23 (6:00 p.m., City Hall):** Budget Committee deliberations

**June 18 (6:00 p.m., City Hall):** Budget Adoption by City Council

**July 1, 2007:** FY 2008 adopted budget is in effect.



# City Goals & Objectives

## Community Vision

The City of West Linn is a vibrant and safe community in which to live, work, and play – now and into the future.

## Community Goals

- *Promote trust and open communication between our citizens and City government.*
- *Enhance the quality of life for West Linn's citizens by providing the highest quality City services efficiently and economically.*
- *Protect and enhance the integrity, stability and beauty of the natural environment.*
- *Provide sound and prudent fiscal management.*
- *Foster strategic relationships with other jurisdictions, agencies and organizations.*
- *Sustain and strengthen West Linn's cultural and historic resources.*
- *Support a vibrant business climate consistent with citizens' values, interests and needs .*
- *Celebrate our sense of community.*

## City Council Priorities for Fiscal Year 2008

Each year, the West Linn City Council identifies a set of priorities that help establish the budget and guide city projects and initiatives in order to best meet the needs of the people who live and work in West Linn. Council priorities are divided into thirteen categories:

1. Community Vision
2. Great Staff
3. Neighborhood Associations

4. Communications
5. Public Safety
6. Sustainability
7. Finance
8. Utilities
9. Transportation
10. Arts, Culture and Recreation
11. Land Use Review Process
12. Role of the City in Social Services
13. Charter Items

The fiscal year 2008 council priorities were adopted on February 12, 2007. The City Council Priority Matrix shown on the following pages reference the page number in this budget document to the fund or funds where the primary responsibility for goal accomplishment has been assigned.

Correspondingly, the fund detail section of this budget document includes the specific City Council priorities that city departments will seek to accomplish in the coming fiscal year.



***Did You Know?***

City departments update "Council Priority Implementation Worksheets" quarterly with new information and developments related to City work toward City Council priorities. This information is reviewed quarterly at City Council work sessions.

## Council Goals by City Department

*Fiscal Year 2008*

*Please see the referenced page number to learn how the Council goal is incorporated into Department goals and objectives.*

	Council	City Manager	City Attorney	Finance	Human Resources	Information Technology	Police	Planning/ Inspections	Parks & Recreation	Public Works
<b>Community Vision</b>										
Imagine West Linn		pg. 86						pg. 128		
Refine the Comprehensive Plan								pg. 128		
Community Development Code			pg. 87					pg. 128		
Stafford Basin		pg. 86						pg. 128		
Annexation Language – Municipal Code		pg. 86	pg. 87					pg. 128		
Neighborhood Plans								pg. 128		
Willamette Falls Master Plan								pg. 128	pg. 102	
Robert Moore/Robin's Nest Renewal Plan								pg. 128		
Affordable Housing								pg. 128		
<b>Great Staff</b>		pg. 86			pg. 89					
<b>Neighborhood Associations</b>		pg. 86						pg. 128		
<b>Communication Strategy</b>		pg. 86				pg. 92				
Committees		pg. 86	pg. 87	pg. 90	pg. 89	pg. 92	pg. 110	pp. 120-128	pg. 102	pp. 99, 124, 142, 146, 150
<b>Public Safety</b>										
Police Levy	pg. 85	pg. 86		pg. 90			pg. 110			
Police Station – Site/Design							pg. 110			
Emergency Preparedness		pg. 86					pg. 110			pg. 124
Fire Stations Remodel		pg. 86								
<b>Sustainability</b>										
Goal 5			pg. 87					pg. 128		
Implement Sustainability Plan		pg. 86								
Use Sustainability/livability as Review Criterion								pg. 128		

**Council Goals by City Department**

*Fiscal Year 2008*

*Please see the referenced page number for greater detail on how the Council goal ties into the Department goals and objectives.*

	Council	City Manager	City Attorney	Finance	Human Resources	Information Technology	Police	Planning/Inspections	Parks & Recreation	Public Works
<b>Finance</b>										
5-year Financial Plan				pg. 90						
Audits				pg. 90						
<b>Utilities</b>										
Water Master Plan										pg. 142
Resolve the Future of Tri-City		pg. 86								pg. 146
<b>Transportation</b>										
Transportation System Plan								pg. 128		pg. 99
Highway 43 Concept Plan								pg. 128		pg. 99
10th Street Corridor		pg. 86						pg. 128		pg. 99
Road Maintenance Funding		pg. 86								pg. 99
Bus Shelters										pg. 99
Local Transit Alternatives										pg. 99
Sidewalk Gaps										pg. 99
<b>Enhance Arts, Culture and Recreation</b>										
Parks and Recreation Master Plan									pg. 102	
Willamette Centennial		pg. 86							pg. 102	
Arts Commission		pg. 86								
Fair Commission		pg. 86								
Community Events		pg. 86							pg. 102	
Aquatic/Community Center									pg. 102	
<b>Land Use Review Process</b>			pg. 87					pg. 128		
<b>Role of the City in Social Services</b>		pg. 86								
<b>Charter Items</b>										
Four-year Term for Mayor		pg. 86	pg. 87							
Park and Open Space		pg. 86	pg. 87							



# Financial Goals & Policies

## Financial Goals

The City of West Linn's financial goals seek to:

- Ensure the financial integrity of the City
- Improve financial information for decision makers at all levels:
  1. *Policy makers as they contemplate decisions that affect the City on a long-term basis*
  2. *Managers as they implement policy on a day-to-day basis*
- Restore the City's bond rating
- Restore accountability into the financial operation of the City

## Financial Objectives

West Linn's fiscal policies address the following major areas:

### ***Revenue policy***

Addresses property taxes, user charges and other sources to adequately fund desired services

### ***Operating budget policy***

Relating to budgeting guidelines.

### ***Capital improvement policy***

Relating to capital improvement planning and implementation.

### ***Accounting policy***

Relating to reporting financial transactions and preparing financial reports.

### ***Debt policy***

Dealing with long-term financing of the city's capital needs and its bond rating.

### ***Reserve policy***

For establishing reserves and contingency funding as needed for the various activities of the City.

### ***Management of fiscal policy***

Dealing with approval, recommendation, review and implementation of policies – including monitoring compliance.



## Long-Term Financial Policies

West Linn's long-term financial policies are as follows:

### *1. Revenue Policy*

1.1. System development charges shall be established to fund the costs of improvements to service additional increments to growth, such as street, storm, water, sewer, and parks and recreation facilities.

1.2. The City will maximize the use of service users' charges in lieu of ad valorem taxes and subsidies from other City funds, for services that can be identified and where costs are directly related to the level of service provided.

1.2.1 Charges for providing utility services shall be sufficient to finance all operating, capital outlay and debt service expenses of the City's enterprise funds, including operating contingency and reserve requirements.

1.2.2 User charges shall fund 100% of the direct cost of development review and building activities. User charges include land use, engineering inspection, building permit and building inspection fees.

1.2.3 Park recreation programs shall be funded by a users' charge. Annual revenues raised by participant fees shall cover at least 100% of the program's cost with no assessment made for administration. No one shall be denied access to park recreation programs due to their lack of ability to pay for the full participant fee.

1.2.4 Other reimbursable work performed by the City (labor, meals, contracted services, equipment and other indirect expenses) shall be billed at actual or estimated actual cost.

1.2.5 Charges for services shall accurately reflect the actual or estimated cost of providing a specific service. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The City shall maintain a current schedule of fees, showing when the fees were last reviewed and/or recalculated.

1.3 The City shall pursue an aggressive policy of collecting delinquent accounts. When necessary, discontinuing service, small claims court, collection agencies, foreclosure, liens and other methods of collection, such as imposing penalties, collection and late charges, may be used.

## **2. Operating Budget Policy**

2.1 The City shall prepare, present, adopt and amend its annual operating budget (s) in accordance with Oregon Budget Law.

2.1.1 The City shall maintain a budget system to monitor expenditures and revenues on a monthly basis, with a thorough analysis and adjustment (if required) at least at mid-year.

2.2 The City shall not adopt an operating budget that is greater than the amount of resources available to fund it. Current operating resources will be sufficient to support current operating expenditures, reimbursement transfers, reserves, unapropriated balances and contingencies.

2.3 Annual recurring revenues (including interfund reimbursement charges) of the General and Enterprise Funds' shall not be less than annual recurring operating expenditures (total annual budget, minus capital outlay, equity transfers, reserves, appropriated balances and contingencies).



### ***Did You Know?***

The City of West Linn prepares, presents, adopts, and amends its annual operating budget in accordance with Oregon Budget Law. The budget is presented in fund and department categories; over-expenditures in any category are prohibited, and unexpended budget appropriations lapse at the fiscal year's end.

2.4 Unless otherwise authorized by City Council, General Fund and other unrestricted revenues shall not be earmarked for specific programs, activities or services.

2.5 Long-term debt or bond financing shall only be used for the acquisition of capital facilities or specialized equipment. Long-term debt or bond financing shall not be used to finance current operating expenditures.

## **3. Capital Improvement Policy**

3.1. Annually, the City shall adopt a 5-year Capital Improvement Plan (CIP). Prior to adopting a Capital Improvement Plan, the City shall hold public meetings and a public hearing on the contents of the CIP document. The document shall provide details on each capital project plan: its estimated costs, sources of financing and a full description, including a detailed statement identifying: (a) the needs, conditions and circumstances that have caused the project's creation and (b) the expected results if the project is approved and implemented.

3.2. Operating expenditures shall be programmed into each capital project plan, including the cost of implementing the plan and all continuing labor, operating and capital outlay costs.

#### ***4. Accounting Policy***

4.1. The City shall establish and maintain its accounting systems according to generally accepted accounting practices and shall adhere to generally accepted accounting principles and standards promulgated by the Government Finance Officers Association (GFOA), Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).

4.2. An annual audit shall be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, along with a management letter identifying areas needing improvement, if necessary.

4.3. Full disclosure shall be provided in the financial statements and bond representations.

4.4. Quarterly budget reports showing the current status of revenues and expenditures shall be prepared and distributed to appropriate legislative, staff and management personnel in a timely manner and made available for public inspection.

#### ***5. Debt Policy***

5.1. Capital projects financed through the issuance of bonds shall not be financed for a period which (a) exceeds the expected useful life of the project and (b) is less than 30% of the expected useful life of the improvements.

5.2. The City shall use the most prudent methods of acquiring capital outlay items, including the use of lease-purchase agreements.

5.3. The City shall maintain its bond rating at the highest level fiscally prudent, so that future borrowing costs are minimized and access to the credit market is preserved.

#### ***6. Reserve Policy***

6.1. The City shall maintain an unappropriated working capital reserve in all Funds, that is at least 5% of their operating budget (excluding debt service, capital outlay, equity transfers, reserves and interfund transfer reimbursement revenues).

6.2. The City shall establish an operating contingency budget to provide for unanticipated expenditures of a nonrecurring nature to meet unexpected increases in service delivery costs. This budget shall be at least 10% of a fund's revenue estimate for the fiscal year for the Street and all enterprise funds. For Funds relying primarily on property tax revenues as a resource, a contingency of not less than

20% shall be maintained. This policy does not apply to debt service, trust and agency, capital projects, serial levy, temporary or certain special purpose funds.

## ***7. Management of Fiscal Policy***

7.1 Fiscal policies and changes in policies shall be approved by the City Council and adopted by resolution at a public hearing.

7.1.1 The City Manager shall recommend fiscal policy and changes in policy to the City Council. The City Manager shall prepare a report explaining the substantive impact of all recommendations and their impact on the City's operations, service levels and/or finances.

7.1.2 The City Council's Finance Committee shall conduct an annual review of the City's fiscal policies.

7.2.2 The City Manager shall implement fiscal policies and monitor compliance.

7.2.2.1 If the City Manager discovers a material deviation from policy, he/she shall report it in writing to the City Council within thirty days.

7.2.2.2 As a part of the City's annual budget document, the City Manager's budget message shall identify: (a) all major changes in policy since the previous budget year and (b) any material variations from policy in the ensuing year's budget.



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# Personnel

## Overview of City of West Linn Staffing Levels

From fiscal year 2007 to fiscal year 2008, City staff levels have remained relatively constant, with one department gaining an employee, and two departments losing an employee, resulting in a net decrease of one full-time equivalent (FTE) positions. A summary of the changes by department is described below:

### FTE Additions

An additional “Office Specialist” position was added to the Public Works Operations (Fund 119) budget; this position is designated as an additional support staff position to coordinate work between the Public Works department and the Planning department.

### FTE Deletions

The position “Assistant to the Human Resources Director” was removed from the Human Resources (Fund 001-1201) budget; this position was previously filled by the Human Resources Director, and was removed when the Human Resources Director assumed Director responsibilities.

The position “Library Assistant” was removed from the Library (Fund 104) budget; this position was vacated in fiscal year 2007 and was not funded in fiscal year 2008 as a cost saving measure.

### Specific Personnel Changes

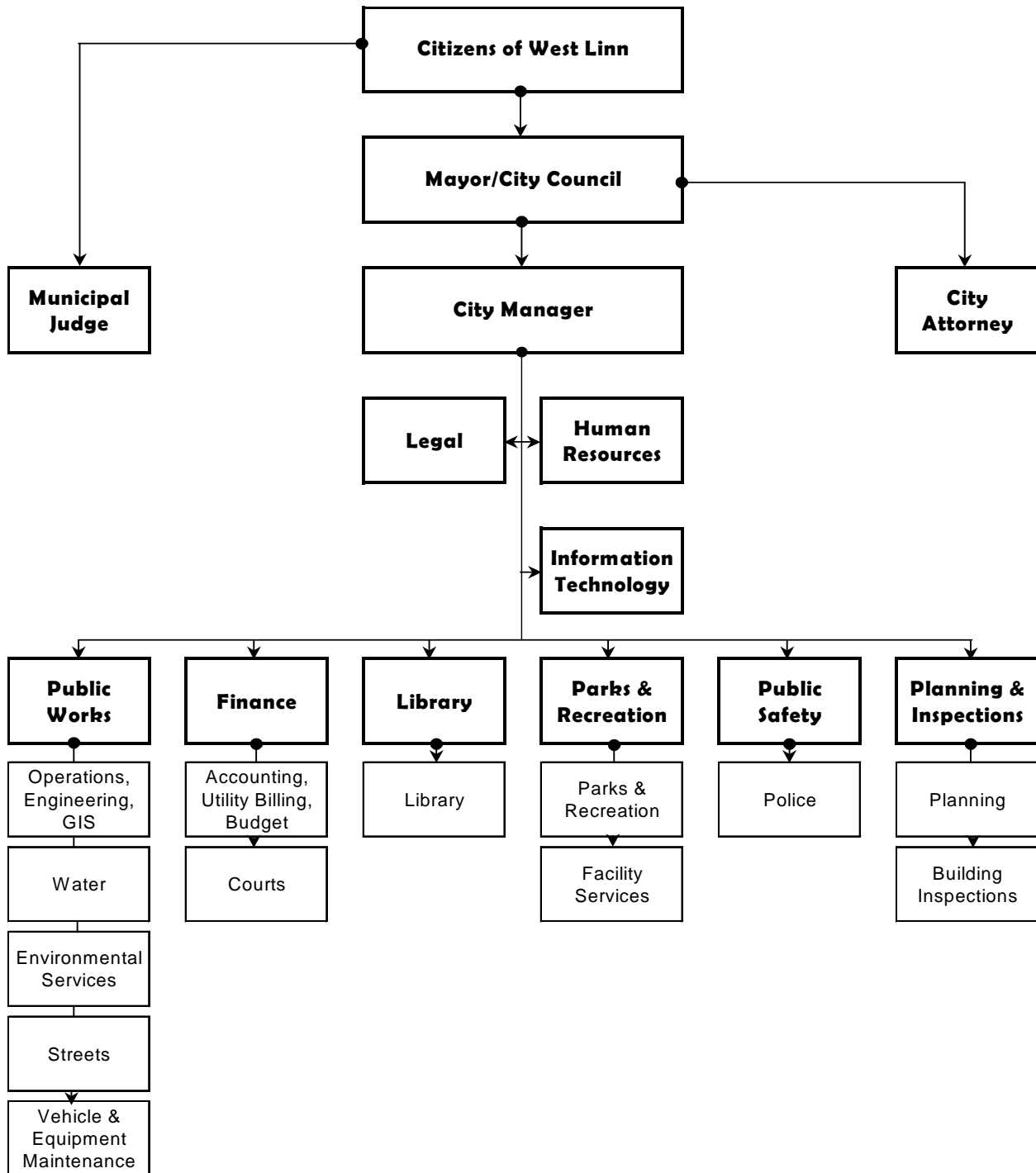
Seven positions in the fiscal year 2008 budget are funded on a partial year basis. These positions were vacant in fiscal year 2007, and so are included in fiscal year 2008 on a modified basis to account for the delay in hiring that is anticipated. These positions include six “Police Officers” from the Public Safety (Fund 105) budget; these positions are funded effective September 1, 2007. Also, the “Library Director” position from the Library (Fund 104) budget; this position is funded effective January 1, 2008.



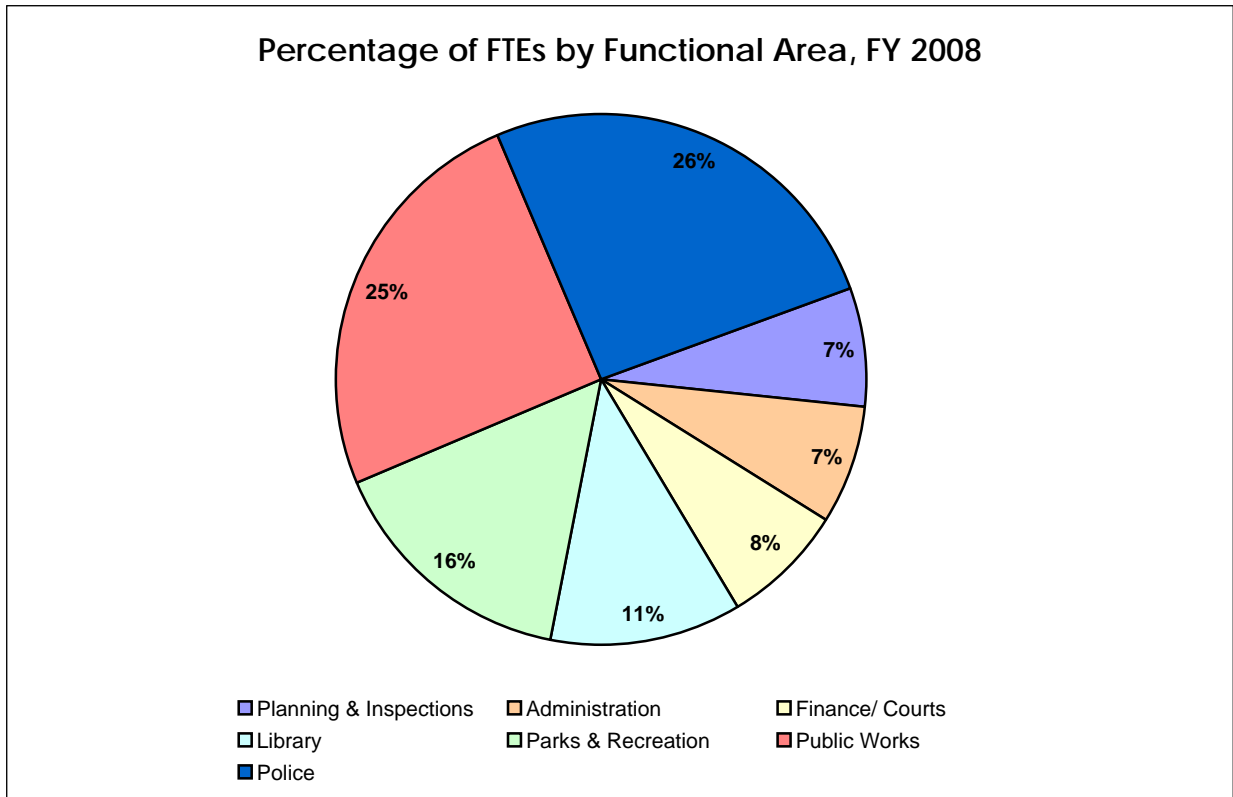
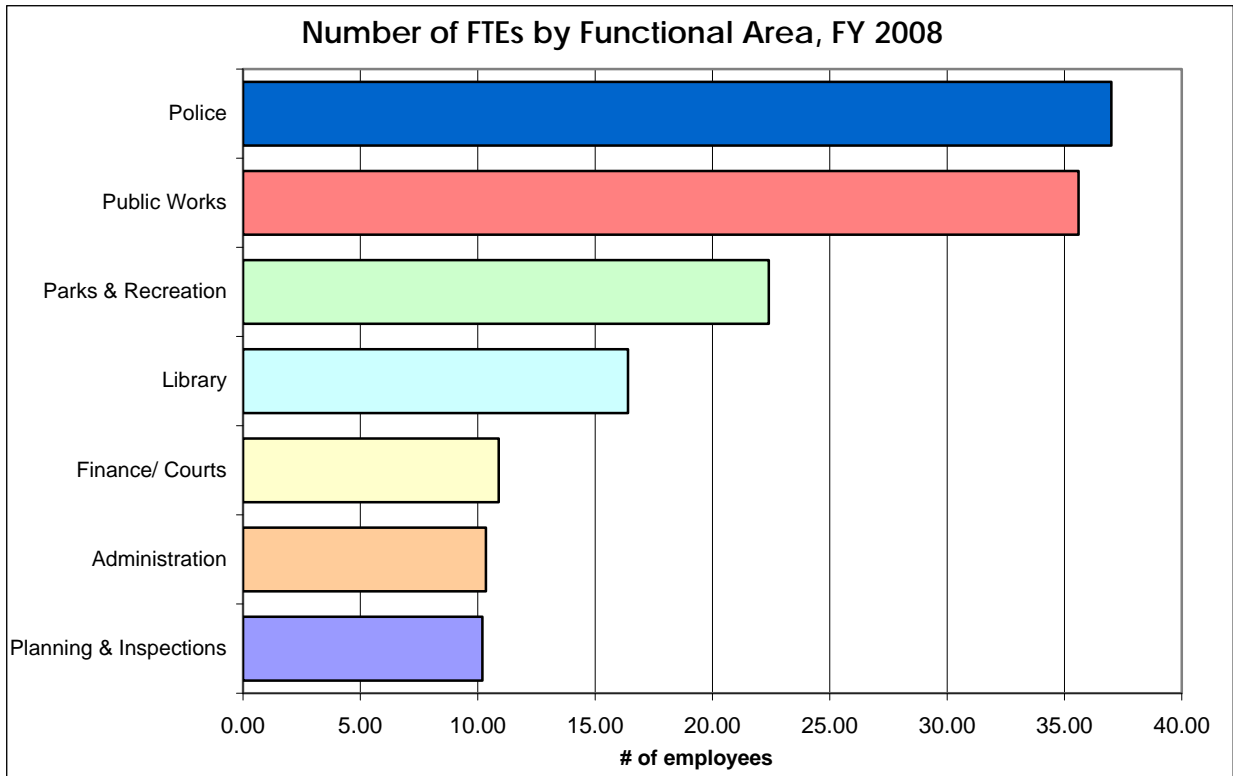
### *Did You Know?*

Department heads submit their personnel changes to the City Manager during the budget development process. Current positions and proposed changes are reviewed and considered before the City Manager’s proposed budget is presented to the Budget committee.

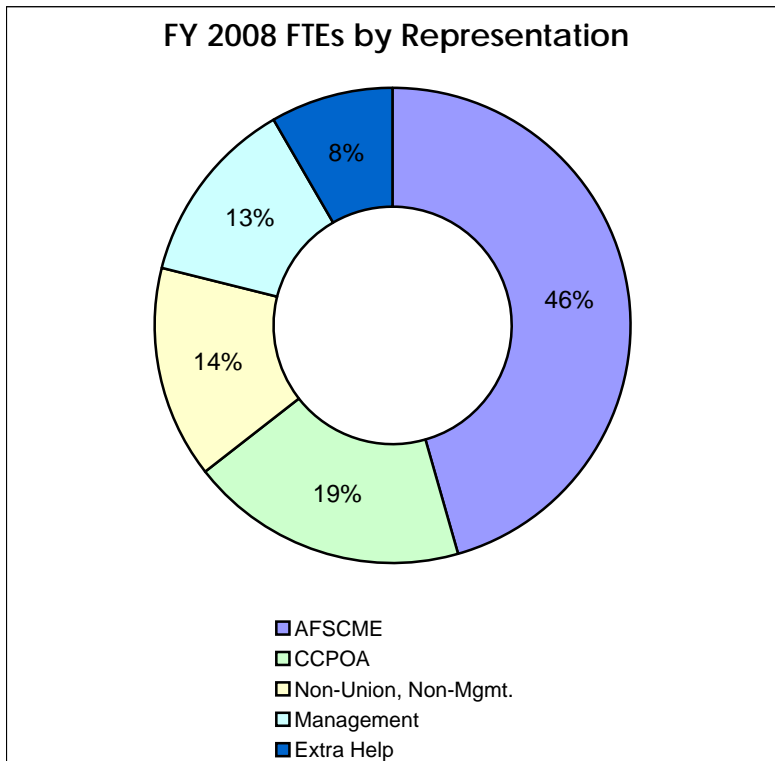
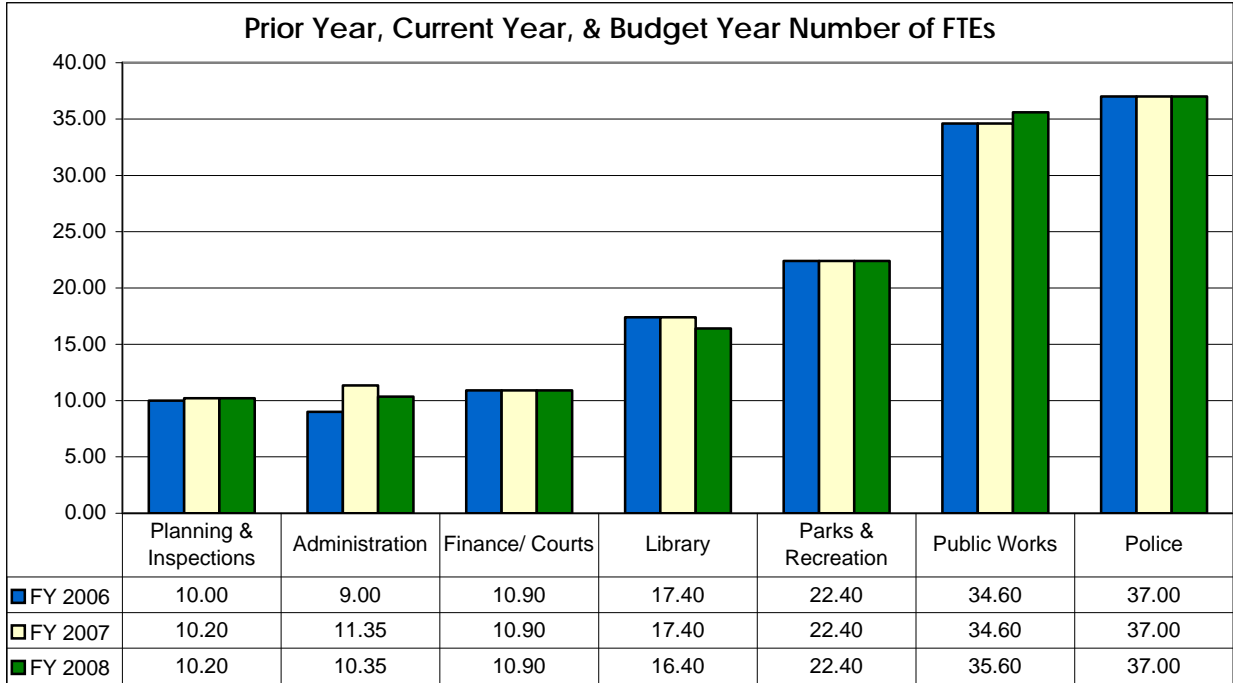
City of West Linn Organizational Chart



City of West Linn Staffing Levels







**Positions and Salary Ranges**  
*By Functional Area & Fund*  
 Fiscal Year 2008

Fund/Position	FTE	Monthly Range (as of July 1, 2007)		Annual Range (as of July 1, 2007)	
		Low	High	Low	High
<b>Administration</b>					
<b>City Manager's Office</b>					
City Manager	1.00	\$9,425/mo.		\$113,100	
Community Services Coordinator	1.00	\$5,260	\$7,538	\$63,115	\$90,456
Records Manager	1.00	\$4,272	\$5,448	\$51,258	\$65,373
Extra Help	0.25	\$1,300	\$4,333	\$15,600	\$52,000
<b>Total, City Manager's Office</b>	<b>3.25</b>				
<b>Human Resources</b>					
Human Resources Director	1.00	\$5,260	\$7,538	\$63,115	\$90,456
Administrative Staff Assistant	1.00	\$3,116	\$4,050	\$37,389	\$48,600
Extra Help	0.10	\$1,300	\$4,333	\$15,600	\$52,000
<b>Total, Human Resources</b>	<b>2.10</b>				
<b>Information Systems</b>					
Chief Technology Officer	1.00	\$4,967	\$7,124	\$59,602	\$85,485
Information Technology Coordinator	1.00	\$3,679	\$4,782	\$44,150	\$57,388
IT Technician	1.00	\$3,116	\$4,050	\$37,389	\$48,600
<b>Total, Information Systems</b>	<b>3.00</b>				
<b>Legal</b>					
Staff Attorney	1.00	\$4,967	\$7,124	\$59,602	\$85,485
<b>Total, Legal</b>	<b>1.00</b>				
<b>General Facilities</b>					
Building Maintenance Worker III	1.00	\$3,400	\$4,414	\$40,801	\$52,963
<b>Total, General Facilities</b>	<b>1.00</b>				
<b>Total, Administration</b>	<b>10.35</b>				

**Positions and Salary Ranges**  
***By Functional Area & Fund***  
*Fiscal Year 2008*

Fund/Position	FTE	Monthly Range (as of July 1, 2007)		Annual Range (as of July 1, 2007)	
		Low	High	Low	High
<b><i>Finance</i></b>					
<b>Finance</b>					
Accountant	1.00	\$4,272	\$5,448	\$51,258	\$65,373
Finance Analyst	1.00	\$4,272	\$5,448	\$51,258	\$65,373
Senior Accounting Clerk	2.00	\$3,400	\$4,414	\$40,801	\$52,963
Accounting Clerk II	2.00	\$3,116	\$4,050	\$37,389	\$48,600
Office Assistant	1.00	\$2,275	\$2,955	\$27,303	\$35,461
City Courier	0.30	\$1,300	\$4,333	\$15,600	\$52,000
<b>Total, Finance</b>	<b>7.30</b>				
<b>Municipal Court</b>					
Municipal Court Judge	1.00	\$2,948	\$2,948	\$35,381	\$35,381
Court Administrator	1.00	\$3,805	\$4,856	\$45,666	\$58,271
Office Assistant	1.00	\$2,275	\$2,955	\$27,303	\$35,461
Office Clerk	0.60	\$2,275	\$2,955	\$27,303	\$35,461
<b>Total, Municipal Court</b>	<b>3.60</b>				
<b><i>Total, Finance</i></b>	<b>10.90</b>				
<b><i>Library</i></b>					
Library Director*	1.00	\$4,967	\$7,124	\$59,602	\$85,485
Senior Librarian	2.80	\$3,968	\$5,062	\$47,619	\$60,744
Librarian	5.05	\$3,116	\$4,050	\$37,389	\$48,600
Staff Assistant II	1.00	\$2,554	\$3,320	\$30,653	\$39,836
Library Assistant	2.80	\$2,291	\$3,708	\$27,489	\$44,500
Library Aide	2.25	\$1,991	\$2,589	\$23,892	\$31,073
Library Page	1.50	\$1,300	\$4,333	\$15,600	\$52,000
<b><i>Total, Library</i></b>	<b>16.40</b>				

\*A full time library director is funded for 1/2 of the fiscal year.

**Positions and Salary Ranges**  
*By Functional Area & Fund*  
 Fiscal Year 2008

Fund/Position	FTE	Monthly Range (as of July 1, 2007)		Annual Range (as of July 1, 2007)	
		Low	High	Low	High
<b><i>Parks &amp; Recreation</i></b>					
Parks & Recreation Director	1.00	\$5,260	\$7,538	\$63,115	\$90,456
Recreation Director	1.00	\$4,272	\$5,448	\$51,258	\$65,373
Park Maintenance Supervisor	1.00	\$3,805	\$4,856	\$45,666	\$58,271
Events & Volunteer Coordinator	1.00	\$3,400	\$4,414	\$40,801	\$52,963
Green Space Coordinator	1.00	\$3,400	\$4,414	\$40,801	\$52,963
Administrative Staff Assistant	1.00	\$3,116	\$4,050	\$37,389	\$48,600
Recreation Coordinator	2.00	\$2,835	\$3,683	\$34,015	\$44,199
Park Maintenance Worker	7.00	\$2,572	\$4,077	\$30,861	\$48,930
Extra Help	7.00	\$1,300	\$4,333	\$15,600	\$52,000
Meals Coordinaor	0.40	\$1,300	\$4,333	\$15,600	\$52,000
<b><i>Total, Parks &amp; Recreation</i></b>	<b>22.40</b>				
<b><i>Planning &amp; Inspections</i></b>					
<b>Planning</b>					
Planning Director	1.00	\$5,598	\$8,023	\$67,173	\$96,277
Senior Planner	1.00	\$4,464	\$6,403	\$53,566	\$76,837
Associate Planner	2.00	\$3,679	\$4,782	\$44,150	\$57,388
Administrative Assistant	1.00	\$3,400	\$4,414	\$40,801	\$52,963
Extra Help	0.20	\$1,300	\$4,333	\$15,600	\$52,000
<b>Total, Planning</b>	<b>5.20</b>				
<b>Inspections</b>					
Building Official	1.00	\$4,243	\$6,088	\$50,916	\$73,057
Building Inspector III	2.00	\$3,137	\$4,444	\$37,643	\$53,323
Permit Coordinator	1.00	\$3,116	\$4,050	\$37,389	\$48,600
Permit Technician	1.00	\$2,835	\$3,683	\$34,015	\$44,199
<b>Total, Inspections</b>	<b>5.00</b>				
<b><i>Total, Planning &amp; Inspections</i></b>	<b>10.20</b>				

**Positions and Salary Ranges**  
*By Functional Area & Fund*  
 Fiscal Year 2008

Fund/Position	FTE	Monthly Range (as of July 1, 2007)		Annual Range (as of July 1, 2007)	
		Low	High	Low	High
<b><i>Police</i></b>					
Chief of Police	1.00	\$5,598	\$8,023	\$67,173	\$96,277
Police Lieutenant	2.00	\$4,986	\$7,151	\$59,836	\$85,817
Police Sergeant	6.00	\$4,466	\$5,700	\$53,596	\$68,405
Administrative Asst./Records Supervisor	1.00	\$3,846	\$4,907	\$46,156	\$58,885
Police Officer	21.00	\$3,655	\$4,758	\$43,865	\$57,094
Community Service Officer	3.00	\$2,748	\$3,574	\$32,977	\$42,882
Records Clerk	2.00	\$2,692	\$3,500	\$32,305	\$41,999
Extra Help	1.00	\$1,300	\$4,333	\$15,600	\$52,000
<b><i>Total, Police</i></b>	<b>37.00</b>				
<b><i>Public Works</i></b>					
<b>Public Works Operations</b>					
Administrative Assistant	1.00	\$3,400	\$4,414	\$40,801	\$52,963
Office Specialist	1.60	\$2,572	\$4,077	\$30,861	\$48,930
<b>Total, Public Works Operations</b>	<b>2.60</b>				
<b>Engineering</b>					
Public Works Director	0.10	\$5,598	\$8,023	\$67,173	\$96,277
Engineering Manager	0.30	\$4,706	\$6,745	\$56,470	\$80,945
Civil Engineer II	1.00	\$4,243	\$6,088	\$50,916	\$73,057
Administrative Assistant	1.00	\$3,400	\$4,414	\$40,801	\$52,963
Engineering Technician II	2.00	\$3,400	\$4,414	\$40,801	\$52,963
Extra Help	1.00	\$1,300	\$4,333	\$15,600	\$52,000
<b>Total, Engineering</b>	<b>5.40</b>				
<b>GIS</b>					
GIS Coordinator	1.00	\$4,242	\$5,490	\$50,899	\$65,879
GIS Specialist	1.00	\$3,679	\$4,782	\$44,150	\$57,388
<b>Total, GIS</b>	<b>2.00</b>				

**Positions and Salary Ranges**  
*By Functional Area & Fund*  
 Fiscal Year 2008

Fund/Position	FTE	Monthly Range (as of July 1, 2007)		Annual Range (as of July 1, 2007)	
		Low	High	Low	High
<b>Sanitary Sewer</b>					
Public Works Director	0.15	\$5,598	\$8,023	\$67,173	\$96,277
Engineering Manager	0.10	\$4,706	\$6,745	\$56,470	\$80,945
Civil Engineer II	0.50	\$4,243	\$6,088	\$50,916	\$73,057
Operations Supervisor	0.50	\$3,805	\$4,856	\$45,666	\$58,271
Utility Worker	3.15	\$2,572	\$4,444	\$30,861	\$53,323
<b>Total, Sanitary Sewer</b>	<b>4.40</b>				
<b>Storm Water</b>					
Public Works Director	0.15	\$5,598	\$8,023	\$67,173	\$96,277
Engineering Manager	0.10	\$4,706	\$6,745	\$56,470	\$80,945
Civil Engineer II	0.50	\$4,243	\$6,088	\$50,916	\$73,057
Operations Supervisor	0.50	\$3,805	\$4,856	\$45,666	\$58,271
Engineering Technician II	1.00	\$3,400	\$4,414	\$40,801	\$52,963
Utility Worker	3.15	\$2,572	\$4,444	\$30,861	\$53,323
<b>Total, Storm Water</b>	<b>5.40</b>				
<b>Streets</b>					
Public Works Director	0.20	\$5,598	\$8,023	\$67,173	\$96,277
Engineering Manager	0.20	\$4,706	\$6,745	\$56,470	\$80,945
Civil Engineer II	0.40	\$4,243	\$6,088	\$50,916	\$73,057
Operations Supervisor	0.80	\$3,805	\$4,856	\$45,666	\$58,271
Utility Worker	4.00	\$2,572	\$4,444	\$30,861	\$53,323
<b>Total, Streets</b>	<b>5.60</b>				
<b>Vehicle &amp; Equipment Maintenance</b>					
Public Works Director	0.10	\$5,598	\$8,023	\$67,173	\$96,277
Operations Supervisor	0.20	\$3,805	\$4,856	\$45,666	\$58,271
Lead Mechanic	1.00	\$3,400	\$4,414	\$40,801	\$52,963
Vehicle Maintenance Mechanic	1.00	\$3,116	\$4,050	\$37,389	\$48,600
<b>Total, Vehicle &amp; Equipment Maintenance</b>	<b>2.30</b>				

**Positions and Salary Ranges**  
*By Functional Area & Fund*  
 Fiscal Year 2008

Fund/Position	FTE	Monthly Range (as of July 1, 2007)		Annual Range (as of July 1, 2007)	
		Low	High	Low	High
<b>Water</b>					
Public Works Director	0.30	\$5,598	\$8,023	\$67,173	\$96,277
Engineering Manager	0.30	\$4,706	\$6,745	\$56,470	\$80,945
Civil Engineer II	0.60	\$4,242	\$5,490	\$50,899	\$65,879
Operations Supervisor	1.00	\$3,805	\$4,856	\$45,666	\$58,271
Utility Worker	5.70	\$2,572	\$4,444	\$30,861	\$53,323
<b>Total, Water</b>	<b>7.90</b>				
<i>Total, Public Works</i>	<b>35.60</b>				
<hr/>					
<i>Total, City of West Linn</i>	<b>142.85</b>				

**Positions - Prior, Current, and Budget Years**

*By Functional Area & Fund* (Changes from FY 2007 to FY 2008 highlighted)

Fiscal Year 2008

Fund/Position	FY 2006	FY 2007	FY 2008
<b>Administration</b>			
<b>City Manager's Office</b>			
City Manager	1.00	1.00	1.00
Community Services Coordinator	1.00	1.00	1.00
Records Manager	1.00	1.00	1.00
Extra Help	0.00	0.25	0.25
<b>Total, City Manager's Office</b>	<b>3.00</b>	<b>3.25</b>	<b>3.25</b>
<b>Human Resources</b>			
Human Resources Director	1.00	1.00	1.00
<b>Assistant to the Human Resources Director</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
Administrative Staff Assistant	1.00	1.00	1.00
<b>Office Assistant</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
Extra Help	0.00	0.10	0.10
<b>Total, Human Resources</b>	<b>4.00</b>	<b>4.10</b>	<b>2.10</b>
<b>Information Systems</b>			
Chief Technology Officer	0.00	1.00	1.00
Information Technology Coordinator	1.00	1.00	1.00
IT Technician	1.00	1.00	1.00
<b>Total, Information Systems</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Legal</b>			
Staff Attorney	0.00	1.00	1.00
<b>Total, Legal</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>
<b>General Facilities</b>			
Building Maintenance Worker III	1.00	1.00	1.00
<b>Total, General Facilities</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Total, Administration</b>	<b>10.00</b>	<b>12.35</b>	<b>10.35</b>



## Positions - Prior, Current, and Budget Years

*By Functional Area & Fund* (Changes from FY 2007 to FY 2008 highlighted)

Fiscal Year 2008

Fund/Position	FY 2006	FY 2007	FY 2008
<i>Finance</i>			
<b>Finance</b>			
Accountant	1.00	1.00	1.00
Accounting Supervisor	1.00	0.00	0.00
Finance Analyst	0.00	1.00	1.00
Senior Accounting Clerk	2.00	2.00	2.00
Accounting Clerk II	2.00	2.00	2.00
<b>Office Assistant</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>
City Courier	0.30	0.30	0.30
<b>Total, Finance</b>	<b>6.30</b>	<b>6.30</b>	<b>7.30</b>
<b>Municipal Court</b>			
Municipal Court Judge	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00
Office Assistant	1.00	1.00	1.00
Office Clerk	0.60	0.60	0.60
<b>Total, Municipal Court</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>
<i>Total, Finance</i>	<b>9.90</b>	<b>9.90</b>	<b>10.90</b>
<i>Library</i>			
Library Director*	1.00	1.00	1.00
Senior Librarian	2.80	2.80	2.80
Librarian	5.05	5.05	5.05
Staff Assistant II	1.00	1.00	1.00
<b>Library Assistant</b>	<b>3.80</b>	<b>3.80</b>	<b>2.80</b>
Library Aide	2.25	2.25	2.25
Library Page	1.50	1.50	1.50
<i>Total, Library</i>	<b>17.40</b>	<b>17.40</b>	<b>16.40</b>

\*A full time library director is funded for 1/2 of the fiscal year.

## Positions - Prior, Current, and Budget Years

*By Functional Area & Fund* (Changes from FY 2007 to FY 2008 highlighted)

Fiscal Year 2008

Fund/Position	FY 2006	FY 2007	FY 2008
<b><i>Parks &amp; Recreation</i></b>			
Parks & Recreation Director	1.00	1.00	1.00
Recreation Director	1.00	1.00	1.00
Park Maintenance Supervisor	1.00	1.00	1.00
Events & Volunteer Coordinator	1.00	1.00	1.00
Green Space Coordinator	1.00	1.00	1.00
Administrative Staff Assistant	1.00	1.00	1.00
Recreation Coordinator	2.00	2.00	2.00
Park Maintenance Worker	7.00	7.00	7.00
Extra Help	7.00	7.00	7.00
Meals Coordinaor	0.40	0.40	0.40
<b><i>Total, Parks &amp; Recreation</i></b>	<b>22.40</b>	<b>22.40</b>	<b>22.40</b>
<b><i>Planning &amp; Inspections</i></b>			
<b>Planning</b>			
Planning Director	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00
Associate Planner	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00
Extra Help	0.00	0.20	0.20
<b>Total, Planning</b>	<b>5.00</b>	<b>5.20</b>	<b>5.20</b>
<b>Inspections</b>			
Building Official	1.00	1.00	1.00
Building Inspector III	2.00	2.00	2.00
Permit Coordinator	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00
<b>Total, Inspections</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b><i>Total, Planning &amp; Inspections</i></b>	<b>10.00</b>	<b>10.20</b>	<b>10.20</b>

**Positions - Prior, Current, and Budget Years**

*By Functional Area & Fund* (Changes from FY 2007 to FY 2008 highlighted)

Fiscal Year 2008

Fund/Position	FY 2006	FY 2007	FY 2008
<b><i>Police</i></b>			
Chief of Police	1.00	1.00	1.00
Police Lieutenant	2.00	2.00	2.00
Police Sergeant	6.00	6.00	6.00
Administrative Asst./Records Supervisor	1.00	1.00	1.00
Police Officer	21.00	21.00	21.00
Community Service Officer	3.00	3.00	3.00
Records Clerk	2.00	2.00	2.00
Extra Help	1.00	1.00	1.00
<b><i>Total, Police</i></b>	<b>37.00</b>	<b>37.00</b>	<b>37.00</b>
<b><i>Public Works</i></b>			
<b>Public Works Operations</b>			
Administrative Assistant	1.00	1.00	1.00
<b>Office Specialist</b>	<b>0.60</b>	<b>0.60</b>	<b>1.60</b>
<b>Total, Public Works Operations</b>	<b>1.60</b>	<b>1.60</b>	<b>2.60</b>
<b>Engineering</b>			
Public Works Director	0.10	0.10	0.10
Engineering Manager	0.30	0.30	0.30
Civil Engineer II	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Engineering Technician II	2.00	2.00	2.00
Extra Help	1.00	1.00	1.00
<b>Total, Engineering</b>	<b>5.40</b>	<b>5.40</b>	<b>5.40</b>
<b>GIS</b>			
GIS Coordinator	1.00	1.00	1.00
GIS Specialist	1.00	1.00	1.00
<b>Total, GIS</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

## Positions - Prior, Current, and Budget Years

*By Functional Area & Fund* (Changes from FY 2007 to FY 2008 highlighted)

Fiscal Year 2008

Fund/Position	FY 2006	FY 2007	FY 2008
<b>Sanitary Sewer</b>			
Public Works Director	0.15	0.15	0.15
Engineering Manager	0.10	0.10	0.10
Civil Engineer II	0.50	0.50	0.50
Operations Supervisor	0.50	0.50	0.50
Utility Worker	3.15	3.15	3.15
<b>Total, Sanitary Sewer</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>
<b>Storm Water</b>			
Public Works Director	0.15	0.15	0.15
Engineering Manager	0.10	0.10	0.10
Civil Engineer II	0.50	0.50	0.50
Operations Supervisor	0.50	0.50	0.50
Engineering Technician II	1.00	1.00	1.00
Utility Worker	3.15	3.15	3.15
<b>Total, Storm Water</b>	<b>5.40</b>	<b>5.40</b>	<b>5.40</b>
<b>Streets</b>			
Public Works Director	0.20	0.20	0.20
Engineering Manager	0.20	0.20	0.20
Civil Engineer II	0.40	0.40	0.40
Operations Supervisor	0.80	0.80	0.80
Utility Worker	4.00	4.00	4.00
<b>Total, Streets</b>	<b>5.60</b>	<b>5.60</b>	<b>5.60</b>
<b>Vehicle &amp; Equipment Maintenance</b>			
Public Works Director	0.10	0.10	0.10
Operations Supervisor	0.20	0.20	0.20
Lead Mechanic	1.00	1.00	1.00
Vehicle Maintenance Mechanic	1.00	1.00	1.00
<b>Total, Vehicle &amp; Equipment Maintenance</b>	<b>2.30</b>	<b>2.30</b>	<b>2.30</b>

**Positions - Prior, Current, and Budget Years**

*By Functional Area & Fund* (Changes from FY 2007 to FY 2008 highlighted)

*Fiscal Year 2008*

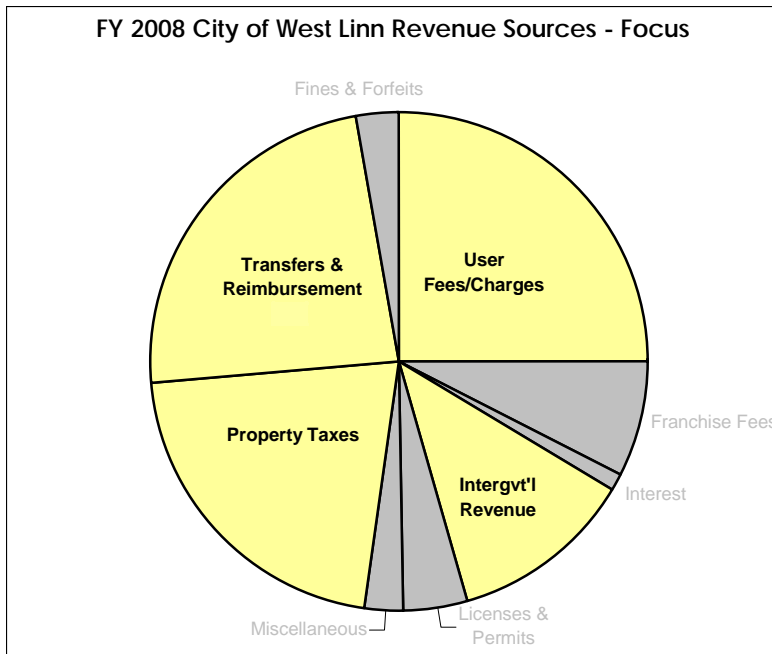
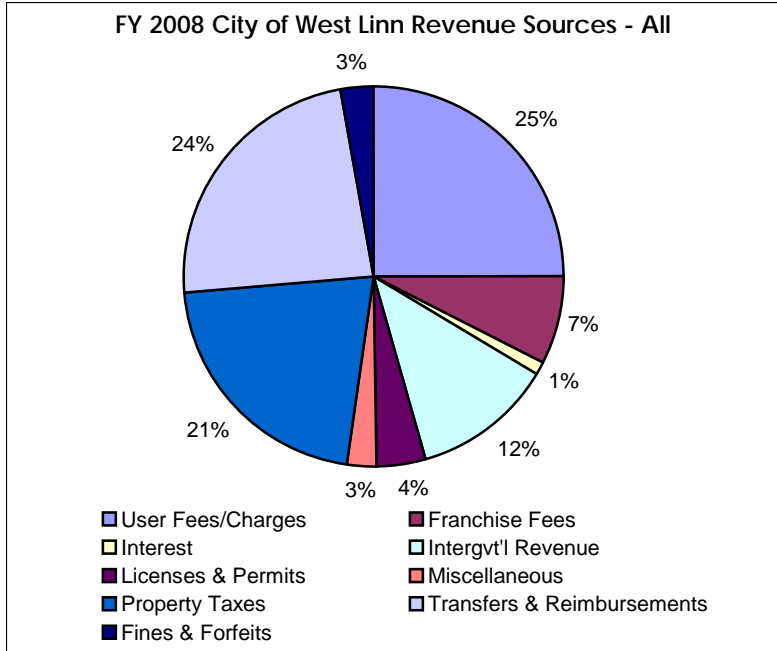
Fund/Position	FY 2006	FY 2007	FY 2008
<b>Water</b>			
Public Works Director	0.30	0.30	0.30
Engineering Manager	0.30	0.30	0.30
Civil Engineer II	0.60	0.60	0.60
Operations Supervisor	1.00	1.00	1.00
Utility Worker	5.70	5.70	5.70
<b>Total, Water</b>	<b>7.90</b>	<b>7.90</b>	<b>7.90</b>
<i>Total, Public Works</i>	<i>34.60</i>	<i>34.60</i>	<i>35.60</i>
<i>Total, City of West Linn</i>	<i>141.30</i>	<i>143.85</i>	<i>142.85</i>



# Financial Trends & Information

## Major Revenue Sources & Estimate Assumptions

The City of West Linn budget includes nine different revenue categories: User Fees/Charges (\$6.9 million); Interest (\$296,000); Licenses & Permits (\$1.2 million); Property Taxes (\$5.8 million); Fines & Forfeits (\$747,000); Franchise Fees (\$2.0 million); Intergovernmental Revenue (\$3.3 million); Miscellaneous (\$735,000); and Transfers & Reimbursements (\$6.6 million). In total, current year resources total \$27.5 million.

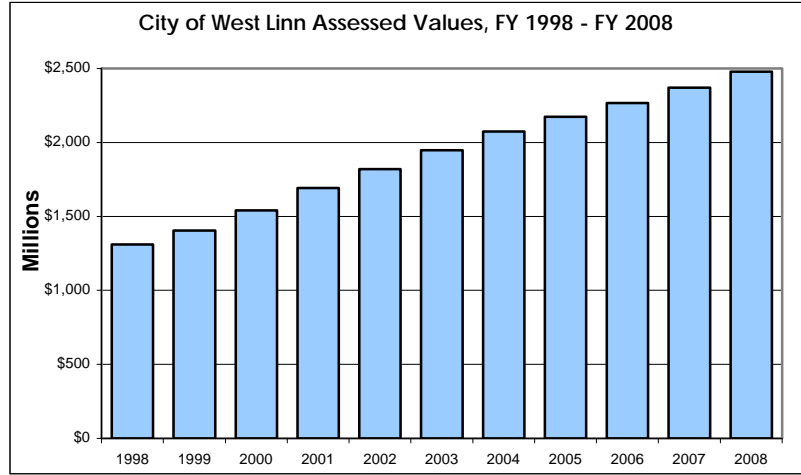


Eighty-two percent of this total is represented by four of the revenue categories: Property Taxes, Intergovernmental Revenue, User Fees/Charges, and Transfers & Reimbursements. These four categories are explained in detail in the following pages, as well as an overview of the major requirement categories as compared to the prior year budgeted requirements.

## Revenues: Property Taxes

### Taxable Assessed Value, FY 1998 – FY 2008

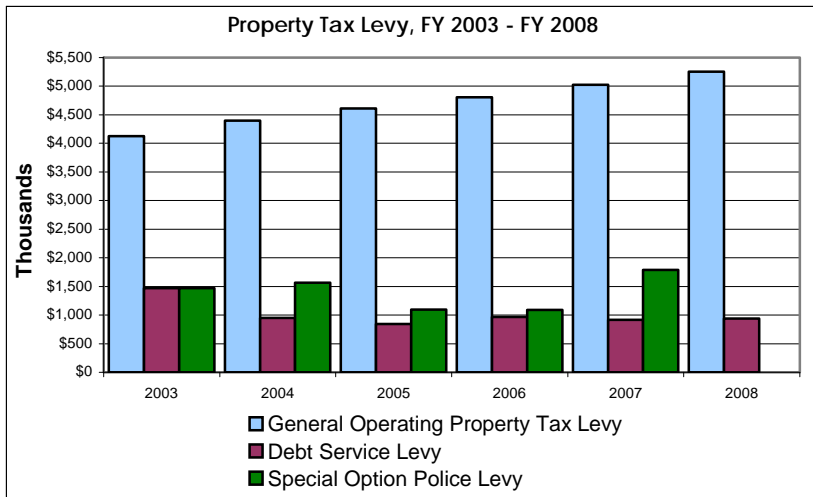
Taxable assessed value of property and the permanent property tax rate are used to calculate property taxes in the City of West Linn. Taxable assessed values of existing property are limited to an increase of three percent per year; value added to community via new construction increases the assessed value over the three percent growth rate limited by Measure 50. For fiscal year 2008, taxable assessed value is projected to increase by the maximum three percent allowed plus an additional 1.25 percent to accommodate new construction, plus projected annexation values.



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### Property Tax Revenues, FY 2003 – FY 2008

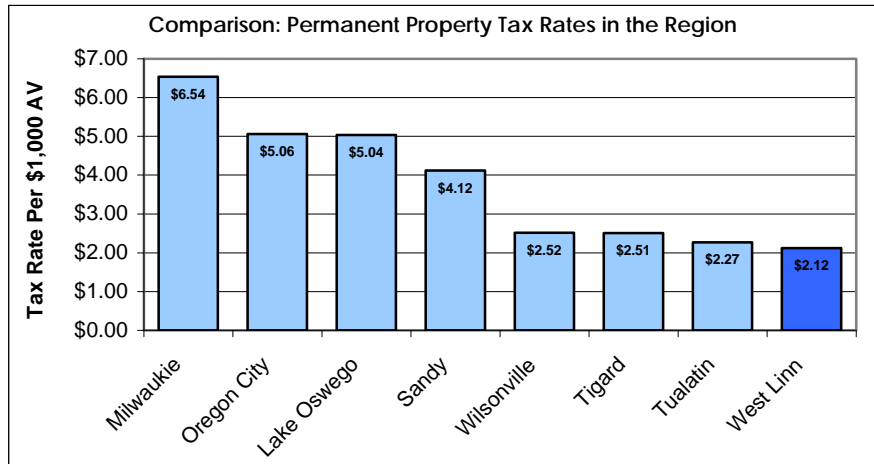
The permanent tax rate of \$2.12 per thousand is applied to the projected taxable assessed value of property to generate revenues to support City of West Linn operations. The City assumes a 92 percent collection rate for property tax revenue, so the budgeted total amount of property taxes is approximately 92 percent of the



total calculated property tax revenue. The City of West Linn has a general obligation bond tax levy to fund debt service on general obligation bonds approved by the voters in 1998, 1999, and 2000 for parks and recreation and library services. The special option levy to fund police services expired in fiscal year 2007.

**Regional Comparison - Permanent Tax Rates**


The permanent tax rate of \$2.12 per thousand is applied to the projected taxable assessed value of property to generate revenues to support City of West Linn operations. This permanent tax rate can be compared to neighboring cities' permanent tax rates to compare and contrast tax bills in relation to government services provided.



**Revenues: State Revenue Sharing**

State revenues are distributed to cities based on state statute, which defines formulas incorporating population and per capita income. The League of Oregon Cities provides the source data for State Revenue Sharing projections. Pursuant to ORS 221.770, the City of West Linn must elect to receive its proportionate share of the revenues to be apportioned to the cities by the State of Oregon for the fiscal year 2007-2008, and the City Manager of the City of West Linn is directed to take such steps as are necessary to carry out the intent of this resolution. The resolution formalizing the City of West Linn's election to receive state shared revenues was approved and declared by the City Council of the City of West Linn, Oregon, on June 18 when the budget was adopted.

Further, ORS 221.760 provides that cities located in a county having more than 100,000 inhabitants according to the most recent federal decennial census, can disburse state shared revenue funds only if the city provides four or more of the following services: police protection; fire protection; street construction, maintenance, and lighting; sanitary sewer; storm sewers; planning, zoning, and subdivision control; one or more utility services. The resolution formalizing the City of West Linn's provision of said services was approved and declared by the City Council of the City of West Linn, Oregon, on June 18 when the budget was adopted.



**Did You Know?**

The City of West Linn is eligible to receive state share revenues because the city provides police protection; street construction, maintenance, and lighting; sanitary sewer; storm sewers; planning, zoning, and subdivision control; and water services.



## State Shared Revenue Estimates

Projected for Fiscal Year 2008 Based on West Linn Population Projections

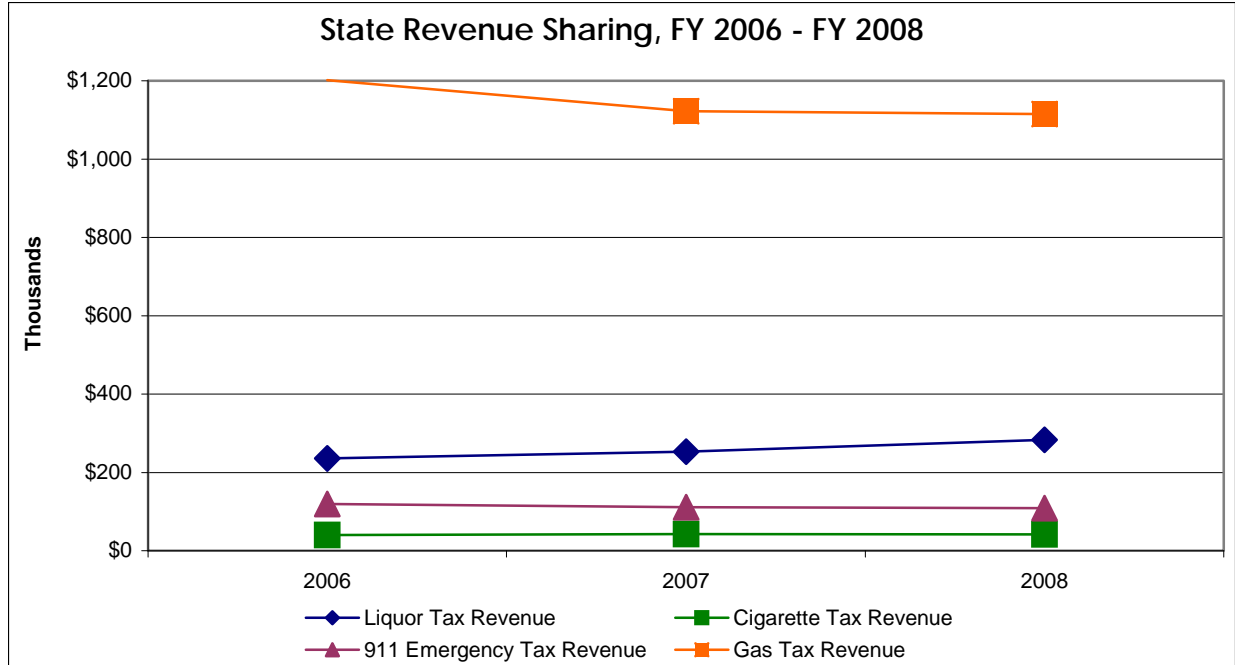
		<i>Projected FY 2008 State Shared Revenue Per Capita</i>			
		Liquor Tax	Cigarette Tax	911 Emergency Tax	Gas Tax
		\$11.67	\$1.72	\$4.49	\$45.90

		<i>Projected FY 2008 State Shared Revenue Totals</i>			
Fiscal Year	June 30 Population	Liquor Tax Revenue	Cigarette Tax Revenue	911 Emergency Tax Revenue	Gas Tax Revenue
2008 (Projected)	24,286	\$283,000	\$42,000	\$109,000	\$1,115,000

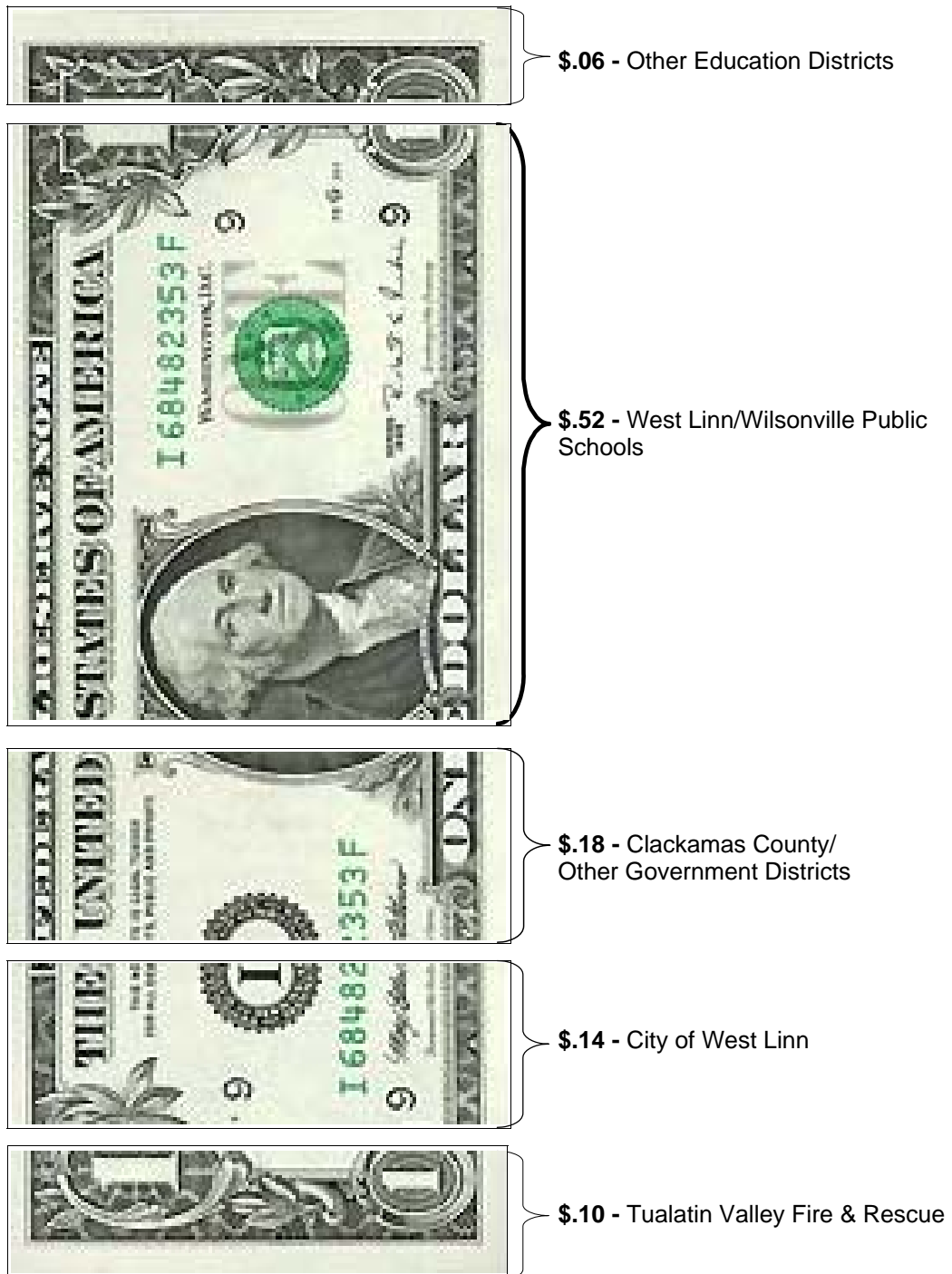
  

FY 2008 Proposed Budget - Fund Receiving the Revenue	100% to Public Safety Fund <i>(Page 110)</i>	100% to Public Safety Fund <i>(Page 110)</i>	100% to Public Safety Fund <i>(Page 110)</i>	100% to Street Fund <i>(Page 99)</i>



## West Linn Property Tax Bill: Distribution of Each Tax Dollar

When West Linn taxpayers receive their property tax bills, only an estimated 14 percent of the tax bill is attributable to the City of West Linn. Approximately 86 percent of the taxes paid are distributed to Clackamas County, Tualatin Valley Fire & Rescue, other government entities, West Linn/Wilsonville Public Schools, and other educational entities.



Property Tax Calculation - FY 2008

	<u>City of West Linn</u>
Prior Year Actual Assessed Value	\$2,369,462,477
<b>Plus:</b>	
<i>Estimated general growth increase of 3%</i>	71,084,000
<i>Estimation for new construction &amp; annexations</i>	36,707,000
<b>FY 2008 Estimated Assessed Value</b>	<b>\$2,477,253,477</b>

Tax Rate:		Gross Levy - 100%	Net Levy - 92%
<i>Permanent Tax Rate</i>	\$2.1200		
<b>FY 2008 Permanent Taxes Levied</b>		<b>\$5,252,000</b>	<b>\$4,832,000</b>
<i>Bonded Debt Tax Rate (Estimated)</i>	\$0.3168		
<b>FY 2008 Bonded Debt Taxes Levied</b>		<b>\$784,704</b>	<b>\$721,928</b>
<b>TOTAL NET LEVY</b>		<b>\$6,036,704</b>	<b>\$5,553,928</b>



***Did You Know?***

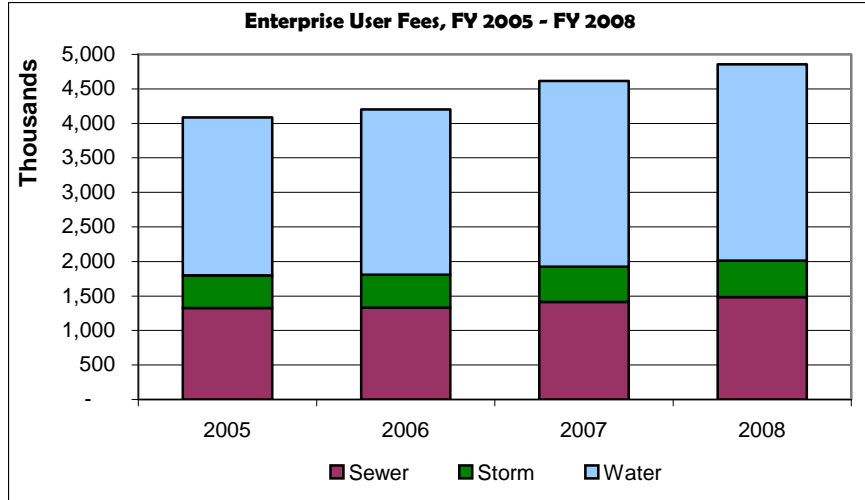
The City of West Linn has the lowest permanent tax rate in the region. When permanent tax rates were set in 1997, West Linn's rate of \$2.12 per \$1,000 of TAV was lower than the neighboring cities. The Oregon Constitution requires that this rate remain permanent.

## Revenues: User Charges

### Enterprise Fund User Charges, FY 2005 – FY 2008

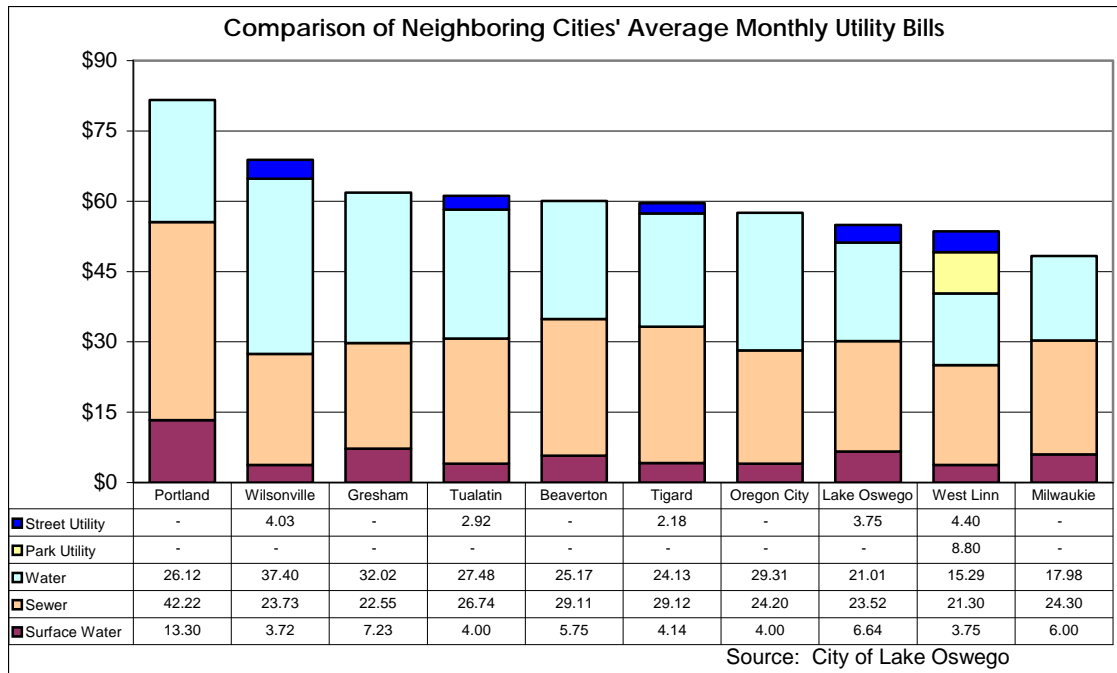
User charges for water, sewer, and storm drainage are charged to all users in the City of West Linn.

The fees for sewer and storm water are established through the city fees and charges resolution; this resolution is updated each year. The City Council approves water, wastewater, and stormwater rates based on agreements with outside water users, and within City Charter limitations.



### Regional Comparison - Monthly Utility Bills

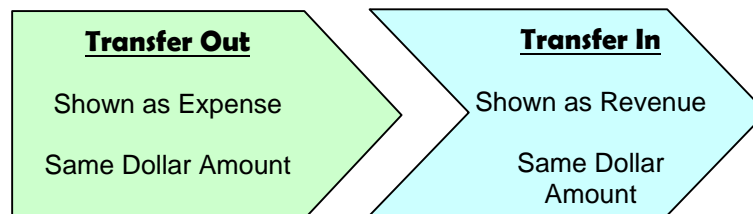
The average monthly utility bills for City of West Linn residents can also be compared to the average utility bills in neighboring cities. Note that even with the inclusion of the proposed street utility and park utility fees in the fiscal year 2008 budget, City of West Linn residents, on average, have lower monthly utility payments than citizens in neighboring communities.



## Transfers & Interfund Charges

Interfund transfers occur when revenues are transferred between funds. This occurs when revenue is received in one fund for an expense incurred in another fund, or when city functions have more than one funding source. The city also uses interfund transfers to account for services that are provided by another unit of government.

When revenues are transferred from one fund to another, the transfer is shown as an expense to the fund that is transferring the money to another fund; the transfer is shown as revenue to the fund that is receiving the transferred funds:



The three types of interfund transfers used by the City of West Linn are shown below:

### 1. Transfer of Resources

This type of interfund transfer occurs when resources are transferred from one fund to another; this type of transfer is not based on a cost allocation methodology or cost for services provided.

### 2. Transfer of Indirect Costs

This type of interfund transfer occurs when resources are transferred from one fund to another for services provided by another fund. The cost of these services is based on a cost allocation methodology, which assumes that the services provided have value, and that value is shown as a transfer amount. The cost allocation methodology is generally as follows:

**General Fund – Administration:** Charges for services provided by the City Manager, Legal, and Community Services divisions. Charges are based on the size of the budget of the transferring fund.

**General Fund – Finance:** Charges for services provided by the Finance division. Charges are based on the size of the budget of the transferring fund, with an additional weight given to funds with a corresponding SDC account, and funds that require city-wide billing services.

**General Fund – Human Resources:** Charges for services provided by the Human Resources division. Charges are based on the number of FTEs in the transferring fund, with additional weight given to operating funds that rely on "Extra Help" positions during the fiscal year.

**General Fund – Information Systems:** Charges for services provided by the Information Systems division. Charges are based on the number of personal computers assigned to the transferring fund, with additional charges added to divisions that have unique software systems or technology items that are required in the normal operation of that division.

**General Fund – General Facilities:** Charges for facilities services related to the operation and maintenance of city-owned buildings. Charges are based on a percentage of the building occupied by the transferring fund, as well as a portion of the personal services costs of the city employee charged with building oversight and maintenance.

**Public Works Support Services Fund – Operations; Engineering; and GIS:** Charges for services provided by the Public Works Support Services divisions are calculated based on the prior-year percent of service received by the transferring fund.

**Vehicle & Equipment Maintenance:** Charges for services provided by the Vehicle and Equipment Maintenance division are calculated based on the prior-year service received by the transferring fund.

### 3. Transfer of Direct Costs

This type of interfund transfer occurs when an actual receipt for services provided to a fund can be specifically identified and billed to the fund.

The types of interfund transfers included in the fiscal year 2008 proposed budget are shown in greater detail on the following pages.



#### ***Did You Know?***

Using transfers and interfund charges to account for General Fund and Public Works services is akin to hiring a consultant for the provision of these services, except the "consultant" is an employee of the City as well.

**Transfers & Interfund Charges: FY 2008**

*Data Shown in Hundreds*

Transfer From:	Transfer To:					Transfer Type:
	<u>001</u>	<u>105</u>	<u>119</u>	<u>120</u>	<u>601</u>	
<u>001</u>	-	-	147	-	-	PW: GIS
	-	-	-	-	26	VEM Charges
<u>101</u>	1,253	-	-	-	-	GF: Administration
	264	-	-	-	-	GF: Facilities Services
	840	-	-	-	-	GF: Finance
	124	-	-	-	-	GF: Human Resources
	52	-	-	-	-	GF: Information Systems
	-	-	1,025	-	-	PW: Engineering
	-	-	334	-	-	PW: GIS
	-	-	412	-	-	PW: OPS
	-	-	-	-	640	VEM Charges
<u>102</u>	2,460	-	-	-	-	GF: Administration
	678	-	-	-	-	GF: Facilities Services
	550	-	-	-	-	GF: Finance
	784	-	-	-	-	GF: Human Resources
	221	-	-	-	-	GF: Information Systems
	-	-	121	-	-	PW: GIS
	-	-	-	-	1,112	VEM Charges
<u>104</u>	1,040	-	-	-	-	GF: Administration
	1,108	-	-	-	-	GF: Facilities Services
	230	-	-	-	-	GF: Finance
	363	-	-	-	-	GF: Human Resources
	892	-	-	-	-	GF: Information Systems
<u>105</u>	3,785	-	-	-	-	GF: Administration
	551	-	-	-	-	GF: Facilities Services
	850	-	-	-	-	GF: Finance
	1,230	-	-	-	-	GF: Human Resources
	1,704	-	-	-	-	GF: Information Systems
	-	-	-	-	1,563	VEM Charges

**Transfers & Interfund Charges: FY 2008**

*Data Shown in Hundreds*

Transfer From:	Transfer To:					Transfer Type:
	<u>001</u>	<u>105</u>	<u>119</u>	<u>120</u>	<u>601</u>	
<u>106</u>	138	-	-	-	-	GF: Administration
	127	-	-	-	-	GF: Facilities Services
	350	-	-	-	-	GF: Finance
<u>118</u>	343	-	-	-	-	GF: Administration
	163	-	-	-	-	GF: Facilities Services
	80	-	-	-	-	GF: Finance
	111	-	-	-	-	GF: Human Resources
	456	-	-	-	-	GF: Information Systems
	-	-	-	346	-	Planning
	-	-	145	-	-	PW: OPS
	-	-	-	-	50	VEM Charges
<u>119</u>	630	-	-	-	-	GF: Administration
	561	-	-	-	-	GF: Facilities Services
	129	-	-	-	-	GF: Finance
	60	-	-	-	-	GF: Human Resources
	1,484	-	-	-	-	GF: Information Systems
	-	-	-	-	119	VEM Charges
<u>120</u>	549	-	-	-	-	GF: Administration
	225	-	-	-	-	GF: Facilities Services
	120	-	-	-	-	GF: Finance
	115	-	-	-	-	GF: Human Resources
	715	-	-	-	-	GF: Information Systems
	-	-	148	-	-	PW: GIS
<u>222</u>	-	-	50	-	-	PW: Engineering
<u>223</u>	-	-	100	-	-	PW: Engineering
<u>224</u>	-	-	50	-	-	PW: Engineering
<u>501</u>	1,830	-	-	-	-	GF: Administration
	264	-	-	-	-	GF: Facilities Services
	520	-	-	-	-	GF: Finance
	175	-	-	-	-	GF: Human Resources
	155	-	-	-	-	GF: Information Systems
	-	-	1,760	-	-	PW: Engineering
	-	-	279	-	-	PW: GIS
	-	-	713	-	-	PW: OPS
	-	-	-	-	279	VEM Charges



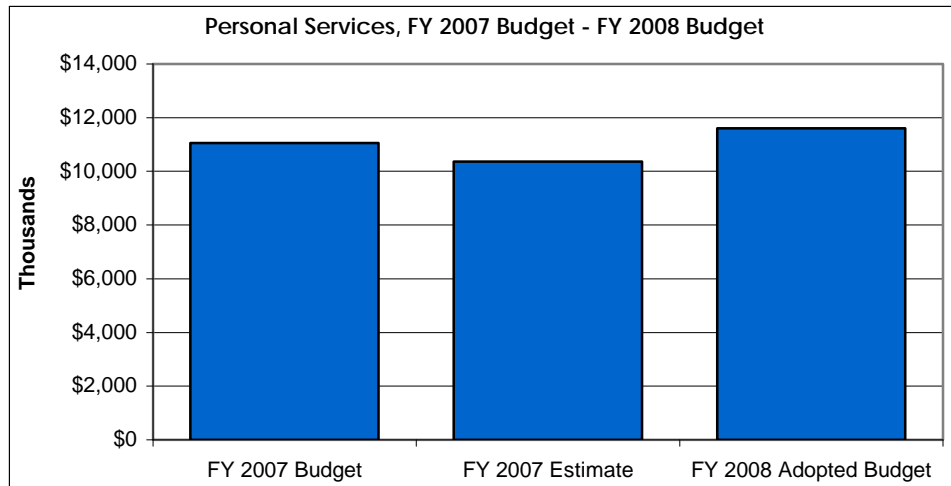
**Transfers & Interfund Charges: FY 2008**

*Data Shown in Hundreds*

Transfer From:	Transfer To:					Transfer Type:
	<u>001</u>	<u>105</u>	<u>119</u>	<u>120</u>	<u>601</u>	
<u>505</u>	1,570	-	-	-	-	GF: Administration
	264	-	-	-	-	GF: Facilities Services
	1,850	-	-	-	-	GF: Finance
	220	-	-	-	-	GF: Human Resources
	206	-	-	-	-	GF: Information Systems
	-	500	-	-	-	Police: LOCOM
	-	-	2,240	-	-	PW: Engineering
	-	-	750	-	-	PW: GIS
	-	-	1,292	-	-	PW: OPS
	-	-	-	-	766	VEM Charges
<u>601</u>	270	-	-	-	-	GF: Administration
	264	-	-	-	-	GF: Facilities Services
	60	-	-	-	-	GF: Finance
	51	-	-	-	-	GF: Human Resources
	155	-	-	-	-	GF: Information Systems
	-	-	267	-	-	PW: OPS

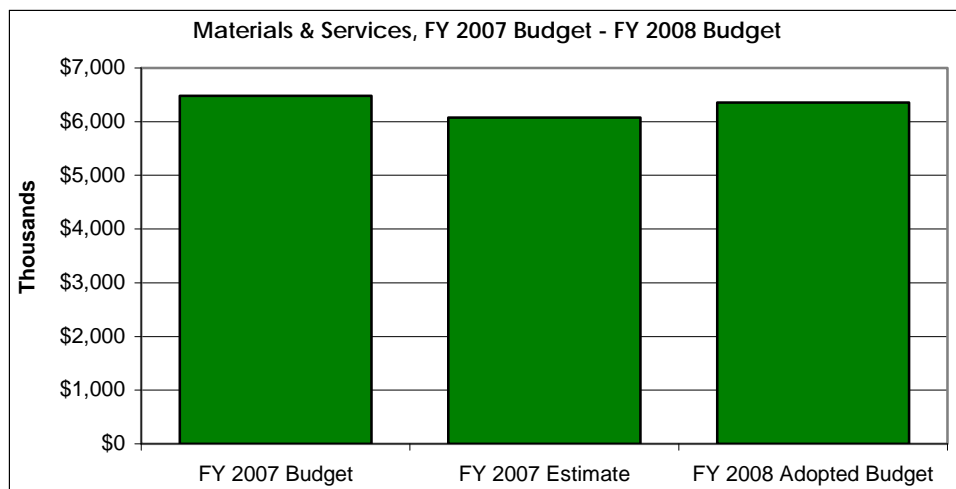
## Requirements: Personal Services

Citywide, Personal Services budgeted requirements increased 4.9 percent from the fiscal year 2007 to the fiscal year 2008. This percentage increase is attributable to increasing health care costs (ten percent for health care benefits for City employees), as well as the 3.7 percent pay increase for Police department employees (as negotiated by CCPOA), 3.0 percent pay increase for AFSCME members, and 3.0 percent pay increase for non-union, non-management positions.



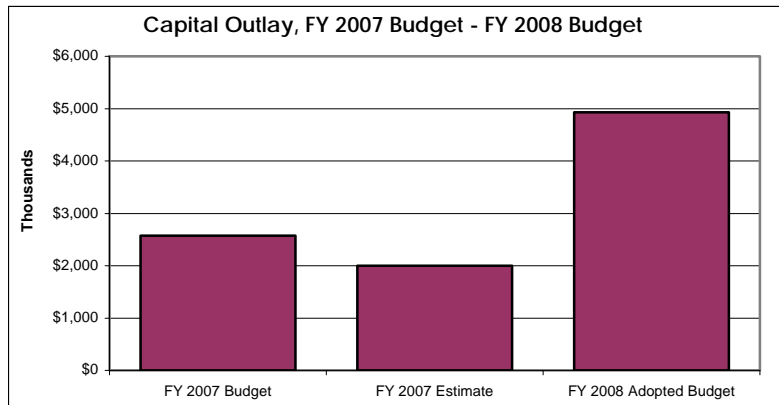
## Requirements: Materials & Services

Citywide, Materials & Services budgeted requirements decreased slightly; by (1.9%). This percentage decrease is largely attributable to management direction to staff to keep Materials & Services expenses consistent from the prior year to the budget year. Staff tracked actual expenses for the current year, and requested Materials and Services budget figures that more accurately represented their needs.

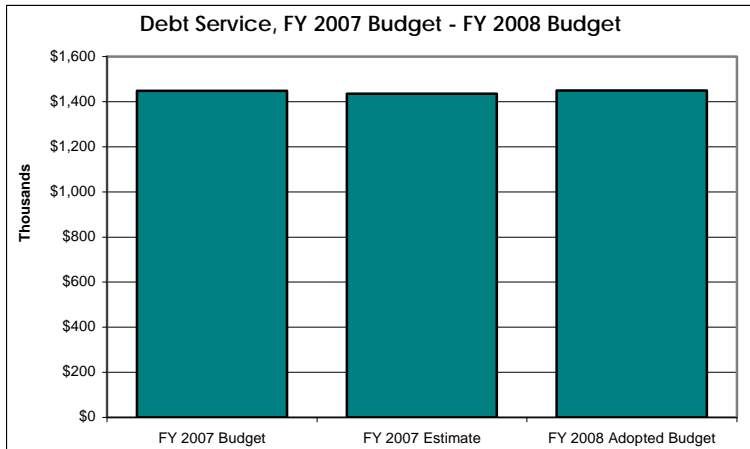


## Requirements: Capital Outlay

The fiscal year 2008 Capital Outlay budget increased significantly from fiscal year 2007. This increase is largely attributable to the increased investment in Information Systems, as well as other non-routine capital investments. These individual requirements are discussed at length in the “Fund Detail” and “Capital Improvement Schedule” sections of this budget document.



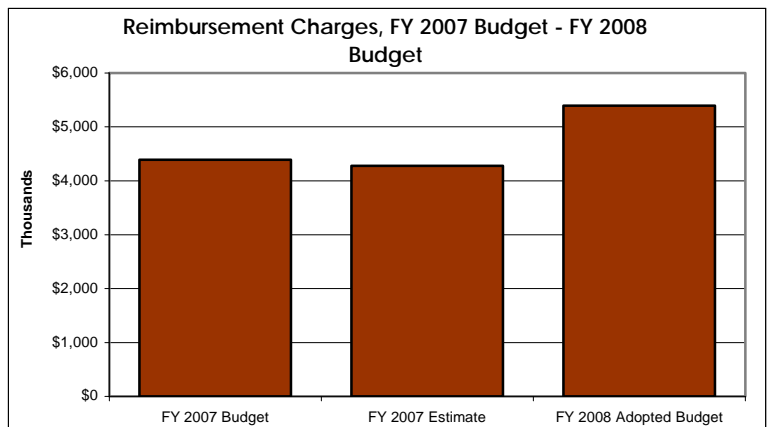
## Requirements: Debt Service



Fiscal year 2008 Debt Service requirements remained, as expected, constant from fiscal year 2007. There is a budgeted 0.1 percent increase from fiscal year 2007 to fiscal year 2008.

## Requirements: Transfers to Other Funds

Budgeted Transfers to Other Funds increased by 22.9 percent from fiscal year 2007 to fiscal year 2008. This increase is due to the transfer of Municipal Court revenues to the Public Safety Fund, which partially filled the deficit created by the failure of the local option police levy. The increase can also be attributed to more sophisticated accounting for General Fund services, as explained on pages 58 and 59 of this document.





# Budget Summary

## Budgeted Fund Descriptions

### Types of Funds Subject to Appropriation

The City of West Linn budgets at the “fund” level. A fund is a fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, and balances and changes, which are segregated for specific activities and objectives. Funds are grouped into three types, described below:

#### **Governmental Funds**

Governmental funds finance most of the city's functions and include the general fund, special revenue funds, debt service fund, and capital projects funds. Examples of governmental funds in West Linn include:

- ***General Fund***
- ***Special Revenue Funds***
- ***Debt Service***

#### **Proprietary Funds**

Proprietary funds are used to account for the city's activities that are similar to those often found in the private sector and include enterprise funds. Examples of proprietary funds in West Linn include:

- ***Enterprise Funds***

#### **Fiduciary Funds**

Fiduciary funds account for resources received and held by the City in a fiduciary capacity. The City of West Linn does not currently have any fiduciary funds.

### Description of All Funds Subject to Appropriation

- ***General Fund***

The general fund of the City of West Linn provides the accounting for the City's administrative, financial, general overhead activities and municipal court operations.

- ***Streets Fund***

The street fund is a special revenue fund used to account for the maintenance and operation of the city's streets, sidewalks, city street signage, medians, and rights-of-way.

- ***Parks and Recreation Fund***

The parks and recreation fund is a special revenue fund used to account for the maintenance and operation of the city's parks and open space, and its recreation activities.

- ***Library Fund***

The library fund is a special revenue fund used to account for the operation of the city's Library activities. The Library Fund also earns interest income from a trust which principal balance is reserved.

- ***Public Safety Fund***

The public safety fund is a special revenue fund used to account for the city's police department including payment for dispatching services provided by the city of Lake Oswego.

- ***Cable TV Public Access Fund***

The cable TV public access fund is a special revenue fund used to account for the city's operation of the public, education and government access cable television channels, including televised council and city committee meetings and events.

- ***Building Inspection Fund***

The building inspection fund is a special revenue fund used to account for the city's building inspection program.

- ***Public Works Support Svc. Fund***

The public works support service fund is a special revenue fund used to account for the city's centralized public works and engineering management, geographical information systems, and clerical support to the various public works operations including street, water, environmental services, and fleet maintenance.

- ***Planning Fund***

The planning fund is a special revenue fund used to account for the city's planning related activities.

- ***SDC Fund***

The systems development charges (SDC) fund accounts for the City's collection and expenditure of water, transportation, wastewater, storm water, and park SDCs.

- ***Debt Service Fund***

The debt service fund is a debt service fund type. The fund accounts for the repayment of voter approved general obligation bonds issued for parks (1998 and 1999 bond issues) and library improvements (2000 bond issue).

- ***Water Fund***

The water fund is an enterprise fund. The fund accounts for the maintenance and operation of the water utility. All water related revenue and expenditures, including capital replacement and betterments, are included in this fund. Capital expansion projects are accounted for in the SDC Fund.

- ***Environmental Services Fund***

The environmental services fund is an enterprise fund. The fund accounts for the maintenance and operation of the City's wastewater and storm water utilities. All wastewater collection and treatment and storm water related revenue and expenditures, including capital replacement and betterments, are included in this fund. Capital expansion projects are accounted for in the SDC Fund.

- ***Vehicle and Equipment Maintenance Fund***

The vehicle/equipment maintenance fund is an enterprise fund. The fund accounts for City Shop costs associated with maintaining and repairing all City owned equipment and vehicles. Costs associated with fueling and maintenance and repairs performed outside of the City Shop are accounted for directly in the budgets of the departments.

## Relationship Between Units & Funds

### Governmental Activities

Taxes and intergovernmental revenues are defined as “non-exchange revenues” because there is not normally a direct relationship between the cost of the service provided and the amounts being paid by either individual taxpayers or other government agencies.

When a service is largely funded through non-exchange revenues it can be called a “governmental activity”. The accounting for a governmental activity is based on available and spendable resources, and the near-term demands upon those resources.

#### General Fund

City Council  
City Manager  
Community Services  
Finance  
Information Services  
General Facility Services  
Municipal Court

#### Public Safety

Management Services  
Records/Code Enforcement/Evidence  
Patrol Services  
Investigation Services

#### Library

#### Streets

#### Parks & Recreation

#### Cable TV Public Access

#### Building Inspection

#### Public Works Support

#### Planning

#### System Development Charges

#### Debt Service

### Business-Type Activities

Government services that are financed via user charges mimic the private market because the user fees are relatively proportionate to the benefit received by the individual taxpayer.

When a fund receives a significant portion of its funding through user charges, it can be referred to as a “business-type” activity. The accounting for a business-type activity is based on cost and long-term cost recovery.

#### Water

#### Environmental Services

#### Vehicle Maintenance

## Consolidated FY 2007 (Current Year) Estimate

Fund	Beginning Fund Balance	Current Year Resources	Total Resources	Current Year Expenses	Ending Fund Balance <i>(Contingency)</i>	Amount of Fund Balance Reserved
General	\$1,014,569	\$3,538,700	\$4,553,269	\$3,844,066	\$709,203	\$0
Streets	131,353	1,753,000	1,884,353	1,714,388	169,965	0
Parks & Recreation	0	2,621,500	2,621,500	2,381,845	239,655	0
Library	198,047	1,448,500	1,646,547	1,337,042	155,505	154,000
Public Safety	679,842	5,331,200	6,011,042	5,076,480	934,562	0
Cable TV Public Access	323,729	254,000	577,729	141,989	435,740	0
Building Inspection	55,593	605,800	661,393	575,335	86,058	0
Public Works Support	66,854	896,300	963,154	884,265	78,889	0
Planning	0	820,000	820,000	749,250	70,750	0
SDCs	1,965,396	1,196,000	3,161,396	1,294,600	1,866,796	0
Park Bond #2	973,708	45,000	1,018,708	0	1,018,708	0
Debt Service	338,509	880,500	1,219,009	930,469	124,540	164,000
Water	299,598	2,835,700	3,135,298	2,714,202	269,993	151,103
Environmental Services	1,641,359	2,181,400	3,822,759	2,116,874	1,705,885	0
Vehicle & Equip. Maintenance	34,982	399,742	434,724	395,825	38,899	0
<b>TOTAL</b>	<b>\$7,723,539</b>	<b>\$24,807,342</b>	<b>\$32,530,881</b>	<b>\$24,156,630</b>	<b>\$7,905,148</b>	<b>\$469,103</b>
<b>TOTAL (Excluding Park Bond #2)</b>	<b>\$6,749,831</b>	<b>\$24,762,342</b>	<b>\$31,512,173</b>	<b>\$24,156,630</b>	<b>\$6,886,440</b>	<b>\$469,103</b>

## Consolidated FY 2008 Adopted Budget

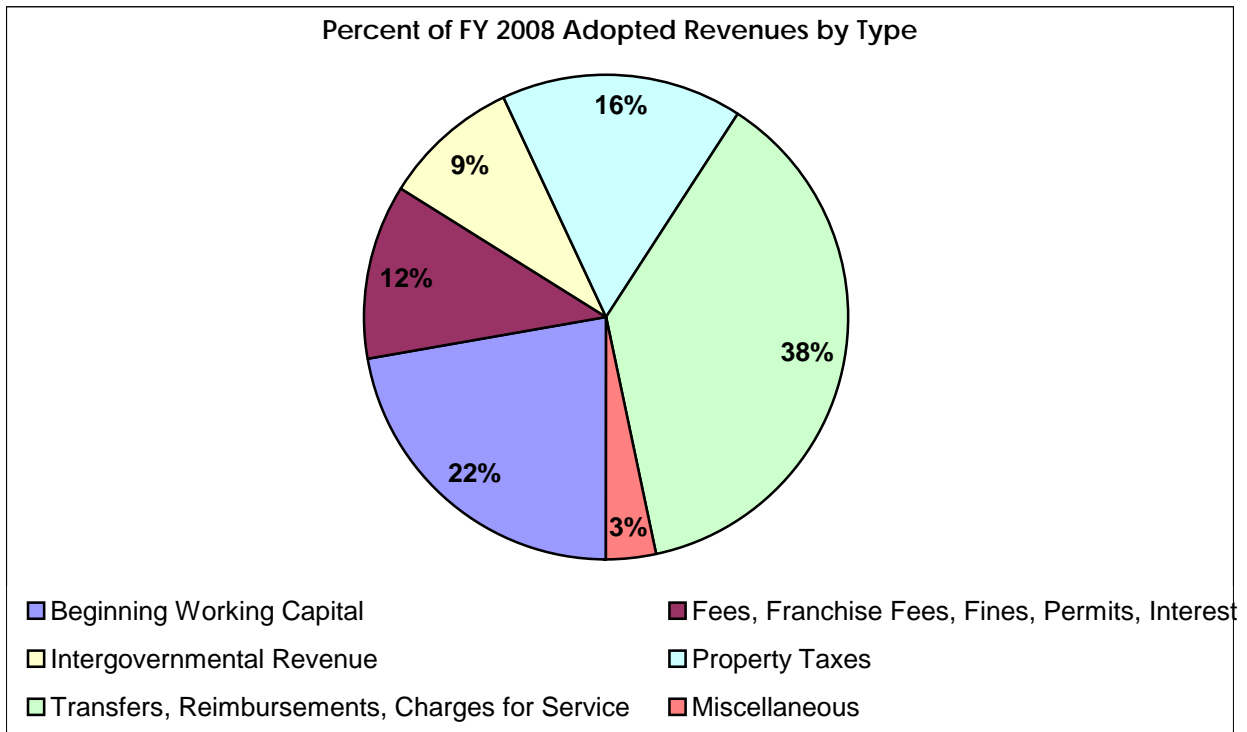
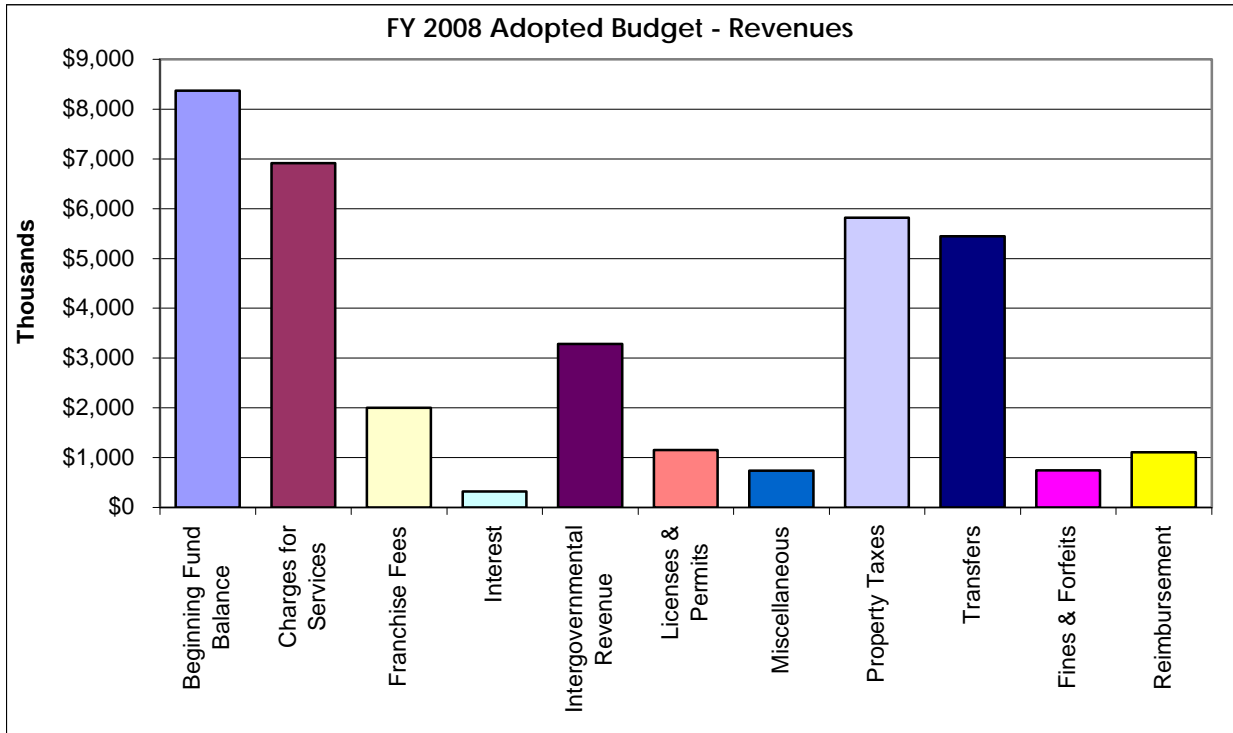
Fund	Beginning Fund Balance	Current Year Resources	Total Resources	Current Year Expenses	Ending Fund Balance <i>(Contingency)</i>	Amount of Fund Balance Reserved
General	\$709,203	\$4,582,570	\$5,291,773	\$4,653,500	\$638,273	\$0
Streets	169,965	1,709,800	1,879,765	1,780,917	98,848	0
Parks & Recreation	239,655	3,656,000	3,895,655	3,674,959	220,696	0
Library	309,505	1,510,500	1,820,005	1,510,051	152,656	157,298
Public Safety	934,562	5,642,100	6,576,662	5,732,618	844,044	0
Cable TV Public Access	435,740	105,000	540,740	285,900	254,840	0
Building Inspection	86,058	633,800	719,858	667,552	52,306	0
Public Works Support	78,889	1,107,900	1,186,789	1,090,979	95,810	0
Planning	70,750	933,300	1,004,050	898,977	105,073	0
SDCs	1,866,796	1,095,300	2,962,096	987,559	1,974,537	0
Park Bond #2	1,018,708	25,000	1,043,708	1,043,708	0	0
Debt Service	288,540	762,428	1,050,968	940,968	0	110,000
Water	421,096	2,976,940	3,398,036	2,936,186	310,750	151,100
Environmental Services	1,705,885	2,327,700	4,033,585	3,074,874	958,711	0
Vehicle & Equip. Maintenance	38,899	459,100	497,999	456,440	41,559	0
<b>TOTAL</b>	<b>\$8,374,251</b>	<b>\$27,527,438</b>	<b>\$35,901,689</b>	<b>\$29,735,188</b>	<b>\$5,748,102</b>	<b>\$418,398</b>
<b>TOTAL (Excluding Park Bond #2)</b>	<b>\$7,355,543</b>	<b>\$27,502,438</b>	<b>\$34,857,981</b>	<b>\$28,691,480</b>	<b>\$5,748,102</b>	<b>\$418,398</b>



## FY 2008 Adopted Budget - Revenues *(In Thousands)*

	Begin- ning Fund Balance	Charges for Services	Fran- chise Fees	Interest	Inter- governm- ental Revenue	Licenses & Permits	Miscel- laneous	Property Taxes	Transfers	Fines & Forfeits	Reim- burse- ment
General	709	92	0	40	0	40	487	0	3,473	450	0
Streets	170	500	65	5	1,115	0	9	0	0	0	16
Parks & Recreation	240	1,275	0	10	1,044	55	0	1,272	0	0	0
Library	310	0	0	16	510	0	10	905	0	70	0
Public Safety	935	1	1,714	35	442	67	65	2,892	200	227	0
Cable TV Public Access	436	0	95	10	0	0	0	0	0	0	0
Building Inspection	86	0	0	2	0	632	1	0	0	0	0
Public Works Support	79	47	0	3	0	94	1	0	963	0	0
Planning	71	23	130	0	170	225	35	0	350	0	0
SDCs	1,867	0	0	82	0	0	0	0	0	0	1,013
Park Bond #2	1,019	0	0	25	0	0	0	0	0	0	0
Debt Service	289	0	0	16	0	0	0	747	0	0	0
Water	421	2,890	0	15	0	0	61	0	0	0	12
Environmental Services	1,706	2,090	0	63	0	42	67	0	0	0	67
Vehicle & Equip. Maintenance	39	0	0	1	0	0	0	0	458	0	0
<b>TOTAL</b>	<b>\$8,374</b>	<b>\$6,918</b>	<b>\$2,004</b>	<b>\$321</b>	<b>\$3,281</b>	<b>\$1,155</b>	<b>\$735</b>	<b>\$5,816</b>	<b>\$5,444</b>	<b>\$747</b>	<b>\$1,107</b>

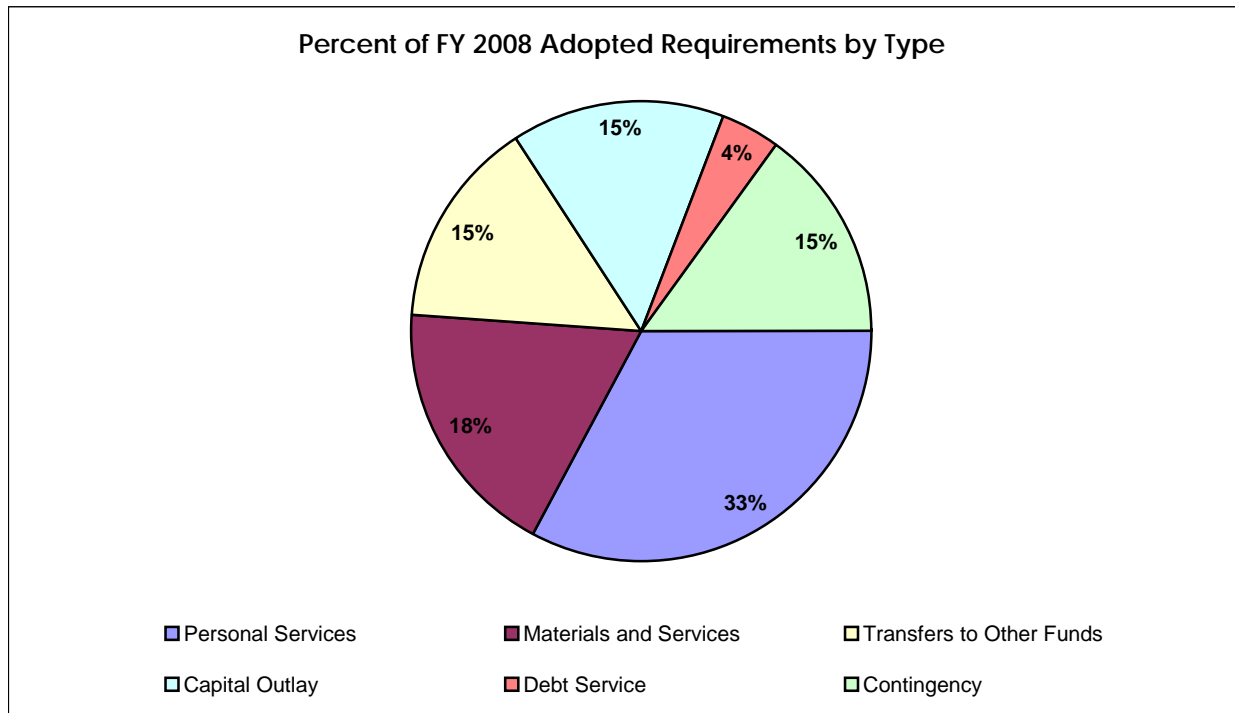
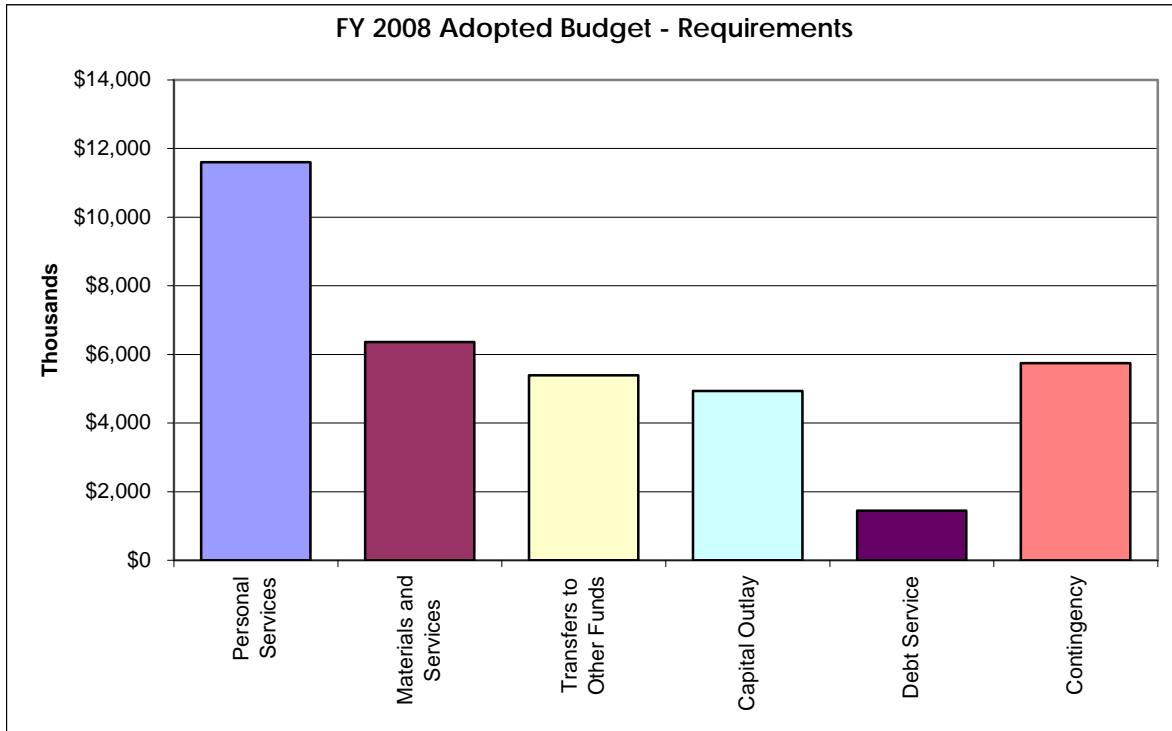
## FY 2008 Adopted Budget - Revenue Graphs



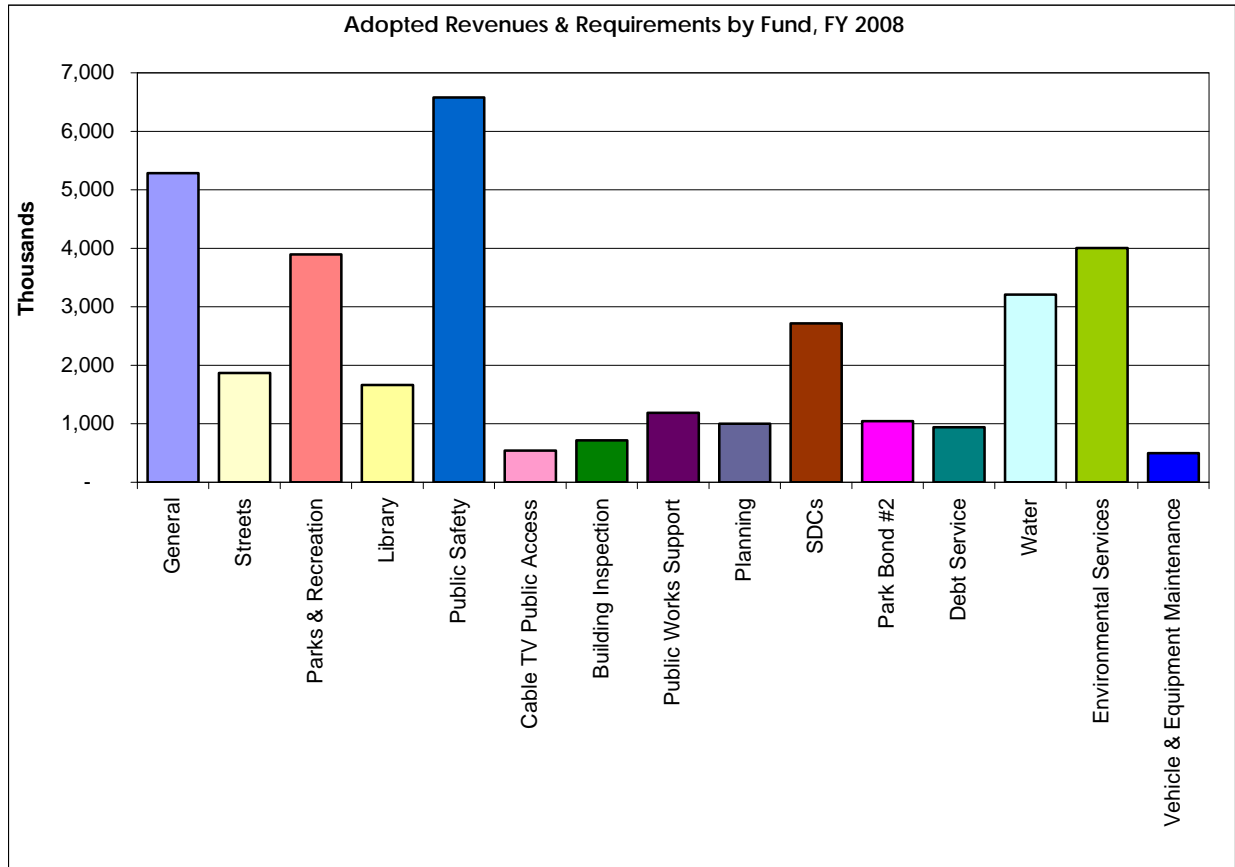
## FY 2008 Adopted Budget - Requirements *(In Thousands)*

	Personal Services	Materials and Services	Transfers to Other Funds	Capital Outlay	Debt Service	Contingency
General	1,851	1,708	420	331	343	638
Streets	493	489	514	285	0	99
Parks & Recreation	1,311	650	593	1,122	0	221
Library	972	175	363	0	0	153
Public Safety	3,642	917	968	205	0	844
Cable TV Public Access	0	201	62	23	0	255
Building Inspection	392	28	209	25	13	52
Public Works Support	688	79	298	25	0	96
Planning	539	173	187	0	0	105
SDCs	0	25	20	943	0	1,975
Park Bond #2	0	0	0	1,044	0	0
Debt Service	0	0	0	0	941	0
Water	680	1,435	618	52	152	311
Environmental Services	844	317	1,036	878	0	959
Vehicle & Equip. Maintenance	188	161	107	0	0	42
<b>TOTAL</b>	<b>\$11,601</b>	<b>\$6,359</b>	<b>\$5,395</b>	<b>\$4,932</b>	<b>\$1,449</b>	<b>\$5,748</b>

## FY 2008 Adopted Budget - Requirement Graphs



## FY 2008 Adopted Budget - Overview



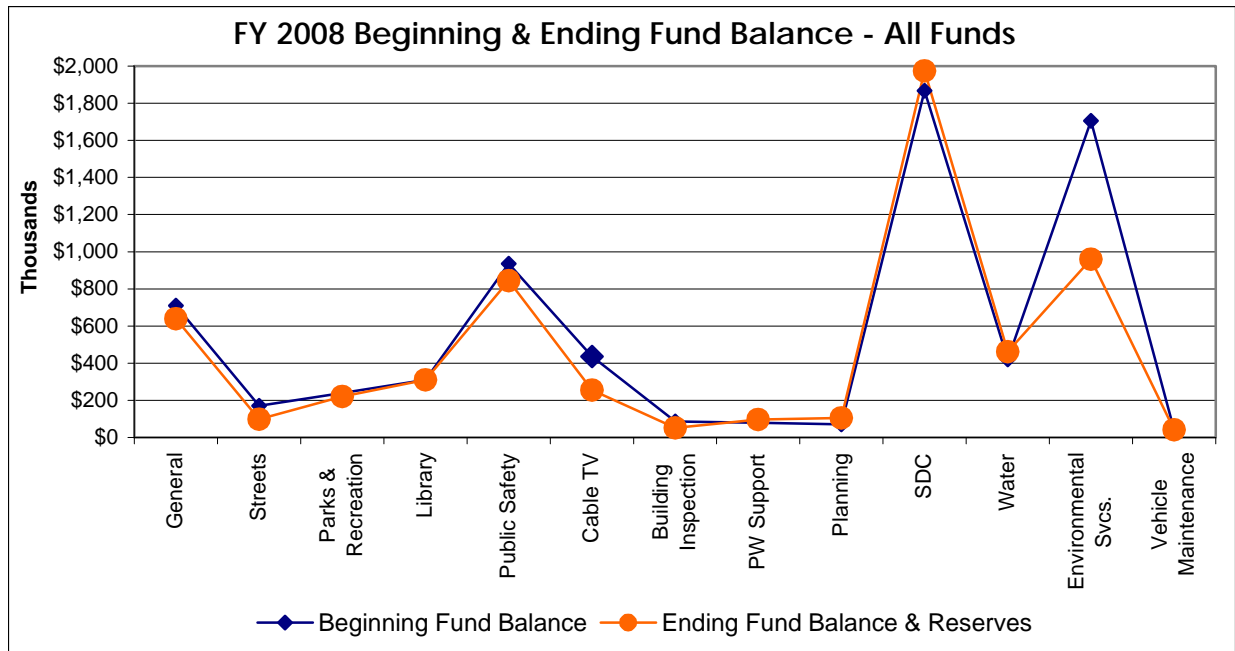
Fund	Percent of Total FY08 Budget
Public Safety	19%
General	15%
Environmental Services	11%
Parks & Recreation	11%
Water	9%
SDCs	8%
Streets	5%
Library	5%
Public Works Support Services	3%
Park Bond #2	3%
Planning	3%
Debt Service	3%
Building Inspection	2%
Cable TV Public Access	2%
Vehicle & Equip. Maintenance	1%

## FY 2008 Beginning & Ending Fund Balance Analysis

**Fund Balance by Fund**  
**FY 2008 Adopted Budget**  
*(Debt Service and Park Bond funds excluded from analysis because EFB is not required)*

	Beginning Fund Balance	Ending Fund Balance & Reserves	Increases/ (Decreases) in Fund Balance Amounts	Percent Increase/ (Decline) in Fund Balance Amount
General	\$709,203	\$638,273	(\$70,930)	(10%)
Streets	169,965	98,848	(\$71,117)	(42%)
Parks & Recreation	239,655	220,696	(\$18,959)	(8%)
Library	309,505	309,954	\$449	0%
Public Safety	934,562	844,044	(\$90,518)	(10%)
Cable TV	435,740	254,840	(\$180,900)	(42%)
Building Inspection	86,058	52,306	(\$33,752)	(39%)
PW Support	78,889	95,810	\$16,921	21%
Planning	70,750	105,073	\$34,323	49%
SDC	1,866,796	1,974,537	\$107,741	6%
Water	421,096	461,850	\$40,754	10%
Environmental Svcs.	1,705,885	958,711	(\$747,174)	(44%)
Vehicle Maintenance	38,899	41,559	\$2,660	7%
<b>Total</b>	<b>\$7,067,002</b>	<b>\$6,056,501</b>	<b>(\$1,010,501)</b>	<b>(14%)</b>

*Yellow shaded cells discussed in detail on page 75.*



## Causes & Consequences of Fund Balance Changes

### Streets

Insufficient resources for desired services; additional resources to be pursued in fiscal year 2008.

### Cable TV

Planned reduction in fund balance.

### Building Inspection

Slowdown in building activity; anticipated adjustments to rates and staffing mid-year to correct.

### Public Works Support Services

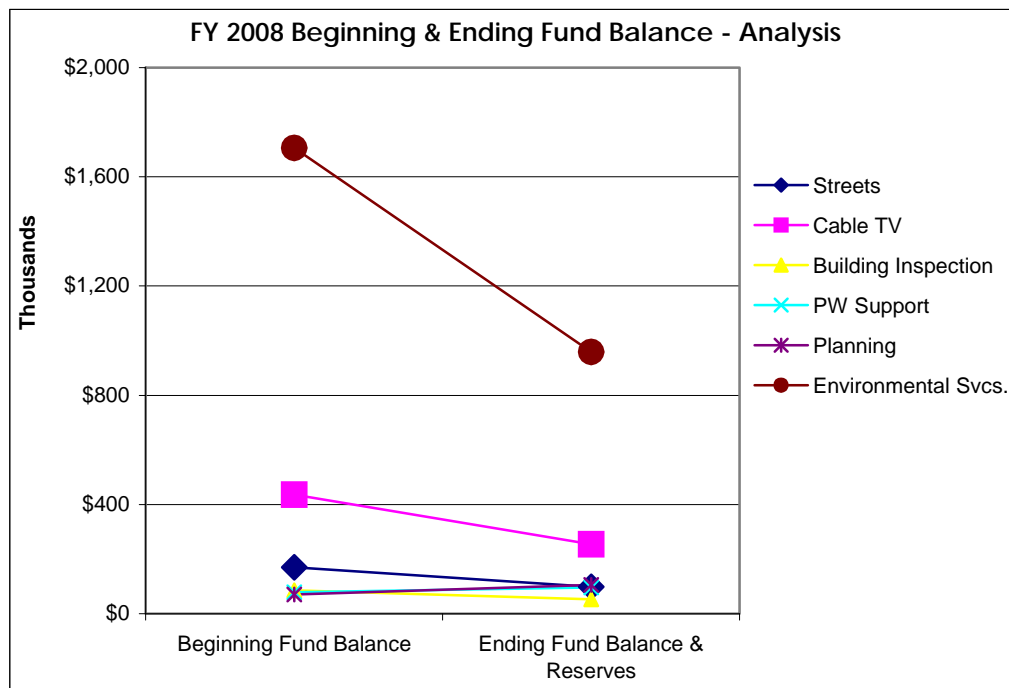
Staffing vacancy remains unfilled.

### Planning

Staffing vacancy remains unfilled.

### Environmental Services

Significant planned capital investment.



## FY 2008 Adopted Budget - Capital Expenditures

Fund	Purpose	Budget	Description
Fund 001	Vehicles	25,000	Hybrid vehicle for Administration department; part of sustainability initiative.
Fund 001	Enterprise Software	25,000	One-time expense for specialty software for City.
Fund 001	Computer Equipment	56,000	Replacement PC cost for City; anticipated three-year replacement cycle.
Fund 001	Financial & Permit Software	225,000	One-time expense for new financial & permitting software.
<b>General Fund Total</b>		<b>\$331,000</b>	
Fund 101	Right-of-Ways & Easements	10,000	Expense for unanticipated ROW and easement purchase; this is a yearly anticipated capital expense based on historic need.
Fund 101	Vehicles	50,000	Expense for new street maintenance vehicle; part of replacement schedule.
Fund 101	Street System Projects	100,000	Budgeted project includes Salamo Road maintenance; part of network repair plan.
Fund 101	Transportation Sys. Projt	125,000	Budgeted cost for the Transportation System Plan.
<b>Street Fund Total</b>		<b>\$285,000</b>	
Fund 102	Equipment > \$5,000	10,000	Expense for necessary parks maintenance equipment; this is a yearly anticipated capital expense based on historic need.
Fund 102	Vehicles	25,000	Expense to replace a new truck; part of replacement schedule.
Fund 102	Parkland Improvements	1,087,000	Budgeted cost for grant-funded park improvement projects.
<b>Parks &amp; Recreation Fund Total</b>		<b>\$1,122,000</b>	
Fund 105	Vehicles	205,400	Cost for four new police vehicles, including a hybrid vehicle; part of replacement schedule and sustainability initiative.
<b>Public Safety Fund Total</b>		<b>\$205,400</b>	
Fund 106	Communications Equipment	23,000	Cost to upgrade Council Chamber sound and audio.
<b>Cable TV Fund Total</b>		<b>\$23,000</b>	
Fund 118	Vehicles	25,000	Hybrid vehicle for Inspections department, part of sustainability initiative.
<b>Building Inspections Fund Total</b>		<b>\$25,000</b>	
Fund 119	Vehicles	25,000	Hybrid vehicle for Public Works department, part of sustainability initiative.
<b>Public Works Fund Total</b>		<b>\$25,000</b>	
Fund 221	Street System Projects	240,259	Budgeted cost for street system projects
<b>Street SDC Fund Total</b>		<b>\$240,259</b>	
Fund 223	Water System Projects	128,300	Budgeted cost for water system projects
<b>Water SDC Fund Total</b>		<b>\$128,300</b>	
Fund 224	Sewer System Projects	74,000	Budgeted cost for sewer system projects
<b>Sewer SDC Fund Total</b>		<b>\$74,000</b>	
Fund 225	Land Acquisition	500,000	Budgeted cost for park land acquisition
<b>Park SDC Fund Total</b>		<b>\$500,000</b>	
Fund 309	Pathways and Trails	260,708	Cost for pathways and trails; funded from bond measure
Fund 309	Land Acquisition	783,000	Cost for land acquisition; funded from bond measure
<b>Parks Bond Fund Total</b>		<b>\$1,043,708</b>	
Fund 501	Vehicles	51,500	Expense to replace a new truck, part of replacement schedule.
<b>Water Fund Total</b>		<b>\$51,500</b>	
Fund 505	Equipment	15,000	Budgeted expense for necessary ESD equipment, this is a yearly anticipated capital expense based on historic need.
Fund 505	Vehicles	35,000	Expense to replace a new truck, part of replacement schedule.
Fund 505	System Projects	118,500	Budgeted cost for storm system projects
Fund 505	System Projects	709,000	Budgeted cost for sewer system projects
<b>Environmental Svcs. Fund Total</b>		<b>\$877,500</b>	



## FY 2008 Adopted Budget - Debt

Fund	Purpose	Budget	Description
Fund 001	Bond Principal: 2000 FFCO	175,000	Principal payment on 2000 full faith and credit bond for City Hall building
Fund 001	Bond Interest: 2000 FFCO	168,200	Interest payment on 2000 full faith and credit bond for City Hall building
<b>General Fund Total: \$343,200</b>			
Fund 118	Interim borrowing	12,500	Interim borrowing repayment on 2006 loan from Fund 505 - Environmental Services.
<b>Inspections Fund Total: \$12,500</b>			
Fund 401	Bond Principal: 1998 Park	220,000	Principal payment on 1998 General Obligation bond for City parks
Fund 401	Bond Principal: 1999 Park	165,000	Principal payment on 1999 General Obligation bond for City parks
Fund 401	Bond Principal: 2000 Library	110,000	Principal payment on 2000 General Obligation bond for City library
Fund 401	Bond Interest: 1998 Parks	132,973	Interest payment on 1998 General Obligation bond for City parks
Fund 401	Bond Interest: 1999 Parks	135,763	Interest payment on 1999 General Obligation bond for City parks
Fund 401	Bond Interest: 2000 Library	177,232	Interest payment on 2000 General Obligation bond for City library
<b>Debt Service Fund Total: \$940,968</b>			
Fund 501	Bond Principal - 2000 H20	70,000	Principal payment on 2000 revenue bond for City library
Fund 501	Bond Interest - 2000 H20	82,440	Interest payment on 2000 revenue bond for City parks
<b>Water Fund Total: \$152,440</b>			

### Debt Margin Reporting As Required in State of Oregon Form LB-1

Statement of Indebtedness		
<i>Debt outstanding as summarized below; no debt authorized but not incurred:</i>		
		Estimated Debt Outstanding at the Beginning of the Budget Year (07/01/07)
Long-Term Debt	Bonds	13,250,000
	Interest Bearing Warrants	0
	Other	250,000
	<b>Total Indebtedness</b>	<b>13,500,000</b>
<b>Short Term Debt</b>		
<i>This budget does not include the intention to borrow in anticipation of revenue.</i>		



# Fund Detail

The City of West Linn presents budgeted financial information in budget detail tables by fund:

***Prior year revenues and expenditures by fund on an actual basis***

Revenues and expenditures for the prior two fiscal years (fiscal years 2005 and 2006) are shown in the second and third columns of the budget detail for each fund.

***Current year revenues and expenditures by fund on a budgeted basis***

Revenues and expenditures for the current fiscal year (fiscal year 2007) are shown on a budgeted basis in the fourth column of the budget detail for each fund.

***Current year revenues and expenditures by fund on an estimated basis***

Revenues and expenditures for the current fiscal year (fiscal year 2007) are shown on an estimated basis in the fifth column of the budget detail for each fund. The estimates are as of the date of publication of the budget document.

***Projected revenues and expenditures by fund on a proposed basis***

Revenues and expenditures for the upcoming fiscal year (fiscal year 2008) are shown on a proposed basis in the sixth column of the budget detail for each fund.

***Projected revenues and expenditures by fund on an approved and adopted basis***

Once the budget committee has approved the budget document, an additional column detailing revenues and expenditures for the upcoming fiscal year (fiscal year 2008) on an approved basis is added to the budget document. Similarly, once the budget has been adopted by the City Council, a final column detailing the adopted budget is added to the budget document.

In addition to the budget detail tables for each fund, information about each fund and the services provided by each department are shown:

- ***Categorical Detail***  
Additional categorical detail on the types of revenues and expenditures
- ***People***  
Additional detail on the number of FTEs and specific positions for the fund
- ***Capital***  
Additional detail on scheduled capital expenditures for the fund
- ***Services and Accomplishments***  
Detailed description of services provided, and a listing of fiscal year 2007 accomplishments
- ***Goals and Objectives***  
Overview of fiscal year 2008 goals and objectives; Council priorities are denoted with a “★”
- ***Performance Data***  
Workload and efficiency measurement data related to city services



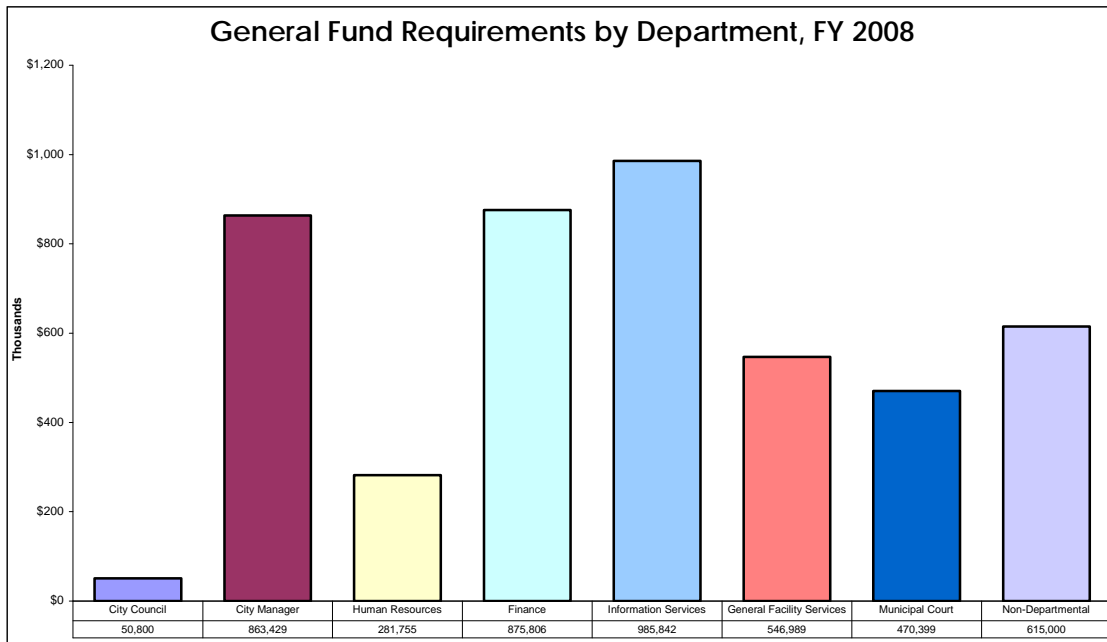
# General Fund

## General Fund Overview:

The General Fund is a governmental fund used to account for the city’s administrative, financial, general facilities, and municipal court operations. City administrative functions include the city council, city manager and recorder, human resources, information technology, and community services operations. City financial functions include financial accounting and reporting, budget preparation, and billings and collections. General facilities functions include performing maintenance to city hall, the public works facility, library, and police facilities. Municipal court operations include the administration of the municipal court and jury trials.

### General Fund Budget Notes:

- Eliminate the Community Services Department; move the Community Services Coordinator and associated Materials & Supplies expenses to City Manager’s Office.
- Move Risk Management from Human Resources to Finance Department.
- One Office Assistant position moves from Human Resources to Finance.
- Assistant to the City Manager takes on additional responsibilities of records management.



**Fund 001 General Fund**

	<b>Actual FY 2005</b>	<b>Actual FY 2006</b>	<b>Budget FY 2007</b>	<b>Estimated FY 2007</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
Beginning Fund Balance	\$407,879	\$354,332	\$577,885	\$1,014,569	\$709,203	\$709,203	\$709,203
<b>Current Year Resources</b>							
Property taxes	\$4,478,884	\$4,700,821	\$0	\$0	\$0	\$0	\$0
Intergovernmental	728,642	\$303,904	0	2,100	0	0	0
Franchise fees	1,557,784	\$1,299,088	0	0	0	0	0
Licenses and permits	335,129	\$261,930	38,000	37,000	40,000	40,000	40,000
Charges for services	247,966	\$356,308	65,100	83,000	92,100	92,100	92,100
Fines and forfeits	434,777	\$514,180	400,000	432,000	450,000	450,000	450,000
Interest	25,672	\$11,715	24,000	44,000	40,000	40,000	40,000
Miscellaneous	139,582	\$266,498	516,000	303,300	487,400	487,400	487,400
Transfers from other funds	1,818,110	\$2,437,567	2,637,300	2,637,300	3,473,070	3,473,070	3,473,070
<b>Total Current Year Resources</b>	<b>\$9,766,546</b>	<b>\$10,152,011</b>	<b>\$3,680,400</b>	<b>\$3,538,700</b>	<b>\$4,582,570</b>	<b>\$4,582,570</b>	<b>\$4,582,570</b>
<b>Total Resources</b>	<b>\$10,174,425</b>	<b>\$10,506,343</b>	<b>\$4,258,285</b>	<b>\$4,553,269</b>	<b>\$5,291,773</b>	<b>\$5,291,773</b>	<b>\$5,291,773</b>
<b>Requirements</b>							
City Council	\$57,785	\$54,547	\$66,500	\$70,775	\$50,800	\$50,800	\$50,800
City Manager's Office	380,249	265,609	487,800	492,592	863,429	863,429	863,429
Human Resources	238,764	319,336	367,500	392,025	281,755	281,755	281,755
Community Services	275,456	377,890	417,123	399,230	0	0	0
Finance Department	552,599	833,291	823,900	840,114	875,806	875,806	875,806
Planning Department	552,621	641,677	0	0	0	0	0
Information Services (IS)	234,759	189,403	392,700	381,854	985,842	985,842	985,842
General Facility Services	232,011	270,316	294,800	351,742	546,989	546,989	546,989
Library Department	1,150,107	1,209,897	0	0	0	0	0
Parks Department	2,094,212	1,507,077	0	0	0	0	0
Municipal Court	225,180	248,806	258,700	247,934	233,879	233,879	233,879
Police Department	2,206,608	2,475,600	0	0	0	0	0
Non-Departmental							
General Services	614,441	494,293	4,100	26,800	71,800	71,800	71,800
Debt Service							
<i>Bond Principal: 2000 FFCO</i>	150,000	160,000	165,000	165,000	175,000	175,000	175,000
<i>Bond Interest: 2000 FFCO</i>	190,450	183,435	176,000	176,000	168,200	168,200	168,200
Interfund Transfers	664,851	260,598	300,000	300,000	400,000	400,000	400,000
Contingency			504,162	0	638,273	638,273	638,273
<b>Total Requirements</b>	<b>\$9,820,093</b>	<b>\$9,491,774</b>	<b>\$4,258,285</b>	<b>\$3,844,066</b>	<b>\$5,291,773</b>	<b>\$5,291,773</b>	<b>\$5,291,773</b>
<b>Ending Fund Balance</b>	<b>\$354,332</b>	<b>\$1,014,569</b>	<b>\$0</b>	<b>\$709,203</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### General Fund - People

Position	FTE
Accountant	1.00
Accounting Clerk II	2.00
Administrative Staff Assistant	1.00
Building Maintenance Worker	1.00
Chief Technology Officer	1.00
City Courier	0.30
City Manager	1.00
Community Services Coordinator	1.00
Court Administrator	1.00
Extra Help	0.35
Finance Analyst	1.00
Human Resources Director	1.00
Information Technology Coordinator	1.00
IT Technician II	1.00
Municipal Court Judge	1.00
Office Assistant	2.00
Office Clerk	0.60
Records Manager	1.00
Senior Accounting Clerk	2.00
Staff Attorney	1.00
<b>Total, General Fund</b>	<b>21.25</b>

### General Fund - Capital

Purpose	Budget	Description
Vehicles	25,000	<i>Hybrid vehicle for Administration department</i>
Enterprise Software	25,000	<i>Specialty software purchased for City by IS department</i>
Computer Equipment	56,000	<i>Replacement PC cost for City</i>
Financial & Permit Software	225,000	<i>One-time expense for new financial &amp; permitting software</i>
<b>Total, General Fund</b>	<b>\$331,000</b>	

## City Council

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Estimated FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
<b>City Council</b>							
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials and Services	56,325	54,547	66,500	70,775	50,800	50,800	50,800
Transfers to Other Funds	0	0	0	0	0	0	0
Capital Outlay	1,460	0	0	0	0	0	0
<b>Total Requirements</b>	<b>\$57,785</b>	<b>\$54,547</b>	<b>\$66,500</b>	<b>\$70,775</b>	<b>\$50,800</b>	<b>\$50,800</b>	<b>\$50,800</b>

### Description of Services ~ City Council:

The City of West Linn City Councilors and the Mayor are elected by citizens of West Linn to perform the legislative functions of city government, establish goals, priorities and policies, adopt ordinances and resolutions, hire the City Manager and evaluate the manager's performance, adopt the budget, exercise the rights and powers set forth in the West Linn Charter, and exercise all powers of a municipal governing body pursuant to state laws and the home rule provisions of the Oregon Constitution.

### City Council Budget Notes:

- New for FY 2008, the City Council budget includes \$3,000 for volunteer recognition expenses. This cost was previously included in the Community Services budget.
- Total City Council budget decreases in FY 2008 because costs associated with special elections are not anticipated.

### Fiscal Year 2007 Accomplishments ~ City Council:

- Launched update of Parks master plan
- Adopted Surface Water Master Plan
- Launched update of the Transportation System Plan
- Intervened in planned closure and sale of Wilamette Cove manufactured home park and eviction of residents by facilitating a mediation process and obtaining compensation for tenants
- Incorporated Bolton Neighborhood Plan recommendations into comprehensive plan
- Launched neighborhood planning process for Hidden Springs, Parker Crest, Marylhurst and Tanner Basin neighborhood associations
- Obtained Certified Local Government designation from the National Parks Service
- Adopted a Percent for the Arts program to acquire public art for the city
- Revised Community Tree Code and adopted Tree Technical Manual
- Created a citizen task force to study and recommend solutions to traffic congestion in 10<sup>th</sup> Street corridor
- Approved intergovernmental agreement with Department of Transportation for conceptual design plan for Highway 43

### Fiscal Year 2008 Goals & Objectives ~ City Council:

Please see the "City Goals & Objectives" section of the budget for the City Council Priorities and Goals for fiscal year 2008. City Council priorities and goals as they relate to specific departments' goals and priorities are marked with a "🎯" throughout this section of the budget document.

## Administration - City Manager

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Estimated FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
<b>City Manager</b>							
Personal Services	\$325,561	\$214,737	\$250,700	\$265,621	\$433,324	\$433,324	\$433,324
Materials and Services	50,736	45,570	237,100	182,250	222,900	222,900	222,900
Transfers to Other Funds	3,952	5,300	0	50	17,200	17,200	17,200
Capital Outlay	0	0	0	0	25,000	25,000	25,000
<b>Total Requirements</b>	<b>\$380,249</b>	<b>\$265,607</b>	<b>\$487,800</b>	<b>\$447,921</b>	<b>\$698,424</b>	<b>\$698,424</b>	<b>\$698,424</b>

### Description of Services ~ City Manager:

The City Manager works for, and at the pleasure of, the Mayor and City Council. The City Manager directs and oversees all city operations to ensure that they are carried out in an effective, efficient, fiscally prudent and fair manner. The City Manager supports and assists the mayor and councilors in their roles as policy makers by providing accurate and timely information and appropriate policy alternatives.

### Fiscal Year 2007 Accomplishments ~ City Manager:

- Built organizational capacity by recruiting, retaining, and hiring:
  - Public Works Director*
  - Chief Technology Officer*
  - Contract Finance Director; Finance Analyst*
  - Human Resources Director*
  - Staff Attorney*
- Made significant progress to restore the city's financial foundation
  - Retained th services of a new independent auditor*
  - Increased working capital levels to appropriate levels in all funds*

### Fiscal Year 2008 Goals & Objectives ~ City Manager:

- ✦ **Goal:** Assist the Council in the accomplishment of its goals and priorities.
- ✦ **Goal:** Direct all city operations to ensure that they are carried out in an effective, efficient, fiscally prudent and fair manner
- ✦ **Goal:** Ensure that city laws, polices, and procedures are up-to-date, known and followed, and that city records are accurate, safe and retrievable.
- ✦ **Goal:** Reorganize City Manager's Office to include staff attorney and community services coordinator positions.

### City Administration Budget Notes:

- Community Services Coordinator now included in the City Manager's budget.
- Community Services Department is eliminated; the Events & Volunteer Coordinator is moved to the Parks & Recreation budget.
- Assistant to the City Manager position takes on added responsibilities of records management.
- \$16,500 is included for Neighborhood Associations in FY 2008.
- Prosecutor costs now included in the Staff Attorney budget; estimated at \$39,600 in FY 2008.

## Administration - Staff Attorney

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Estimated FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
<b>Staff Attorney</b>							
Personal Services	\$0	\$0	\$0	\$44,671	\$123,405	\$123,405	\$123,405
Materials and Services	0	0	0	0	41,600	41,600	41,600
Transfers to Other Funds	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
<b>Total Requirements</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$44,671</b>	<b>\$165,005</b>	<b>\$165,005</b>	<b>\$165,005</b>

### Description of Services ~ Staff Attorney:

The Staff Attorney position was newly created in fiscal year 2007. The City of West Linn contracts for legal services involving all civil legal matters from a local law firm, and this relationship is continuing. However, in addition, the new Staff Attorney will be able to provide in-house legal advice to the City Manager, the city Council, official boards and commissions and for all City departments. The Staff Attorney will also be able to work on projects reflecting Council goals and priorities that require legal expertise.

### Fiscal Year 2007 Accomplishments ~ Staff Attorney:

- Established a schedule for finishing a comprehensive re-write of the Community Development Code (CDC) to reflect city goals, provide legal defensibility, and clarify and simplify both substantive and procedural requirements and standards.
- Began drafting changes to the CDC pursuant to the established schedule.
- Completed revisions to Municipal Code provisions governing annexations.

### Fiscal Year 2008 Goals & Objectives ~ Staff Attorney:

- ✦ **Goal:** Municipal Code Annexation Language
  - Consider changes to the municipal code to clarify the annexation process.
- ✦ **Goal:** Rewrite the Community Development Code
  - Implement the schedule established for revisions to the CDC.
- ✦ **Goal:** Completion of Goal 5 Program (Program to Protect Natural Resources)
  - Complete the city's Goal 5 program for protection of open spaces, wildlife habitat, and natural resources along the Willamette and Tualatin Rivers
- ✦ **Goal:** Land Use Review Process
  - Consider changes to the current development review process (including planning and appeals) to ensure thorough and timely reviews.



## Administration - Community Services *(Closed in FY 2008)*

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Estimated FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
<b>Community Services (Closed in FY08)</b>							
Personal Services	\$275,456	\$205,909	\$222,300	\$225,120	\$0	\$0	\$0
Materials and Services	0	158,831	181,623	160,910	0	0	0
Transfers to Other Funds	0	13,149	13,200	13,200	0	0	0
Capital Outlay	0	0	0	0	0	0	0
<b>Total Requirements</b>	<b>\$275,456</b>	<b>\$377,889</b>	<b>\$417,123</b>	<b>\$399,230</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Description of Services ~ Community Services:

Community Services produces news and information about city government in support of departmental missions and Council goals and priorities. The Community Services Coordinator manages the Cable TV Public Access Fund, and serves as coordinator for the annual Old Time Fair and as staff liaison to various task forces and ad hoc committees.

### Fiscal Year 2007 Accomplishments ~ Community Services:

- Served as staff liaison to the West Linn Task Force on Sustainability and assisted in the production of the West Linn Sustainability Strategic Plan.
- Implemented on-demand, web-streaming videos of Council and Planning Commission meetings, public seminars and other video programming.
- Produced 12 issues of the *Update* newsletter, and introduced the *Police Blotter* flyer as a regular insert to the newsletter.
- Established, in cooperation with Willamette United Methodist Church, a year-round food pantry to assist needy local families.
- Researched sustainable alternative funding for streets.

### Fiscal Year 2008 Goals & Objectives ~ Community Services:

☛ **Goal:** Maintain proactive, effective relations with representatives of the news media and provide and/or facilitate timely, accurate and appropriate responses to requests for information

☛ **Goal:** Ensure that the residents of West Linn are well informed about the functions, services and activities of their City Government

**Goal:** Stimulate citizen participation in civic affairs

**Goal:** Serve as a staffing, planning, and research liaison for City departments

## Human Resources

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Estimated FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
<b>Human Resources</b>							
Personal Services	\$236,120	\$286,932	\$309,500	\$314,415	\$186,555	\$186,555	\$186,555
Materials and Services	2,644	32,404	58,000	77,610	95,200	95,200	95,200
Transfers to Other Funds	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
<b>Total Requirements</b>	<b>\$238,764</b>	<b>\$319,336</b>	<b>\$367,500</b>	<b>\$392,025</b>	<b>\$281,755</b>	<b>\$281,755</b>	<b>\$281,755</b>

### Description of Services ~ Human Resources:

The Human Resources department provides centralized personnel services and responsive customer service in support of the city manager, department heads, and employees. The department is responsible for a full range of comprehensive human resources services and programs to enhance the efficiency and effectiveness of the organization including: recruitment and selection, benefit administration, new employee orientation, labor relations, training, personnel policy development and administration, personnel record management, and employee relations and recognition.

### Fiscal Year 2007 Accomplishments ~ Human Resources:

- Successful hiring of 25 positions
- Held informational meetings with each City department
- Completed 3 year successor agreement with Police Union
- Monthly Brown Bag lunches – trainings
- Employee recognition – Safety picnic, holiday breakfast
- Revised department managers employment agreement
- Developed ordinance for hiring background investigation policy
- Developed/revised/evaluated job descriptions

### Human Resources Budget Overview:

- Assistant to the Director of Human Resources position has been eliminated.
- One Office Assistant position moves from Human Resources to Finance.
- Includes \$12,500 for employee education reimbursement.

### Fiscal Year 2008 Goals & Objectives ~ Human Resources:

- ★ **Goal:** Recruit excellent employees
  - Review and update job descriptions; pursue job advertising alternatives
- ★ **Goal:** Retain excellent employees
  - Provide essential city-wide training – supervisory; harassment; performance review; AED; First Aid/CPR
  - Conduct compensation surveys to ensure salaries are competitive; also, a comprehensive review of benefits
  - Conduct ergonomic study to ensure employee's workstations are functional and ergonomically sound

**Goal:** Meet federal, state and local mandates

**Goal:** Provide employee recognition opportunities:

- Plan, organize and implement annual safety picnic and holiday breakfast
- Recognize employee's years of service and employee retirement

**Goal:** Provide effective department staff training

- BOLI: wage and hour, discrimination; ethics; IPMA (International Public Management Association for HR)

**Goal:** Update City of West Linn personnel policy

## Finance

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Estimated FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
<b>Finance</b>							
Personal Services	\$550,194	\$804,122	\$582,400	\$423,600	\$543,006	\$543,006	\$543,006
Materials and Services	2,405	29,169	241,500	416,514	332,800	332,800	332,800
Transfers to Other Funds	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
<b>Total Requirements</b>	<b>\$552,599</b>	<b>\$833,291</b>	<b>\$823,900</b>	<b>\$840,114</b>	<b>\$875,806</b>	<b>\$875,806</b>	<b>\$875,806</b>

### Description of Services ~ Finance:

The Finance Department provides professional financial services to City departments and the citizens of West Linn by efficiently operating the financial information systems to provide timely, useful and accurate financial information. The objective of the Finance Department is to promote fiscal stability and integrity.

In addition, to providing traditional financial services, Finance also prepares the annual budget document, coordinates and maintains the five-year capital improvement plan, performs utility billing and fee analysis, prepares fund projections to support future bonding needs, manages the City's investments and debt, and explores alternative sources of funding.

### Fiscal Year 2007 Accomplishments ~ Finance:

- Enhanced organizational capacity by recruiting and hiring a Staff Accountant and Finance Analyst.
- Provide assistance to forensic auditors to ascertain findings on embezzlement by former finance director.
- Initiated and supported efforts to retain the new independent auditor.
- Prepared work papers and other supporting documents for auditors to complete the 2004, 2005, and 2006 audits.
- Implemented internal controls to provide separation of duties and enhance oversight and accuracy of financial information.
- Implemented quarterly financial reports.
- Implemented improvements to purchasing process to gain efficiencies.
- Implemented improvements to cash receipting process to gain efficiencies.

### Fiscal Year 2008 Goals & Objectives ~ Finance:

- ★ **Goal:** Prepare for the future by implementing long-range financial planning
  - Prepare a five-year financial forecast estimating resources and expenses during that timeframe, as well as possible funding challenges
- ★ **Goal:** Fulfill required reporting requirements
  - Complete the 2004, 2005, 2006 and 2007 audits
  - Publish timely quarterly financial reports
  - Respond to requests for financial information as needed

### Finance Budget Notes:

- Funding for completion of 2004, 2005, and 2006 audits, to be completed by August 2007. Fiscal year audit for 2007 to be completed by December 31, 2007.
- Funding to implement financial systems that:
  - Enhance automation;
  - Strengthen internal controls;
  - Improve operational efficiencies;
  - Increase accuracy; and
  - Reduce duplication.

## Municipal Court

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Estimated FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
<b>Municipal Court</b>							
Personal Services	\$174,246	\$194,159	\$193,900	\$184,334	\$200,079	\$200,079	\$200,079
Materials and Services	50,935	54,647	64,800	63,600	33,800	33,800	33,800
Transfers to Other Funds	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
<b>Total Requirements</b>	<b>\$225,181</b>	<b>\$248,806</b>	<b>\$258,700</b>	<b>\$247,934</b>	<b>\$233,879</b>	<b>\$233,879</b>	<b>\$233,879</b>

### Description of Services ~ Municipal Court:

The Municipal Court adjudicates violations of the West Linn Municipal Code, the Oregon Motor Vehicle Code, and all misdemeanor charges, both traffic and non-traffic, excluding DUI's. Responsibilities of the Municipal Court division include filing all cases referred to the court, maintaining court dockets, conducting court appearances, collecting and reporting fines and assessments, monitoring payment agreements, bench probations and diversions, impaneling juries, and conducting court and jury trials.

### Fiscal Year 2007 Accomplishments ~ Municipal Court:

- New prosecutor retained
- All traffic citations entered from old software to new software
- Brought payments due to other jurisdictions to current

### Fiscal Year 2008 Goals & Objectives ~ Municipal Court:

- Goal:** Fairly and efficiently adjudicate violations of State Laws and City Codes
- Resolve criminal cases within 90 days of arraignment
  - Resolve violation cases within 60 days of arraignment
  - Collect fines and fees in a timely manner
  - Utilize software program to its maximum potential
  - Continue staff education and training
- Goal:** Evaluate organizational costs/benefits of adding night court session(s).

### Municipal Court Budget Notes:

- Prosecutor costs reclassified to Staff Attorney budget.

## Information Systems

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Estimated FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
<b>Information Systems</b>							
Personal Services	\$102,413	\$95,552	\$232,900	\$181,146	\$286,567	\$286,567	\$286,567
Materials and Services	88,157	89,843	144,800	148,708	393,275	393,275	393,275
Transfers to Other Funds	0	0	0	0	0	0	0
Capital Outlay	44,189	4,009	15,000	52,000	306,000	306,000	306,000
<b>Total Requirements</b>	<b>\$234,759</b>	<b>\$189,404</b>	<b>\$392,700</b>	<b>\$381,854</b>	<b>\$985,842</b>	<b>\$985,842</b>	<b>\$985,842</b>

### Description of Services ~ Information Systems:

The Information Services department manages and maintains the city's computer, data processing, and telephony resources, including the purchase and installation of desktop, mainframe and server computers and software, network operations, and timely response to user problems. Additionally, the city's copiers and printer resources are managed by the IS Department. Department objectives are to forecast, plan and implement actions required to ensure uninterrupted network capability and capacity to maintain staff productivity, accomplish city goals and missions, and provide excellent customer service.

### Fiscal Year 2008 Goals & Objectives ~ Information Systems:

★ **Goal:** Ensure staff have appropriate tools and systems to perform business operations and meet business goals and objectives

- Create an Information Services department that is customer focused, adds value to the organization, maintains a competitive advantage with private sector solutions, applies new technologies.

**Goal:** Provide an information technology infrastructure that is safe and secure.

★ **Goal:** Provide better management and retrieval of City documents and ensure compliance with public records law.

★ **Goal:** Assist the city in improving its communication with citizens and stakeholders, including eGovernment web services (bill paying, permit applications, etc).

**Goal:** Ensure that the City's future technology needs and Information Services are planned, strategically aligned, and prioritized according to city needs and objectives.

★ **Goal:** Help ensure the city's business continuity and recovery process in the event of disaster.

### Information Systems Budget Notes:

- All departmental technology costs, including PCs, software, copiers, printers, phones, and technology equipment, now included in centralized Information Systems budget.
- Currently, 80 percent of city PCs are older than three years.
- Budget includes software upgrades organization-wide, as well as integrated software for Building Inspections, Planning, Finance and HR.
- Funding is also included to improve the city Web site and enhance electronic communication.

### Fiscal Year 2007 Accomplishments ~ Information Systems:

- Filled the newly created Chief Technology Officer position to provide technical leadership and planning
- Upgraded/patched all City technology hardware and software to handle the federally-mandated Daylight Savings Time date change
- Replaced network switches at the Library
- Implemented a new Network Password Policy
- Updated hardware inventory; Web server; and receipt printing
- Assisted staff with the evaluation of existing software capabilities and limitations.

## Facility Services

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Estimated FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
<b>General Facility Services</b>							
Personal Services	\$67,065	\$83,033	\$77,800	\$78,116	\$78,489	\$78,489	\$78,489
Materials and Services	159,359	185,183	193,000	257,126	465,900	465,900	465,900
Transfers to Other Funds	1,018	2,100	0	0	2,600	2,600	2,600
Capital Outlay	4,571	0	24,000	16,500	0	0	0
<b>Total Requirements</b>	<b>\$232,013</b>	<b>\$270,316</b>	<b>\$294,800</b>	<b>\$351,742</b>	<b>\$546,989</b>	<b>\$546,989</b>	<b>\$546,989</b>

### Description of Services ~ Facility Services:

The Facility Services staff provides general facility services, including planning and performing maintenance to City Hall, the Public Works Facility, Library, Adult Community Center, Sunset Fire Hall community space, McLean House, Cedaroak station and Police Department. Additionally, utilities, janitorial and other contracted maintenance services e.g. hvac systems, elevators etc. are managed through this program.

### Fiscal Year 2007 Accomplishments ~ Facility Services:

- Removed the courier services from this position to allow more time to concentrate on facilities duties.
- Replaced HVAC unit at Police
- Replaced HVAC unit at City Hall

### Facilities Services Budget Notes:

- All building costs for City Hall, the Library, Police Station, Public Works building, Adult Community Center, and Sunset Fire Hall are now included in the Facilities Services budget.
- These building costs are allocated to the departmental users on a percent of use, or square footage basis.
- Centralization of facilities services costs allows for greater understanding of the costs associated with each city-operated building.

### Fiscal Year 2008 Goals & Objectives ~ Facility Services:

**Goal:** To provide attractive, clean, safe, and well maintained facilities for the public and city staff

- Manage the program so the use of these facilities is uninterrupted.
- Provide a clean and presentable space to the public, community, and staff
- Manage the janitorial services, window cleaning and other building maintenance services contracts for value and excellent service
- Conduct regular site inspections with staff and janitorial service manager to identify janitorial service or supply issues
- Meeting setups and teardowns for Council meetings, municipal court public events

**Goal:** Facilitate efficient staff operations Citywide through well operating facilities and systems

- To provide a safe facility environment for the public and staff within OSHA and other appropriate standards
- Maintain contacts with staff and managers to resolve building maintenance issues. Facilitate location changes or planned improvements within City buildings

## Non-Departmental

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Estimated FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
<b>Non-Departmental</b>							
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials and Services	614,441	494,292	4,100	26,800	71,800	71,800	71,800
Transfers to Other Funds	664,851	260,598	300,000	300,000	400,000	400,000	400,000
Capital Outlay	101,079	0	0	0	0	0	0
Debt Service	340,450	343,435	341,000	341,000	343,200	343,200	343,200
<b>Total Requirements</b>	<b>\$1,720,821</b>	<b>\$1,098,325</b>	<b>\$645,100</b>	<b>\$667,800</b>	<b>\$815,000</b>	<b>\$815,000</b>	<b>\$815,000</b>

### Description of Services ~ Non-Departmental:

Non-departmental expenses included in the General Fund include costs related to the Old Time Fair, Arts Commission, and Farmer's and Artist's Market.

Also, debt service on the 2000 Full Faith and Credit Bond used to purchase the City Hall building is a non-departmental expense in the General Fund.

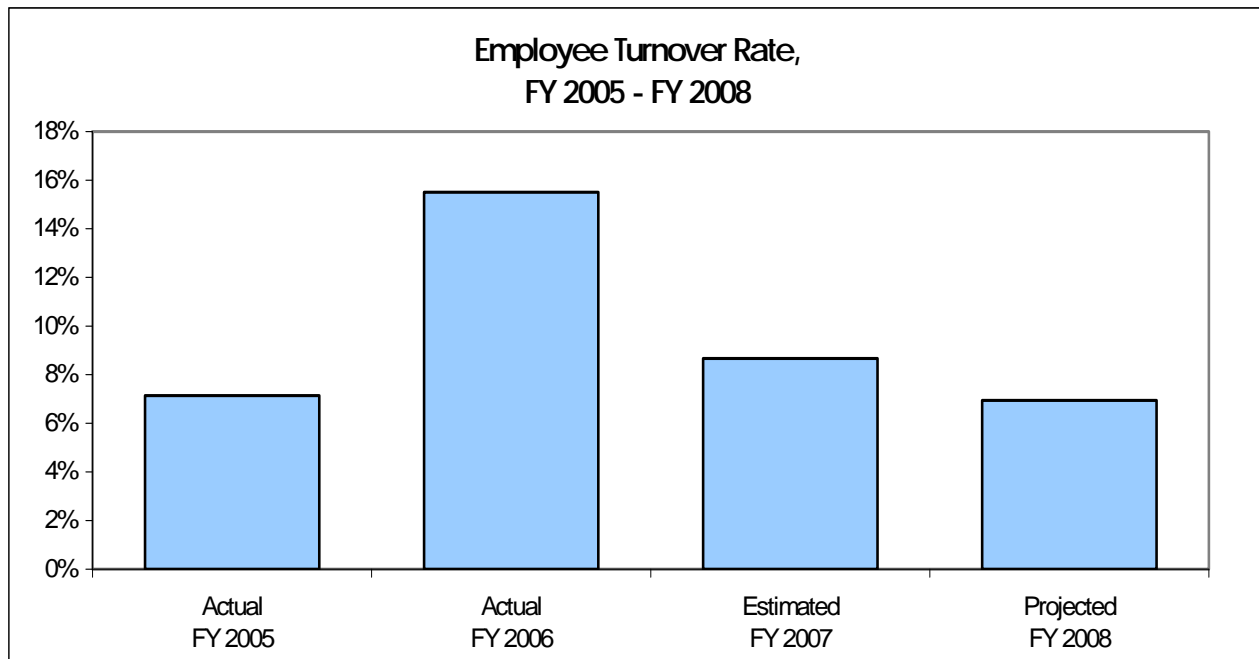
A transfer to the planning fund is also included in the non-departmental section of the General Fund budget.

### Non-Departmental Budget Notes:

- Old Time Fair revenues: \$25,000
- Old Time Fair requirements: \$35,000
  
- Farmer's & Artist's Market donation: \$12,000
  
- Arts Commission expenses: \$17,800
  
- Transfer to Planning Fund: \$200,000  
*This is a \$100,00 decrease from the current fiscal year. The goal is to reduce the amount of transfers each year until the Planning Fund is self-sustaining.*
  
- Bond Principal, 2000 FFCO: \$175,000
- Bond Interest, 2000 FFCO: \$168,200

## Performance Measures—General Fund

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Estimated FY 2007	Projected FY 2008
<b><i>West Linn Human Resources Department</i></b>					
<u>Workload</u>					
Number of internal/external job postings	n/a	22	20	21	27
Number of job applications received and processed	n/a	n/a	276	320	550
Number of FMLA claims processed	5	11	16	7	8
Number of worker's compensation claims processed	9	12	10	10	12
Number of drug and alcohol testing processes	n/a	13	17	15	15
Percent of positions filled within 90 days of department request	n/a	n/a	n/a	64%	75%
Employee turnover rate	n/a	7%	16%	9%	7%





## Performance Measures—General Fund

	Actual FY 2003	Actual FY 2004	Actual FY 2005	Actual FY 2006	Estimated FY 2007	Projected FY 2008
<b><i>West Linn Finance Department</i></b>						
<u>Performance Goals</u>						
Receive CAFR award from the Government Finance Officers' Association	No	No	No	No	No	Yes
Receive Distinguished Budget Award from the Government Finance Officers' Association	No	No	No	No	No	Yes
Receive an Award for Excellence in Government Finance from the Government Finance Officers' Association	No	No	No	No	No	Yes
<u>Effectiveness</u>						
Percentage of payroll checks processed without error	98.7%	99.9%	99.8%	99.8%	99.9%	100.0%
Percentage of employees using direct deposit for payroll	54%	57%	57%	73%	74%	85%
Utility bill collection rate	n/a	n/a	n/a	n/a	n/a	99.90%
Percentage of monthly closings completed on time	n/a	n/a	n/a	n/a	n/a	100%

## Performance Measures—General Fund

	<b>Projected FY 2008</b>
<b><i>West Linn Information Services</i></b>	
<u>Workload</u>	
Percent of calls for service responded to within two hour window	95%
Percent of calls completed within a two hour window	90%
Percent of calls completed within a 24 hour window	98%
Percentage of calls completed during first response	90%
Customer satisfaction rating of help desk assistance	4.5 out of 5
Customer satisfaction rating of network uptime	4.5 out of 5
Customer satisfaction rating of email service	4.5 out of 5
Customer satisfaction rating of Internet service	4.5 out of 5

	<b>Actual FY 2006</b>	<b>Estimated FY 2007</b>	<b>Projected FY 2008</b>
<b><i>West Linn Facilities Services Department</i></b>			
<u>Workload</u>			
Number of employees	1	1	1
Square feet of city buildings and facilities managed	79,400	79,400	79,400



# Street Fund

## Street Fund Overview:

The Street Fund is a special revenue fund used to account for the maintenance and operation of the city's streets, sidewalks, city street signage, medians, and rights-of-way.

### Street Fund Budget Notes:

- \$500,000 in PGE franchise fees are transferred from the Street Fund to the Public Safety Fund. These revenues are replaced with a Street Maintenance Fee similar to fees imposed in neighboring communities.
- Consistent funding levels for routine street maintenance activities are included in the proposed budget.
- Budget includes \$100,000 for Salamo Road paving and upgrades.
- Also, \$100,000 is included for the development of a Transportation System Plan.

### Street Fund - People

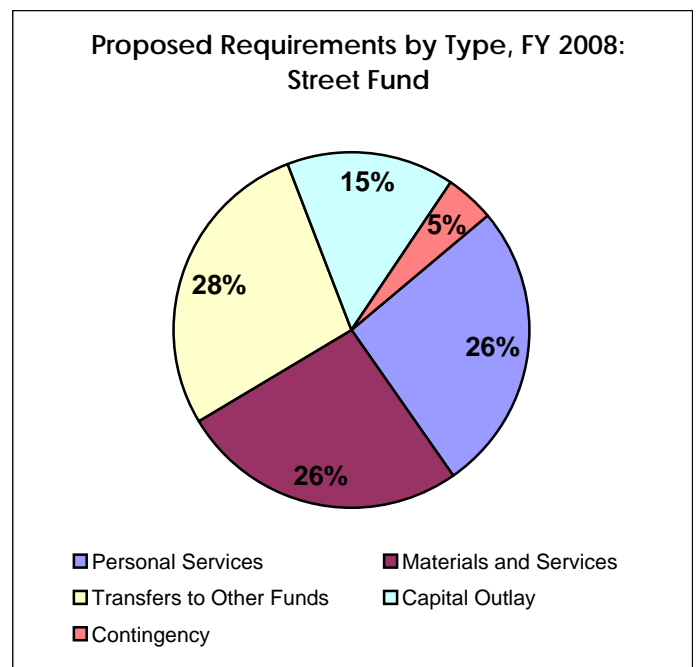
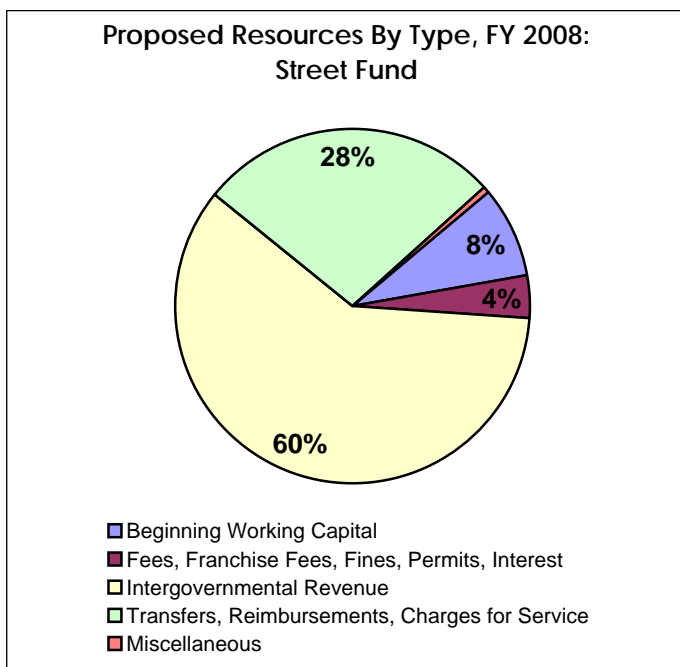
Position	FTE
Public Works Director	0.20
Engineering Manager	0.20
Civil Engineer II	0.40
Operations Supervisor	0.80
Utility Worker	4.00
<b>Total, Streets</b>	<b>5.60</b>

### Street Fund - Capital

Purpose	Budget	Description
Right-of-Ways & Easements	10,000	<i>Expense for unanticipated ROW and easement purchases</i>
Vehicles	50,000	<i>One-time expense for new street maintenance vehicle</i>
Street System Projects	100,000	<i>Budgeted project includes Salamo Road maintenance</i>
Transportation Sys. Project	125,000	<i>Budgeted cost for the Transportation System Plan</i>
<b>Street Fund Total</b>	<b>\$285,000</b>	

**Fund 101 Street Fund**

	<b>Actual FY 2005</b>	<b>Actual FY 2006</b>	<b>Budget FY 2007</b>	<b>Estimated FY 2007</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
Beginning Fund Balance	-\$30,337	\$83,550	\$67,064	\$131,353	\$169,965	\$169,965	\$169,965
<b>Current Year Resources</b>							
Intergovernmental	\$1,156,516	\$1,166,254	\$1,200,000	\$1,164,000	\$1,115,000	\$1,115,000	\$1,115,000
Franchise fees	0	0	568,000	550,000	65,000	65,000	65,000
Interest	1,722	3,249	2,500	5,000	5,000	5,000	5,000
Reimbursements	0	0	10,000	4,000	15,800	15,800	15,800
Fees	0	0	0	0	500,000	500,000	500,000
Miscellaneous	987	37,677	9,000	30,000	9,000	9,000	9,000
Transfers	565,000	384,472	0	0	0	0	0
<b>Total Current Year Resources</b>	<b>1,724,225</b>	<b>1,591,652</b>	<b>1,789,500</b>	<b>1,753,000</b>	<b>1,709,800</b>	<b>1,709,800</b>	<b>1,709,800</b>
<b>Total Resources</b>	<b>\$1,693,888</b>	<b>\$1,675,202</b>	<b>\$1,856,564</b>	<b>\$1,884,353</b>	<b>\$1,879,765</b>	<b>\$1,879,765</b>	<b>\$1,879,765</b>
<b>Requirements</b>							
Personal Services	327,475	416,487	420,000	443,882	492,787	492,787	492,787
Materials and Services	985,126	778,188	729,300	660,459	488,700	488,700	488,700
Transfers to Other Funds	284,315	349,174	458,000	439,300	514,430	514,430	514,430
Capital Outlay	13,422	0	173,000	170,747	285,000	285,000	285,000
Contingency	0	0	76,264	0	98,848	98,848	98,848
<b>Total Requirements</b>	<b>\$1,610,338</b>	<b>\$1,543,849</b>	<b>\$1,856,564</b>	<b>\$1,714,388</b>	<b>\$1,879,765</b>	<b>\$1,879,765</b>	<b>\$1,879,765</b>
<b>Ending Fund Balance</b>	<b>\$83,550</b>	<b>\$131,353</b>	<b>\$0</b>	<b>\$169,965</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## Streets

### Description of Services ~ Streets:

The city maintains and repairs more than 105 miles of city street infrastructure, as well as City sidewalks, signs, medians, and rights-of-way. Primary responsibilities include street monitoring, maintenance and repair. Other responsibilities are the clearing of rights-of-ways, including the removal of fallen trees, clearing of snow, and placement of sand and gravel for traction during winter storms as required.

In addition, the Street Fund is also used to account for the maintenance all roadway signs, fund street lighting, and investigate traffic safety concerns and implement corrective actions. The Street Fund's main revenue source is the state gas tax allocation, which has historically been dedicated to high priority traffic safety concerns and road hazard situations (such as the filling of potholes), minor street repairs, and overlays.

### Fiscal Year 2007 Accomplishments ~ Streets:

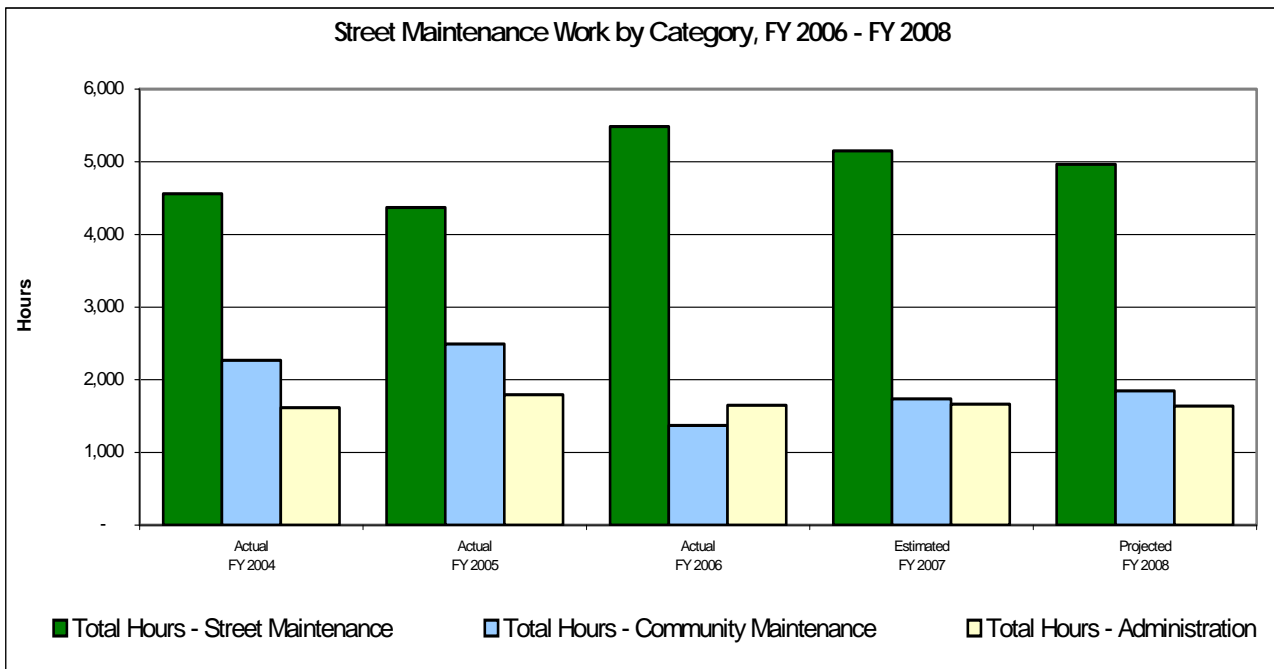
- Crack sealing approximately 42,000 lineal feet of streets on 14 streets
- Seal coating 36,000 sq.yds of streets on six streets
- Trimming around street lights citywide
- Ongoing program to replace painted pavement markings with Thermo-plastic.
- Ongoing program to update 24" STOP signs (418 signs) to current standards of 30" STOP signs (211 signs)
- Construct sidewalk infill – Bland Circle at Taylor Dr.
- Constructed 350 feet of pedestrian path on Rosemont Road

### Fiscal Year 2008 Goals & Objectives ~ Streets:

- ✦ **Goal:** Continue roadway surface maintenance and repairs
  - Forecast maintenance priority list and corresponding treatment, in-house crack sealing, contracted overlays and seal coating as budget supports.
- Goal:** Change 100 24" STOP signs
  - Continue normal sign and marking updates, strive to replace STOP signs as budget supports.
- ✦ **Goal:** Continue Sidewalk Infill
  - Prioritize pedestrian routes referenced in the Transportation System Plan and utilize budgeted amount to construct.
  - Review the City's sidewalk and pathway system and recommend a prioritized list of system gaps that should be completed
- Goal:** Map street sign locations and combine with sign inventory
  - Collect data using GPS locating, forward that data to GIS for loading into the Cartegraph Inventory Program.
- ✦ **Goal:** Transportation System Plan
  - By early 2008, complete a new Transportation System Plan.
- ✦ **Goal:** Highway 43 Concept Plan
  - By summer 2007, complete the Highway 43 concept plan.
- ✦ **Goal:** 10<sup>th</sup> Street Corridor
  - By spring of 2007 complete the 10<sup>th</sup> Street Corridor study for Council consideration.
- ✦ **Goal:** Bus Shelters
  - Work with Tri-Met to pursue a more comprehensive system of bus shelters
- ✦ **Goal:** Local Transit Alternatives
  - As a part of the "Imagine West Linn" review and Transportation System Plan, explore the possibility of a local transit system, such as a jitney

## Performance Measures—Street Fund

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Estimated FY 2007	Projected FY 2008
<b>West Linn Streets Division</b>					
<u>Workload</u>					
Number of street signs cleaned and inspected	2,300	2,350	2,500	2,800	3,200
Hours of street maintenance work performed	n/a	n/a	3,367	3,291	3,288
Hours of Street Maintenance activity:	8,445	8,659	8,508	8,551	8,453
Chuck hole repair	119	116	118	140	120
Street surface repair	1,300	763	1,323	1,310	1,320
Brushing	884	614	805	1,000	800
Ditching	25	55	159	100	100
Mowing	621	825	812	700	650
Spraying	169	246	258	200	225
Shouldering	157	130	312	100	150
Traffic Control	1,284	1,621	1,699	1,600	1,600
<b>Total Hours - Street Maintenance</b>	<b>4,559</b>	<b>4,370</b>	<b>5,486</b>	<b>5,150</b>	<b>4,965</b>
Median maintenance	245	509	283	280	300
Sidewalks	1,077	1,578	227	130	100
Snow/ice removal	494	114	212	375	350
Support services	329	199	421	600	600
Equipment/Yard maintenance	123	75	211	325	450
Leaf Pickup	-	18	18	27	50
<b>Total Hours - Community Maintenance</b>	<b>2,268</b>	<b>2,493</b>	<b>1,372</b>	<b>1,737</b>	<b>1,850</b>
Record keeping	-	21	15	-	8
Customer response	23	65	11	35	30
Training	93	61	73	79	60
Office time	1,502	1,649	1,551	1,550	1,540
<b>Total Hours - Administration</b>	<b>1,618</b>	<b>1,796</b>	<b>1,650</b>	<b>1,664</b>	<b>1,638</b>





# Parks & Recreation Fund

## Parks & Recreation Fund Overview:

The Parks and Recreation Fund is a special revenue fund used to account for the maintenance and operation of the city's parks and open space, and recreation activities. Principal sources of revenue include an allocation of the city's permanent property tax rate, a monthly maintenance fee charged to all residents, and program fees and charges.

### Parks & Recreation Fund Notes:

- \$1,000,000 in property taxes are transferred from the Parks & Recreation Fund to the Public Safety Fund. These revenues are replaced with a Park Maintenance Fee.
- Parks & Recreation Fund now includes the Events & Volunteer Coordinator position which was previously funded in the Community Services Department.

## Parks & Recreation Fund - Capital

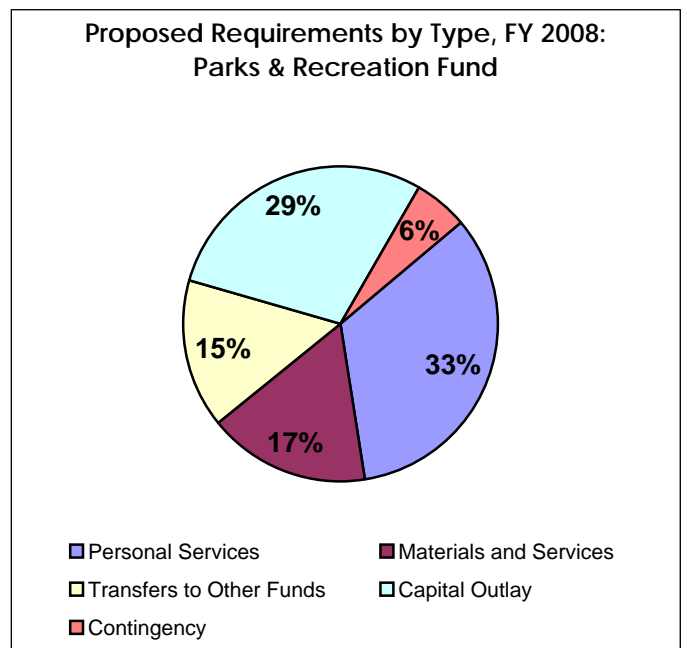
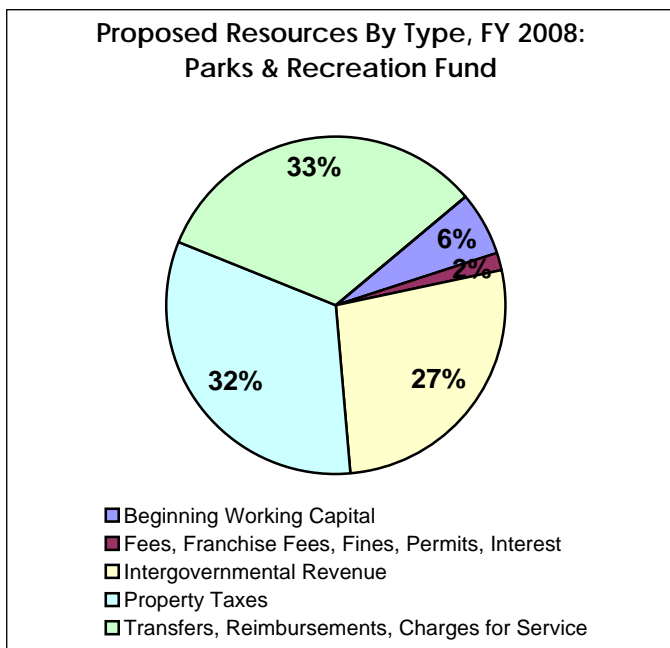
Purpose	Budget	Description
Equipment > \$5,000	10,000	<i>Expense for necessary parks maintenance equipment</i>
Vehicles	25,000	<i>One-time expense to replace a new truck</i>
Parkland Improvements	1,087,000	<i>Budgeted cost for grant-funded park improvement projects</i>
<b>Total, Parks &amp; Recreation</b>	<b>\$1,122,000</b>	

## Parks & Recreation Fund - People

Position	FTE
Parks & Recreation Director	1.00
Extra Help	7.00
Recreation Director	1.00
Park Maintenance Supervisor	1.00
Events & Volunteer Coordinator	1.00
Green Space Coordinator	1.00
Administrative Staff Assistant	1.00
Recreation Coordinator	2.00
Park Maintenance Worker	7.00
Meals Coordinator	0.40
<b>Total, Parks &amp; Recreation</b>	<b>22.40</b>

**Fund 102 Parks & Recreation Fund**

	<b>Actual FY 2005</b>	<b>Actual FY 2006</b>	<b>Budget FY 2007</b>	<b>Estimated FY 2007</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
Beginning Fund Balance	0	0	0	0	239,655	239,655	239,655
<b>Current Year Resources</b>							
Property taxes	0	0	\$2,130,000	\$2,130,000	\$1,272,000	\$1,272,000	\$1,272,000
Intergovernmental	0	0	142,000	110,000	1,044,000	1,044,000	1,044,000
Licenses and permits	0	0	52,500	55,000	55,000	55,000	55,000
Charges for services	0	0	370,000	306,000	1,275,000	1,275,000	1,275,000
Interest	0	0	2,000	20,000	10,000	10,000	10,000
Miscellaneous	0	0	0	500	0	0	0
<b>Total Current Year Resources</b>	<b>0</b>	<b>0</b>	<b>2,696,500</b>	<b>2,621,500</b>	<b>3,656,000</b>	<b>3,656,000</b>	<b>3,656,000</b>
<b>Total Resources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,696,500</b>	<b>\$2,621,500</b>	<b>\$3,895,655</b>	<b>\$3,895,655</b>	<b>\$3,895,655</b>
<b>Requirements</b>							
Personal Services	0	0	1,202,800	1,157,400	1,310,859	1,310,859	1,310,859
Materials and Services	0	0	647,500	618,645	649,500	649,500	649,500
Transfers to Other Funds	0	0	455,900	455,900	592,600	592,600	592,600
Capital Outlay	0	0	300,000	149,900	1,122,000	1,122,000	1,122,000
Contingency	0	0	90,300	0	220,696	220,696	220,696
<b>Total Requirements</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,696,500</b>	<b>\$2,381,845</b>	<b>\$3,895,655</b>	<b>\$3,895,655</b>	<b>\$3,895,655</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$239,655</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





## Parks & Recreation

### Description of Services ~ Parks & Recreation:

The Parks and Recreation Department provides safe, attractive, and well-maintained parks, facilities and open spaces, as well as creative and challenging programs and opportunities for the leisure-time enjoyment of West Linn citizens of all ages. The Parks and Recreation Department has three programs: park maintenance, planning and administration, and recreation. Functions and activities performed by the department include the maintenance and programming of all city-owned parks, buildings, trails, open spaces, and athletic fields. Most of the department's construction activities are funded through systems development charges.

Other important functions of the department are the administration of the City's tree ordinances, and maintenance to all other city buildings, and staff and program support to the West Linn Adult Community Center. The Parks and Recreation Department partners with the community to design, plan, coordinate, perform the acquisition, and construction of new facilities. The use of city-owned recreation facilities, as well as some of those owned by the West Linn/Wilsonville School District is coordinated and scheduled through the Parks and Recreation Department. The city also has a cooperative maintenance agreement with neighboring areas, and works closely with the Oregon State Parks Department for grant funding opportunities.

### Fiscal Year 2007 Accomplishments ~ Parks & Recreation:

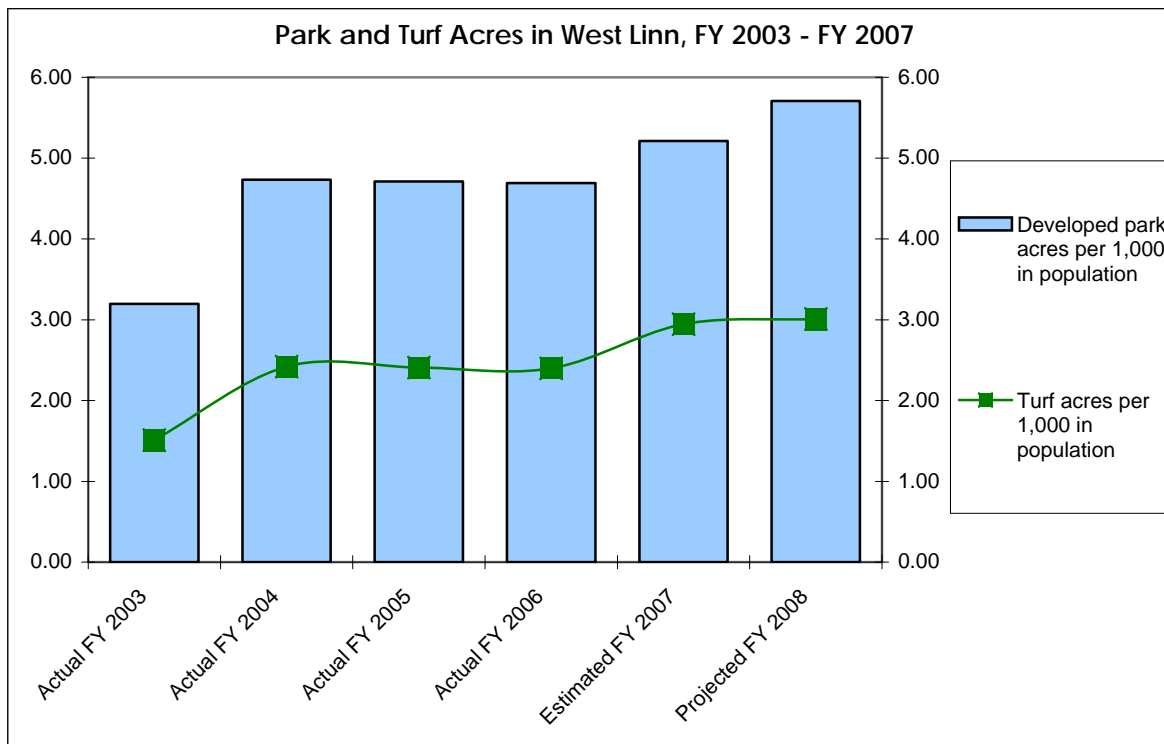
- Selected a contractor and began construction of Midhill Park.
- Submitted the land use application for Marylhurst Park.
- Installed the playground at Fields Bridge Park.
- Secured funding and permits for an accessible fishing platform at Fields Bridge Park.
- Developed the Pearl of the Ice Age Floods Interpretive Trail at Fields Bridge Park.
- Assigned responsibility to oversee the Community Schools programs.
- Completed the update of the Parks, Recreation and Open Space Master Plan.
- Worked with WES to install the bridge connecting Maddax Woods and Burnside Parks.

### Fiscal Year 2008 Goals & Objectives ~ Parks & Recreation:

- ❖ **Goal:** Support and maintain parks, recreation land, and natural areas; and provide public facilities and programs to enhance the quality of life for residents
    - Perform maintenance tasks and projects within accepted frequencies that provide clean, safe, and attractive park facilities, including athletic fields and turf; boat ramps; picnic areas; playgrounds; restrooms; and wading facilities.
    - Offer organized programs and passive recreation opportunities for the leisure time enjoyment of all citizens including activities and meals at the Adult Community Center, family enrichment classes and programs, youth art, dance, music, and sports camps, and summer in the park programs.
    - Maintain, preserve, and protect natural areas and open space acres for the enjoyment of all residents including managing invasive species and hazardous trees, maintaining trails, providing interpretative areas, and response to neighbors of parks and recreation spaces who have concerns regarding parks and recreation areas.
  - ❖ **Goal:** Support and look for opportunities to enhance community events
    - Assist community groups with event planning, and provide staff support for staging various events, including: concerts in the parks; the Mary S. Young park; the Willamette Arts Festival; neighborhood celebrations; youth local, regional, and national athletic tournaments; and the West Linn Old Time Fair.
    - Promote community beautification and other community volunteer projects.
- Goal:** Complete construction of Fields Bridge Park, Midhill Park, Robinwood Park and Marylhurst Park.
- Construct restrooms, dugouts, security lighting, skate spot, toddler playground, spray pad, pathways, playgrounds, and utilities as designed.
- Goal:** Identify alternative funding for the Mary S. Young Restroom; develop plan to renovate restrooms and wading pools at Hammerle, Willamette and Sunset parks.
- Utilize current grant and other funds to construct restrooms
  - Identify design, funding and schedule to meet new State Health Department standards.

## Performance Measures—Parks & Recreation Fund

	Actual FY 2003	Actual FY 2004	Actual FY 2005	Actual FY 2006	Esti- mated FY 2007	Pro- jected FY 2008
<b><i>West Linn Parks &amp; Recreation</i></b>						
<u>Workload</u>						
Number of park restrooms to clean daily	12	16	16	16	16	19
Number of yearly picnic reservations	175	185	190	200	200	215
Number of recreation programs offered	425	465	555	629	740	790
<u>Effectiveness</u>						
Amount of revenue generated by Parks & Recreation programs ( <i>Recreation Fees, Facility Use Fees</i> )	\$206,000	\$221,000	\$225,000	\$268,000	\$300,000	\$275,000
Average number of picnics per shelter/picnic area	35	27	27	28	23	24
Recreation programs offered per recreation department FTE	213	233	278	315	370	395
Average number of developed acres maintained per maintenance worker	13	16	16	16	18	18
Developed park acres per 1,000 in population	3.19	4.73	4.71	4.69	5.21	5.71
Turf acres per 1,000 in population	1.51	2.42	2.41	2.40	2.94	3.01





# Library Fund

## Library Fund Overview:

The Library Fund was established in fiscal year 2007 as a special revenue fund used to account for the operation of the West Linn Public Library and library activities. Principal sources of revenue include an allocation of the city's permanent property tax rate, intergovernmental revenue consisting of funding from Clackamas County, and program fines. The Library Fund also earns interest income from a trust from which principal balance is reserved.

### Library Fund Budget Overview:

- Staffing is reduced by one position in FY 2008.
- The Library Director position is funded for half of the fiscal year.
- Materials purchases are reduced by ten percent in FY 2008.

### Library Fund - People

Position	FTE
Library Director*	1.00
Senior Librarian	2.80
Librarian	5.05
Staff Assistant II	1.00
Library Assistant	2.80
Library Aide	2.25
Library Page	1.50
<b>Total, Library</b>	<b>16.40</b>

\*Library Director position funded for 1/2 of fiscal year.

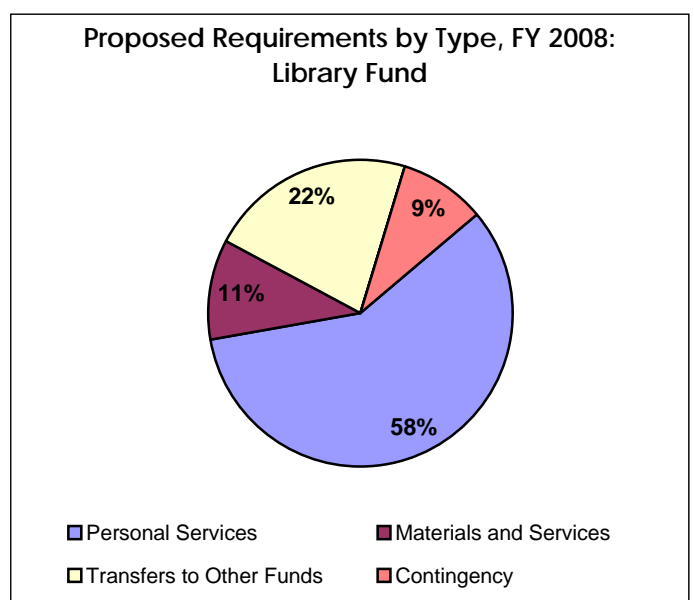
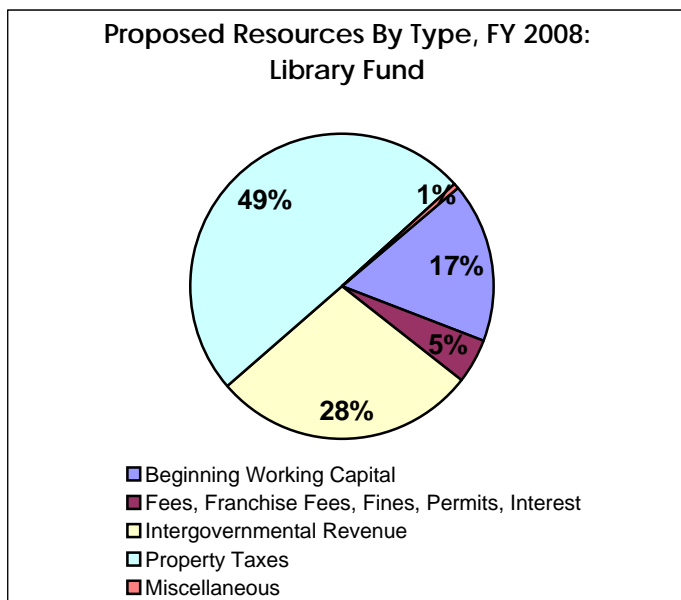
### Library Fund - Capital

- No budgeted capital expenditures in FY 2008.

**Fund 104 Library Fund**

	<b>Actual FY 2005</b>	<b>Actual FY 2006</b>	<b>Budget FY 2007</b>	<b>Estimated FY 2007</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
Beginning Fund Balance	\$39,893	-\$24,354	\$212,350	\$198,047	\$309,505	\$309,505	\$309,505
<b>Current Year Resources</b>							
Property taxes	\$0	\$0	\$850,000	\$850,000	\$905,000	\$905,000	\$905,000
Intergovernmental	617,188	525,429	514,000	514,500	510,000	510,000	510,000
Fines and forfeits	0	0	60,000	63,000	70,000	70,000	70,000
Interest	-146	3,722	0	15,500	15,500	15,500	15,500
Miscellaneous	0	0	5,000	5,500	10,000	10,000	10,000
Transfers	0	200,402	0	0	0	0	0
<b>Total Current Year Resources</b>	<b>\$617,042</b>	<b>\$729,553</b>	<b>\$1,429,000</b>	<b>\$1,448,500</b>	<b>\$1,510,500</b>	<b>\$1,510,500</b>	<b>\$1,510,500</b>
<b>Total Resources</b>	<b>\$656,935</b>	<b>\$705,199</b>	<b>\$1,641,350</b>	<b>\$1,646,547</b>	<b>\$1,820,005</b>	<b>\$1,820,005</b>	<b>\$1,820,005</b>
<b>Requirements</b>							
Personal Services	\$0	\$0	\$956,600	\$879,314	\$971,951	\$971,951	\$971,951
Materials and Services	3,016	0	223,000	215,628	174,800	174,800	174,800
Transfers to Other Funds	677,078	507,152	242,100	242,100	363,300	363,300	363,300
Capital Outlay	1,195	0	0	0	0	0	0
Contingency	0	0	65,650	0	152,656	152,656	152,656
<b>Total Requirements</b>	<b>\$681,289</b>	<b>\$507,152</b>	<b>\$1,487,350</b>	<b>\$1,337,042</b>	<b>\$1,662,707</b>	<b>\$1,662,707</b>	<b>\$1,662,707</b>
<b>Other Requirements</b>							
Reserves for Caufield Trust	\$0	\$0	\$154,000	\$154,000	\$157,298	\$157,298	\$157,298
<b>Ending Available Fund Balance</b>	<b>-\$24,354</b>	<b>\$198,047</b>	<b>\$0</b>	<b>\$155,505</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\*Ending available fund balance excludes reserves; beginning fund balance includes reserves.



## Library

### Description of Services ~ Library:

The West Linn Public Library is committed to the provision of free and open access to a wide variety of materials and programs to all people in the community. Emphasis is placed on meeting the informational, educational, recreational, and cultural needs of citizens through a balanced collection of print, visual and electronic resources as well as special events and programs. By providing a high level of service, a growing collection, and an inviting environment, the library will carry out its role as a vital community asset.

The West Linn Public Library is a member of the Library Information Network of Clackamas County (LINCC), which is a network of eleven libraries that share materials through a shared computer catalog. LINCC is governed by Clackamas County's Board of Commissioners, who are in turn advised on public library service by the Library Network Intergovernmental Board(LNIB) and by the Public Library Council(PLC). LNIB is Comprised of the city managers (or designee) of all jurisdictions which operate public libraries; PLC is comprised of the directors of all member public libraries.

### Fiscal Year 2007 Accomplishments ~ Library:

- Ranked fourth in Oregon Libraries on the HAPLR Index
- Increased circulation of materials by five percent over fiscal year 2006
- Launched new West Linn Public Library website
- Created a Homework Center for children in grades Kindergarten through 12, including a family computing center
- Launched a new Adult Summer Reading Program

### Fiscal Year 2008 Goals & Objectives ~ Library:

**Goal:** Increase public awareness of library services

- Empower the Public Outreach Committee (POC) of the Library to organize and manage internal and external library publicity and communication.
- Increased Library Director activity with key community organizations and events.

**Goal:** Identify and pursue additional long term revenue sources for library funding

- Work with Library Advisory Board in establishing a Library Foundation.
- Encourage growth of Friends of the Library organization.
- Work cooperatively with LINCC and LNIB to identify a strategic action plan for libraries in Clackamas County.

**Goal:** Increase use of library facilities and services

- Public outreach to schools to issue library cards to students and teachers.
- Regular visits to adult residential care facilities to issue library cards and check out materials.
- Create a dynamic Computer Learning Lab to allow expansion of computer class offerings, as well as public and City staff training opportunities.

**Goal:** Continue to develop and maintain library collections and programming that meet the diverse needs of West Linn residents

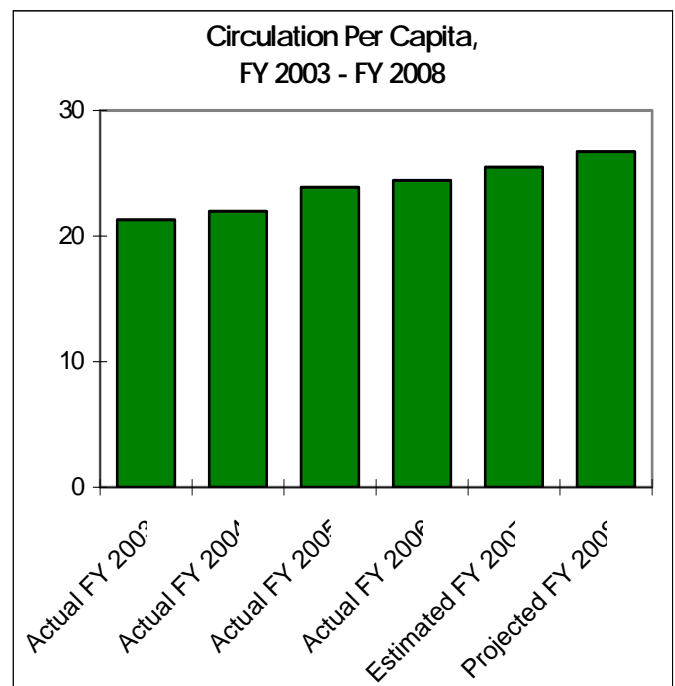
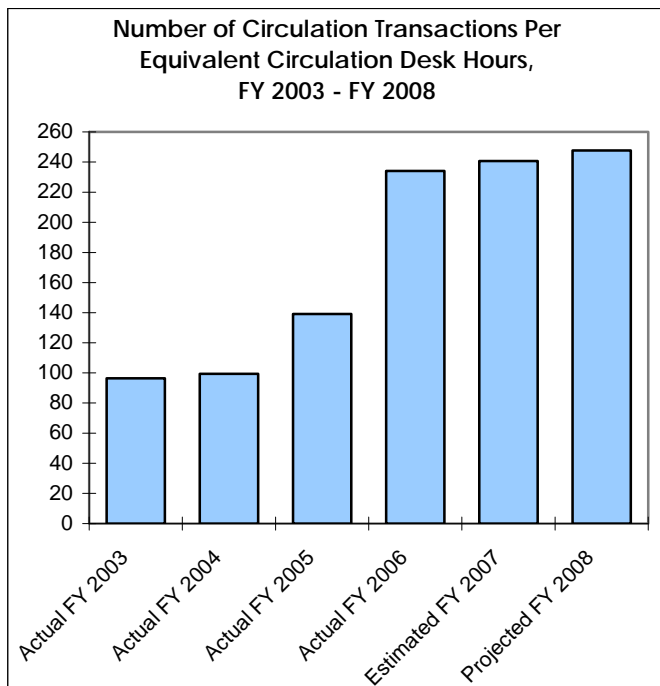
- Utilize available database resources to identify key areas of collection for additional strengthening and support.
- Continue to provide high quality programming for children, teens, and adults.

**Goal:** Retain excellent staff by providing direction, supervision, training and support

- Provide teambuilding exercises through facilitated staff meetings and retreats.
- Encourage staff attendance at City offered events and brown bag lunches.

## Performance Measures—Library Fund

	Actual FY 2003	Actual FY 2004	Actual FY 2005	Actual FY 2006	Esti- mated FY 2007	Pro- jected FY 2008
<b>West Linn Public Library</b>						
<u>Workload</u>						
Total library materials circulation	537,132	562,392	614,878	632,573	663,823	700,333
Number of registered borrowers	14,400	16,101	16,364	15,728	16,043	16,363
Number of people requesting reference assistance	14,550	21,748	28,045	24,998	21,690	20,800
Number of library programs offered	308	380	371	425	430	435
Number of annual visitors to the library	210,244	247,661	297,331	308,609	339,470	373,417
Total open service hours	2,904	2,904	2,970	2,707	2,738	2,786
<u>Effectiveness</u>						
Number of circulation transactions per equivalent circulation desk hours	96	99	139	234	241	248
Number of reference transactions per equivalent reference desk hours	2	4	5	5	4	4
Average number of library visitors using public access computers per library hour	14	15	17	20	21	24
Average self-check out per library hour	n/a	n/a	n/a	19	35	50
Circulation per capita	21	22	24	24	25	27
Registered borrowers as a percent of population	57%	63%	64%	61%	62%	62%





# Public Safety Fund

## Public Safety Fund Overview:

The Public Safety Fund is a special revenue fund used to account for the city's police department, including payment for dispatching services provided by the city of Lake Oswego. Principal sources of revenue for this fund are property taxes; including a special levy and an allocation of the city's permanent tax rate, intergovernmental revenues including cigarette taxes, liquor taxes, franchise fees including PGE, Northwest Natural Gas, and Cable, 911 phone taxes, and licenses and permits. The mission of the West Linn Police Department is to enhance the quality of life of residents and visitors through effective crime reduction, preservation of the peace, and responsiveness to social changes in the community, accomplished through a police community partnership focusing on proactive policing and crime prevention.

### Public Safety Fund Budget Overview:

- Vacant police officer positions will not be filled until funding is secured.
- Budget includes transfers of property tax revenue from the Parks & Recreation fund; PGE franchise fee revenues from the Streets fund; and General Fund transfers.
- \$75,000 in funding for site selection and design for a new police station is included in the Public Safety fund.

## Public Safety Fund - People

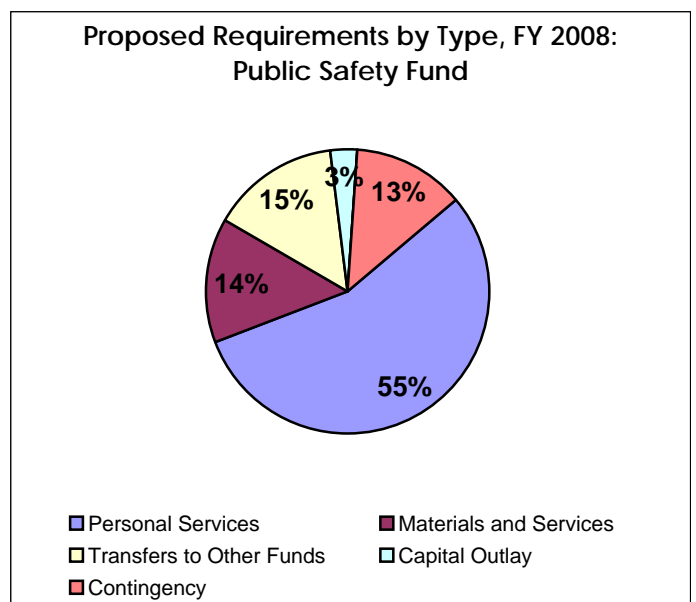
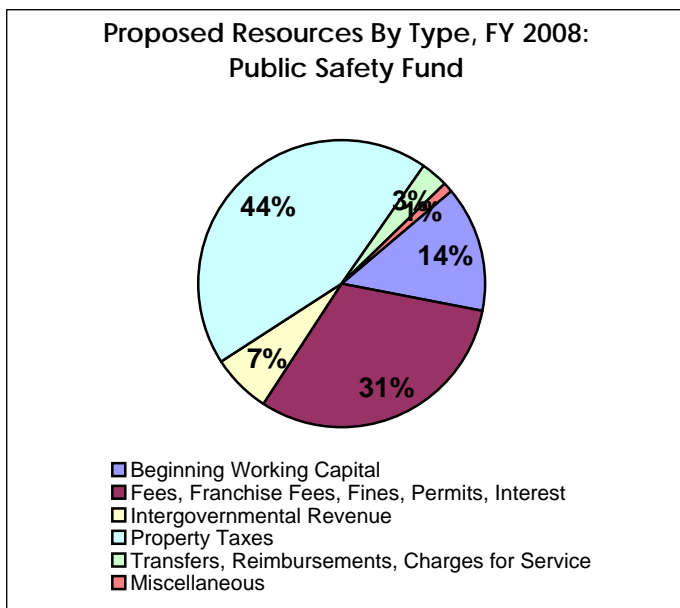
Position	FTE
Chief of Police	1.00
Police Lieutenant	2.00
Police Sergeant	6.00
Admin. Asst./Records Supervisor	1.00
Police Officer	21.00
Community Service Officer	3.00
Records Clerk	2.00
Extra Help	1.00
<b>Total, Police</b>	<b>37.00</b>

## Public Safety Fund - Capital

Purpose	Budget	Description
Vehicles	205,400	Cost for four new police vehicles, including a hybrid vehicle
<b>Public Safety Fund Total</b>	<b>\$205,400</b>	

**Fund 105 Public Safety Fund**

	<b>Actual FY 2005</b>	<b>Actual FY 2006</b>	<b>Budget FY 2007</b>	<b>Estimated FY 2007</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
Beginning Fund Balance	-\$87,869	-\$27,251	\$677,787	\$679,842	\$934,562	\$934,562	\$934,562
<b>Current Year Resources</b>							
Property taxes	\$0	\$0	\$3,609,000	\$3,489,000	\$2,892,000	\$2,892,000	\$2,892,000
Intergovernmental	55,174	102,000	396,000	469,000	442,000	442,000	442,000
Franchise fees	0	0	1,168,000	1,186,000	1,714,000	1,714,000	1,714,000
Licenses and permits	0	0	64,000	54,000	66,600	66,600	66,600
Charges for services	0	0	800	850	1,000	1,000	1,000
Fines and forfeits	0	0	20,000	25,000	227,000	227,000	227,000
Interest	429	0	30,000	65,000	35,000	35,000	35,000
Miscellaneous	0	0	15,000	42,350	64,500	64,500	64,500
Transfers	105,857	837,093	0	0	200,000	200,000	200,000
<b>Total Current Year Resources</b>	<b>\$161,460</b>	<b>\$939,093</b>	<b>\$5,302,800</b>	<b>\$5,331,200</b>	<b>\$5,642,100</b>	<b>\$5,642,100</b>	<b>\$5,642,100</b>
<b>Total Resources</b>	<b>\$73,591</b>	<b>\$911,842</b>	<b>\$5,980,587</b>	<b>\$6,011,042</b>	<b>\$6,576,662</b>	<b>\$6,576,662</b>	<b>\$6,576,662</b>
<b>Requirements</b>							
Personal Services	\$0	\$0	\$3,458,000	\$3,209,560	\$3,641,608	\$3,641,608	\$3,641,608
Materials and Services	100,842	232,000	998,200	921,320	917,300	917,300	917,300
Transfers to Other Funds	0	0	789,200	789,200	968,310	968,310	968,310
Capital Outlay	0	0	156,400	156,400	205,400	205,400	205,400
Contingency	0	0	578,787	0	844,044	844,044	844,044
<b>Total Requirements</b>	<b>\$100,842</b>	<b>\$232,000</b>	<b>\$5,980,587</b>	<b>\$5,076,480</b>	<b>\$6,576,662</b>	<b>\$6,576,662</b>	<b>\$6,576,662</b>
<b>Ending Fund Balance</b>	<b>-\$27,251</b>	<b>\$679,842</b>	<b>\$0</b>	<b>\$934,562</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





## Management Services

### Description of Services ~ Management Services:

The City of West Linn Police Department Management Services Division manages and directs the activities of the Police Department to accomplish the mission and goals of the Department, ensuring the Department resources are used in the most efficient and effective manner. The Administration Division is responsible for coordinating Police Department efforts with other City Departments, with other criminal justice agencies, and with the community. The Administration Division also works with regional, state and national organizations to enhance the ability of the Police Department to insure the safety of all persons in the community.

### Fiscal Year 2007 Accomplishments ~ Management Services:

- Started LEXIPOL accreditation process; LEXIPOL is a policy and performance standard measurement program for police departments
- Purchased updated Mobile Data Computers for patrol services, through a federal grant
- Implemented Community Education programs such as Identity Theft, Town Hall and Internet Security classes
- Restructured Training and assigned a training coordinator
- Updated Officer In Charge program, assigning and training qualified employees to this function

### Fiscal Year 2008 Goals & Objectives ~ Management Services:

**Goal:** Develop an annual report on Crimes and Calls for Service in West Linn

- Gather and compile statistical information into an annual report by the second week of January 2008

**Goal:** Hire qualified persons for vacant positions in the Police Department within 120 days of vacancy

- Work with Human Resources to have an active recruiting list at all times

**Goal:** Complete process for LEXIPOL standards

- Complete LEXIPOL survey and return for review
- Implement Policy and Procedure changes within 90 days of receiving them from LEXIPOL

**Goal:** Bring department up to NIIMS (National Integrated Incident Management System) standards

- Fully implement ICS training and standards throughout the department

**Goal:** Continued to increase the departments involvement in the community

- Seek additional ways to be involved in the community while minimizing overtime and balancing workloads

⊛ **Goal:** Develop a five year staffing and funding plan for the department

- Work with the finance department to project and plan of additional resources to meet service demands, five years in the future

⊛ **Goal:** Obtain land and preliminary plans for a new police building

- Work with the Council and City Manager in developing facility plans

## Patrol

### Description of Services ~ Patrol:

The Patrol Services Division provides police services within the city 24 hours a day, seven days a week. Patrol officers respond to calls for service from people in the community. They respond to emergencies and investigate violations of criminal and traffic laws, taking enforcement action when violations occur. They provide advice and information to people and maintain the peace. In addition to call response they spend their time providing crime prevention talks and conducting proactive police patrol functions. They work with and build partnerships with citizens in their districts to help with problem recognition and resolution, both of a criminal nature and "quality of life" nature.

### Fiscal Year 2007 Accomplishments ~ Patrol:

- Replaced three patrol vehicles
- Implemented K-9 program
- Filled vacant Patrol Lieutenants position
- Reassigned training coordinator position to an officer
- Developed and implemented an Officer In Charge selection and training program

### Fiscal Year 2008 Goals & Objectives ~ Patrol:

**Goal:** Provide supervisory coverage 24 hours a day, seven days a week

- Fully implement Officer In Charge program

**Goal:** Maintain minimum staffing levels

- Fill vacant positions to provide three person minimum staffing levels

**Goal:** Respond to all Priority One calls in five minutes or less

- Deploy adequate staff to meet response time
- Reassign non-priority functions, Priority Four calls, to Community Service Officers

## Investigations

### Description of Services ~ Investigations:

The City of West Linn Police Department Investigation Services division completes follow-up investigations on major criminal cases and long-term criminal investigations. The Investigation Services division targets major offenders and crime trends. It processes crime scenes and collects evidence, and is responsible for computer forensic investigations. The investigation unit is also responsible for identifying, targeting, and arresting drug offenders and dealers.

### Fiscal Year 2007 Accomplishments ~ Investigations:

- Increased drug investigations by almost 100 percent from previous year
- Increased computer forensic examinations
- Fifteen percent suspension rate for 2006; suspended cases lack investigative leads and cannot be continued without more information; a low suspension rate is preferred.

### Fiscal Year 2008 Goals & Objectives ~ Investigations:

**Goal:** Increase clearance rate for investigations

- Disposition cases within 30 days of assignment

**Goal:** Decrease suspension rate

- Reduce suspension of cases to below ten percent

**Goal:** Reduce risk of injury and liability to city when conducting search warrants

- Equip and train six members of the Department in tactical entries

**Goal:** Reduce drug incidents in West Linn

- Increase drug investigations to 45 per year

## Records

### Description of Services ~ Records:

The City of West Linn Police Department Records division processes all written reports and other documents generated by the Police Department and received from outside agencies. The Records division answers and routes all incoming non-emergency telephone calls and greets and assists all walk-in counter traffic.

### Fiscal Year 2007 Accomplishments ~ Records:

- Development and testing of electronic CLASS (Clackamas Law enforcement Automated Support System) report form
- Researched transitioning back to CLASS records management system
- Continued purging of older records per state archives

### Fiscal Year 2008 Goals & Objectives ~ Records:

**Goal:** Complete transition to CLASS records management system to include implementation of report writer program

- Move 100 percent of records data entry to CLASS
- Receive approval of City Council to end contract with Portland PB, complete talks with Clackamas County CLASS personnel, begin data entry by May 1, 2007.

**Goal:** Complete installation of CAD onto computers

- Work with City IT to develop CAD integration onto desktops; have CAD available on all supervisors, administration, and records desktops.

**Goal:** Continue purging of older records per State Archives; complete 100 percent of 1993 cases by end of 2007.

☛ **Goal:** Continue updating of department Web page when new information is received

- Update addition of press releases and information important to citizens with one day of obtaining information.

## Code Enforcement

### Description of Services ~ Code Enforcement:

The Code Enforcement officer is responsible for the enforcement of various city ordinances including abandoned or inoperable vehicles, parking district violations, and sign violations.

### Fiscal Year 2007 Accomplishments ~ Code Enforcement:

- Increased function of Code Enforcement
- Reduced non-priority call load of patrol
- Assisted patrol with research and training of Code Enforcement issues

### Fiscal Year 2008 Goals & Objectives ~ Code Enforcement:

**Goal:** Cross train code enforcement and animal control functions

- Reassign Code Enforcement and Animal control to Community Services functions incorporating both functions
- Train both duties in Community Serves functions
- Increase capabilities of Community Services to handle non-priority calls for service within the police department, reducing priority four calls for service by Police Officer by 25 percent

## Evidence

### Description of Services ~ Evidence:

The Evidence officer is responsible for the processing, tracking, maintenance, and destruction of all items of evidence turned over to the police department. Currently, there are more than 4,000 items in evidence with the police department.

### Fiscal Year 2007 Accomplishments ~ Evidence:

- Completed inventory of evidence vault
- Completed two destruction and auction transfers of adjudicated cases
- Met with Municipal Court and learned computer system for case reviews
- Completed purging of cases through 2000
- Consolidated and reorganized specific locations in the evidence vault

### Fiscal Year 2008 Goals & Objectives ~ Evidence:

**Goal:** Utilize Evidence Technician in all applicable circumstances

- Partner with Major Crimes Team evidence technicians and respond to six major crime scenes fiscal year 2008
- Utilized Evidence Technician in 100 percent of all WLPD cases needing specialized assistance in evidence collection.

**Goal:** Bring case review and purging up to date

- Complete 100 percent of case review to 2005 and purging by end of fiscal year 2008

**Goal:** Complete reorganization of property room

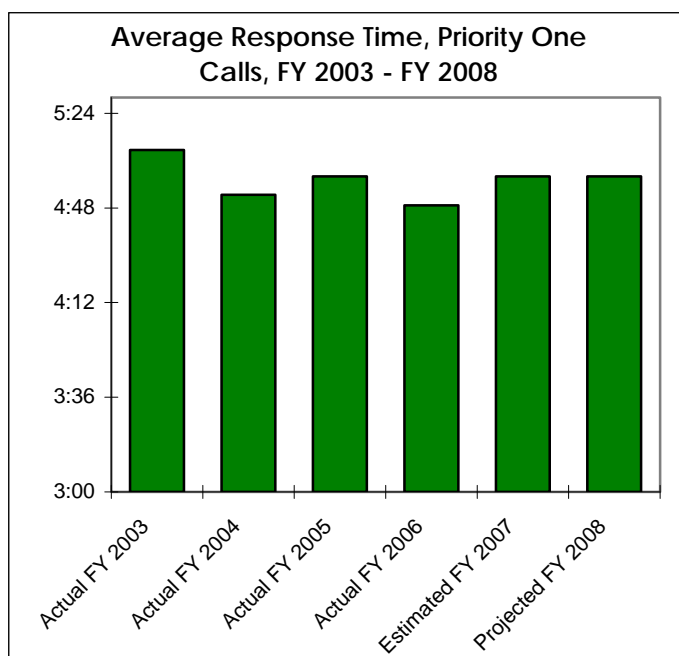
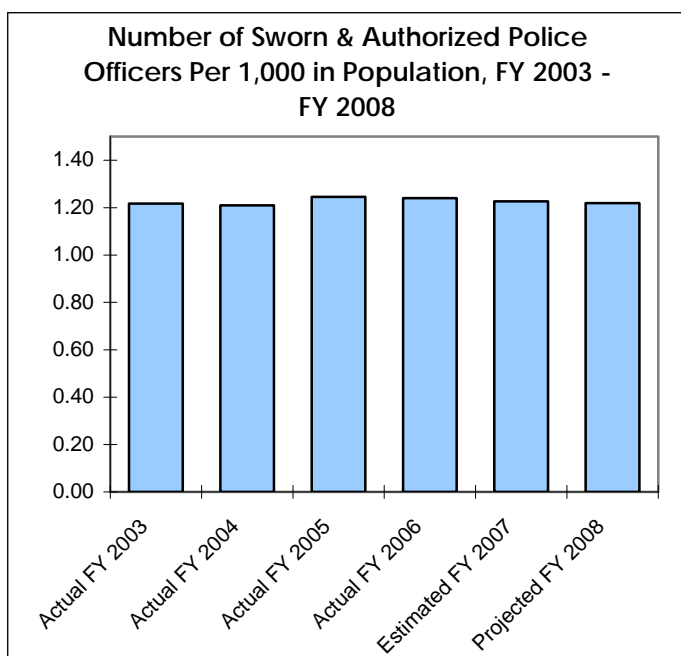
- Have property room completely reorganized by end of fiscal year 2008

**Goal:** Coordinate information and training meetings between local departments related to evidence and property.

- Conduct six meetings/training sessions during fiscal year 2008

## Performance Measures—Public Safety Fund

	Actual FY 2003	Actual FY 2004	Actual FY 2005	Actual FY 2006	Esti- mated FY 2007	Projected FY 2008
<b>West Linn Police Department</b>						
<u>Workload</u>						
Number of sworn and authorized police officers	29	29	30	30	30	30
Number of police contacts made	17,517	18,904	18,521	18,559	18,500	18,500
Number of Priority One calls ( <i>Priority One calls are life safety calls. They are calls that have the greatest risk of serious injury or death.</i> )	977	991	836	912	900	900
Number of Priority Two calls ( <i>Priority Two calls are crimes that have just occurred or have the potential of escalating to life safety calls.</i> )	2,073	1,929	1,963	2,095	2,000	2,000
Number of animal control, ordinance violation, or nuisance calls	2,596	2,533	2,453	2,645	2,500	2,500
Number of alarm calls (Includes home & business security alarms)	888	756	728	694	600	600
Number of Department of Human Services referrals	75	56	82	108	100	100
Number of narcotics investigations	n/a	n/a	16	30	50	50
<u>Effectiveness</u>						
Number of sworn and authorized police officers per 1,000 in population	1.22	1.21	1.25	1.24	1.23	1.22
Average number of daily police contacts	48	52	51	51	51	51
Average response time, Priority One calls	5:10	4:53	5:00	4:49	< 5:00	< 5:00
Percent of traffic stops resulting in traffic citations	24.33%	19.52%	19.49%	19.32%	23.08%	30.77%





# Cable TV Public Access

## Cable TV Public Access Fund Overview:

The Cable TV Public Access Fund is a special revenue fund used to account for the city's operation of the public, education and government access cable television channels, including televised council and city committee meetings and events. Principal sources of revenue include a portion of the city's cable television franchise fee.

### Cable TV Fund Budget Overview:

- FY 2008 Materials & Services budget includes one-time expenses for Web content management software and Web upgrades, to be managed by the Information Systems department.

### Cable TV Fund - People

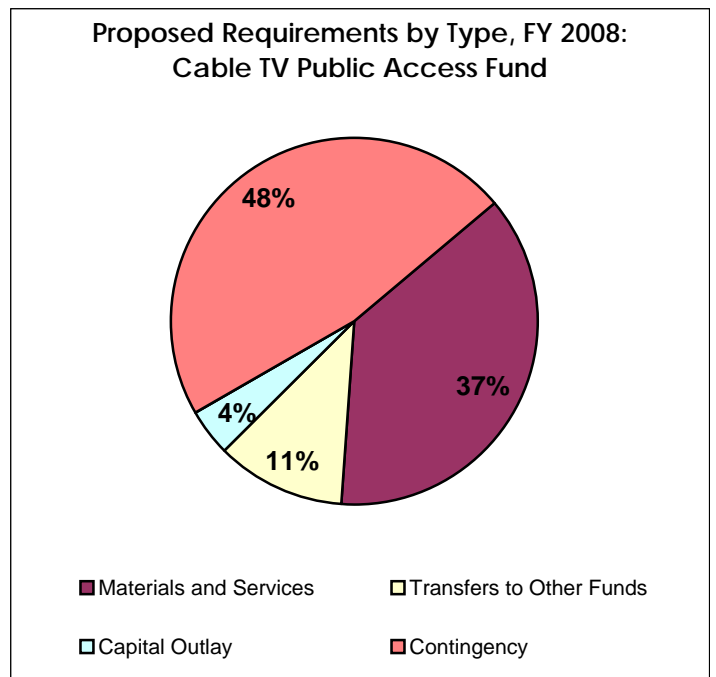
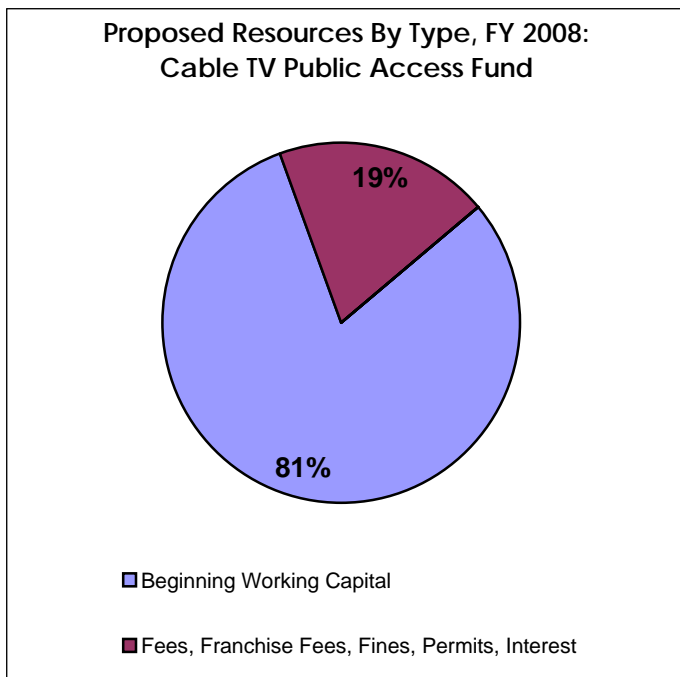
- No budgeted FTEs in FY 2008.

### Cable TV Fund - Capital

Purpose	Budget	Description
Communications Equipment	23,000	<i>Cost to upgrade Council Chamber sound and audio</i>
<b>Cable TV Fund Total</b>	<b>\$23,000</b>	

**Fund 106 Cable TV Public Access**

	<b>Actual FY 2005</b>	<b>Actual FY 2006</b>	<b>Budget FY 2007</b>	<b>Estimated FY 2007</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
Beginning Fund Balance	\$6,107	\$5,912	\$312,797	\$323,729	\$435,740	\$435,740	\$435,740
<b>Current Year Resources</b>							
Franchise fees	\$93,301	\$98,819	\$98,000	\$239,000	\$95,000	\$95,000	\$95,000
Interest	915	1,222	10,000	15,000	10,000	10,000	10,000
Transfers	0	299,042	0	0	0	0	0
<b>Total Current Year Resources</b>	<b>\$94,216</b>	<b>\$399,083</b>	<b>\$108,000</b>	<b>\$254,000</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>\$105,000</b>
<b>Total Resources</b>	<b>\$100,323</b>	<b>\$404,995</b>	<b>\$420,797</b>	<b>\$577,729</b>	<b>\$540,740</b>	<b>\$540,740</b>	<b>\$540,740</b>
<b>Requirements</b>							
Materials and Services	\$91,572	\$78,437	\$116,900	\$96,989	\$201,400	\$201,400	\$201,400
Transfers to Other Funds	2,839	2,829	3,000	3,000	61,500	61,500	61,500
Capital Outlay	0	0	44,700	42,000	23,000	23,000	23,000
Contingency	0	0	256,197	0	254,840	254,840	254,840
<b>Total Requirements</b>	<b>\$94,411</b>	<b>\$81,266</b>	<b>\$420,797</b>	<b>\$141,989</b>	<b>\$540,740</b>	<b>\$540,740</b>	<b>\$540,740</b>
<b>Ending Fund Balance</b>	<b>\$5,912</b>	<b>\$323,729</b>	<b>\$0</b>	<b>\$435,740</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## Cable Television Public Access

### **Description of Services ~ Cable TV Public Access:**

The Cable TV Public Access Fund supports the operation of the public, education and government access cable television channels for West Linn under a franchise agreement with Comcast, Inc.

The City provides three representatives who serve on the Clackamas Cable Access Board, which oversees the operation of the Willamette Falls Cable Television studio in Oregon City. Cable access channels for West Linn and Oregon City originate from the WFTV studio.

### **Fiscal Year 2007 Accomplishments ~ Cable TV Public Access:**

- All public and government access channels exceeded minimum daily programming hours required by the franchise agreement.
- Provided ongoing cable television coverage of West Linn City Council, Planning Commission, Budget Committee hearings and deliberations, South Fork Water Board, Town Hall meetings and other special meetings and events.
- Continued planned upgrades and replacement of video production equipment for public, government and education access channels.

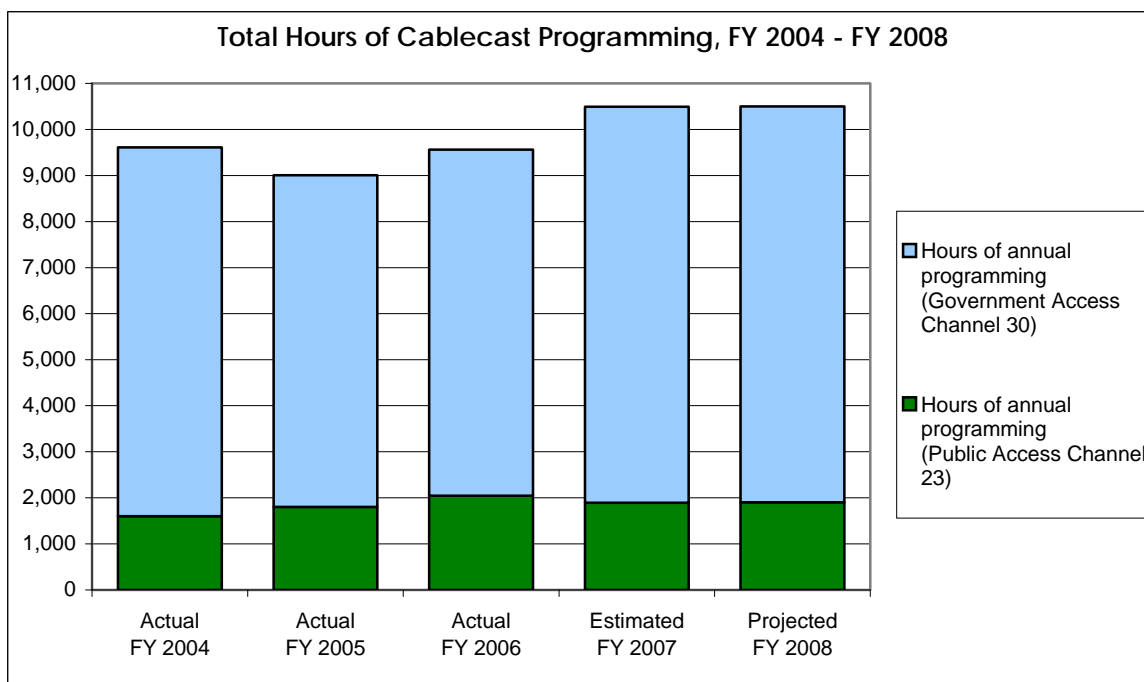
### **Fiscal Year 2008 Goals & Objectives ~ Cable TV Public Access:**

**Goal:** Ensure that the residents of West Linn are well informed about the functions, services and activities of city government via the local cable TV public access channel.

- Maintain public access channels and programming for West Linn pursuant to the franchise agreement between West Linn and Comcast, Inc. and the Clackamas Cable Access Board intergovernmental agreement.
- Assist the Clackamas Cable Access Board in developing a five-year plan and personnel policies.
- Monitor the performance of the City's franchised cable television provider, Comcast, Inc., as required under the franchise agreement.
- Ensure that programming meets or exceeds minimum annual average video programming of six hours per day, five days per week on five public access channels.

## Performance Measures—Cable TV Fund

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Estimated FY 2007	Projected FY 2008
<b><i>West Linn Public Access Television</i></b>					
<u>Workload</u>					
Hours of annual programming (Public Access Channel 23)	1,601	1,802	2,044	1,892	1,900
Hours of annual programming (Government Access Channel 30)	8,010	7,205	7,517	8,600	8,600
Total number of programs cablecast per year (Government Access Channel 30)	266	241	235	213	245
Average hours of programming per week (Public Access Channel 23)	31	35	39	36	37
Average hours of programming per week (Government Access Channel 30)	154	139	145	165	165







# Building Inspections Fund

## Building Inspections Fund Overview:

The Building Inspection Fund is a special revenue fund used to account for West Linn’s building inspection program. The fund was created in fiscal year 2007 to specifically account for all building inspection responsibilities from a single cost center budget fund. The principal sources of revenue include building permit fees and plan review charges. The Building Inspections Division is completely self-supported through the collection of permit fees and seeks to build an appropriate reserve capable of supporting the division for a period of six to twelve months in the event of a prolonged slow development period.

### Building Inspection Fund Budget Overview:

- Funding included for one vehicle replacement; new vehicle will be a hybrid.
- Budget also proposes new permit tracking system to replace existing DOS-based system.

## Building Inspections Fund - People

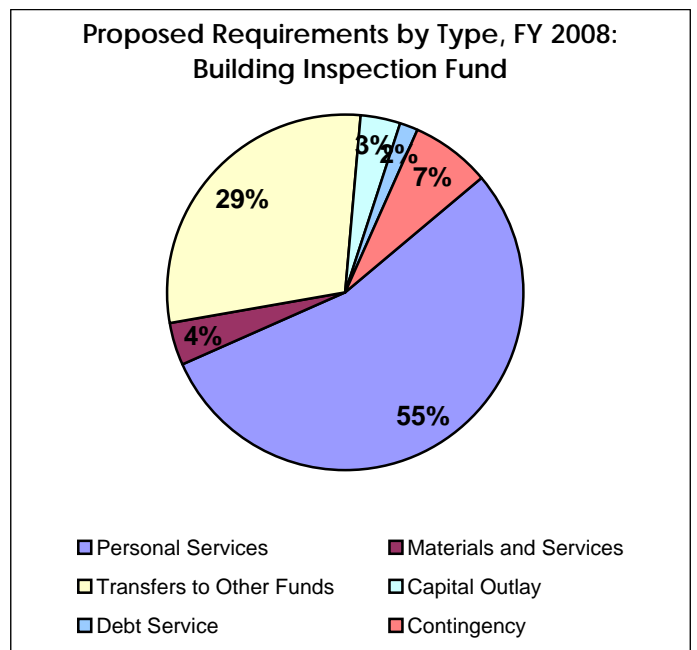
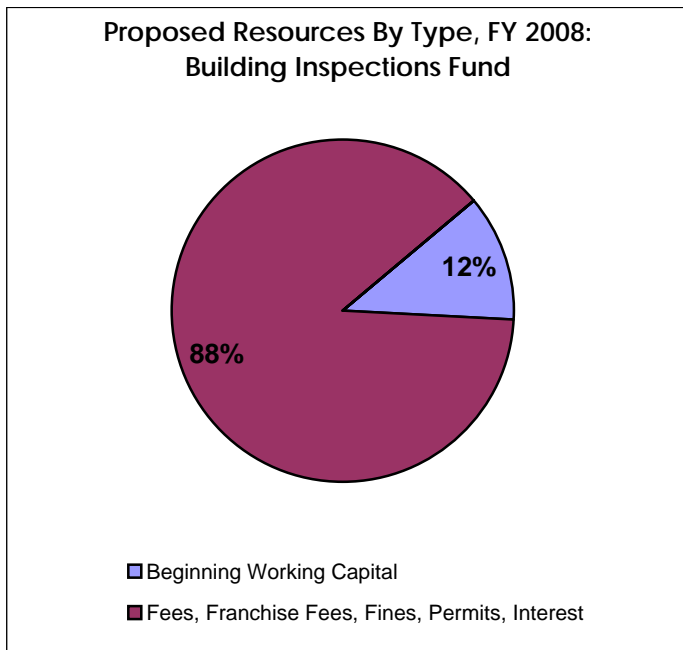
Position	FTE
Building Official	1.00
Building Inspector III	2.00
Permit Coordinator	1.00
Permit Technician	1.00
<b>Total, Inspections</b>	<b>5.00</b>

## Building Inspections Fund - Capital

Purpose	Budget	Description
Vehicles	25,000	Hybrid vehicle for Inspections department
<b>Building Inspections Fund Total</b>	<b>\$25,000</b>	

**Fund 118 Building Inspection Fund**

	<b>Actual FY 2005</b>	<b>Actual FY 2006</b>	<b>Budget FY 2007</b>	<b>Estimated FY 2007</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
Beginning Fund Balance	\$57,025	-\$91,255	\$38,205	\$55,593	\$86,058	\$86,058	\$86,058
<b>Current Year Resources</b>							
Intergovernmental	\$0	\$0	\$0	\$9,800	\$0	\$0	\$0
Licenses and permits	319,060	391,680	566,000	593,500	631,800	631,800	631,800
Interest	-1,035	0	1,000	2,000	1,500	1,500	1,500
Miscellaneous	482	715	500	500	500	500	500
Debt proceeds	0	250,000	0	0	0	0	0
<b>Total Current Year Resources</b>	<b>\$318,507</b>	<b>\$642,395</b>	<b>\$567,500</b>	<b>\$605,800</b>	<b>\$633,800</b>	<b>\$633,800</b>	<b>\$633,800</b>
<b>Total Resources</b>	<b>\$375,532</b>	<b>\$551,140</b>	<b>\$605,705</b>	<b>\$661,393</b>	<b>\$719,858</b>	<b>\$719,858</b>	<b>\$719,858</b>
<b>Requirements</b>							
Personal Services	\$355,167	\$380,294	\$383,800	\$378,400	\$392,312	\$392,312	\$392,312
Materials and Services	16,733	17,386	29,400	43,035	28,300	28,300	28,300
Transfers to Other Funds	92,546	97,867	141,400	141,400	209,440	209,440	209,440
Capital Outlay	2,341	0	0	0	25,000	25,000	25,000
Debt Service							
<i>Interim borrowing, ESD Fund</i>	0	0	12,500	12,500	12,500	12,500	12,500
Contingency	0	0	38,605	0	52,306	52,306	52,306
<b>Total Requirements</b>	<b>\$466,787</b>	<b>\$495,547</b>	<b>\$605,705</b>	<b>\$575,335</b>	<b>\$719,858</b>	<b>\$719,858</b>	<b>\$719,858</b>
<b>Ending Fund Balance</b>	<b>-\$91,255</b>	<b>\$55,593</b>	<b>\$0</b>	<b>\$86,058</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## Building Inspections

### Description of Services ~ Building Inspections:

The City of West Linn building inspections division issues permits and provides inspections and plan reviews on all structures for compliance with applicable Federal, State and local codes and ordinances. The primary focus of the building inspections division is in the structural, mechanical, and plumbing codes, as well as assisting the planning division, engineering division, and parks department in enforcing codes as they relate to construction and site design (i.e., site layout, setbacks, maximum building heights, erosion control, sidewalks, tree preservation, etc.). The building inspections division issues a "Certificate of Occupancy" or "Notice of Substantial Completion" when the project is complete. The division provides consultation services at the front counter and by phone or email for citizens who wish to construct their own projects. The building inspections division staff also meets with architects and engineers on larger projects to ensure understanding of all procedures and processes for successfully completing projects.

### Fiscal Year 2007 Accomplishments ~ Building Inspections:

- Met all objectives related to plan review for residential, complex commercial, and simple commercial construction at least 98% of the time.
- Met all objectives related to residential and commercial plumbing and mechanical permits at least 98% of the time.
- Provided same day inspection for request received by 7 a.m. was accomplished 98% of the time.
- Provided consultations with citizens within 24 hours of request 100% of the time.
- Provided consultations and participated in meeting with architects, engineers and contractors on the day of the appointment 98% of the time.
- Adopted statewide 2007 Oregon Structural Specialty Code and 2007 Oregon Mechanical Specialty Code.
- Staff completed code change training for the 2007 Oregon Structural Specialty Code and the 2007 Oregon Mechanical Specialty Code. Staff completed several other training courses that ensure that our staff can provide the best inspection, plan review and customer services possible.
- Updated the department web page to include a construction activity map that shows where ongoing private construction projects are (i.e., new subdivisions, new commercial projects, etc.)

### Fiscal Year 2008 Goals & Objectives ~ Building Inspections:

**Goal:** Provide inspections and plan reviews on all structures in West Linn for compliance with applicable codes and ordinances.

- Review new, additions, and remodeling plans for residential construction within two weeks from the date of submittal.
- Review new, additions, and remodeling plans for complex commercial construction within five weeks from date of submittal.
- Review simple commercial plans, including tenant improvements, within two-weeks from the date of submittal.

**Goal:** Issue permits in a timely manner to designate adherence to structural, mechanical, and plumbing codes.

- Issue residential plumbing and mechanical permits over the counter; issue commercial plumbing and mechanical permits within three business days.

✪ **Goal:** Advance Sustainability Practices

- Replace an older vehicle with a new hybrid vehicle.

**Goal:** Enhance permit-tracking software.

- Explorer various permit tracking software solutions that can enhance customer service, increase staff efficiencies and integrate with City's financial software.
- Provide training for Inspectors, Permit Technicians and Building Official for the permit tracking software.

**Goal:** Adopt 2008 Oregon Residential Specialty Code and 2008 Oregon Plumbing Specialty Code.

- Ensure that the reference to the Oregon Administrative Rule in the West Linn Municipal Code is correct for the automatic adoption of the statewide residential and plumbing codes.

**Goal:** Develop a reference book library.

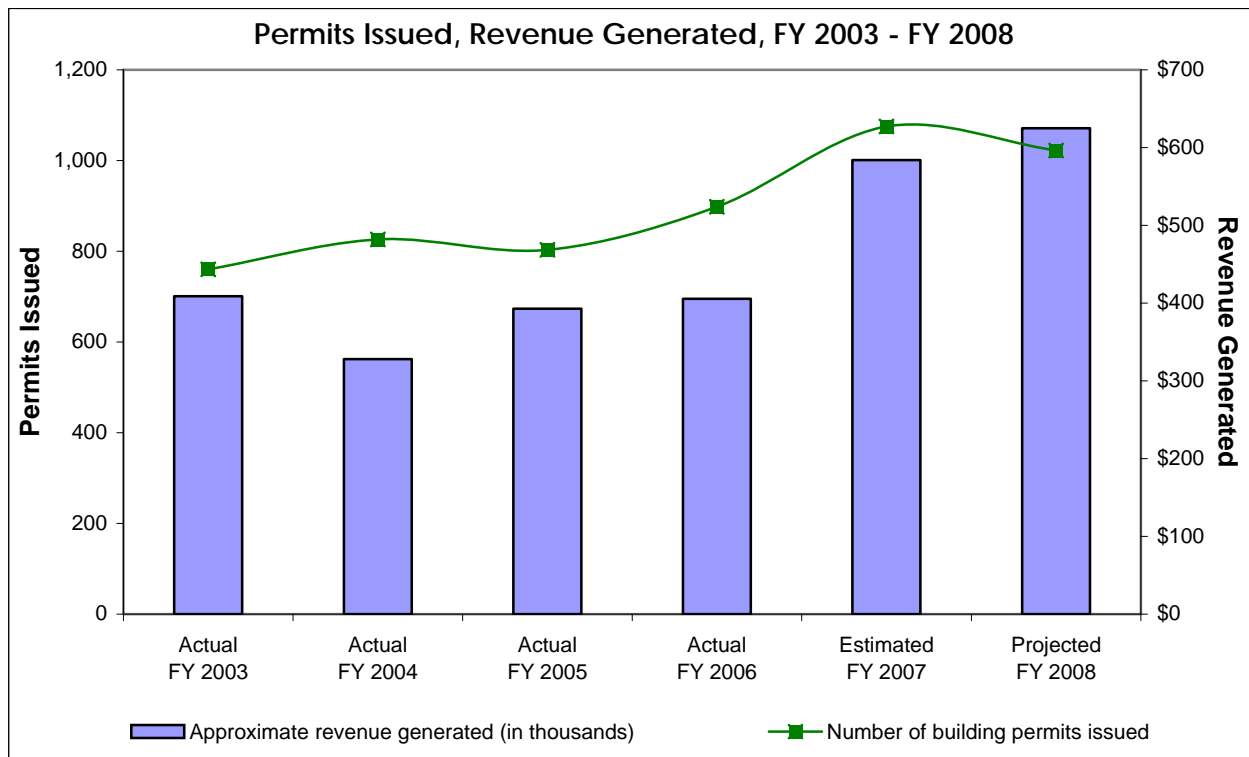
- Purchase publications that are adopted as part of the code by reference

✪ **Goal:** Provide accessible consultation services to citizens, architects, and engineers as needed.

- Provide consultations, both on-site and at the front counter, to citizens, architects, builders, and engineers within 24 hours from the request or by appointment.

## Performance Measures—Building Inspections Fund

	Actual FY 2003	Actual FY 2004	Actual FY 2005	Actual FY 2006	Esti- mated FY 2007	Projected FY 2008
<b><i>West Linn Building Inspections</i></b>						
<u>Workload</u>						
Average number of inspections per month	n/a	n/a	225	294	330	357
Number of building permits issued	760	826	803	898	1,075	1,022
Number of new homes built	91	74	50	73	63	90
Number of residential remodels and additions	165	190	154	202	228	217
Number of commercial building permits	47	31	35	82	142	100
Number of miscellaneous permits (plumbing, mechanical, grading, demolition, etc.)	457	531	564	541	642	615
Approximate revenue generated ( <i>in thousands</i> )	\$408	\$327	\$392	\$406	\$584	\$625





# Public Works Support Services Fund

## Public Works Support Services Fund Overview:

The Public Works Support Service Fund is a special revenue fund used to account for the city's centralized public works and engineering management, geographical information systems, and clerical support to the various public works operations including street, water, environmental services, and fleet maintenance.

### Public Works Support Services Fund Budget Overview:

- Proposed budget includes funding for 0.5 FTE for administrative assistance (position will be shared with the Planning Department).
- Also, funding is included for a new hybrid vehicle to replace an existing vehicle.

## Public Works Fund - People

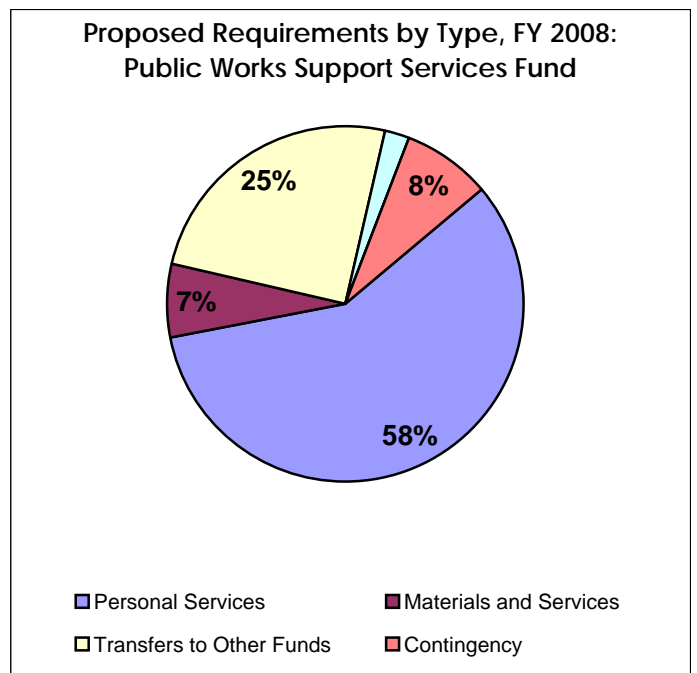
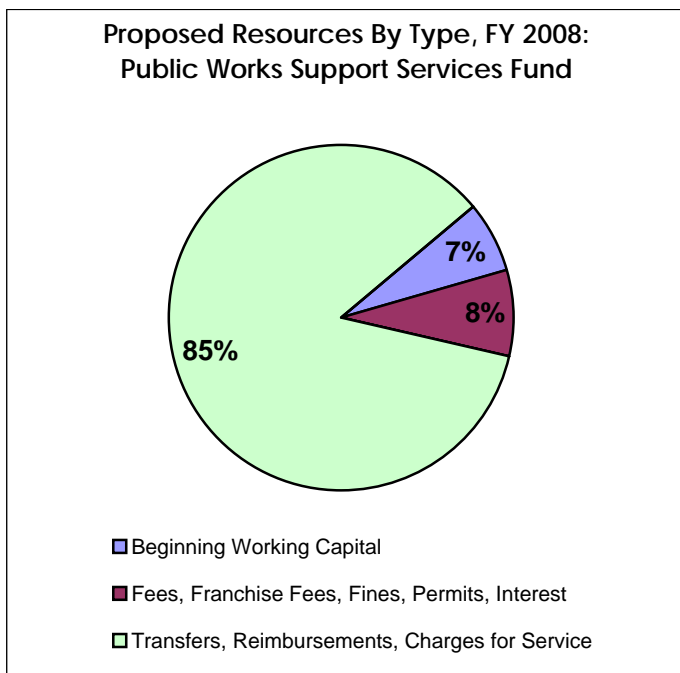
Fund/Position	FTE
Administrative Assistant	2.00
Office Specialist	1.60
Public Works Director	0.10
Engineering Manager	0.30
Civil Engineer II	1.00
Engineering Technician II	2.00
Extra Help	1.00
GIS Coordinator	1.00
GIS Specialist	1.00
<b>Total Public Works Support Services</b>	<b>10.00</b>

## Public Works Fund - Capital

Purpose	Budget	Description
Vehicles	25,000	Hybrid vehicle for Public Works department
<b>Public Works Fund Total</b>	<b>\$25,000</b>	

**Fund 119 Public Works Support Services**

	<b>Actual FY 2005</b>	<b>Actual FY 2006</b>	<b>Budget FY 2007</b>	<b>Estimated FY 2007</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
Beginning Fund Balance	-\$104,085	-\$16,479	\$1,833	\$66,854	\$78,889	\$78,889	\$78,889
<b>Current Year Resources</b>							
Licenses and permits	\$41,180	\$56,288	\$87,600	\$93,200	\$94,200	\$94,200	\$94,200
Charges for services	0	0	0	0	47,100	47,100	47,100
Interest	672	1,151	0	5,000	3,000	3,000	3,000
Miscellaneous	8,581	2,983	3,000	1,000	1,000	1,000	1,000
Transfers from other funds	966,024	994,383	864,100	797,100	962,600	962,600	962,600
<b>Total Current Year Resources</b>	<b>\$1,016,457</b>	<b>\$1,054,805</b>	<b>\$954,700</b>	<b>\$896,300</b>	<b>\$1,107,900</b>	<b>\$1,107,900</b>	<b>\$1,107,900</b>
<b>Total Resources</b>	<b>\$912,372</b>	<b>\$1,038,326</b>	<b>\$956,533</b>	<b>\$963,154</b>	<b>\$1,186,789</b>	<b>\$1,186,789</b>	<b>\$1,186,789</b>
<b>Requirements</b>							
Personal Services	\$599,035	\$596,639	\$579,600	\$516,825	\$688,393	\$688,393	\$688,393
Materials and Services	79,074	83,126	149,100	186,340	79,285	79,285	79,285
Transfers to Other Funds	246,409	251,546	135,000	138,100	298,301	298,301	298,301
Capital Outlay	4,333	40,162	29,000	43,000	25,000	25,000	25,000
Contingency	0	0	63,833	0	95,810	95,810	95,810
<b>Total Requirements</b>	<b>\$928,851</b>	<b>\$971,472</b>	<b>\$956,533</b>	<b>\$884,265</b>	<b>\$1,186,789</b>	<b>\$1,186,789</b>	<b>\$1,186,789</b>
<b>Ending Fund Balance</b>	<b>-\$16,479</b>	<b>\$66,854</b>	<b>\$0</b>	<b>\$78,889</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## Public Works Support Services

### Description of Services ~ Public Works Support Services:

The Public Works Support Services division provides administrative support, project design, management and inspection, construction inspection, and development review services in support of city utilities. Technical assistance is provided to other city departments for infrastructure planning, operation, and maintenance.

The Public Works Support Services division provides supervision and administrative support for the department's utility engineering staff. The division is directly funded by the supported utilities, and the division facilitates the distinct external and internal revenue sources for the public improvement and GIS programs.

### Fiscal Year 2007 Accomplishments ~ Public Works Support Services:

- Completed the Surface Water Management Plan
- Updated the Public Works Design and Construction Standards

### Fiscal Year 2008 Goals & Objectives ~ Public Works Support Services:

#### **Goal:** Complete Transportation System Plan

- Work closely with DKS Associates and Transportation Advisory Board in review and compilation of the TSP

#### ✦ **Goal:** Complete Water System Master Plan

- Work closely with MSA & Associates and Utility Advisory Board in review and compilation of the WMP

#### ✦ **Goal:** Identify a consistent and adequate source of funding road maintenance

- Work closely with City Council, citizen groups, other agencies in gathering and presenting options for street maintenance funding

#### ✦ **Goal:** Establish a prioritized list of sidewalk system gap projects

- Work closely with Transportation Advisory Board in review of sidewalk gaps and identification and prioritization of a project list to fill sidewalk gaps.

#### **Goal:** Provide GIS support to all city departments in accomplishment of Council priorities.

- Work closely with all city departments on GIS requests

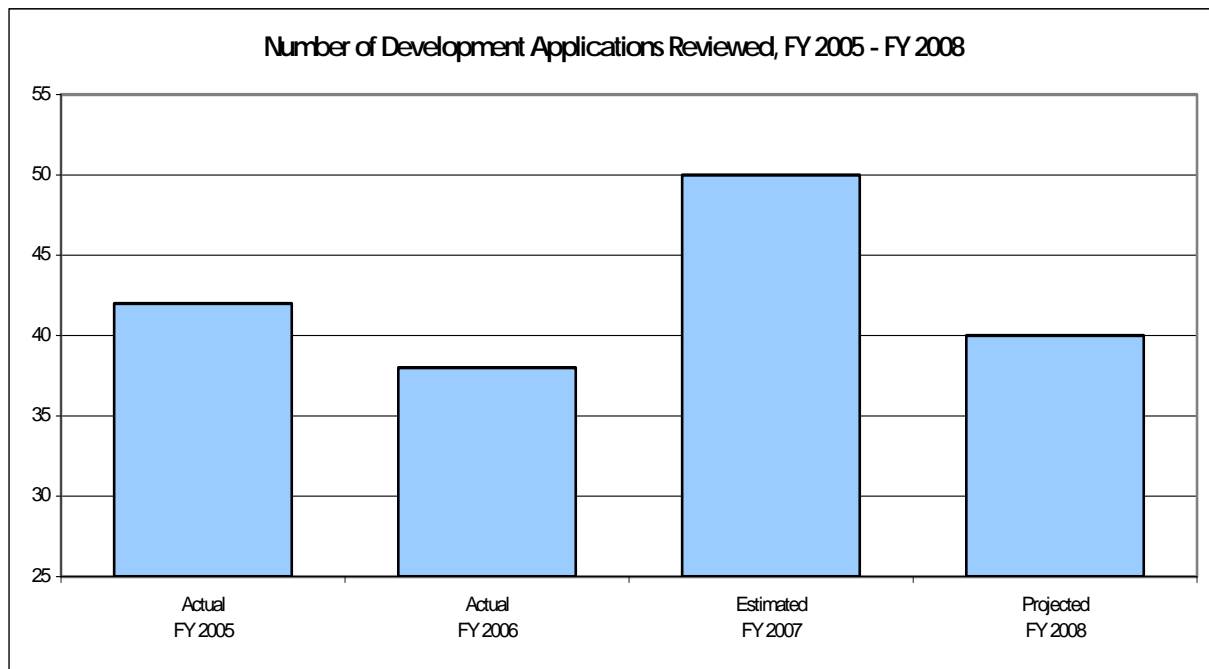
## Performance Measures—Public Works Support Services Fund

	Actual FY 2005	Actual FY 2006	Estimated FY 2007	Projected FY 2008
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### *West Linn Public Works Support Services*

#### Workload

Number of development applications reviewed	42	38	50	40
Number of public works permits issued	n/a	125	50	50
Number of plats processed	n/a	6	8	8
Number of responses to citizen requests	n/a	3,965	2,489	2,500
Number of purchasing transactions	n/a	779	609	620
Number of cross connect/backflow tests processed	n/a	3,089	3,327	3,500







# Planning Fund

## Planning Fund Overview:

The Planning Fund is a special revenue fund created in fiscal year 2007. It is used to account for West Linn's planning related activities. Principal sources of revenue for the Planning Fund include intergovernmental funds; state shared revenue; a portion of telephone franchise fees; charges for services to developers and builders; transfers from other funds for planning and administration services for infrastructure systems (SDC funds); transfers from other funds for the building inspection program; transfers from other funds for planning related services for infrastructure systems; and a transfer from the General Fund.

### Planning Fund Budget Overview:

- FY 2008 Materials & Services budget includes funding for consultant services for Goal 5, Neighborhood Planning, Re-imagine West Linn, and development review assistance. These costs are partially off-set by application fees.

### Planning Fund - People

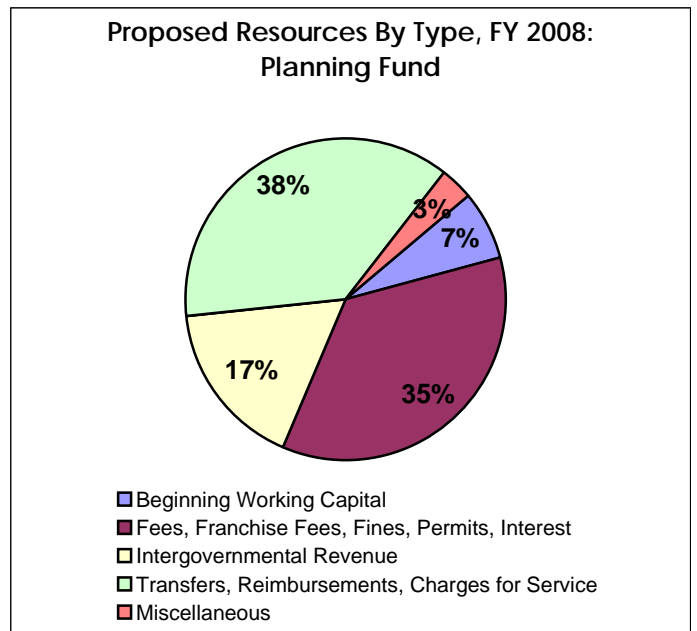
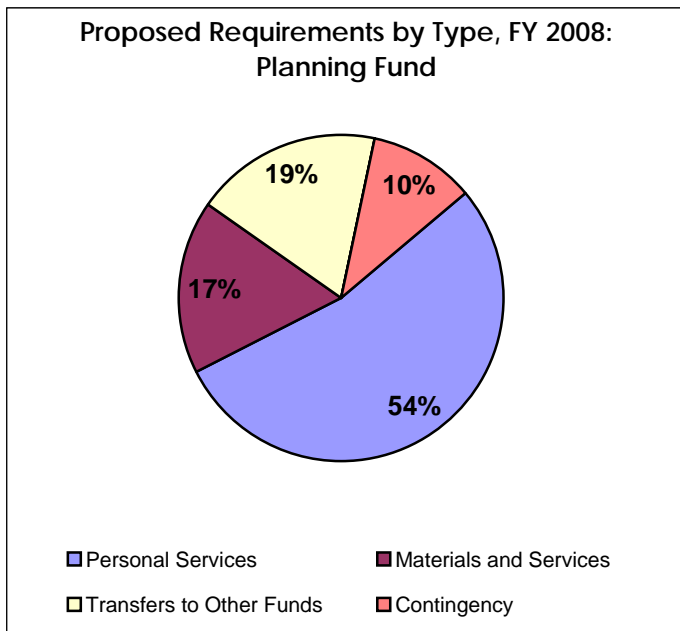
Fund/Position	FTE
Planning Director	1.00
Senior Planner	1.00
Associate Planner	2.00
Administrative Assistant	1.00
Extra Help	0.20
<b>Total, Planning</b>	<b>5.20</b>

### Planning Fund - Capital

- No budgeted capital expenditures in FY 2008.

**Fund 120 Planning Fund**

	<b>Actual FY 2005</b>	<b>Actual FY 2006</b>	<b>Budget FY 2007</b>	<b>Estimated FY 2007</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$70,750	\$70,750	\$70,750
<b>Current Year Resources</b>							
Intergovernmental	\$0	\$0	\$427,000	\$167,000	\$170,300	\$170,300	\$170,300
Franchise fees	0	0	125,000	129,000	130,000	130,000	130,000
Licenses and permits	0	0	190,000	111,000	225,000	225,000	225,000
Charges for services	0	0	0	0	23,400	23,400	23,400
Miscellaneous	0	0	0	1,000	34,600	34,600	34,600
Transfers	0	0	413,600	412,000	350,000	350,000	350,000
<b>Total Current Year Resources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,155,600</b>	<b>\$820,000</b>	<b>\$933,300</b>	<b>\$933,300</b>	<b>\$933,300</b>
<b>Total Resources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,155,600</b>	<b>\$820,000</b>	<b>\$1,004,050</b>	<b>\$1,004,050</b>	<b>\$1,004,050</b>
<b>Requirements</b>							
Personal Services	\$0	\$0	\$490,000	\$416,700	\$539,077	\$539,077	\$539,077
Materials and Services	0	0	445,400	139,550	172,700	172,700	172,700
Transfers to Other Funds	0	0	193,000	193,000	187,200	187,200	187,200
Contingency	0	0	27,200	0	105,073	105,073	105,073
<b>Total Requirements</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,155,600</b>	<b>\$749,250</b>	<b>\$1,004,050</b>	<b>\$1,004,050</b>	<b>\$1,004,050</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## Planning

### Description of Services ~ Planning:

The major functional program areas within the Planning Division are long-range planning, current planning/development review, and code enforcement. These responsibilities are shared among all staff and managed from a single cost center budget fund. The Planning Division works with the West Linn community to identify its long-range vision and goals for the community's future. The division is responsible for the preparation and implementation of the City's land use policies and regulations, including the Comprehensive Plan, the Community Development Code, and other implementing land use related plans, regulations, and program documents.

In addition, the Planning Division assures conformance with State and regional land use planning system requirements, and manages code enforcement matters related to the community development code. The Planning Division staff facilitates public participation in the preparation of community plans, and in the development review process. Through its application review and permitting processes, the division ensures that development is consistent with adopted City policies and land use regulations in order to achieve the community's long-range goals. Planners provide direct support in the form of research, report writing, and presentations to the Planning Commission and for land use matters before the City Council. The staff works with applicants, other city staff, and citizens to interpret the City's complex land use codes and to facilitate understanding and compliance with the permitting process. This work includes responding to requests for information, coordinating pre-application conferences, review of applications for completeness, preparation of findings for review, final decision notices, resolutions, legislative plan and code amendment ordinances.

### Fiscal Year 2007 Accomplishments ~ Planning:

- Completed drafts of four neighborhood plans
- Secured certified local government designation
- Completed inventory of historic resources in Willamette/Bolton areas
- Hired associate planner position
- Completion of Goal 5 water resource area/wetlands code protections
- Adopted residential design standards
- Adopted Willamette River greenway/docks code standards
- Processed four LUBA appeals

### Fiscal Year 2008 Goals & Objectives ~ Planning:

✪ **Goal:** Further community visioning and plan development

- Coordinate 'Re-Imagine West Linn'
- Refine the Comprehensive Plan based on 'Re-Imagine West Linn' results
- Take five completed neighborhood plans through the adoption process
- Finish Highway 43 concept plan and adopt as part of the Transportation System Plan
- Assist City Manager in development of a community-supported strategy for the Stafford Basin
- Work with Sunset Neighborhood Association to draft a neighborhood plan

✪ **Goal:** Improve the land use review process and standards that guide development.

- Draft Goal 5 code protections along the Willamette/Tualatin Rivers; adopt Goal 5 parks/open space zone district
- Incorporate sustainability/livability as CDC review criterion

**Goal:** Advance historic preservation efforts

- Complete commercial building survey and prepare nomination for Willamette National Historic District
- Prepare and adopt city-wide Goal 5 historic resources inventory
- Administer a public outreach questionnaire to establish priorities for historic preservation program

✪ **Goal:** Promote open communication and information exchange with citizens.

✪ **Goal:** Foster economic development and strategic relationships with other jurisdictions and agencies.

- Develop and report strategy to enhance town centers/main streets to Metro
- Coordinate adoption of floodplain ordinance revision with new floodmaps
- Work with GIS division to participate in the local update of Census addresses program
- Monitor Metro's RTP update process and advocate for the City

**Goal:** Improve the recovery of planning costs incurred to review planning applications.

- Implement time tracking software
- Implement planning/zoning software

## Performance Measures—Planning Fund

	Actual FY 2005	Actual FY 2006	Estimated FY 2007	Projected FY 2008
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*West Linn Planning Department*

### Workload

Total number of land use applications	125	134	146	143
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Types of applications:

#### **Tier One (High Review Time/Level of Difficulty)**

Appeal	3	5	15	14
Annexation	8	2	0	2
Community Development Code	11	6	4	8
Conditional Use Permit	1	2	3	5
Design Review	16	14	19	18
Comprehensive Plan	2	3	5	4
Planned Unit Development	3	1	8	4
Subdivision	4	8	11	7
Zone Change	4	9	9	7

#### **Tier Two (Moderate Review Time/Level of Difficulty)**

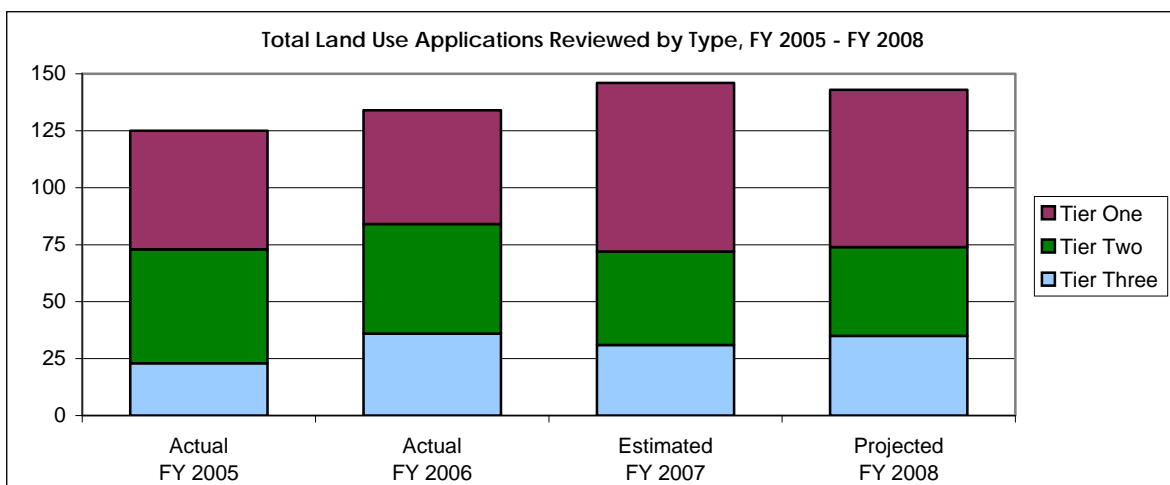
Flood Management/Wetlands	4	5	4	2
Minor Partition	8	2	8	10
Miscellaneous	11	15	6	8
Natural Drainageway Permit	13	11	16	8
Variance	9	8	5	7
Willamette River Greenway	5	7	2	4

#### **Tier Three (Low Review Time/Level of Difficulty)**

Lot Line Adjustments	6	9	3	5
Sign	17	27	28	30

### Effectiveness

Average review time for administrative file decisions	60 days	33 days	29 days	29 days
Percent of administrative file decisions reviewed within 60 days	71%	90%	94%	94%
Average number of land use applications reviewed per planner	63	67	58	48





# Systems Development Charges Fund

## SDC Fund Overview:

The Systems Development Charges (SDC) Fund accounts for the city's collection and expenditure of water, transportation, wastewater, storm water, and park system development charges. A system development charge is a one-time fee imposed on new development and some types of redevelopment. The fee is intended to recover a fair share of the costs of existing and planned utility, park, and transportation infrastructure that provide capacity to serve new growth. The SDC fund is limited to accounting for the improvement fee component of the SDCs. The reimbursement fee is accounted for directly in the operational funds, for example, water, street, park, and environmental services funds.

Oregon law (ORS 223.297-223.314) defines systems development charges, and specifies how they must be calculated, applied, and accounted for by local government. Statute defines systems development charges as intended for the recovery of the extra capacity cost of public infrastructure. The statute also identifies two components of an SDC:

### 1. Reimbursement fee

Reimbursement fees recover costs associated with capital improvements already constructed or under construction

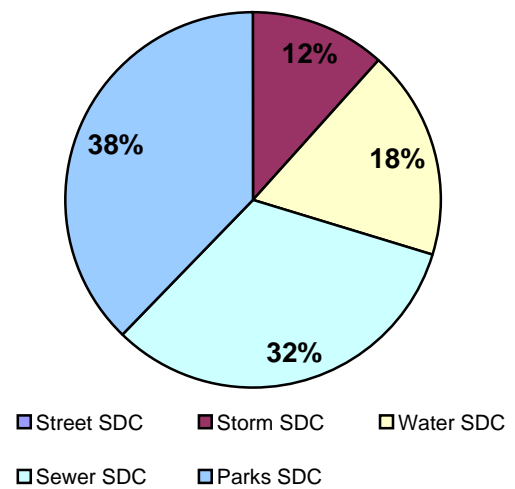
### 2. Improvement fee

Improvement fees recover costs associated with capital improvements to be constructed in the future

## Systems Development Charge Fund Budget Overview:

- Detailed information about SDC fund projects can be found in the Capital Improvement Schedule section of the budget document.

## Systems Development Charge Fund Requirements by Type, FY 2008



**Fund 221 Street SDC Fund**

	<b>Actual FY 2005</b>	<b>Actual FY 2006</b>	<b>Budget FY 2007</b>	<b>Estimated FY 2007</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
Beginning Fund Balance	\$0	\$7,626	-\$65,820	\$22,627	\$241,627	\$241,627	\$241,627
<b>Current Year Resources</b>							
Interest	\$0	\$368	\$0	\$2,000	\$0	\$0	\$0
Systems Development Charges	7,626	14,633	8,000	217,000	0	0	0
<b>Total Current Year Resources</b>	<b>\$7,626</b>	<b>\$15,001</b>	<b>\$8,000</b>	<b>\$219,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$7,626</b>	<b>\$22,627</b>	<b>-\$57,820</b>	<b>\$241,627</b>	<b>\$241,627</b>	<b>\$241,627</b>	<b>\$241,627</b>
<b>Requirements</b>							
Capital Outlay	\$0	\$0	\$0	\$0	\$240,259	\$240,259	\$240,259
Contingency	0	0	-57,820	0	1,368	1,368	1,368
<b>Total Requirements</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$57,820</b>	<b>\$0</b>	<b>\$241,627</b>	<b>\$241,627</b>	<b>\$241,627</b>
<b>Ending Fund Balance</b>	<b>\$7,626</b>	<b>\$22,627</b>	<b>\$0</b>	<b>\$241,627</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

***Street SDC Fund - Capital***

<b>Purpose</b>	<b>Budget</b>	<b>Description</b>
Street System Projects	240,259	<i>Budgeted cost for street system projects</i>
<b><i>Street SDC Fund Total</i></b>	<b><i>\$240,259</i></b>	

**Fund 222 Storm SDC Fund**

	<b>Actual FY 2005</b>	<b>Actual FY 2006</b>	<b>Budget FY 2007</b>	<b>Estimated FY 2007</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
Beginning Fund Balance	\$640,819	\$640,416	\$393,209	\$367,142	\$304,042	\$304,042	\$304,042
<b>Current Year Resources</b>							
Interest	\$10,725	\$28,058	\$18,000	\$19,000	\$17,000	\$17,000	\$17,000
Systems Development Charges	15,994	43,110	40,000	37,000	50,300	50,300	50,300
<b>Total Current Year Resources</b>	<b>\$26,719</b>	<b>\$71,168</b>	<b>\$58,000</b>	<b>\$56,000</b>	<b>\$67,300</b>	<b>\$67,300</b>	<b>\$67,300</b>
<b>Total Resources</b>	<b>\$667,538</b>	<b>\$711,584</b>	<b>\$451,209</b>	<b>\$423,142</b>	<b>\$371,342</b>	<b>\$371,342</b>	<b>\$371,342</b>
<b>Requirements</b>							
Transfers to Other Funds	\$0	\$0	\$109,000	\$109,000	\$5,000	\$5,000	\$5,000
Capital Outlay	27,122	94,442	0	10,100	0	0	0
Other - Loan to Other Fund	0	250,000	0	0	0	0	0
Contingency	0	0	342,209	0	366,342	366,342	366,342
<b>Total Requirements</b>	<b>\$27,122</b>	<b>\$344,442</b>	<b>\$451,209</b>	<b>\$119,100</b>	<b>\$371,342</b>	<b>\$371,342</b>	<b>\$371,342</b>
<b>Ending Fund Balance</b>	<b>\$640,416</b>	<b>\$367,142</b>	<b>\$0</b>	<b>\$304,042</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

***Storm SDC Fund - Capital***

- No budgeted capital expenditures in FY 2008.

**Fund 223 Water SDC Fund**

	<b>Actual FY 2005</b>	<b>Actual FY 2006</b>	<b>Budget FY 2007</b>	<b>Estimated FY 2007</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
Beginning Fund Balance	\$252,330	\$436,054	\$774,840	\$397,694	\$567,194	\$567,194	\$567,194
<b>Current Year Resources</b>							
Interest	\$10,374	\$27,688	\$20,000	\$25,000	\$25,000	\$25,000	\$25,000
Systems Development Charges	216,844	321,594	290,000	300,000	200,000	200,000	200,000
Miscellaneous	0	218,505	0	0	0	0	0
<b>Total Current Year Resources</b>	<b>\$227,218</b>	<b>\$567,787</b>	<b>\$310,000</b>	<b>\$325,000</b>	<b>\$225,000</b>	<b>\$225,000</b>	<b>\$225,000</b>
<b>Total Resources</b>	<b>\$479,548</b>	<b>\$1,003,841</b>	<b>\$1,084,840</b>	<b>\$722,694</b>	<b>\$792,194</b>	<b>\$792,194</b>	<b>\$792,194</b>
<b>Requirements</b>							
Materials and Services	\$459	\$2,853	\$0	\$0	\$0	\$0	\$0
Transfers to Other Funds	0	0	94,500	94,500	10,000	10,000	10,000
Capital Outlay	43,035	603,294	61,000	61,000	128,300	128,300	128,300
Contingency	0	0	929,340	0	653,894	653,894	653,894
<b>Total Requirements</b>	<b>\$43,494</b>	<b>\$606,147</b>	<b>\$1,084,840</b>	<b>\$155,500</b>	<b>\$792,194</b>	<b>\$792,194</b>	<b>\$792,194</b>
<b>Ending Fund Balance</b>	<b>\$436,054</b>	<b>\$397,694</b>	<b>\$0</b>	<b>\$567,194</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

***Water SDC Fund - Capital***

<b>Purpose</b>	<b>Budget</b>	<b>Description</b>
Water System Projects	128,300	<i>Budgeted cost for water system projects</i>
<b><i>Water SDC Fund Total</i></b>	<b><i>\$128,300</i></b>	



**Fund 224 Sewer SDC Fund**

	<b>Actual FY 2005</b>	<b>Actual FY 2006</b>	<b>Budget FY 2007</b>	<b>Estimated FY 2007</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
Beginning Fund Balance	\$437,286	\$423,989	\$680,768	\$598,506	\$751,506	\$751,506	\$751,506
<b>Current Year Resources</b>							
Interest	\$7,003	\$22,690	\$15,000	\$30,000	\$40,000	\$40,000	\$40,000
Systems Development Charges	54,735	151,827	140,000	130,000	238,000	238,000	238,000
<b>Total Current Year Resources</b>	<b>\$61,738</b>	<b>\$174,517</b>	<b>\$155,000</b>	<b>\$160,000</b>	<b>\$278,000</b>	<b>\$278,000</b>	<b>\$278,000</b>
<b>Total Resources</b>	<b>\$499,024</b>	<b>\$598,506</b>	<b>\$835,768</b>	<b>\$758,506</b>	<b>\$1,029,506</b>	<b>\$1,029,506</b>	<b>\$1,029,506</b>
<b>Requirements</b>							
Transfers to Other Funds	\$0	\$0	\$7,000	\$7,000	\$5,000	\$5,000	\$5,000
Capital Outlay	75,035	0	0	0	74,000	74,000	74,000
Contingency	0	0	828,768	0	950,506	950,506	950,506
<b>Total Requirements</b>	<b>\$75,035</b>	<b>\$0</b>	<b>\$835,768</b>	<b>\$7,000</b>	<b>\$1,029,506</b>	<b>\$1,029,506</b>	<b>\$1,029,506</b>
<b>Ending Fund Balance</b>	<b>\$423,989</b>	<b>\$598,506</b>	<b>\$0</b>	<b>\$751,506</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

*Sewer SDC Fund - Capital*

<b>Purpose</b>	<b>Budget</b>	<b>Description</b>
Sewer System Projects	74,000	<i>Budgeted cost for sewer system projects</i>
<b><i>Sewer SDC Fund Total</i></b>	<b><i>\$74,000</i></b>	

**Fund 225 Park SDC Fund**

	<b>Actual FY 2005</b>	<b>Actual FY 2006</b>	<b>Budget FY 2007</b>	<b>Estimated FY 2007</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
Beginning Fund Balance	\$870,819	\$859,409	\$641,194	\$579,427	\$2,427	\$2,427	\$2,427
<b>Current Year Resources</b>							
Interest	\$16,005	\$34,640	\$5,000	\$16,000	\$0	\$0	\$0
Systems Development Charges	297,350	561,675	550,000	420,000	525,000	525,000	525,000
Bond Sale Proceeds	315	0	0	0	0	0	0
<b>Total Current Year Resources</b>	<b>\$313,670</b>	<b>\$596,315</b>	<b>\$555,000</b>	<b>\$436,000</b>	<b>\$525,000</b>	<b>\$525,000</b>	<b>\$525,000</b>
<b>Total Resources</b>	<b>\$1,184,489</b>	<b>\$1,455,724</b>	<b>\$1,196,194</b>	<b>\$1,015,427</b>	<b>\$527,427</b>	<b>\$527,427</b>	<b>\$527,427</b>
<b>Requirements</b>							
Materials and Services	\$45,953	\$14,295	\$0	\$15,100	\$25,000	\$25,000	\$25,000
Transfers to Other Funds	0	35,000	27,500	16,500	0	0	0
Capital Outlay	279,127	827,002	500,000	981,400	500,000	500,000	500,000
Contingency	0	0	668,694	0	2,427	2,427	2,427
<b>Total Requirements</b>	<b>\$325,080</b>	<b>\$876,297</b>	<b>\$1,196,194</b>	<b>\$1,013,000</b>	<b>\$527,427</b>	<b>\$527,427</b>	<b>\$527,427</b>
<b>Ending Fund Balance</b>	<b>\$859,409</b>	<b>\$579,427</b>	<b>\$0</b>	<b>\$2,427</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

*Park SDC Fund - Capital*

<b>Purpose</b>	<b>Budget</b>	<b>Description</b>
Land Acquisition	500,000	<i>Budgeted cost for park land acquisition</i>
<b><i>Park SDC Fund Total</i></b>	<b><i>\$500,000</i></b>	



# Park Bond Fund #2

## Park Bond Fund Overview:

The Park Bond Fund accounts for voter approved general obligation bond funds for the acquisition of land and construction of park facilities. Park Bond funds will be used to acquire suitable property, and plan for construction that is consistent with the bond approval.

### Fund 309 Park Bond Fund #2

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Estimated FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
Beginning Fund Balance	\$963,156	\$935,404	\$956,704	\$973,708	\$1,018,708	\$1,018,708	\$1,018,708
<b>Current Year Resources</b>							
Interest	\$15,478	\$41,187	\$1,500	\$45,000	\$25,000	\$25,000	\$25,000
<b>Total Current Year Resources</b>	<b>\$15,478</b>	<b>\$41,187</b>	<b>\$1,500</b>	<b>\$45,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Total Resources</b>	<b>\$978,634</b>	<b>\$976,591</b>	<b>\$958,204</b>	<b>\$1,018,708</b>	<b>\$1,043,708</b>	<b>\$1,043,708</b>	<b>\$1,043,708</b>
<b>Requirements</b>							
Capital Outlay	\$43,230	\$2,883	\$958,204	\$0	\$1,043,708	\$1,043,708	\$1,043,708
<b>Total Requirements</b>	<b>\$43,230</b>	<b>\$2,883</b>	<b>\$958,204</b>	<b>\$0</b>	<b>\$1,043,708</b>	<b>\$1,043,708</b>	<b>\$1,043,708</b>
<b>Ending Fund Balance</b>	<b>\$935,404</b>	<b>\$973,708</b>	<b>\$0</b>	<b>\$1,018,708</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



# Debt Service Fund

## Debt Service Fund Overview:

The Debt Service fund is a debt service fund type. The fund accounts for the repayment of voter approved general obligation bonds issued for parks land acquisition and improvements, and library improvements. The principal source of repayment is property tax revenue that is exempt from limitation.

## Fund 401 Debt Service Fund

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Estimated FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
Beginning Fund Balance	\$444,856	\$364,088	\$219,224	\$338,509	\$288,540	\$288,540	\$288,540
<b>Current Year Resources</b>							
Property Taxes	\$826,657	\$878,632	\$875,245	\$865,000	\$746,928	\$746,928	\$746,928
Interest	4,432	15,158	0	15,500	15,500	15,500	15,500
Miscellaneous	112	0	0	0	0	0	0
<b>Total Current Year Resources</b>	<b>\$831,201</b>	<b>\$893,790</b>	<b>\$875,245</b>	<b>\$880,500</b>	<b>\$762,428</b>	<b>\$762,428</b>	<b>\$762,428</b>
<b>Total Resources</b>	<b>\$1,276,057</b>	<b>\$1,257,878</b>	<b>\$1,094,469</b>	<b>\$1,219,009</b>	<b>\$1,050,968</b>	<b>\$1,050,968</b>	<b>\$1,050,968</b>
<b>Requirements</b>							
Debt Service							
Principal							
1998 Parks GO Bond	\$195,000	\$200,000	\$210,000	\$210,000	\$220,000	\$220,000	\$220,000
1999 Parks GO Bond	\$140,000	\$150,000	\$155,000	\$155,000	\$165,000	\$165,000	\$165,000
2000 Library GO Bond	\$70,000	\$80,000	\$95,000	\$95,000	\$110,000	\$110,000	\$110,000
Interest							
1998 Parks GO Bond	\$157,278	\$149,478	\$141,478	\$141,478	\$132,973	\$132,973	\$132,973
1999 Parks GO Bond	\$160,208	\$153,908	\$147,008	\$147,008	\$135,763	\$135,763	\$135,763
2000 Library GO Bond	\$189,483	\$185,983	\$181,983	\$181,983	\$177,232	\$177,232	\$177,232
<b>Total Requirements</b>	<b>\$911,969</b>	<b>\$919,369</b>	<b>\$930,469</b>	<b>\$930,469</b>	<b>\$940,968</b>	<b>\$940,968</b>	<b>\$940,968</b>
<b>Other Requirements</b>							
Reserves for Debt Service	\$0	\$337,355	\$164,000	\$164,000	\$110,000	\$110,000	\$110,000
<b>Ending Available Fund Balance</b>	<b>\$364,088</b>	<b>\$1,154</b>	<b>\$0</b>	<b>\$124,540</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\*Ending available fund balance excludes reserves; beginning fund balance includes reserves.

## Debt Service

### Description of Services ~ Debt:

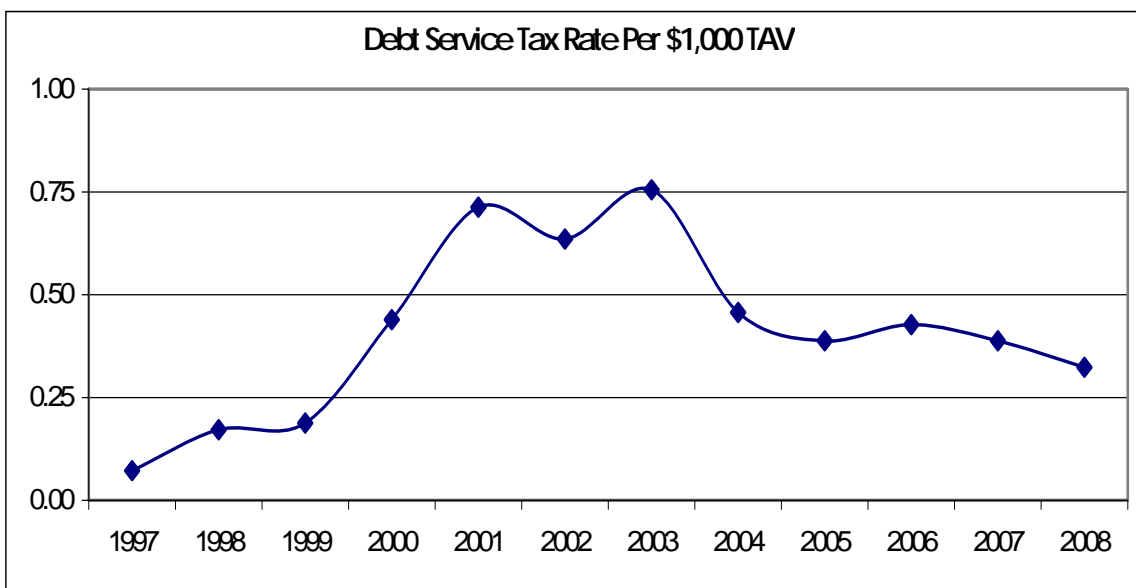
The Debt Service fund accounts for the accumulation of resources and for the payment of general long-term debt principal and interest that are not enterprise service funds. Debt service consists of interest and principal payments on outstanding bonds due and payable during the fiscal year.

#### Maturity Dates - General Obligation Bonds:

1998 GO Bond  
Maturity Date—2018

1999 GO Bond  
Maturity Date—2019

2000 GO Bond  
Maturity Date - 2021





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# Water Fund

## Water Fund Overview:

The Water Fund is an enterprise fund used to account for the maintenance and operation of the city water utility. All water related revenue and expenditures, including capital replacement, are included in this fund. Capital expansion projects are accounted for in the SDC fund.

### Water Fund Budget Overview:

- Includes a five percent increase in water rates effective January 2008.
- Fund now has adequate resources to purchase water from South Fork and meet the requirements of revenue bonds.

### Debt Coverage Ratio (DCR):

	<u>FY 2007</u>	<u>FY 2008</u>
Revenues	2,817,700	2,961,940
Operating Expenses	2,562,999	2,732,246
Net Operating Expense	254,701	229,694
Scheduled Debt Service	163,603	152,440
<b>Debt Ratio</b>	<b>1.56</b>	<b>1.51</b>

### Debt Rate Covenants:

The historical look back (FY 2007) DCR must be a minimum of **1.3**. The future (FY 2008) DCR must be a minimum of **1.5**.

## Water Fund - People

Fund/Position	FTE
Public Works Director	0.30
Engineering Manager	0.30
Civil Engineer II	0.60
Operations Supervisor	1.00
Utility Worker	5.70
<b>Total, Water</b>	<b>7.90</b>

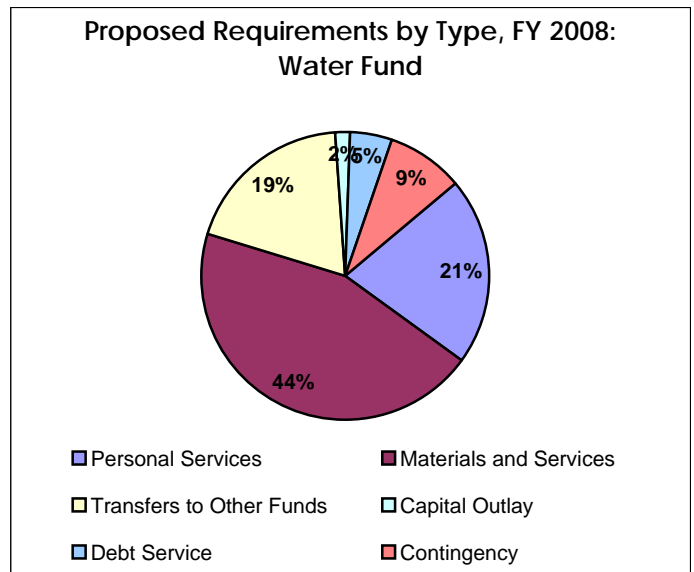
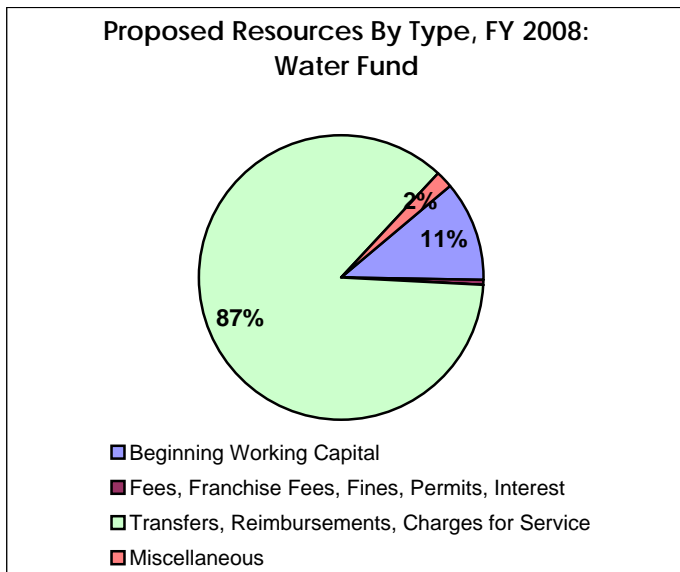
## Water Fund - Capital

Purpose	Budget	Description
Vehicles	51,500	One-time expense to replace a new truck
<b>Water Fund Total</b>	<b>\$51,500</b>	

**Fund 501 Water Fund**

	<b>Actual FY 2005</b>	<b>Actual FY 2006</b>	<b>Budget FY 2007</b>	<b>Estimated FY 2007</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
Beginning Fund Balance	\$828,473	\$365,657	\$261,934	\$299,598	\$421,096	\$421,096	\$421,096
<b>Current Year Resources</b>							
Charges for services	\$2,291,329	\$2,394,183	\$2,741,500	\$2,694,700	\$2,889,500	\$2,889,500	\$2,889,500
Interest	4,791	14,306	15,000	18,000	15,000	15,000	15,000
Reimbursements	0	0	12,000	9,000	11,640	11,640	11,640
Miscellaneous	103,936	24,260	30,500	34,000	60,800	60,800	60,800
Transfers	0	53,117	80,000	80,000	0	0	0
<b>Total Current Year Resources</b>	<b>\$2,400,056</b>	<b>\$2,485,866</b>	<b>\$2,879,000</b>	<b>\$2,835,700</b>	<b>\$2,976,940</b>	<b>\$2,976,940</b>	<b>\$2,976,940</b>
<b>Total Resources</b>	<b>\$3,228,529</b>	<b>\$2,851,523</b>	<b>\$3,140,934</b>	<b>\$3,135,298</b>	<b>\$3,398,036</b>	<b>\$3,398,036</b>	<b>\$3,398,036</b>
<b>Requirements</b>							
Personal Services	\$557,035	\$599,471	\$650,600	\$668,300	\$679,836	\$679,836	\$679,836
Materials and Services	1,077,882	1,167,667	1,430,400	1,341,699	1,434,900	1,434,900	1,434,900
Transfers to Other Funds	446,958	490,505	561,000	529,500	617,510	617,510	617,510
Capital Outlay	628,134	139,703	15,000	23,600	51,500	51,500	51,500
Debt Service							
<i>Principal - 2000 Water Revenue</i>	60,000	65,000	65,000	65,000	70,000	70,000	70,000
<i>Interest - 2000 Water Revenue</i>	92,863	89,580	86,103	86,103	82,440	82,440	82,440
<i>Interim borrowing, ESD Fund</i>	0	0	12,500	0			
Contingency	0	0	169,228	0	310,750	310,750	310,750
<b>Total Requirements</b>	<b>\$2,862,872</b>	<b>\$2,551,925</b>	<b>\$2,989,831</b>	<b>\$2,714,202</b>	<b>\$3,246,936</b>	<b>\$3,246,936</b>	<b>\$3,246,936</b>
<b>Other Requirements</b>							
Reserves for Debt Service	\$0	\$202,254	\$151,103	\$151,103	\$151,100	\$151,100	\$151,100
<b>Ending Available Fund Balance</b>	<b>\$365,657</b>	<b>\$97,344</b>	<b>\$0</b>	<b>\$269,993</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\*Ending available fund balance excludes reserves; beginning fund balance includes reserves.





## Water

### Description of Services ~ Water:

The City of West Linn, in partnership with the South Fork Water Board, provides safe, high-quality drinking water that complies with all federal and state regulations for residential, commercial, industrial, and fire-suppression purposes. The City of West Linn purchases bulk rate water from the South Fork Water Board, which is jointly owned by the cities of Oregon City and West Linn. The city also has an emergency intertie with the city of Lake Oswego. The city water storage and distribution system consists of various infrastructure components, including: six water reservoirs with total capacity of 5.5 million gallons; five pump stations; and 117 miles of City-owned and maintained waterline.

Responsibilities of the water fund include operating, maintaining, and repairing water infrastructure, as well as water quality control and test, water delivery, customer service, and administration and support services. Section 44 of the city charter provides that utility rate increases may not increase by more than five percent in any calendar year without voter approval. Should the city increase the rates in the Water Fund by the maximum amount and funds are not sufficient to pay both debt service on the Series 2000 bonds and for the purchase of water, the City would be obligated to make payments on the Series 2000 Bonds first and to use other available resources to satisfy their obligation to South Fork, as necessary.

### Fiscal Year 2007 Accomplishments ~ Water:

- Added one new pump station with three pumps providing additional capacity to the Rosemont Zone
- Repaired 17 water main leaks
- Operated water system in full compliance with federal and state regulations

### Fiscal Year 2008 Goals & Objectives ~ Water:

**Goal:** Implement program to have qualified water personnel available for after-hours response

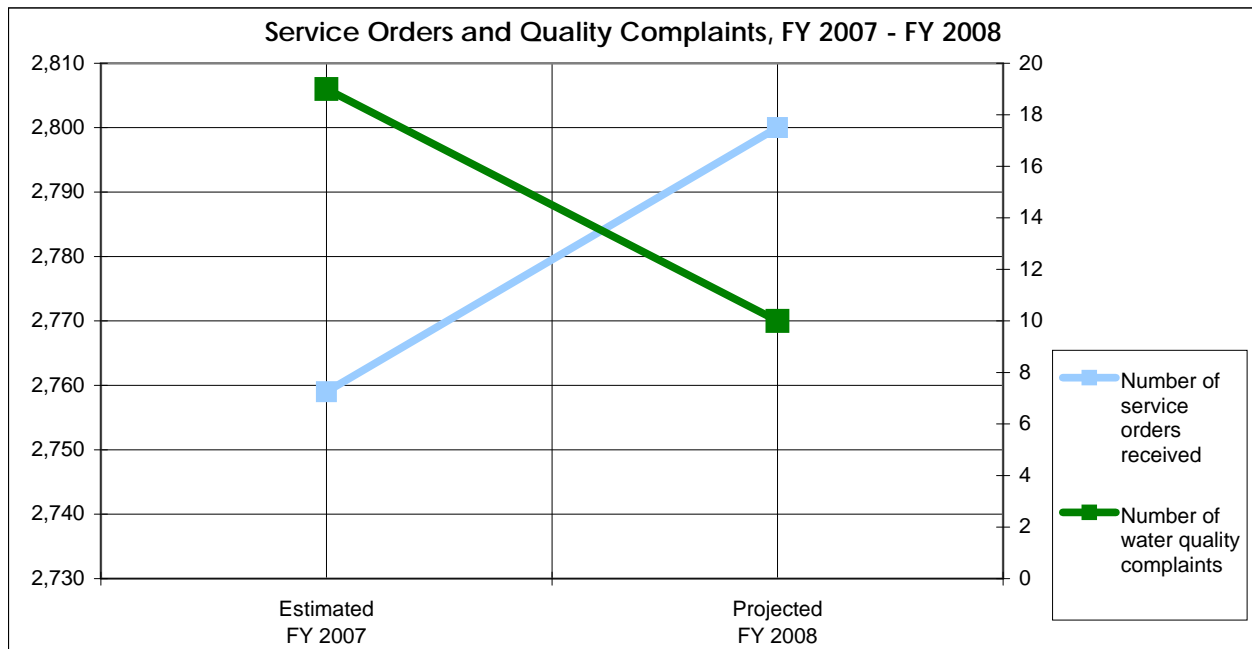
- Coordinate with human resources, union, and water division personnel to develop, implement schedule, and ensure certification for after-hours response to water quantity and/or quality crises as mandated by state regulatory agency.

✪ **Goal:** Complete Water Master Plan

- Work with consultant to complete new water master plan.

## Performance Measures—Water Fund

	Actual FY 2006	Estimated FY 2007	Projected FY 2008
West Linn Water Fund			
<u>Workload</u>			
Miles of distribution piping maintained	n/a	117	118
Number of water main breaks and repairs	n/a	17	15
Number of service orders received	n/a	2,759	2,800
Number of water quality complaints	n/a	19	10
Number of fire hydrants maintained or repaired	n/a	0	165
Water reservoir capacity	n/a	5.5 MG	5.5 MG
<u>Effectiveness</u>			
Customer satisfaction rating with water quality/taste			
Percentage of water samples taken that meet federal and state water quality standards	100%	100%	100%
Average number of service orders completed per month	n/a	230	233





# Environmental Services Fund

## Environmental Services Fund Overview:

The Environmental Services Fund is an enterprise fund used to account for the maintenance and operation of the city's wastewater and storm water utilities. All wastewater and storm water related revenue and expenditures, including capital replacement, are included in this fund. Capital expansion projects are accounted for in the SDC Fund.

### Environmental Services Fund Budget Overview:

- ESD budget includes required system maintenance.
- Capital projects include replacement of sanitary sewer and stormwater lines.

### ESD Fund - People

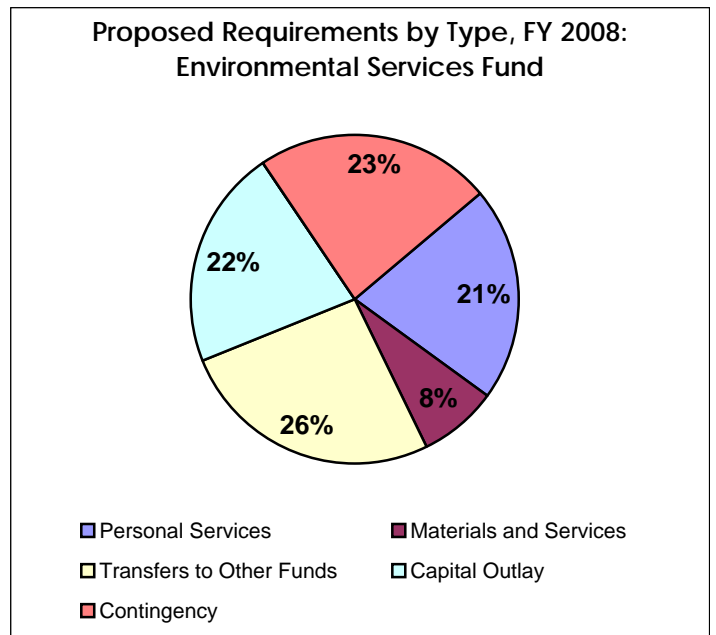
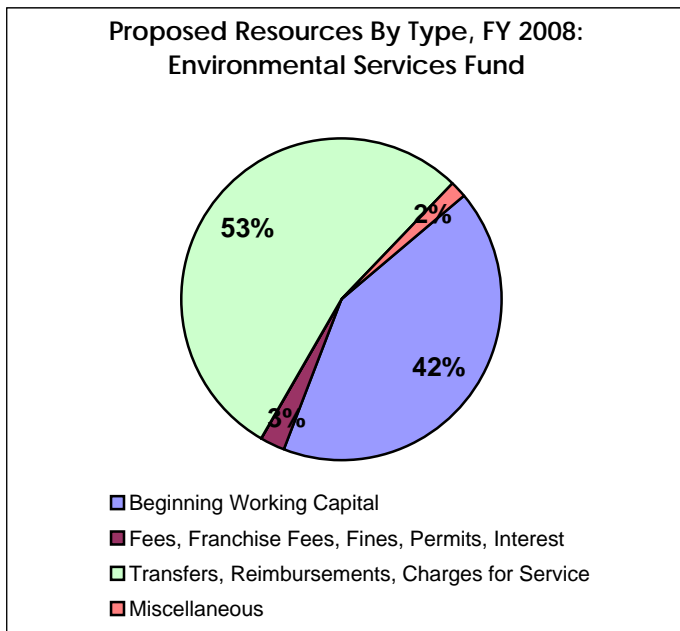
Fund/Position	FTE
Civil Engineer II	1.00
Engineering Manager	0.20
Engineering Technician II	1.00
Operations Supervisor	1.00
Public Works Director	0.30
Utility Worker	6.30
<b>Total, Environmental Services</b>	<b>9.80</b>

### ESD Fund - Capital

Purpose	Budget	Description
Equipment	15,000	<i>Budgeted expense for necessary ESD equipment</i>
Vehicles	35,000	<i>One-time expense to replace a new truck</i>
System Projects	118,500	<i>Budgeted cost for storm system projects</i>
System Projects	709,000	<i>Budgeted cost for sewer system projects</i>
<b>Environmental Svcs. Fund Total</b>	<b>\$877,500</b>	

**Fund 505 Environmental Services Fund**

	<b>Actual FY 2005</b>	<b>Actual FY 2006</b>	<b>Budget FY 2007</b>	<b>Estimated FY 2007</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
Beginning Fund Balance	\$1,618,697	\$1,086,399	\$1,195,446	\$1,641,359	\$1,705,885	\$1,705,885	\$1,705,885
<b>Current Year Resources</b>							
Licenses and permits	\$36,928	\$25,604	\$40,000	\$40,000	\$42,000	\$42,000	\$42,000
Charges for services	1,801,205	1,808,234	1,919,000	1,925,400	2,089,500	2,089,500	2,089,500
Interest	14,521	47,770	40,000	60,000	62,500	62,500	62,500
Reimbursements	0	0	39,000	34,500	66,500	66,500	66,500
Miscellaneous	18,790	27,802	25,000	15,000	67,200	67,200	67,200
Transfers	0	588,415	106,500	106,500	0	0	0
<b>Total Current Year Resources</b>	<b>\$1,871,444</b>	<b>\$2,497,825</b>	<b>\$2,169,500</b>	<b>\$2,181,400</b>	<b>\$2,327,700</b>	<b>\$2,327,700</b>	<b>\$2,327,700</b>
<b>Total Resources</b>	<b>\$3,490,141</b>	<b>\$3,584,224</b>	<b>\$3,364,946</b>	<b>\$3,822,759</b>	<b>\$4,033,585</b>	<b>\$4,033,585</b>	<b>\$4,033,585</b>
<b>Requirements</b>							
Personal Services	\$715,251	\$751,415	\$854,800	\$795,704	\$844,124	\$844,124	\$844,124
Materials and Services	223,418	254,412	373,300	309,528	317,450	317,450	317,450
Transfers to Other Funds	694,964	764,874	778,000	723,000	1,035,800	1,035,800	1,035,800
Capital Outlay	770,109	172,164	292,500	288,642	877,500	877,500	877,500
Contingency	0	0	1,066,346	0	958,711	958,711	958,711
<b>Total Requirements</b>	<b>\$2,403,742</b>	<b>\$1,942,865</b>	<b>\$3,364,946</b>	<b>\$2,116,874</b>	<b>\$4,033,585</b>	<b>\$4,033,585</b>	<b>\$4,033,585</b>
<b>Ending Fund Balance</b>	<b>\$1,086,399</b>	<b>\$1,641,359</b>	<b>\$0</b>	<b>\$1,705,885</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## Environmental Services

### Description of Services ~ Environmental Services:

The Environmental Services Fund supports sanitary sewer and surface water operations. The environmental services operation consists of operating and maintaining the sanitary sewer and surface water infrastructure, including line cleaning, line repairs, drainage way maintenance, pump station maintenance, clearing of debris, street cleaning, stream testing, environmental compliance, customer service, and administration and support services.

The City of West Linn operates a “two pipe” system of separate collection, piping, and treatment systems for sanitary sewer and surface water streams. The two utilities are operated and maintained by the same personnel and share the same equipment.

The sanitary sewer collection and transportation system consists of the following infrastructure components: seven pump stations; and 115 miles of city-owned and maintained sanitary sewer pipeline. The surface water collection, treatment, detention, and transport systems consist of the following infrastructure components: 135 pollution control manholes; 2,500 catch basins; 71 miles of city-owned and maintained storm drainage pipeline; and 35 detention ponds.

The primary objective of sanitary sewer operations is to provide continuous and economic transmission of sewage while providing protection from health hazards, flooding, property damage, environmental damage and meeting requirements of the discharge permit and Tri-City Service District. The City purchases sewage treatment services from Tri-City Service District, a branch of the Clackamas County Water and Environmental Services department.

The primary objective of surface water operations is National Pollution Discharge Elimination System (NPDES) permitting, and compliance with permits issued by Oregon Department of Environmental Quality (DEQ). Stringent runoff criteria are in effect for the Tualatin River basin, and similar guidelines are currently under preparation for the Willamette River basin.

### Fiscal Year 2007 Accomplishments ~ Environmental Services:

- Purchased new combination sewer/storm cleaner for maintaining the sanitary sewer and storm water systems
- Constructed storm facility in conjunction with new Upper Midhill Park, eliminating a long-standing drainage issue
- In an off-road area (M.S. Young Park) constructed project to protect 12-inch sewer force main within creek and accomplished habitat restoration in stream

### Fiscal Year 2008 Goals & Objectives ~ Environmental Services:

#### **Goal:** Provide outstanding customer service

- Provide continuous transmission of sewage while providing protection from health hazards, flooding, property damage, and environmental damage by preventive maintenance, cleaning, and major repairs, replacement, and improvements to the system

#### **Goal:** Operate utility in compliance with all federal and state regulations

- Manage long-term replacement and capital maintenance plan

#### **Goal:** Solve drainageway problems and restore drainageways

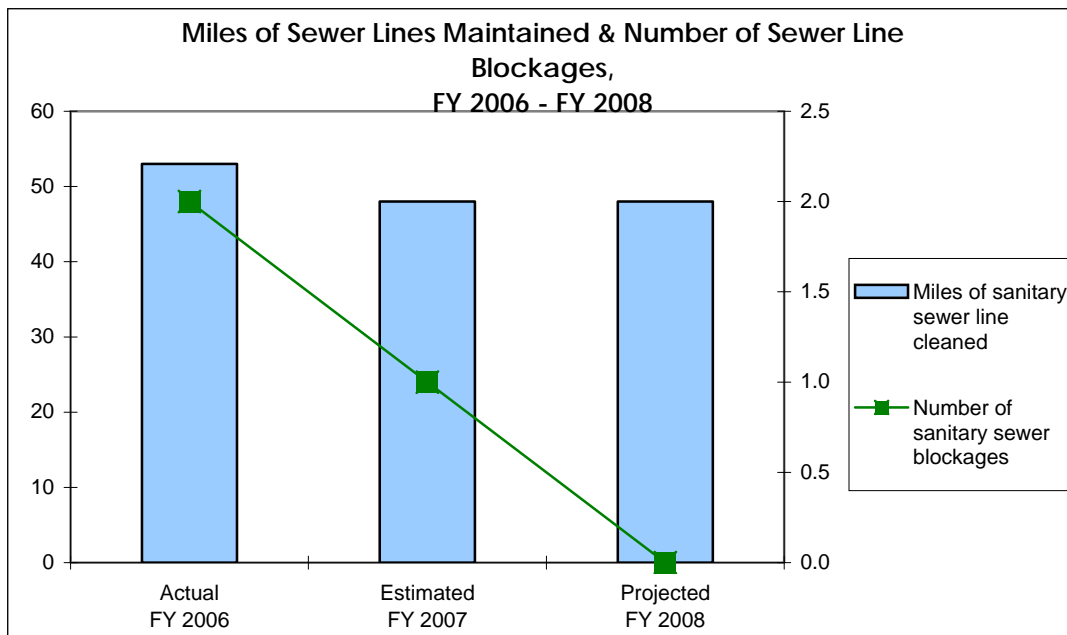
- Fulfill obligation to meet requirements of state issued discharge permit held by Tri-City Service District

#### **Goal:** Ensure protection of environmental and public health for citizens of West Linn

- Compliance with NPDES permit requirements, minimize personal property damage, and meet objectives of City’s Surface Water Management Plan

## Performance Measures—Environmental Services Fund

	Actual FY 2006	Estimated FY 2007	Projected FY 2008
<i>West Linn Environmental Services Division</i>			
<u>Workload</u>			
Lineal feet of sanitary sewer main installed	700	800	500
Miles of sanitary sewer line cleaned	53	48	48
Lineal feet of sanitary storm line cleaned	3,162	750	1,000
Number of catch basins cleaned	654	735	700
Number of street miles cleaned by street sweeper	2,725	2,650	2,500
Number of sanitary sewer blockages	2	1	0





# Vehicle & Equipment Maintenance Fund

## Vehicle & Equipment Maintenance Fund Overview:

The Vehicle And Equipment Maintenance Fund is an enterprise fund used to account for city shop costs associated with maintaining and repairing all city owned equipment and vehicles. Costs associated with fueling, maintenance, and repairs performed outside of the City Shop are accounted for directly in the budgets of the individual department requiring service.

### Vehicle & Equipment Maintenance Fund Budget Overview:

- Current levels of service are maintained in the FY 2008 proposed budget.

### *VEM Fund - People*

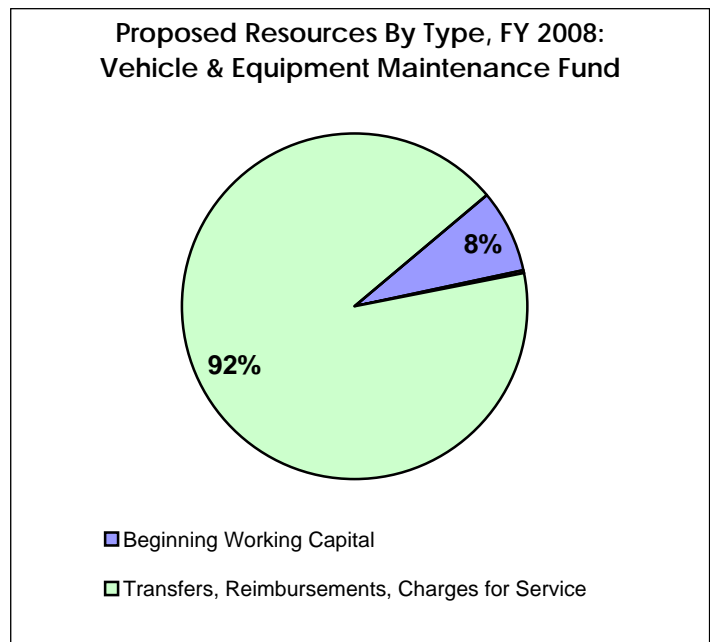
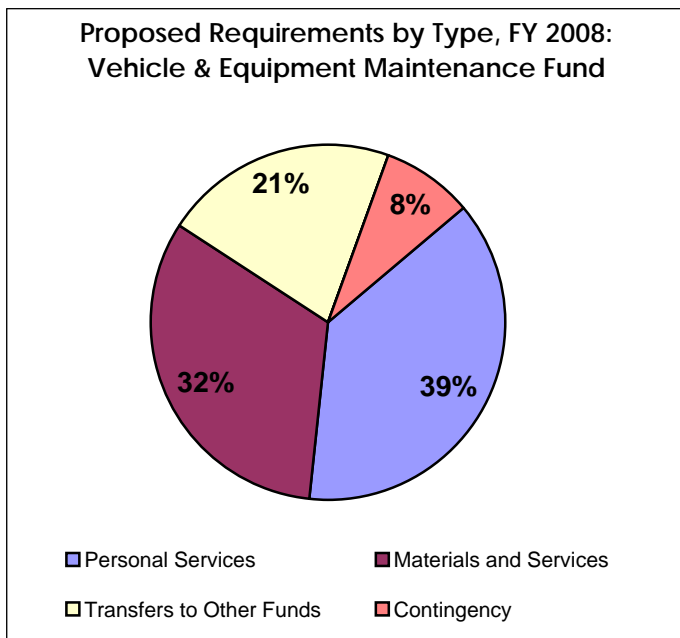
Fund/Position	FTE
Public Works Director	0.10
Operations Supervisor	0.20
Lead Mechanic	1.00
Vehicle Maintenance Mechanic	1.00
<b><i>Total, Vehicle &amp; Equip Maintenance</i></b>	<b><i>2.30</i></b>

### *VEM Fund - Capital*

- No budgeted capital expenditures in FY 2008.

**Fund 601 Vehicle & Equipment  
Maintenance Fund**

	<b>Actual FY 2005</b>	<b>Actual FY 2006</b>	<b>Budget FY 2007</b>	<b>Estimated FY 2007</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
Beginning Fund Balance	\$35,965	-\$99,112	\$1,599	\$34,982	\$38,899	\$38,899	\$38,899
<b>Current Year Resources</b>							
Interest	-\$3,879	\$0	\$0	\$500	\$1,000	\$1,000	\$1,000
Miscellaneous	240	0	0	50	0	0	0
Transfers	341,829	599,215	427,500	399,192	458,100	458,100	458,100
<b>Total Current Year Resources</b>	<b>\$338,190</b>	<b>\$599,215</b>	<b>\$427,500</b>	<b>\$399,742</b>	<b>\$459,100</b>	<b>\$459,100</b>	<b>\$459,100</b>
<b>Total Resources</b>	<b>\$374,155</b>	<b>\$500,103</b>	<b>\$429,099</b>	<b>\$434,724</b>	<b>\$497,999</b>	<b>\$497,999</b>	<b>\$497,999</b>
<b>Requirements</b>							
Personal Services	\$207,322	\$202,167	\$189,500	\$167,524	\$188,390	\$188,390	\$188,390
Materials and Services	201,946	201,509	145,400	140,801	161,350	161,350	161,350
Transfers to Other Funds	63,999	61,445	80,000	80,000	106,700	106,700	106,700
Capital Outlay	0	0	7,500	7,500	0	0	0
Contingency	0	0	6,699	0	41,559	41,559	41,559
<b>Total Requirements</b>	<b>\$473,267</b>	<b>\$465,121</b>	<b>\$429,099</b>	<b>\$395,825</b>	<b>\$497,999</b>	<b>\$497,999</b>	<b>\$497,999</b>
<b>Ending Fund Balance</b>	<b>-\$99,112</b>	<b>\$34,982</b>	<b>\$0</b>	<b>\$38,899</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





## Vehicle & Equipment Maintenance

### Description of Services ~ Vehicle & Equipment Maintenance:

The Vehicle Maintenance Fund supports the City's fleet of vehicles. This fund monitors vehicle usage and other relevant vehicle indicators, and accomplishes all vehicle preventative maintenance and minor repairs. When needed, the fund provides for major vehicle repair and replacement. Responsibilities of vehicle maintenance staff include ensuring that Oregon Department of Environmental Quality (DEQ) certification is up-to-date and provide for after-hours emergency response and service.

The City's inventory currently consists of 340 pieces of "equipment and rolling stock" ranging in size from leaf blowers to the 80,000 pound Vector truck used by Environmental Services Operations.

### Fiscal Year 2007 Accomplishments ~ Vehicle & Equipment Maintenance:

- Completed vehicle set-up on two police patrol cars. *Vehicle set-up involves removing all police equipment from an older vehicle, and then restoring or replacing that equipment, and installing it on a new car. It is an involved process that can take 10 to 12 days, depending on the equipment, upgrades, and changes made to the new vehicle.*
- Fleet is current with 28 DEQ certifications
- Attended training seminars at Portland Community College for current and future electronic diagnostics.
- Increased percentage of rolling stock receiving preventative maintenance from 69 percent to 97 percent.

### Fiscal Year 2008 Goals & Objectives ~ Vehicle & Equipment Maintenance:

**Goal:** Set-up four patrol cars

- Maintain patrol car set-up hours within industry standards.

**Goal:** Obtain diagnostic scanners to keep pace with heavy trucks and other vehicles.

- Ongoing training of technicians and updating of vehicle diagnostic equipment to minimize downtime and dealer expenses.

**Goal:** Maintain best purchasing practices for parts and supplies.

- Purchase through cooperative contracts and vendor programs.

**Goal:** Secure constant funding for vehicle equipment updates and replacements

- Update scan tools and laptop computer
- Update hydraulic press, brake lathe, and hydraulic hose machine
- Purchase transmission flushing machine
- Support funding for continuous training to include alternate fuel vehicles

## Performance Measures—Vehicle & Equipment Maintenance Fund

	Actual FY 2006	Estimated FY 2007	Projected FY 2008
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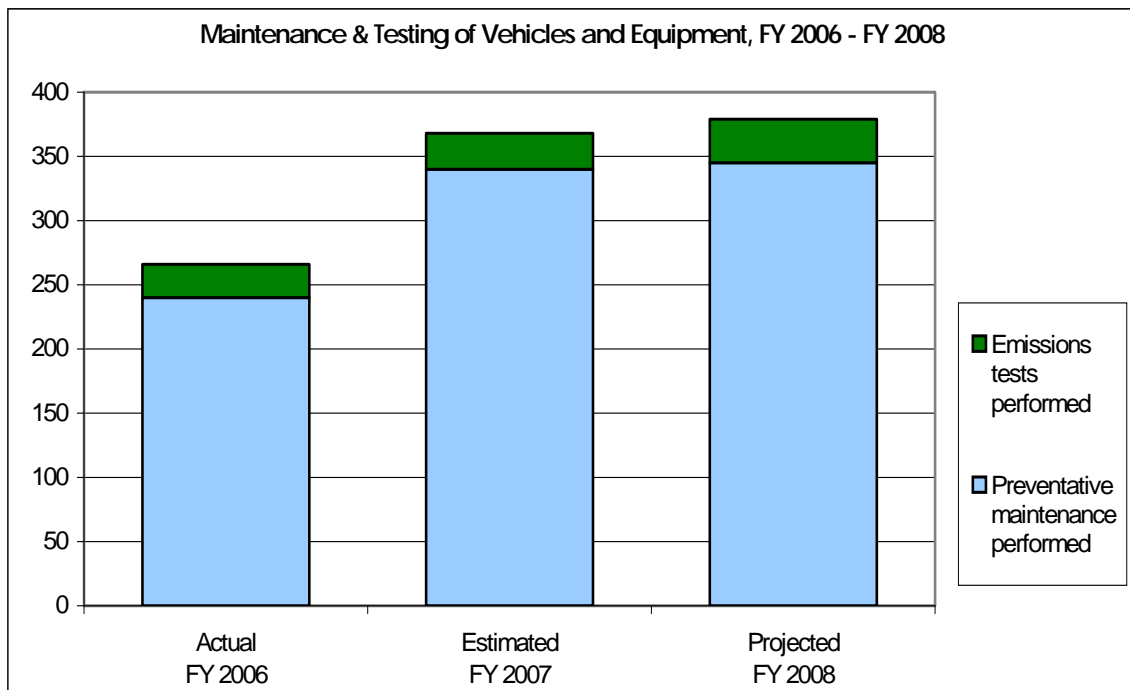
### *West Linn Vehicle & Equipment Maintenance*

#### Workload

Preventive maintenance recommended by the manufacturer (including oil changes, transmission service, filters, tune-ups, coolant changes)	240	340	345
Bi-annual emissions tests done in-house or at DEQ	26	28	34
Pieces of "rolling stock" (leaf blowers to vehicles)	350	350	350
Number of vehicles	66	66	73

#### Effectiveness

Percentage of rolling stock receiving preventative maintenance	69%	97%	99%
Percentage of vehicles receiving bi-annual emissions tests	39%	42%	52%





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# Capital Improvement Schedule

## Capital Improvement Schedule Overview:

The City of West Linn Capital Improvement Schedule (CIS) is comprised of capital expenditures (the purchase of assets to provide service for many years) to be incurred over a specified number of years in order to accommodate capital improvements in a long-term work program. Each project or planned expenditure is sequentially and specifically identified based on a schedule of priorities which is based on the estimated resources available to finance the projects.

**City of West Linn**  
**Capital Improvements Schedule - Summary by Fund**  
*Fiscal Years 2008 - 2012*

<b>Fund</b>	<b>Capital Budget Year 1 FY 2008</b>	<b>CIP Year 2 FY 2009</b>	<b>CIP Year 3 FY 2010</b>	<b>CIP Year 4 FY 2011</b>	<b>CIP Year 5 FY 2012</b>	<b>Five Year Total</b>
<b><i>Parks &amp; Recreation</i></b>						
Parks & Recreation	1,087,000	1,255,000	150,000	60,000	10,000	2,562,000
SDC - Parks & Recreation	875,000	1,062,400	2,000,000	2,244,600	1,700,000	7,882,000
Bond Funds: Park Bond	1,043,708	-	-	-	-	1,043,708
<b>Subtotal :</b>	<b>3,005,708</b>	<b>2,317,400</b>	<b>2,150,000</b>	<b>2,304,600</b>	<b>1,710,000</b>	<b>11,487,708</b>
<b><i>Streets</i></b>						
Streets	200,000	235,000	225,000	190,000	215,000	1,065,000
SDC - Streets	0	0	0	0	0	0
<b>Subtotal :</b>	<b>200,000</b>	<b>235,000</b>	<b>225,000</b>	<b>190,000</b>	<b>215,000</b>	<b>1,065,000</b>
<b><i>Environmental Services</i></b>						
Environmental Services	827,500	1,020,500	483,700	431,200	466,600	3,229,500
SDC - Environmental Services	74,000	221,300	180,800	93,800	79,800	649,700
<b>Subtotal:</b>	<b>901,500</b>	<b>1,241,800</b>	<b>664,500</b>	<b>525,000</b>	<b>546,400</b>	<b>3,879,200</b>
<b><i>Water</i></b>						
Water	-	995,100	2,013,200	1,921,000	574,100	5,503,400
SDC - Water	128,300	311,700	476,300	404,000	137,700	1,458,000
<b>Subtotal :</b>	<b>128,300</b>	<b>1,306,800</b>	<b>2,489,500</b>	<b>2,325,000</b>	<b>711,800</b>	<b>6,961,400</b>
<b>Total - All Projects</b>	<b>4,235,508</b>	<b>5,101,000</b>	<b>5,529,000</b>	<b>5,344,600</b>	<b>3,183,200</b>	<b>23,393,308</b>

## Capital Improvement Schedule in West Linn:

The projects on the capital improvement schedule are large, permanent, or fixed, with a life range of fifteen years or more, and involve nonrecurring expenditures aimed at providing new or additional services to the citizens of West Linn.

All recurring expenses are excluded from the capital improvement schedule, as things like salaries, supplies, and minor equipment replacements are considered operational expenditures, and will be included in future year's operational budgets.

The City of West Linn capital improvement schedule can positively impact the future operating and maintenance costs of the City. Some benefits of capital improvement planning include:

1. A careful examination of the City's capital needs and goals
2. Greater efficiency and planned uses of the City's tax resources
3. Serves as a guide to aid the growth and development of West Linn
4. Effective way to replace and repair capital facilities

The capital improvement schedule outlined in the following pages is a roadmap of the short- and long-term physical growth and development of the community, and the necessary capital projects to support this growth and development. The capital improvement schedule is a scheduled listing of capital projects, in order of priority, along with cost estimates and the proposed method of financing. Projects are shown over a five-year period.

Projects are arrayed based on the funding source(s) for the project; in West Linn, the systems development charges (SDC) fund is limited to accounting for improvement fees, which recover costs associated with capital improvements to be constructed in the future. The individual operational fund accounts for reimbursement fees, which recover costs associated with capital improvements already constructed or under construction

Projects in the next fiscal year (fiscal year 2008) are planned developments, and these projects are considered "high-priority." The projects shown in fiscal year 2008 of the capital improvement schedule comprise the capital improvement budget.

The capital improvement budget includes the projects for the next fiscal year only; the rest of the CIP is a planning document only, and is not subject to appropriation during this budget process. Projects beyond fiscal year 2008 are reassessed when

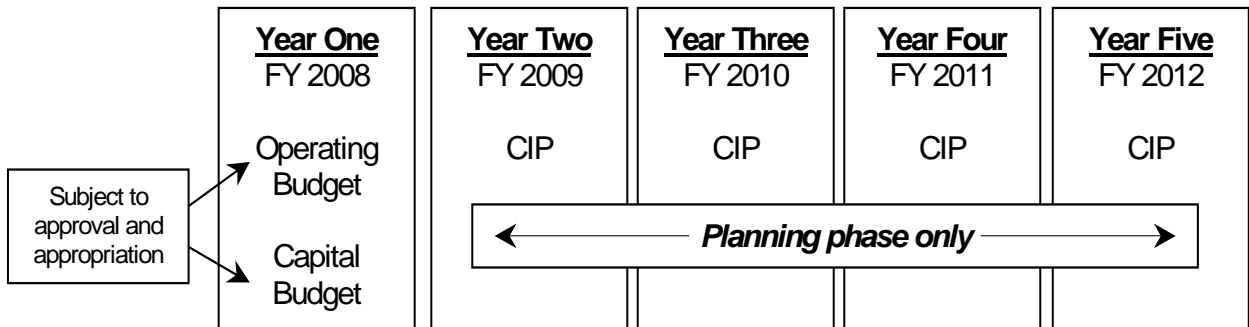
the subsequent year's budgets are prepared and presented.

### Overview of a Five-Year Capital Improvement Schedule

Budgeted capital expenditures for fiscal year 2008 from the following departmental areas are shown in specific detail in the subsequent pages:

- Parks & Recreation
- Streets
- Environmental Services
- Water

The appendix includes a listing of anticipated capital projects through fiscal year 2012.



**City of West Linn**  
**Parks & Recreation - Capital Improvements Budget - Detail**  
*Fiscal Year 2008*

<b>Item</b>	<b>Project</b>	<b>Parks &amp; Recreation Fund</b>	<b>Systems Development Charges Fund</b>	<b>Park Bond Fund</b>	<b>TOTAL</b>
A.	Accessibility Upgrades	10,000	0	0	10,000
B.	Aquatic Center Property Acquisition	0	0	783,000	783,000
C.	Carriage Way to Luscher Farm	150,000	0	0	150,000
D.	Cedaroak Boatramp Dredging	50,000	0	0	50,000
E.	City-wide Paths and Trails	0	25,000	0	25,000
F.	Future Neighborhood Park*	0	850,000	0	850,000
G.	Open Space Buffer	547,000	0	0	547,000
H.	Mary S. Young Park Restroom	300,000	0	0	300,000
I.	West A Street House Demolition	30,000	0	0	30,000
J.	Willamette River Trail	0	0	260,708	260,708
<b>Total Projects</b>		<b>1,087,000</b>	<b>875,000</b>	<b>1,043,708</b>	<b>3,005,708</b>
<b>Budgeted On Page:</b>		<b>69</b>	<b>103</b>	<b>106</b>	

\* The total cost of Douglas Park acquisition is \$850,000; of this amount, \$350,000 is comprised of outstanding SDC certificates.

**Overview of Fiscal Year 2008 Parks & Recreation Capital Projects:**

**A. Accessibility Upgrades**

*All parks with parking areas*

Identify park areas with vehicle parking lots. Allocate spaces for ADA Accessible parking with signage.

**B. Aquatic Center Property Acquisition**

*To be determined site*

Identify and purchase a minimum of 5 acres for Aquatic Center site.

**C. Carriage Way to Luscher Farm**

*Carriage Way along Rosemont Rd. to Luscher Farm*

Partnering with the City of Lake Oswego, Three Rivers Land Conservancy and Clackamas County the project would continue the paved trail connection of 1.5 miles from Carriage Way along Rosemont Rd. to Luscher Farm. Once completed, this will be a regionally significant trail connection. Provides safe pedestrian and bicycle access for recreational opportunities or environmentally friendly alternate transit. This project is eligible for METRO Local Share Funds.

#### **D. Cedaroak Boatramp Dredging**

*4600 Elmran Dr.*

Complete dredging of the boat ramp area. Dredging of the area started January 2007. Complications due to the means and the geographic nature of the soils impeded the completion. The project is currently 50 % complete. The State Marine Board and Corps of Engineers will have a new set of specifications to complete the project. Upon project completion, a safe boat ramp will be available to the public along the busy stretch of the Willamette River.

#### **E. City-wide Paths and Trails**

Develop a comprehensive citywide paths and trails master plan. Culminate data for existing paths and trails and future projections for path and trail connections or acquisitions.

#### **F. Future Neighborhood Park\***

*Parcel between 3000 & 3170 Haskins*

Purchase 2 acres of property for a future neighborhood park. This parcel will address an area identified in the 1998 and 2007 Park, Recreation and Open Space Master Plan as a park deficient area.

#### **G. Open Space Buffer**

*Western border of West Linn*

Work with METRO, Lake Oswego and Tualatin to leverage METRO Greenspaces Local Share dollars to identify and purchase and/or otherwise protect large resource areas.

#### **H. Mary S. Young Park Restroom**

*19900 Willamette Dr.*

Construct a new 1,200 sq. ft. restroom facility near the sports fields. Porta-potties are currently being used year around. Restroom facility will service the sport community utilizing the five fields. The facility will also house needed mechanical room and storage space. This is an amenity identified in the project master plan and is eligible for METRO Local Share Funds.

#### **I. West A Street House Demolition**

*21395 Willamette Dr.*

Completely demolish and remove attractive nuisance structure.

#### **J. Willamette River Trail**

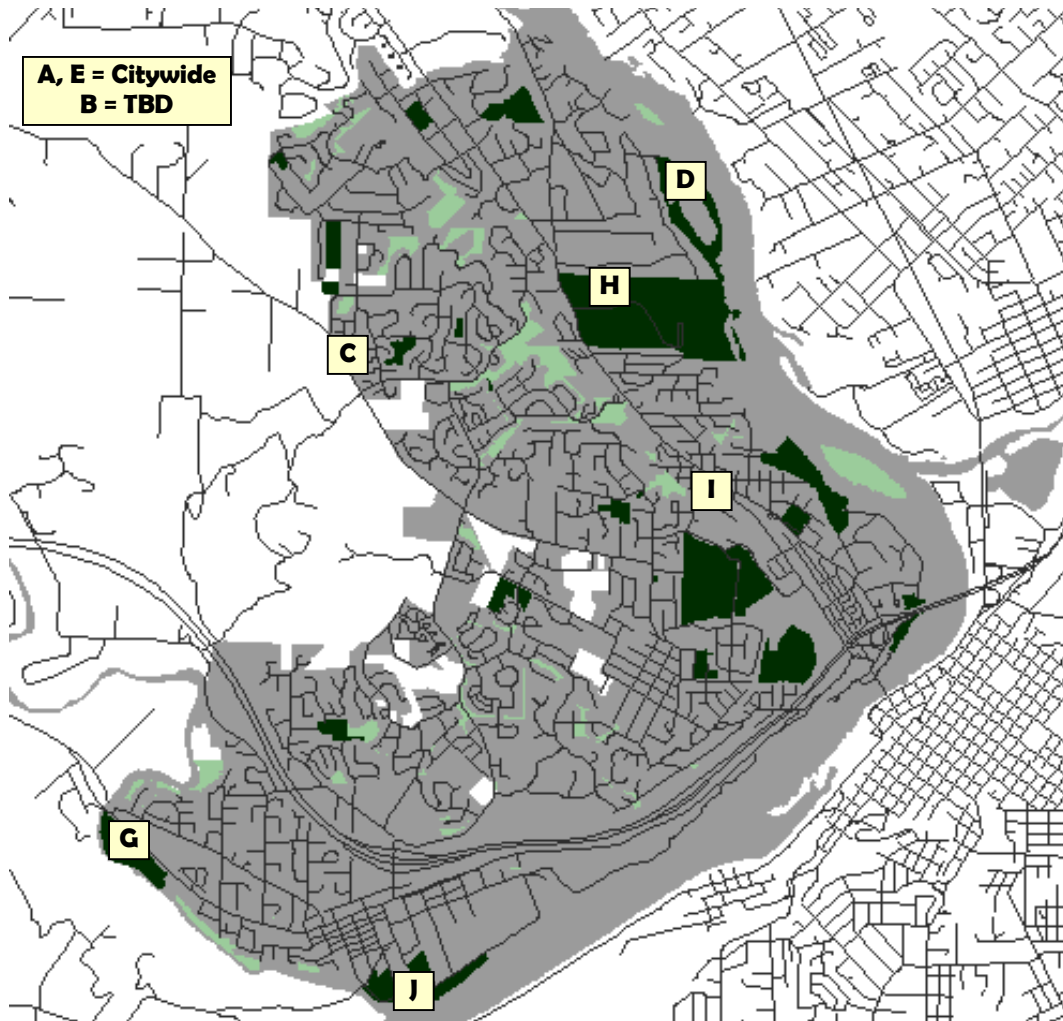
*Mouth of the Tualatin to the Falls*

Finalize lease agreements for access easements with West Linn Paper and Blue Heron Paper for the area of the trail. An access easement agreement has been finalized with PGE. Construct hard surface trail along Willamette River. River trail is identified in the Park Master Plan. This is a portion of the Willamette Greenway Trail that at its completion will be regionally significant. This will provide riverfront recreational opportunities.



Map of Fiscal Year 2008 Parks & Recreation Capital Projects:

*Projects mapped by letter*



**City of West Linn**

**Streets - Capital Improvements Budget - Detail**

*Fiscal Year 2008*

<b>Item</b>	<b>Project</b>	<b>Streets Fund</b>	<b>Systems Development Charges Fund</b>	<b>TOTAL</b>
A.	Transportation System Master Plan	100,000	0	100,000
B.	Salamo Road - Uphill Lane from Vista Ridge Drive to Day Road	100,000	0	100,000
<b>Total Projects</b>		<b>200,000</b>	<b>0</b>	<b>200,000</b>
<b>Budgeted On Page:</b>		<b>65</b>	<b>99</b>	

**Overview of Fiscal Year 2008 Streets Capital Projects:**

**A. Transportation System Master Plan**

Comprehensive update of the existing plan is the highest priority project. Comprehensive evaluation and update on City's multi-modal transportation system. Last plan accomplished in 1999.

**B. Salamo Road - Uphill Lane from Vista Ridge Drive to Day Road**

*Uphill Lane between Vista Ridge and Day Road*

Roto-mill full depth restoration and four inches of asphalt pavement

Map of Fiscal Year 2008 Streets Capital Projects:

*Projects mapped by letter*



**City of West Linn**  
**Environmental Services - Capital Improvements Budget - Detail**  
*Fiscal Year 2008*

<b>Item</b>	<b>Project</b>	<b>Environmental Services Fund</b>	<b>Systems Development Charges Fund</b>	<b>TOTAL</b>
A.	MS4 Permit Renewal	35,000	0	35,000
B.	TMDL Implementation Plan	65,000	0	65,000
C.	River Street pipe replacement	15,000	0	15,000
D.	Kenthorpe Street pipe replacement	3,500	0	3,500
E.	Organize Public Works operations yard	25,000	0	25,000
F.	Annual replacement/improvement of sanitary sewer lines	350,000	0	350,000
G.	Replace 12-inch lines with 15-inch lines East of 4th Street	334,000	74,000	408,000
<b>Total Projects</b>		<b>827,500</b>	<b>74,000</b>	<b>901,500</b>
<i>Budgeted On Page:</i>		<i>113</i>	<i>102</i>	

**Overview of Fiscal Year 2008 Environmental Services Capital Projects:**

**A. MS4 Permit Renewal**

Municipal Separate Storm Sewer Systems (MS4) Permit Renewal

**B. TMDL Implementation Plan**

Total Maximum Daily Load (TMDL) Implementation Plan

**C. River Street pipe replacement**

*5756 River Street*

Remove a culvert and add a box culvert.

**D. Kenthorpe Street pipe replacement**

*3820 Kenthorpe Way*

Replace and upsize an existing culvert.

**E. Organize Public Works operations yard**

Organize the public works operations yard to better to utilize the area; projects include paving some areas, adding bunkers to separate materials, adding cover for larger vehicles, adding an area to allow public works machinery to work out of the weather, and capturing runoff.

**F. Annual replacement/improvement of sanitary sewer lines**

Annual replacement/improvement of sanitary sewer lines as recommended in 1999 Sanitary Sewer Master Plan. Locations not identified but annual funding recommended with lines locations to be determined.

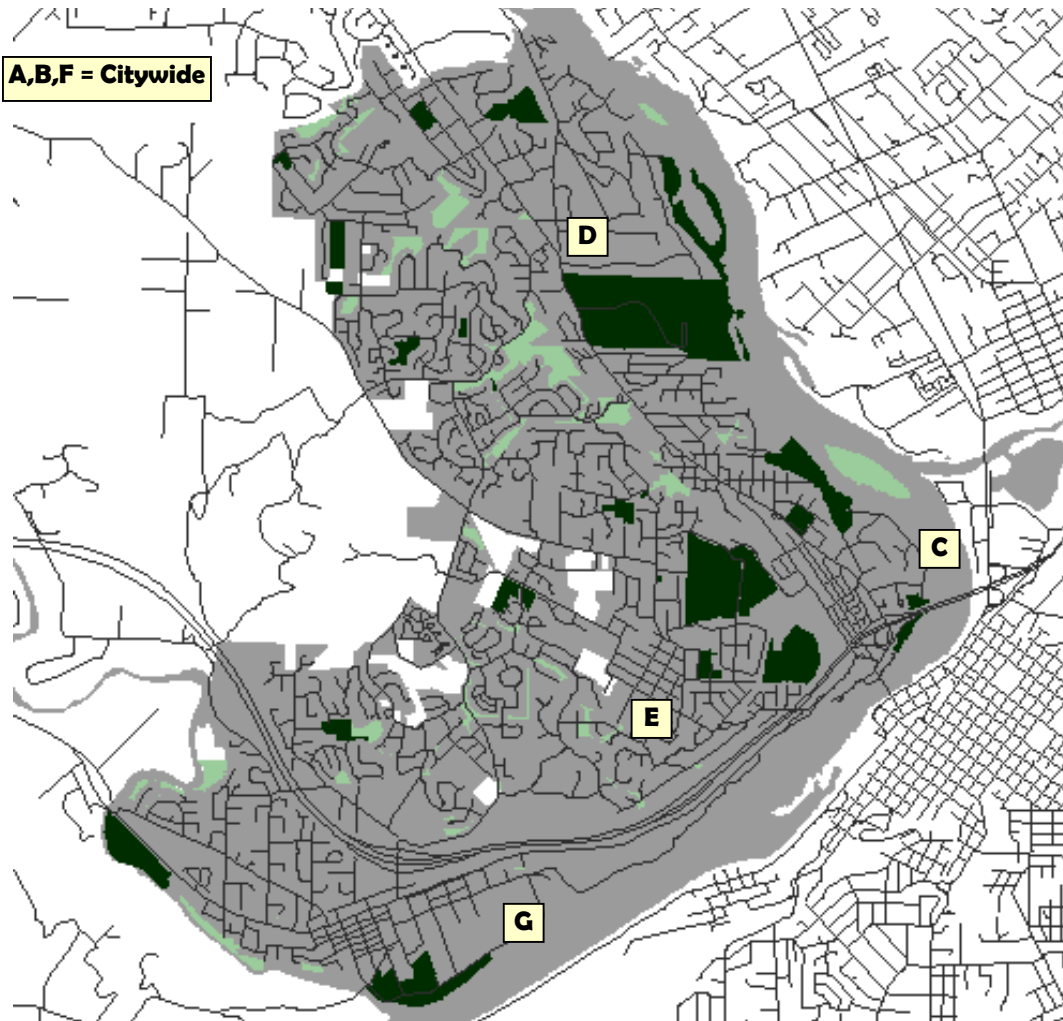
**G. Replace 12-inch lines with 15-inch lines East of 4th Street**

*Willamette Falls Drive*

(Phase 1) Replace 2875 lineal feet of existing 12-inch Sanitary Sewer line with 15-inch line in Willamette Falls Dr. east of 4th Street to increase capacity.

Map of Fiscal Year 2008 Environmental Services Capital Projects:

*Projects mapped by letter*



**City of West Linn**  
**Water - Capital Improvements Budget - Detail**  
*Fiscal Year 2008*

<b>Item</b>	<b>Project</b>	<b>Water Fund</b>	<b>Systems Development Charges Fund</b>	<b>TOTAL</b>
A.	Water Master Plan	0	19,000	19,000
B.	Marylhurst - Marylhurst Circle between Marylhurst Drive	0	17,200	17,200
C.	Valley View Drive, Suncrest to Woodhaven	0	17,400	17,400
D.	Valley View Drive, Suncrest to End	0	6,500	6,500
E.	Upper Midhill Drive, Robinwood to Arbor	0	15,900	15,900
F.	Shady Hollow Way	0	14,600	14,600
G.	18920 Nixon to 18320 Nixon	0	27,300	27,300
H.	Willamette Falls Drive to 8th to Dollar	0	10,400	10,400
<b>Total Projects</b>		<b>0</b>	<b>128,300</b>	<b>128,300</b>
<i>Budgeted On Page:</i>		<i>109</i>	<i>223</i>	

**Overview of Fiscal Year 2008 Water Capital Projects:**

**A. Water Master Plan**

Water Master plan, Comprehensive update of the existing plan is the highest priority project. The current plan was adopted in 1999 and revised in 2004. Major issues include storage criteria and build-out reservoir configuration.

**B. Marylhurst - Marylhurst Circle between Marylhurst Drive**

*Marylhurst Circle*

**C. Valley View Drive, Suncrest to Woodhaven**

*Valley View Drive*

**D. Valley View Drive, Suncrest to End**

*Valley View Court*

**E. Upper Midhill Drive, Robinwood to Arbor**

*Upper Midhill Drive*

**F. Shady Hollow Way**

*Shady Hollow Way*

**G. 18920 Nixon to 18320 Nixon**

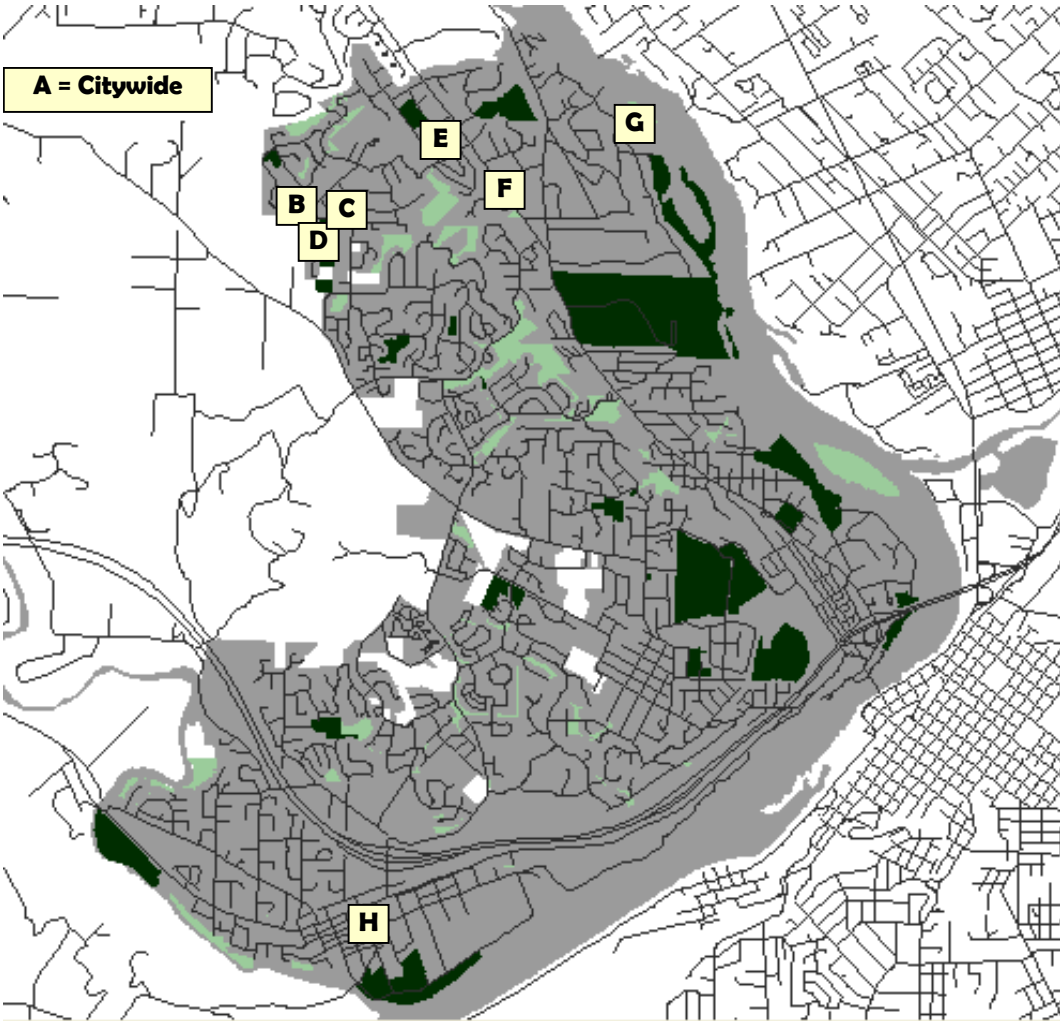
*18920 - 18320 Nixon*

**H. Willamette Falls Drive to 8th to Dollar**

*16<sup>th</sup> Street*

Map of Fiscal Year 2008 Water Capital Projects:

*Projects mapped by letter*





# Glossary

## **Actual**

Actual, as used in the fund summaries, revenue summaries and department and division summaries within the budget document, represents the actual costs results of operations. This category is presented on a budgetary basis, and thus excludes depreciation and amortization and includes principal payments on debt.

## **Ad Valorem Tax**

A tax based on the assessed value of a property.

## **Adopted Budget**

Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the final budget approved by the City Council. Adopted budget becomes effective July 1st. Subsequent to adoption, Council may make changes throughout the year.

## **Approved Budget**

Approved, as used in the fund summaries, revenue summaries, represents the proposed budget with changes made by the Budget Committee, if any.

## **Appropriations**

Legal authorization granted by the City Council to spend public funds. Appropriations within each program may not be exceeded.

## **Assessed Valuation**

The value set on taxable property as a basis for levying property taxes. A tax initiative passed in 1997 that reduced AV below real market value and set a 3% maximum annual growth rate in the AV, exclusive of certain improvements.

## **Assets**

Resources having a monetary value and that are owned or held by an entity.

## **Audit**

A report prepared by an external auditor. As a rule the audit shall contain a statement of the scope of the audit, explanatory comments concerning exceptions of the auditor as to the applicant on generally accepted auditing standards, explanatory comments concerning verification procedures, financial statements and schedules, and sometime statistical tables, supplemental comments and recommendations.

## **Base Budget**

Cost of continuing the existing levels of service in the current budget year. Also referred to as a Status Quo budget.



**Beginning Balance**

The beginning balance is the residual non-restricted funds brought forward from the previous financial year (ending balance).

**Bond or Bond Issue**

Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or according to a formula for determining the interest rate.

**Bond Funds**

Established to account for bond proceeds to be used only for approved bond projects.

**Budget**

A budget is a plan of financial operation embodying an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. In practice, the term budget is used in two ways. Sometimes it designates the financial plan presented for adoption and other times it designates the plan finally approved. It is usually necessary to specify whether the budget under consideration is preliminary and tentative, or whether the appropriating body has approved it.

**Budget Calendar**

The schedule of key dates, which a government follows in the preparation and adoption of the budget.

**Budget Committee**

A group comprised of the elected officials plus an equal number of concerned citizens for the purpose of reviewing the proposed budget and recommending changes leading to an approved budget.

**Budget Document**

A written report showing a government's comprehensive financial plan for a specified period, usually one year, that includes both the capital and the operating budgets.

**Budget Message**

Written explanation of the budget and the City's financial priorities for the next fiscal year; prepared by the City Manager.

**Budgetary Basis**

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), with the exception that neither depreciation nor amortization is budgeted for proprietary funds and bond principal in the enterprise funds is subject to appropriation.

**Capital Budget**

The City's budget for projects, major repairs, and improvements or additions to the City's fixed assets (streets, sidewalks, roads, sewers, stormwater, parks, and buildings).

**Capital Expenditures**

The City defines a capital expenditure as using the following three criteria: (1) relatively high monetary value (equal or greater than \$25,000), (2) long asset life (equal to or greater than 5 years useful life), and (3) results in the creation of a fixed asset, or the revitalization of a fixed asset.

**Capital Improvement**

A term defined in the ORS 310.410 (10) to include land, structures, facilities, machinery, equipment, or furnishings having a useful life of longer than one year.

**Capital Improvement Project**

Any project having assets of significant value and having a useful life of five years or more. Capital projects include the purchase of land, design, engineering and construction of buildings, and infrastructure items such as parks, streets, bridges, drainage, street lighting, water and sewer systems and master planning.

**Capital Outlay**

Includes the purchase of land, the purchase or construction of buildings, structures, and facilities of all types, plus machinery and equipment. It includes expenditures that result in the acquisition or addition of a fixed asset or increase the capacity, efficiency, span of life, or economy of operating as an existing fixed asset. For an item to qualify as a capital outlay expenditure it must meet all of the following requirements: (1) have an estimated useful life of more than one year; (2) typically have a unit cost of \$5,000 or more; and (3) be a betterment or improvement. Replacement of a capital item is classified as capital outlay under the same code as the original purchase. Replacement or repair parts are classified under materials and services.

**Capital Projects**

Major repairs, improvements or additions to the City's fixed assets (streets, sidewalks, roads, sewers, stormwater, parks, and buildings).

**Cash Management**

Management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest income. Cash management refers to the activities of forecasting inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest return available for temporary cash balances.

**Charges for Service**

Includes a wide variety of fees charged for services provided to the public and other agencies.

**Comprehensive Annual Financial Report**

The annual audited results of the City's financial position and activity.

**Comprehensive Plan**

An official statement of the goals, objectives and physical plan for the development of the city. Contains a narrative of goals, objectives and policies that describe the desired form, nature and rate of city development.

**Consumer Price Index**

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency**

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Contingency may be appropriated for a specific purpose by the City Council upon the approval of a resolution. The City separates contingencies into those that are designated for specific purposes and undesignated. (Also see Designated Contingency and Unappropriated Ending Fund Balance)

**Cost Center**

An organizational budget/operating unit within each City division or department.

**Debt Service**

Interest and principal on outstanding bonds due and payable during the fiscal year.

**Debt Service Fund**

Established to account for the accumulation of resources and for the payment of general long-term debt principle and interest that are not services by the Enterprise funds. It does not include contractual obligations accounted for in the individual funds.

**Department**

The combination of divisions of the City headed by a general manager with a specific and unique set of goals and objectives (i.e., Police, Fire, Financial Services, Water Resources, etc).

**Division**

A functional unit within a department consisting of one or more cost centers engaged in activities supporting the unit's mission and objectives.

**Depreciation**

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

**Designated Contingency**

Amounts set aside for anticipated non-recurring cash flow needs. Includes items such as moving and remodeling, major building repairs, emergency management and capital project or equipment purchases.

**Employee Benefits**

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security and the various pension, medical and life insurance plans.

**Encumbrance**

Amount of money committed and set aside, but not yet expended, for the purchases of specific goods or services.

**Ending Balance**

The residual non-restricted funds that are spendable or available for appropriation at the end of the fiscal year.

**Enterprise Funds**

Established to account for operations, including debt service that are financed and operated similarly to private businesses – where the intent is the service is self-sufficient, with all costs supported predominantly by user charges.

**Estimated Actual**

A projection of the revenue or expenditure, as appropriate, to be recognized during the current fiscal period.

**Expenditures**

Represents decreases in net financial resources. They include current operating expenses, which require the current or future use of net current assets, debt services, and capital outlays.

**Fees**

Charges for specific services levied by local government in connection with providing a service, permitting an activity or imposing a fine or penalty.

**Fiscal Management**

A government's directive with respect to revenues, spending, reserves and debt management as these relate to governmental services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budgets and its funding.

**Fiscal Year**

A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of West Linn's fiscal year is July 1 through June 30.

**Five-Year Financial Plan**

An estimation of revenues and expenses required by the City to operate for the next five-year period.

**Fixed Assets**

Includes equipment, vehicles, furniture and fixtures, computer hardware and software with a cost basis in excess of \$5,000.

**Franchise Fee**

Charged to all utilities operating within the City and is a reimbursement to the general fund for the utility's use of City streets and right-of-ways.

**Full-Time Equivalent**

A calculation used to convert part-time hours to equivalent full-time positions. Full time employee salaries are based on 2,080 hours per year. The full-time equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080.

**Fund**

A fiscal and accounting entity with a self-balancing set of accounts. Records cash and other financial resources together with all related liabilities and residual equities or balances and changes therein. These are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance**

The balance of net financial resources that are spendable or available for appropriation.

**General Fund**

Primary operating fund of the City. It exists to account for the resources devoted to finance the services traditionally associated with local government.

**General Long-term Debt**

Represents any unmatured debt not considered to be a fund liability. General Obligation Bonds (G.O. Bonds) are secured by the full faith and credit of the issuer. G.O. bonds issued by local units of government are secured by a pledge of the issuer's property taxing power (secondary portion). Usually issued to pay for general capital improvements such as parks and City facilities.

**Grant**

A contribution by one government unit to another. The contribution is usually made to aid in the support of a specified function (i.e., library, transit or capital projects).

**Infrastructure**

Public domain fixed assets such as roads, bridges, streets, sidewalks and similar assets that are immovable.

**Indirect Charges**

Administrative costs that are incurred in the General Fund or Community Development Fund that are in support of an operating program. These charges are budgeted as inter-fund transfers.

**Indirect Cost Allocation**

Funding transferred to the general fund and community development fund from other funds for specific administrative functions, which benefit those funds.

**Interfund Transfers**

Appropriation category used in the City's budget resolution which includes amounts distributed from one fund to pay for services provided by another fund. Transfers from the other funds appear as non-departmental expenditures called "Interfund Transfers".

**Intergovernmental Revenues**

Levied by one government but shared on a predetermined basis with another government or class of governments.

**Job Access/Reverse Commute**

Grant funds available to help with operating costs of equipment, facilities, and associated expenses related to providing access to jobs.

**Levy**

Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes receivable.

**Line Item Budget**

The traditional form of budget, where proposed appropriations are based on individual objects of expense within a department or program.

**Local Budget Law**

Oregon Revised Statutes (ORS) dictates local budgeting practices. ORS Chapter 294 contains Local Budget Law provisions.

**Local Improvement District**

Consists of property owners desiring improvements to their property. Bonds are issued to finance these improvements, which are repaid by assessments on their property. Local Improvement District debt is paid for by a compulsory levy (special assessment) made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**Local Option Levy**

Under Measure 50, local governments and special districts were given the ability to ask voters for temporary authority to increase taxes through approval of a local option levy. The maximum length of time for a local option levy is 10 years, depending on the purpose of the levy. A local option levy must be approved by a majority of voters at a general election or an election with a 50% voter turnout.

**Materials and Services**

Expendable items purchased for delivery and city services. This classification includes supplies, repair and replacement parts, small tools, and maintenance and repair materials that are not of a capital nature.

**Measure 5**

A constitutional limit on property taxes passed by voters in the State of Oregon in November 1990. The new law sets a maximum \$10 tax rate on individual properties for the aggregate of all non-school taxing jurisdictions. Schools' maximum rate is limited to \$15 in FY 1991-92 with a phased in reduction to \$5.00 in FY 1995-96.

**Measure 50**

A 1997 voter approved initiative which rolled back assessed values to 90 percent of their levels in fiscal year FY 1995-96 and limits future annual increases to three percent, except for major improvements. Tax rates are now fixed and not subject to change. Voters may approve local initiatives above the fixed rates provided a majority approves at either (i) a general election in an even numbered year; or (ii) at any other election in which at least 50 percent of registered voters cast a ballot.

**Mission**

Defines the primary purpose of the City and is intended to guide all organizational decisions, policies and activities (internal and external) on a daily basis.

**Non-Operating Budget**

Part of the budget composed of the following items: interfund transfers, reserves, contingencies, capital projects, and debt service payments.

**Objective**

A target to be accomplished in specific, well-defined and measurable terms, and that is achievable within a specific time frame.

**Operating Budget**

The plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

**Operating Revenue**

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

**Ordinance**

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it has the full force and effect of the law within the boundaries of the municipality to which it applies.

**Outstanding Debt**

The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

**Performance Measure**

Data collected to determine how effective or efficient a program is in achieving its objectives.

**Permanent Tax Rate**

Under Measure 50, each school district, local government, and special district was assigned a permanent tax rate limit in Fiscal Year 1998. This permanent rate applies to property taxes for operations. The permanent tax rate for the City of West Linn is \$2.5206 per \$1,000 of assessed value.

**Personal Services**

Includes the salaries and wages paid to employees plus the City's contribution for fringe benefits such as retirement, social security, health and workers' compensation insurance.

**Property Tax**

Based according to assessed value of property and is used as the source of monies to pay general obligation debt and to support the general fund.

**Project Manager**

The individual responsible for budgeting for a project and managing project to its completion.

**Proposed Budget**

Combined operating, non-operating, and resource estimates prepared by the City Manager and submitted to the public and the Budget Committee for review and approval.

**Real Market Value**

The estimated value of property if sold. Within Wilsonville, the average real market value exceeds the assessed value by 25%. This disparity is the result of voter approved tax initiative 50 passed in 1997.

**Resolution**

A special or temporary order of a legislative body requiring City Council action.

**Resources**

Total of revenues, interfund transfers in and beginning fund balance.

**Retained Earnings**

An equity account that reflects the accumulated earning of an enterprise or internal service fund.

**Revenue**

Funds received by the City from either tax or non-tax sources.

**Revenue Bonds**

Bonds payable from a specific source of revenue, which does not pledge the taxing authority of the issuer. Pledged revenues may be derived from operation of the financed project, grants, excise or other specified non-property tax.



**Special Assessment**

A compulsory levy made against certain properties to defray all or part of the cost of a capital improvement or service deemed to be beneficial primarily to those properties. (Also see Local Improvement District)

**Special Assessment Bond**

A bond issue payable from the payments on special assessments imposed against properties that have been specially benefited by the construction of public improvements such as sidewalks, roads, or sewer systems.

**Special Revenue Funds**

Established to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Supplemental Budget**

Appropriations established to meet needs not anticipated at the time the budget was originally adopted. A supplemental budget cannot increase the tax levy.

**System Development Charges**

Charges paid by developers and builders to fund expansion of infrastructure systems necessary due to increased usage. Such charges are collected for water, sewer, storm drains, streets and parks and are paid by developers and builders as part of the permit process.

**Taxes**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as water service.

**Tax Levy**

The total amount of property taxes needed to pay for General Fund operations and for principal and interest on bonds.

**Tax Rate**

The amount of tax levied for each \$1,000 of assessed valuation.

**Tax Revenue**

Includes property taxes, hotel and motel room tax.

**Tax Roll**

The official list showing the amount of taxes levied against each property.

**Transfers**

The authorized exchange of cash or other resources between funds.

**Trust Funds**

Established to administer resources received and held by the City as the trustee or agent

for others. Uses of these funds facilitate the discharge of responsibility placed upon the City by virtue of law or other similar authority.

**Unappropriated Ending Fund Balance**

An account which records a portion of the fund balance. It must be segregated for future use and is not available for current appropriation or expenditure.

**Unreserved Fund Balance**

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**Unrestricted General Capital Fund**

Established to account for transfers-in from the General Fund and for any other activity for which a special capital fund has not been created.

**User Fees**

The fee charged for services to the party or parties who directly benefits. Also called Charges for Service.



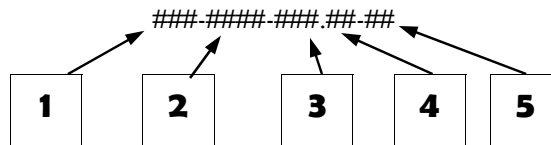
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# FY 2008 Line Item Detail

The proposed, approved, and adopted fiscal year 2008 budgets are shown in line-item detail in the following pages. Data are sorted by account number. Generally:

## Sample Account Number:



**1** The first three digits in the account number are the fund:

- 001: General
- 101: Street
- 102: Parks & Recreation
- 104: Library
- 105: Public Safety
- 106: Cable TV Public Access
- 118: Building Inspections
- 119: Public Works Support Services
- 120: Planning
- 221: Street SDC
- 222: Water SDC
- 223: Sewer SDC
- 224: Storm SDC
- 225: Parks SDC
- 309: Park Bond #2
- 401: Debt Service
- 501: Water
- 505: Environmental Services
- 601: Vehicle & Equipment Maintenance

**2** The next four digits in the account number are the department and division.

**3** The next three digits in the account number are the activity number. Activity numbers between 300 and 399 are revenue accounts; all expenditure accounts have activity numbers of 400 or greater.

**4** The next two digits in the account number denote the element. Element defines the expenditure category:

- 01-09: Personal Services
- 10-59: Materials & Services
- 70-79: Capital Outlay
- 88-89: Reimbursement Charges
- 90-92: Debt Service
- 95-95: Interfund Charges
- 97-97: Loan to Other Funds
- 98-98: Reserves
- 99-99: Contingency

**5** The final two digits in the account number denote the object.

<b>Account Number</b>	<b>Account Description</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
001-0000-301.00-00	Beginning Fund Balance	709,203	709,203	709,203
001-0000-314.16-11	Business Licenses	40,000	40,000	40,000
001-0000-315.23-03	Court Attorney Fees	5,000	5,000	5,000
001-0000-315.41-01	SDC Administrative Fees	47,100	47,100	47,100
001-0000-315.41-02	Lien Search Fees	40,000	40,000	40,000
001-0000-316.11-00	Court Fines & Forfeitures	450,000	450,000	450,000
001-0000-317.11-00	Interest on Investments	40,000	40,000	40,000
001-0000-319.31-25	Rental Income	13,200	13,200	13,200
001-0000-319.31-72	Misc. Insurance Claims	400,000	400,000	400,000
001-0000-319.31-81	Old Time Fair	25,000	25,000	25,000
001-0000-319.31-99	Misc. Revenue	49,200	49,200	49,200
001-0000-391.11-01	GF: Finance	552,170	552,170	552,170
001-0000-391.11-02	GF: Administration	1,546,900	1,546,900	1,546,900
001-0000-391.11-03	GF: Information Systems	604,000	604,000	604,000
001-0000-391.11-04	GF: Facilities Services	447,000	447,000	447,000
001-0000-391.11-05	GF: Human Resources	323,000	323,000	323,000
001-0511-411.10-14	Training Travel & Subsist	600	600	600
001-0511-411.10-16	Meal & Other Business Exp	2,000	2,000	2,000
001-0511-411.11-12	Office Supplies&Products	600	600	600
001-0511-411.11-14	Book, Publication, Subscr	200	200	200
001-0511-411.11-18	Organization Memberships	16,000	16,000	16,000
001-0511-411.16-11	Council Expenses	22,400	22,400	22,400
001-0511-411.17-22	Professional Service	3,000	3,000	3,000
001-0511-411.20-99	Misc Program Expenses	3,000	3,000	3,000
001-0511-411.24-12	Volunteer Recognition Exp	3,000	3,000	3,000
001-1111-412.01-01	Regular Wages & Salaries	307,563	307,563	307,563
001-1111-412.09-01	Payroll Taxes	23,593	23,593	23,593
001-1111-412.09-02	Unemployment Insurance	1,845	1,845	1,845
001-1111-412.09-03	Workers Comp Insurance	760	760	760
001-1111-412.09-04	PERS	55,828	55,828	55,828
001-1111-412.09-05	Personnel Benefits	43,735	43,735	43,735
001-1111-412.10-12	Membership Dues & Fees	3,400	3,400	3,400
001-1111-412.10-14	Training Travel & Subsist	9,000	9,000	9,000
001-1111-412.10-15	Employee Vehicle Expense	300	300	300
001-1111-412.10-16	Meal & Other Business Exp	1,500	1,500	1,500
001-1111-412.11-12	Office Supplies&Products	9,500	9,500	9,500
001-1111-412.11-13	Postage, UPS, Fed-X, Etc.	5,000	5,000	5,000
001-1111-412.11-14	Book, Publication, Subscr	500	500	500
001-1111-412.11-15	Printing Reproduction Exp	1,700	1,700	1,700
001-1111-412.11-16	Advertising-Public Notice	3,800	3,800	3,800
001-1111-412.11-17	Recording & Filing Fees	100	100	100
001-1111-412.12-11	Equipment Repairs	200	200	200
001-1111-412.17-11	Legal Services	100,000	100,000	100,000
001-1111-412.17-17	Transcriber-Transcripting	6,500	6,500	6,500
001-1111-412.17-19	Temporary Help Services	2,000	2,000	2,000
001-1111-412.17-22	Professional Service	40,000	40,000	40,000
001-1111-412.21-12	Cellular/Mobile Phones	900	900	900
001-1111-412.72-16	Vehicles	25,000	25,000	25,000
001-1111-412.88-31	Vehicle/Equip Maint Chgs	2,500	2,500	2,500

<b>Account Number</b>	<b>Account Description</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
001-1111-418.22-12	Neighborhood Associations	16,500	16,500	16,500
001-1111-418.24-11	Newsletter Publication	22,000	22,000	22,000
001-1111-418.88-42	PW-GIS	14,700	14,700	14,700
001-1120-415.01-01	Regular Wages & Salaries	83,034	83,034	83,034
001-1120-415.09-01	Payroll Taxes	6,819	6,819	6,819
001-1120-415.09-02	Unemployment Insurance	498	498	498
001-1120-415.09-03	Workers Comp Insurance	174	174	174
001-1120-415.09-04	PERS	16,648	16,648	16,648
001-1120-415.09-05	Personnel Benefits	16,232	16,232	16,232
001-1120-415.10-12	Membership Dues & Fees	1,000	1,000	1,000
001-1120-415.10-14	Training Travel & Subsist	500	500	500
001-1120-415.11-14	Book, Publication, Subscr	500	500	500
001-1120-415.29-11	Court Legal Fees	39,600	39,600	39,600
001-1201-417.01-01	Regular Wages & Salaries	113,775	113,775	113,775
001-1201-417.09-01	Payroll Taxes	9,404	9,404	9,404
001-1201-417.09-02	Unemployment Insurance	683	683	683
001-1201-417.09-03	Workers Comp Insurance	415	415	415
001-1201-417.09-04	PERS	44,588	44,588	44,588
001-1201-417.09-05	Personnel Benefits	17,690	17,690	17,690
001-1201-417.10-11	HR Recruitment Expense	25,000	25,000	25,000
001-1201-417.10-12	Membership Dues & Fees	400	400	400
001-1201-417.10-14	Training Travel & Subsist	12,500	12,500	12,500
001-1201-417.10-15	Employee Vehicle Expense	100	100	100
001-1201-417.10-16	Meal & Other Business Exp	500	500	500
001-1201-417.11-12	Office Supplies&Products	3,500	3,500	3,500
001-1201-417.11-14	Book, Publication, Subscr	500	500	500
001-1201-417.17-13	Human Resource Services	45,000	45,000	45,000
001-1201-417.20-99	Misc Program Expenses	7,700	7,700	7,700
001-1700-413.01-01	Regular Wages & Salaries	366,208	366,208	366,208
001-1700-413.09-01	Payroll Taxes & Benefits	30,218	30,218	30,218
001-1700-413.09-02	Unemployment Insurance	1,921	1,921	1,921
001-1700-413.09-03	Workers Comp Insurance	766	766	766
001-1700-413.09-04	PERS	72,245	72,245	72,245
001-1700-413.09-05	Personnel Benefits	71,648	71,648	71,648
001-1700-413.10-12	Membership Dues & Fees	2,000	2,000	2,000
001-1700-413.10-14	Training Travel & Subsist	9,800	9,800	9,800
001-1700-413.11-12	Office Supplies&Products	6,000	6,000	6,000
001-1700-413.11-14	Book, Publication, Subscr	1,500	1,500	1,500
001-1700-413.11-15	Printing Reproduction Exp	2,500	2,500	2,500
001-1700-413.11-16	Advertising-Public Notice	2,000	2,000	2,000
001-1700-413.11-17	Recording & Filing Fees	500	500	500
001-1700-413.11-19	Business Forms	2,000	2,000	2,000
001-1700-413.11-20	Finance & Service Charges	22,000	22,000	22,000
001-1700-413.12-15	Software Maint Agreements	1,500	1,500	1,500
001-1700-413.17-12	Auditing & Accounting Svc	75,000	75,000	75,000
001-1700-413.17-22	Professional Service	140,000	140,000	140,000
001-1700-413.20-13	Equipment < \$5,000	2,000	2,000	2,000
001-1700-413.21-00	Communication Charges	2,000	2,000	2,000
001-1711-413.11-21	Insurance (Non-Benefits)\	64,000	64,000	64,000

<b>Account Number</b>	<b>Account Description</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
001-2311-416.01-01	Regular Wages & Salaries	178,195	178,195	178,195
001-2311-416.09-01	Payroll Taxes & Benefits	14,721	14,721	14,721
001-2311-416.09-02	Unemployment Insurance	1,069	1,069	1,069
001-2311-416.09-03	Workers Comp Insurance	373	373	373
001-2311-416.09-04	PERS	48,184	48,184	48,184
001-2311-416.09-05	Personnel Benefits	44,025	44,025	44,025
001-2311-416.10-12	Membership Dues & Fees	300	300	300
001-2311-416.10-14	Training Travel & Subsist	5,000	5,000	5,000
001-2311-416.10-15	Employee Vehicle Expense	600	600	600
001-2311-416.10-16	Meal & Other Business Exp	100	100	100
001-2311-416.11-10	Computer Supply & Mat'ls.	36,500	36,500	36,500
001-2311-416.11-12	Office Supplies&Products	300	300	300
001-2311-416.11-14	Book, Publication, Subscr	300	300	300
001-2311-416.11-15	Printing Reproduction Exp	22,200	22,200	22,200
001-2311-416.12-13	Computer Equip Repair	5,000	5,000	5,000
001-2311-416.12-14	Computer Maint Agreements	24,600	24,600	24,600
001-2311-416.12-15	Software Maint Agreements	101,300	101,300	101,300
001-2311-416.12-21	Central Phone Sys Repairs	1,000	1,000	1,000
001-2311-416.12-22	Central Phone Sys Maint	5,000	5,000	5,000
001-2311-416.17-14	I.S. Technology Services	30,000	30,000	30,000
001-2311-416.17-22	Professional Service	10,000	10,000	10,000
001-2311-416.20-13	Equipment < \$5,000	76,325	76,325	76,325
001-2311-416.20-14	Buy Software & Upgrades	47,550	47,550	47,550
001-2311-416.21-11	Telephones	27,000	27,000	27,000
001-2311-416.21-12	Celluar/Mobile Phone Chgs	200	200	200
001-2311-416.72-13	Computer Equipment	56,000	56,000	56,000
001-2311-416.72-17	Enterprise Software	25,000	25,000	25,000
001-2311-416.72-18	Prof. Svc. - Software	225,000	225,000	225,000
001-2711-419.01-01	Regular Wages & Salaries	50,330	50,330	50,330
001-2711-419.09-01	Payroll Taxes & Benefits	4,163	4,163	4,163
001-2711-419.09-02	Unemployment Insurance	302	302	302
001-2711-419.09-03	Workers Comp Insurance	2,332	2,332	2,332
001-2711-419.09-04	PERS	10,091	10,091	10,091
001-2711-419.09-05	Personnel Benefits	11,271	11,271	11,271
001-2711-419.10-12	Membership Dues & Fees	200	200	200
001-2711-419.10-13	Professional Certificatio	200	200	200
001-2711-419.10-14	Training, Travel & Subsis	100	100	100
001-2711-419.10-17	Uniform Clothing & Clean	300	300	300
001-2711-419.11-12	Office Supplies&Products	300	300	300
001-2711-419.20-11	Safety Supplies & Service	100	100	100
001-2711-419.20-12	Small Tool Purchases	750	750	750
001-2711-419.20-13	Small Equip Purchase<\$5K	1,000	1,000	1,000
001-2711-419.21-12	Celluar/Mobile Phone Chgs	300	300	300
001-2711-419.88-31	Vehicle/Equip Maint Chgs	2,600	2,600	2,600
001-2712-419.12-11	Equipment Repairs	5,000	5,000	5,000
001-2712-419.13-11	Facility Repair Work	42,000	42,000	42,000
001-2712-419.13-12	Custodial Services	40,000	40,000	40,000
001-2712-419.13-13	Facility Maint Supplies	10,500	10,500	10,500
001-2712-419.13-14	Security Alarm Services	3,000	3,000	3,000

<b>Account Number</b>	<b>Account Description</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
001-2712-419.13-16	Elevator-Lift Maintenance	3,000	3,000	3,000
001-2712-419.14-00	Utility Services	42,000	42,000	42,000
001-2713-419.12-11	Equipment Repairs	5,000	5,000	5,000
001-2713-419.12-12	Equip Maint Agreements	2,500	2,500	2,500
001-2713-419.13-11	Facility Repair Work	5,000	5,000	5,000
001-2713-419.13-12	Custodial Services	22,000	22,000	22,000
001-2713-419.13-13	Facility Maint Supplies	2,500	2,500	2,500
001-2713-419.13-14	Security Alarm Services	1,200	1,200	1,200
001-2713-419.14-00	Utility Services	12,300	12,300	12,300
001-2714-419.12-11	Equipment Repairs	15,000	15,000	15,000
001-2714-419.12-12	Equip Maint Agreements	5,000	5,000	5,000
001-2714-419.13-11	Facility Repair Work	5,000	5,000	5,000
001-2714-419.13-12	Custodial Services	40,000	40,000	40,000
001-2714-419.13-13	Facility Maint Supplies	5,000	5,000	5,000
001-2714-419.13-14	Security Alarm Services	1,200	1,200	1,200
001-2714-419.13-16	Elevator-Lift Maintenance	2,500	2,500	2,500
001-2714-419.14-00	Utility Services	32,500	32,500	32,500
001-2715-419.12-11	Equipment Repairs	5,000	5,000	5,000
001-2715-419.12-12	Equip Maint Agreements	9,000	9,000	9,000
001-2715-419.13-11	Facility Repair Work	30,000	30,000	30,000
001-2715-419.13-12	Custodial Services	25,000	25,000	25,000
001-2715-419.13-13	Facility Maint Supplies	5,000	5,000	5,000
001-2715-419.13-14	Security Alarm Services	2,800	2,800	2,800
001-2715-419.13-16	Elevator-Lift Maintenance	2,400	2,400	2,400
001-2715-419.14-00	Utility Services	29,700	29,700	29,700
001-2716-419.12-11	Equipment Repairs	2,000	2,000	2,000
001-2716-419.13-11	Facility Repair Work	2,400	2,400	2,400
001-2716-419.13-12	Custodial Services	13,000	13,000	13,000
001-2716-419.13-13	Facility Maint Supplies	3,600	3,600	3,600
001-2716-419.13-14	Security Alarm Services	900	900	900
001-2716-419.14-00	Utility Services	13,500	13,500	13,500
001-2717-419.12-11	Equipment Repairs	1,000	1,000	1,000
001-2717-419.13-11	Facility Repair Work	1,000	1,000	1,000
001-2717-419.13-12	Custodial Services	8,700	8,700	8,700
001-2717-419.13-13	Facility Maint Supplies	1,450	1,450	1,450
001-2717-419.13-16	Elevator-Lift Maintenance	600	600	600
001-2717-419.14-00	Utility Services	3,400	3,400	3,400
001-2911-419.24-31	Old Time Fair Expenses	35,000	35,000	35,000
001-2911-419.24-32	Farmers & Artist Market	12,000	12,000	12,000
001-2911-419.39-01	Arts Commission Expenses	17,800	17,800	17,800
001-2911-419.93-56	Trsfr to Planning Fund	200,000	200,000	200,000
001-2911-425.95-37	Trsfr to Pub. Safety Fund	200,000	200,000	200,000
001-2929-479.90-18	Bond Principal: 2000 FFCO	175,000	175,000	175,000
001-2929-479.91-18	Bond Interest: 2000 FFCO	168,200	168,200	168,200
001-4101-421.01-01	Regular Wages & Salaries	147,100	147,100	147,100
001-4101-421.09-01	Payroll Taxes & Benefits	12,168	12,168	12,168
001-4101-421.09-02	Unemployment Insurance	882	882	882
001-4101-421.09-03	Workers Comp Insurance	308	308	308
001-4101-421.09-04	PERS	22,400	22,400	22,400



Account Number	Account Description	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
001-4101-421.09-05	Personnel Benefits	17,221	17,221	17,221
001-4101-421.10-12	Membership Dues & Fees	200	200	200
001-4101-421.10-14	Training Travel & Subsist	5,000	5,000	5,000
001-4101-421.11-12	Office Supplies&Products	2,200	2,200	2,200
001-4101-421.11-14	Book, Publication, Subscr	100	100	100
001-4101-421.11-15	Printing Reproduction Exp	200	200	200
001-4101-421.11-20	Finance & Service Charge	2,000	2,000	2,000
001-4101-421.12-12	Equip Maint Agreements	400	400	400
001-4101-421.17-26	Pro-Tem Judge	2,000	2,000	2,000
001-4101-421.20-16	Document Shredding Svcs	200	200	200
001-4101-421.29-12	Court Witness & Jury Fees	500	500	500
001-4101-421.29-13	Public Defender Fees	18,000	18,000	18,000
001-4101-421.29-15	Court Interpreters	3,000	3,000	3,000
001-8000-419.50-01	Property taxes	7,000	7,000	7,000
001-9999-499.99-99	Contingency	638,273	638,273	638,273
101-0000-301.00-00	Beginning Fund Balance	169,965	169,965	169,965
101-0000-312.13-00	State Highway Gas Taxes	1,115,000	1,115,000	1,115,000
101-0000-313.15-00	Franchise Fee-Solid Waste	65,000	65,000	65,000
101-0000-317.11-00	Interest on Investments	5,000	5,000	5,000
101-0000-318.10-01	Street SDC Reimbursement	15,800	15,800	15,800
101-0000-319.31-99	Misc. Revenue	509,000	509,000	509,000
101-6062-431.01-01	Regular Wages & Salaries	308,783	308,783	308,783
101-6062-431.09-01	Payroll Taxes & Benefits	25,536	25,536	25,536
101-6062-431.09-02	Unemployment Insurance	1,859	1,859	1,859
101-6062-431.09-03	Workers Comp Insurance	20,872	20,872	20,872
101-6062-431.09-04	PERS	62,116	62,116	62,116
101-6062-431.09-05	Personnel Benefits	73,621	73,621	73,621
101-6062-431.10-12	Membership Dues & Fees	300	300	300
101-6062-431.10-13	Professional Certificatio	400	400	400
101-6062-431.10-14	Training & Travel	2,000	2,000	2,000
101-6062-431.10-16	Meals & Other Bus. Expens	400	400	400
101-6062-431.10-18	Vaccines & Medical Exams	200	200	200
101-6062-431.11-12	Office Supplies & Product	300	300	300
101-6062-431.11-14	Book, Publication, Subscr	100	100	100
101-6062-431.11-15	Printing Reproduction	200	200	200
101-6062-431.14-12	Dumping & Hauling	1,500	1,500	1,500
101-6062-431.14-17	Motor Fuel	15,000	15,000	15,000
101-6062-431.15-12	Equipment and/or Vehicles	3,000	3,000	3,000
101-6062-431.20-12	Small Tool Purchases	800	800	800
101-6062-431.20-13	Small Equip. (<\$5,000)	1,000	1,000	1,000
101-6062-431.21-12	Mobile Phones	1,000	1,000	1,000
101-6062-431.23-16	Clackamas Co. 800mhz Ctrt	7,300	7,300	7,300
101-6062-431.40-51	Street Lighting	270,000	270,000	270,000
101-6062-431.40-53	Ice & Snow Removal	6,000	6,000	6,000
101-6062-431.40-54	Roadway Surfaces	50,000	50,000	50,000
101-6062-431.40-55	Traffic Control/Calming	59,000	59,000	59,000
101-6062-431.40-56	Sidewalks & Curbs	50,000	50,000	50,000
101-6062-431.40-57	Bike & Pedestrian Paths	10,000	10,000	10,000
101-6062-431.40-58	Median Maintenance	6,000	6,000	6,000

<b>Account Number</b>	<b>Account Description</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
101-6062-431.40-60	Right-of-Way Maintenance	3,000	3,000	3,000
101-6062-431.40-61	Adopt-a-Street Program	200	200	200
101-6062-431.40-99	Misc Operating Supplies	1,000	1,000	1,000
101-6062-431.70-13	Right-of-Ways & Easements	10,000	10,000	10,000
101-6062-431.72-16	Vehicles	50,000	50,000	50,000
101-6062-431.73-13	Street System Projects	100,000	100,000	100,000
101-6062-431.74-11	Transportation Sys. Projt	125,000	125,000	125,000
101-6062-431.88-11	GF: Finance	84,000	84,000	84,000
101-6062-431.88-12	GF: Administration	125,300	125,300	125,300
101-6062-431.88-13	GF: Information Systems	5,200	5,200	5,200
101-6062-431.88-14	GF: Facilities Services	26,400	26,400	26,400
101-6062-431.88-15	GF: Human Resources	12,400	12,400	12,400
101-6062-431.88-31	VEM Charges	64,030	64,030	64,030
101-6062-431.88-40	PW: OPS	41,200	41,200	41,200
101-6062-431.88-41	PW: Engineering	102,500	102,500	102,500
101-6062-431.88-42	PW: GIS	33,400	33,400	33,400
101-6062-432.95-85	Transfer to Planning Fund	20,000	20,000	20,000
101-9999-499.99-99	Contingency	98,848	98,848	98,848
102-0000-301.01-01	Beginning Fund Balance	239,655	239,655	239,655
102-0000-311.11-00	Current Year's Taxes	1,272,000	1,272,000	1,272,000
102-0000-312.22-00	Grants-State	147,000	147,000	147,000
102-0000-312.96-00	Other - METRO	897,000	897,000	897,000
102-0000-314.18-13	Street Tree Permit Fees	55,000	55,000	55,000
102-0000-315.21-01	Recreation Program Fees	225,000	225,000	225,000
102-0000-315.21-31	Facility Use Fees	50,000	50,000	50,000
102-0000-315.21-99	Park & Recreation Fees	1,000,000	1,000,000	1,000,000
102-0000-317.11-00	Interest on Investments	10,000	10,000	10,000
102-3300-453.01-01	Regular Wages & Salaries	728,090	728,090	728,090
102-3300-453.01-02	Seasonal help	127,051	127,051	127,051
102-3300-453.08-01	Overtime Pay	5,000	5,000	5,000
102-3300-453.09-01	Payroll Taxes & Benefits	68,901	68,901	68,901
102-3300-453.09-02	Unemployment Insurance	5,131	5,131	5,131
102-3300-453.09-03	Workers Comp Insurance	35,056	35,056	35,056
102-3300-453.09-04	PERS	158,852	158,852	158,852
102-3300-453.09-05	Personnel Benefits	182,778	182,778	182,778
102-3300-453.10-00	Personnel Related Expense	8,200	8,200	8,200
102-3300-453.10-15	Employee Vehicle Expense	2,400	2,400	2,400
102-3300-453.10-17	Uniform, Clothing & Clean	4,000	4,000	4,000
102-3300-453.11-00	General Supply & Services	1,100	1,100	1,100
102-3300-453.11-12	Office Supplies&Products	5,800	5,800	5,800
102-3300-453.11-13	Postage, UPS, Fed-X, Etc.	4,000	4,000	4,000
102-3300-453.11-15	Printing Reproduction Exp	15,000	15,000	15,000
102-3300-453.11-20	Finance & Service Charge	500	500	500
102-3300-453.11-21	Insurance (Non-Benefits)	26,000	26,000	26,000
102-3300-453.12-00	Equip Repair & Maint Agmt	4,800	4,800	4,800
102-3300-453.13-11	Facility Repair Work	2,300	2,300	2,300
102-3300-453.14-00	Utility Services	120,500	120,500	120,500
102-3300-453.19-12	Code Enforcement Expenses	3,000	3,000	3,000
102-3300-453.20-13	Equipment < \$5,000	7,500	7,500	7,500

<b>Account Number</b>	<b>Account Description</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
102-3300-453.20-14	Software	200	200	200
102-3300-453.20-20	Food Bank Expenses	1,700	1,700	1,700
102-3300-453.20-99	Misc Program Expenses	2,500	2,500	2,500
102-3300-453.21-00	Communication Charges	6,400	6,400	6,400
102-3300-453.22-13	Pioneer Community Center	42,000	42,000	42,000
102-3300-453.24-20	Volunteer Projects	3,700	3,700	3,700
102-3300-453.27-16	McLean House	14,500	14,500	14,500
102-3300-453.27-17	Boating Facilities	13,100	13,100	13,100
102-3300-453.33-11	Recreational Programs	225,000	225,000	225,000
102-3300-453.33-12	Special Recreation Events	2,500	2,500	2,500
102-3300-453.34-00	Parks Maint & Upkeep	130,000	130,000	130,000
102-3300-453.34-17	Plaques	1,300	1,300	1,300
102-3300-453.34-18	Plaques & Memorial Items	1,500	1,500	1,500
102-3300-453.72-14	Equipment > \$5,000	10,000	10,000	10,000
102-3300-453.72-16	Vehicles	25,000	25,000	25,000
102-3300-453.77-12	Parkland Improvements	1,087,000	1,087,000	1,087,000
102-3300-453.88-11	GF: Finance	55,000	55,000	55,000
102-3300-453.88-12	GF: Administration	246,000	246,000	246,000
102-3300-453.88-13	GF: Information Systems	22,100	22,100	22,100
102-3300-453.88-14	GF: Facilities Services	67,800	67,800	67,800
102-3300-453.88-15	GF: Human Resources	78,400	78,400	78,400
102-3300-453.88-31	Vehicle/Equip Maint Chgs	111,200	111,200	111,200
102-3300-453.88-42	PW-GIS Charges	12,100	12,100	12,100
102-9999-499.99-99	Contingency	220,696	220,696	220,696
104-0000-301.00-00	Beginning Fund Balance	309,505	309,505	309,505
104-0000-311.11-00	Current Year's Taxes	905,000	905,000	905,000
104-0000-312.21-00	Library Proceeds-County	510,000	510,000	510,000
104-0000-316.12-00	Library Fees & Fines	70,000	70,000	70,000
104-0000-317.11-00	Interest on Investments	15,500	15,500	15,500
104-0000-319.11-03	Library Donations	10,000	10,000	10,000
104-3100-451.01-01	Regular Wages & Salaries	641,441	641,441	641,441
104-3100-451.08-01	Overtime Pay	1,000	1,000	1,000
104-3100-451.09-01	Payroll Taxes & Benefits	52,755	52,755	52,755
104-3100-451.09-02	Unemployment Insurance	3,704	3,704	3,704
104-3100-451.09-03	Workers Comp Insurance	1,343	1,343	1,343
104-3100-451.09-04	PERS	123,827	123,827	123,827
104-3100-451.09-05	Personnel Benefits	147,881	147,881	147,881
104-3100-451.10-12	Membership Dues & Fees	1,600	1,600	1,600
104-3100-451.10-14	Training Travel & Subsist	2,500	2,500	2,500
104-3100-451.10-15	Employee Vehicle Expense	500	500	500
104-3100-451.10-16	Meal & Other Business Exp	300	300	300
104-3100-451.11-12	Office Supplies&Products	30,000	30,000	30,000
104-3100-451.11-13	Postage, UPS, Fed-X, Etc.	1,500	1,500	1,500
104-3100-451.11-15	Printing Reproduction Exp	200	200	200
104-3100-451.11-21	Insurance (Non-Benefits)	14,000	14,000	14,000
104-3100-451.17-22	Professional Service	3,000	3,000	3,000
104-3100-451.20-13	Equipment < \$5,000	2,000	2,000	2,000
104-3100-451.30-11	Adult Books, Periodicals	32,600	32,600	32,600
104-3100-451.30-12	Teen Books, Periodicals	7,500	7,500	7,500

<b>Account Number</b>	<b>Account Description</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
104-3100-451.30-13	Juvenile Books & Material	14,000	14,000	14,000
104-3100-451.30-14	Adult AV	28,400	28,400	28,400
104-3100-451.30-15	Teen AV	7,500	7,500	7,500
104-3100-451.30-16	Juvenile AV	20,100	20,100	20,100
104-3100-451.30-21	Juvenile Programs	3,000	3,000	3,000
104-3100-451.30-22	Adult Programs	2,000	2,000	2,000
104-3100-451.30-24	Read-to-Read Programs	4,100	4,100	4,100
104-3100-451.88-11	GF: Finance	23,000	23,000	23,000
104-3100-451.88-12	GF: Administration	104,000	104,000	104,000
104-3100-451.88-13	GF: Information Systems	89,200	89,200	89,200
104-3100-451.88-14	GF: Facilities Services	110,800	110,800	110,800
104-3100-451.88-15	GF: Human Resources	36,300	36,300	36,300
104-3111-451.98-03	Reserve for Caufield Trst	157,298	157,298	157,298
104-9999-499.99-99	Contingency	152,656	152,656	152,656
105-0000-301.00-00	Beginning Fund Balance	934,563	934,563	934,563
105-0000-311.11-00	Current Year's Taxes	2,683,000	2,683,000	2,683,000
105-0000-311.12-00	Prior Years' Taxes	200,000	200,000	200,000
105-0000-311.13-00	Interest-Delinquent Taxes	9,000	9,000	9,000
105-0000-312.11-00	State Cigarette Taxes	42,000	42,000	42,000
105-0000-312.12-00	State Liquor Taxes	280,000	280,000	280,000
105-0000-312.15-00	911 Telephone Tax	120,000	120,000	120,000
105-0000-313.11-00	Franchise Fee-PGE	1,000,000	1,000,000	1,000,000
105-0000-313.12-00	Franchise Fee-NWNG	525,000	525,000	525,000
105-0000-313.14-00	Franchise Fee-Cable TV	189,000	189,000	189,000
105-0000-314.16-12	Dog Licenses	50,000	50,000	50,000
105-0000-314.16-16	Liquor Licenses	1,600	1,600	1,600
105-0000-314.18-11	Alarm Permits	15,000	15,000	15,000
105-0000-315.23-04	Police Reports, Etc.	1,000	1,000	1,000
105-0000-316.13-00	Vehicle Impound Fines	27,000	27,000	27,000
105-0000-316.14-00	Seizures & Forfeitures	200,000	200,000	200,000
105-0000-317.11-00	Interest on Investments	35,000	35,000	35,000
105-0000-319.11-35	Police Canine	5,000	5,000	5,000
105-0000-319.31-40	Juvenile Diversion Prog	4,500	4,500	4,500
105-0000-319.31-99	Misc. Revenue	255,000	255,000	255,000
105-4300-423.88-11	GF: Finance	85,000	85,000	85,000
105-4300-423.88-12	GF: Administration	378,500	378,500	378,500
105-4300-423.88-13	GF: Information Systems	170,400	170,400	170,400
105-4300-423.88-14	GF: Facilities Services	55,100	55,100	55,100
105-4300-423.88-15	GF: Human Resources	123,000	123,000	123,000
105-4311-423.01-01	Regular Wages & Salaries	1,489,654	1,489,654	1,489,654
105-4311-423.08-01	Overtime Pay	125,000	125,000	125,000
105-4311-423.09-01	Payroll Taxes & Benefits	123,252	123,252	123,252
105-4311-423.09-02	Unemployment Insurance	8,939	8,939	8,939
105-4311-423.09-03	Workers Comp Insurance	73,392	73,392	73,392
105-4311-423.09-04	PERS	294,880	294,880	294,880
105-4311-423.09-05	Personnel Benefits	336,540	336,540	336,540
105-4311-423.10-12	Membership Dues & Fees	800	800	800
105-4311-423.10-14	Training Travel & Subsist	23,900	23,900	23,900
105-4311-423.10-17	Uniform, Clothing & Clean	36,200	36,200	36,200

<b>Account Number</b>	<b>Account Description</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
105-4311-423.11-10	Computer Supply & Mat'ls.	16,500	16,500	16,500
105-4311-423.11-12	Office Supplies&Products	7,000	7,000	7,000
105-4311-423.11-14	Book, Publication, Subscr	3,100	3,100	3,100
105-4311-423.11-15	Printing Reproduction Exp	5,900	5,900	5,900
105-4311-423.11-16	Advertising-Public Notice	500	500	500
105-4311-423.11-19	Business Forms	1,100	1,100	1,100
105-4311-423.14-17	Motor Fuel (Gas/Diesel)	58,000	58,000	58,000
105-4311-423.17-22	Professional Service	75,000	75,000	75,000
105-4311-423.20-15	Photographic Expenses	2,300	2,300	2,300
105-4311-423.20-22	Traffic Warning Materials	3,000	3,000	3,000
105-4311-423.21-12	Cellular/Mobile Phone Chg	23,000	23,000	23,000
105-4311-423.21-13	Pagers	3,000	3,000	3,000
105-4311-423.23-15	LOCOM Communications Ctr	278,200	278,200	278,200
105-4311-423.23-17	Portland Police Data Sys	16,000	16,000	16,000
105-4311-423.38-12	Animal Control Expenses	7,500	7,500	7,500
105-4311-423.38-14	Prisoner Expenses	1,200	1,200	1,200
105-4311-423.38-15	Ammunition	10,000	10,000	10,000
105-4311-423.38-16	Investigative Supplies	700	700	700
105-4311-423.38-23	Citation Forms	1,500	1,500	1,500
105-4311-423.38-25	Batteries for Equipment	1,000	1,000	1,000
105-4311-423.38-26	K9 Program	6,000	6,000	6,000
105-4311-423.38-99	Misc Operating Supplies	2,300	2,300	2,300
105-4311-423.42-05	Fleet maintenance	156,300	156,300	156,300
105-4311-423.72-16	Vehicles	205,400	205,400	205,400
105-4311-423.88-31	Vehicle/Equip Maint Chgs	156,310	156,310	156,310
105-4312-423.01-01	Regular Wages & Salaries	216,455	216,455	216,455
105-4312-423.08-01	Overtime Pay	1,000	1,000	1,000
105-4312-423.09-01	Payroll Taxes & Benefits	17,995	17,995	17,995
105-4312-423.09-02	Unemployment Insurance	1,299	1,299	1,299
105-4312-423.09-03	Workers Comp Insurance	6,450	6,450	6,450
105-4312-423.09-04	PERS	46,375	46,375	46,375
105-4312-423.09-05	Personnel Benefits	41,126	41,126	41,126
105-4312-423.10-12	Membership Dues & Fees	100	100	100
105-4312-423.10-14	Training Travel & Subsist	1,000	1,000	1,000
105-4312-423.11-13	Postage, UPS, Fed-X, Etc.	500	500	500
105-4312-423.12-12	Equip Maint Agreements	9,000	9,000	9,000
105-4312-423.20-16	Document Shredding Svcs	1,200	1,200	1,200
105-4313-423.01-01	Regular Wages & Salaries	216,914	216,914	216,914
105-4313-423.08-01	Overtime Pay	31,000	31,000	31,000
105-4313-423.09-01	Payroll Taxes & Benefits	18,003	18,003	18,003
105-4313-423.09-02	Unemployment Insurance	1,302	1,302	1,302
105-4313-423.09-03	Workers Comp Insurance	10,664	10,664	10,664
105-4313-423.09-04	PERS	45,857	45,857	45,857
105-4313-423.09-05	Personnel Benefits	33,824	33,824	33,824
105-4313-423.10-12	Membership Dues & Fees	100	100	100
105-4313-423.10-14	Training Travel & Subsist	7,500	7,500	7,500
105-4313-423.38-11	Narcotic Investigation	5,000	5,000	5,000
105-4313-423.38-16	Investigative Supplies	3,600	3,600	3,600
105-4313-423.38-17	Medical Exams (Victims)	1,000	1,000	1,000

<b>Account Number</b>	<b>Account Description</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
105-4313-423.38-18	DMV Record Checking	2,000	2,000	2,000
105-4313-423.38-99	Misc Operating Supplies	700	700	700
105-4316-423.01-01	Regular Wages & Salaries	334,093	334,093	334,093
105-4316-423.09-01	Payroll Taxes & Benefits	27,255	27,255	27,255
105-4316-423.09-02	Unemployment Insurance	1,403	1,403	1,403
105-4316-423.09-03	Workers Comp Insurance	13,814	13,814	13,814
105-4316-423.09-04	PERS	70,118	70,118	70,118
105-4316-423.09-05	Personnel Benefits	55,004	55,004	55,004
105-4316-423.10-12	Membership Dues & Fees	600	600	600
105-4316-423.10-14	Training Travel & Subsist	5,300	5,300	5,300
105-4316-423.13-11	Facility Repair Work	5,000	5,000	5,000
105-4316-423.23-16	Clackamas Co 800mhz Contr	93,000	93,000	93,000
105-4316-423.23-18	Parrott Creek Juv Srvcs	29,000	29,000	29,000
105-4316-423.38-21	Officer Alive Program	2,000	2,000	2,000
105-4316-423.38-22	Pronet & Language Line	200	200	200
105-4316-423.38-99	Misc Operating Supplies	500	500	500
105-4317-423.20-99	Misc Program Expenses	10,000	10,000	10,000
105-9999-499.99-99	Contingency	844,045	844,045	844,045
106-0000-301.00-00	Beginning Fund Balance	435,740	435,740	435,740
106-0000-313.14-00	Franchise Fee-Cable TV	95,000	95,000	95,000
106-0000-317.11-00	Interest on Investments	10,000	10,000	10,000
106-1121-412.20-13	Equipment <\$5,000	60,000	60,000	60,000
106-1121-412.20-99	Misc Program Expenses	45,200	45,200	45,200
106-1121-412.23-12	Clackamas Cable Access	84,700	84,700	84,700
106-1121-412.24-13	Cablecasting WL Meetings	10,500	10,500	10,500
106-1121-412.24-14	Video Taping WL Event	500	500	500
106-1121-412.24-15	Promote Using PA Channels	500	500	500
106-1121-412.72-12	Communications Equipment	23,000	23,000	23,000
106-1121-412.88-11	GF: Finance	35,000	35,000	35,000
106-1121-412.88-12	GF: Administration	13,800	13,800	13,800
106-1121-412.88-14	GF: Facilities Services	12,700	12,700	12,700
106-9999-499.99-99	Contingency	254,840	254,840	254,840
118-0000-301.00-00	Beginning Fund Balance	86,058	86,058	86,058
118-0000-314.12-01	Building Permit Fees	624,800	624,800	624,800
118-0000-314.12-05	Plan Check (Review) Fees	7,000	7,000	7,000
118-0000-317.11-00	Interest on Investments	1,500	1,500	1,500
118-0000-319.31-99	Misc. Revenue	500	500	500
118-2113-414.01-01	Regular Wages & Salaries	264,315	264,315	264,315
118-2113-414.09-01	Payroll Taxes & Benefits	21,818	21,818	21,818
118-2113-414.09-02	Unemployment Insurance	1,586	1,586	1,586
118-2113-414.09-03	Workers Comp Insurance	2,554	2,554	2,554
118-2113-414.09-04	PERS	51,912	51,912	51,912
118-2113-414.09-05	Personnel Benefits	50,127	50,127	50,127
118-2113-414.10-12	Membership Dues & Fees	4,000	4,000	4,000
118-2113-414.10-14	Training Travel & Subsist	5,000	5,000	5,000
118-2113-414.10-15	Employee Vehicle Expense	200	200	200
118-2113-414.10-16	Meal & Other Business Exp	200	200	200
118-2113-414.10-17	Uniform, Clothing & Clean	400	400	400
118-2113-414.11-12	Office Supplies&Products	5,000	5,000	5,000

<b>Account Number</b>	<b>Account Description</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
118-2113-414.11-13	Postage, UPS, Fed-X, Etc.	100	100	100
118-2113-414.11-14	Book, Publication, Subscr	2,000	2,000	2,000
118-2113-414.11-15	Printing Reproduction Exp	300	300	300
118-2113-414.12-11	Equipment Repairs & Maint	300	300	300
118-2113-414.12-12	Equip Maint Agreements	5,000	5,000	5,000
118-2113-414.14-17	Motor Fuel (Gas/Diesel)	2,300	2,300	2,300
118-2113-414.17-11	Legal Services	1,000	1,000	1,000
118-2113-414.19-13	Plan Examiners/Inspectors	2,000	2,000	2,000
118-2113-414.20-12	Small Tool Purchases	200	200	200
118-2113-414.20-99	Misc Program Expenses	300	300	300
118-2113-414.72-16	Vehicles	25,000	25,000	25,000
118-2113-414.88-11	GF: Finance	8,000	8,000	8,000
118-2113-414.88-12	GF: Administration	34,300	34,300	34,300
118-2113-414.88-13	GF: Information Systems	45,600	45,600	45,600
118-2113-414.88-14	GF: Facilities Services	16,300	16,300	16,300
118-2113-414.88-15	GF: Human Resources	11,100	11,100	11,100
118-2113-414.88-17	Pln: Planning Director	34,600	34,600	34,600
118-2113-414.88-31	Vehicle/Equip Maint Chgs	5,040	5,040	5,040
118-2113-414.88-40	PW-OPS Charges	14,500	14,500	14,500
118-2113-414.91-20	Interim borrowing	12,500	12,500	12,500
118-2113-415.95-85	Transfer to Planning Fund	40,000	40,000	40,000
118-9999-499.99-99	Contingency	52,306	52,306	52,306
119-0000-301.00-00	Beginning Fund Balance	78,889	78,889	78,889
119-0000-314.14-11	PIP Inspection Charges	40,000	40,000	40,000
119-0000-314.14-12	Engineer Bldg Review Fees	4,500	4,500	4,500
119-0000-314.14-13	Public Works Const Permit	5,500	5,500	5,500
119-0000-314.14-14	Erosion Control Permits	33,500	33,500	33,500
119-0000-314.14-15	PW Final Plat Fees	8,500	8,500	8,500
119-0000-314.14-16	PW Vacation Easements	2,200	2,200	2,200
119-0000-315.41-01	SDC Administrative Fees	47,100	47,100	47,100
119-0000-317.11-00	Interest on Investments	3,000	3,000	3,000
119-0000-319.31-99	Misc. Revenue	1,000	1,000	1,000
119-0000-391.21-01	PW-Operations Svc Charges	282,900	282,900	282,900
119-0000-391.21-02	PW-Engineering Sv Charges	502,500	502,500	502,500
119-0000-391.21-03	PW-GIS Service Charges	177,200	177,200	177,200
119-6063-436.01-01	Regular Wages & Salaries	119,080	119,080	119,080
119-6063-436.09-01	Payroll Taxes & Benefits	9,932	9,932	9,932
119-6063-436.09-02	Unemployment Insurance	724	724	724
119-6063-436.09-03	Workers Comp Insurance	568	568	568
119-6063-436.09-04	PERS	24,310	24,310	24,310
119-6063-436.09-05	Personnel Benefits	9,230	9,230	9,230
119-6063-436.10-12	Membership Dues & Fees	200	200	200
119-6063-436.10-14	Training Travel & Subsist	2,500	2,500	2,500
119-6063-436.10-15	Employee Vehicle Expense	100	100	100
119-6063-436.10-16	Meals & Other Business Ex	500	500	500
119-6063-436.10-17	Uniform Clothing & Clean	5,000	5,000	5,000
119-6063-436.11-12	Office Supplies & Product	3,500	3,500	3,500
119-6063-436.11-14	Book, Publication, Subscr	300	300	300
119-6063-436.14-17	Motor Fuel	3,200	3,200	3,200

<b>Account Number</b>	<b>Account Description</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
119-6063-436.20-11	Safety Supplies & Service	700	700	700
119-6063-436.20-23	Utility Locating Services	2,000	2,000	2,000
119-6063-436.20-99	Misc. Program Expenses	500	500	500
119-6063-436.21-12	Mobile Phones	1,400	1,400	1,400
119-6063-436.21-13	Pagers	100	100	100
119-6063-436.23-16	Clackamas Co. 800mhz Ctrt	3,000	3,000	3,000
119-6063-436.24-30	Gateway Project	3,000	3,000	3,000
119-6063-436.72-16	Vehicles	25,000	25,000	25,000
119-6063-436.88-11	GF: Finance	4,300	4,300	4,300
119-6063-436.88-12	GF: Administration	21,000	21,000	21,000
119-6063-436.88-13	GF: Information Systems	49,467	49,467	49,467
119-6063-436.88-14	GF: Facilities Services	18,700	18,700	18,700
119-6063-436.88-15	GF: Human Resources	2,000	2,000	2,000
119-6063-436.88-31	VEM Charges	7,800	7,800	7,800
119-6063-437.01-01	Regular Wages & Salaries	225,910	225,910	225,910
119-6063-437.09-01	Payroll Taxes & Benefits	18,568	18,568	18,568
119-6063-437.09-02	Unemployment Insurance	1,355	1,355	1,355
119-6063-437.09-03	Workers Comp Insurance	2,518	2,518	2,518
119-6063-437.09-04	PERS	45,421	45,421	45,421
119-6063-437.09-05	Personnel Benefits	67,501	67,501	67,501
119-6063-437.10-12	Membership Dues & Fees	500	500	500
119-6063-437.10-13	Professional Certificatio	200	200	200
119-6063-437.10-14	Training Travel & Subsist	5,000	5,000	5,000
119-6063-437.10-16	Meals & Other Business Ex	1,200	1,200	1,200
119-6063-437.10-17	Uniform Clothing & Clean	1,100	1,100	1,100
119-6063-437.11-12	Office Supplies & Product	6,000	6,000	6,000
119-6063-437.11-13	Postage, UPS, Fed-X, Etc	100	100	100
119-6063-437.11-14	Book, Publication, Subscr	300	300	300
119-6063-437.11-15	Printing Reproduction Exp	500	500	500
119-6063-437.11-17	Recording & Filing Fees	300	300	300
119-6063-437.14-17	Motor Fuel	2,200	2,200	2,200
119-6063-437.17-11	Legal Services	2,000	2,000	2,000
119-6063-437.20-11	Safety Supplies & Service	100	100	100
119-6063-437.20-12	Small Tool Purchases	400	400	400
119-6063-437.20-19	Drafting & Survey Supply	100	100	100
119-6063-437.21-12	Mobile Phones	2,000	2,000	2,000
119-6063-437.21-16	Clackamas Co. 800mhz Cntr	3,000	3,000	3,000
119-6063-437.25-01	Customer Incurred Charges	1,000	1,000	1,000
119-6063-437.88-11	GF: Finance	4,300	4,300	4,300
119-6063-437.88-12	GF: Administration	21,000	21,000	21,000
119-6063-437.88-13	GF: Information Systems	49,467	49,467	49,467
119-6063-437.88-14	GF: Facilities Services	18,700	18,700	18,700
119-6063-437.88-15	GF: Human Resources	2,000	2,000	2,000
119-6063-437.88-31	VEM Charges	4,100	4,100	4,100
119-6063-438.01-01	Regular Wages & Salaries	112,340	112,340	112,340
119-6063-438.09-01	Payroll Taxes & Benefits	8,985	8,985	8,985
119-6063-438.09-02	Unemployment Insurance	674	674	674
119-6063-438.09-03	Workers Comp Insurance	1,504	1,504	1,504
119-6063-438.09-04	PERS	22,641	22,641	22,641



Account Number	Account Description	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
119-6063-438.09-05	Personnel Benefits	17,132	17,132	17,132
119-6063-438.10-12	Membership Dues & Fees	185	185	185
119-6063-438.10-14	Training, Travel&Subsisten	9,200	9,200	9,200
119-6063-438.11-12	Office Supplies & Product	4,500	4,500	4,500
119-6063-438.11-14	Book, Publication, Subscr	200	200	200
119-6063-438.17-16	Engineering Consultants	6,000	6,000	6,000
119-6063-438.17-19	Temporary Help Services	7,200	7,200	7,200
119-6063-438.88-11	GF: Finance	4,300	4,300	4,300
119-6063-438.88-12	GF: Administration	21,000	21,000	21,000
119-6063-438.88-13	GF: Information Systems	49,467	49,467	49,467
119-6063-438.88-14	GF: Facilities Services	18,700	18,700	18,700
119-6063-438.88-15	GF: Human Resources	2,000	2,000	2,000
119-9999-499.99-99	Contingency	95,810	95,810	95,810
120-0000-301.01-01	Beginning Fund Balance	70,750	70,750	70,750
120-0000-312.14-00	State Revenue Sharing	155,000	155,000	155,000
120-0000-312.22-00	Grants-State	15,300	15,300	15,300
120-0000-313.13-00	Franchise Fee-Telephones	130,000	130,000	130,000
120-0000-314.10-01	Development Review Fees	213,000	213,000	213,000
120-0000-314.16-17	Home Occupation	12,000	12,000	12,000
120-0000-315.41-01	SDC Administrative Fees	23,400	23,400	23,400
120-0000-319.31-99	Misc. Revenue	34,600	34,600	34,600
120-0000-393.21-00	Trsfr from General Fund	200,000	200,000	200,000
120-0000-393.22-00	Trsfr from Street Fund	20,000	20,000	20,000
120-0000-393.28-00	Trsfr from Water Fund	20,000	20,000	20,000
120-0000-393.32-00	Trsfr fr Environmental Sv	70,000	70,000	70,000
120-0000-393.40-00	Trsfr fr Building Insp Fd	40,000	40,000	40,000
120-2100-414.01-01	Regular Wages & Salaries	344,521	344,521	344,521
120-2100-414.09-01	Payroll Taxes & Benefits	28,200	28,200	28,200
120-2100-414.09-02	Unemployment Insurance	2,067	2,067	2,067
120-2100-414.09-03	Workers Comp Insurance	3,456	3,456	3,456
120-2100-414.09-04	PERS	69,568	69,568	69,568
120-2100-414.09-05	Personnel Benefits	91,265	91,265	91,265
120-2100-414.10-12	Membership Dues & Fees	1,400	1,400	1,400
120-2100-414.10-14	Training Travel & Subsist	9,000	9,000	9,000
120-2100-414.11-12	Office Supplies&Products	11,700	11,700	11,700
120-2100-414.11-14	Book, Publication, Subscr	1,200	1,200	1,200
120-2100-414.11-16	Advertising-Public Notice	6,300	6,300	6,300
120-2100-414.17-15	Hearing Officer	5,000	5,000	5,000
120-2100-414.17-17	Transcriber-Transcripting	10,000	10,000	10,000
120-2100-414.17-22	Professional Service	127,000	127,000	127,000
120-2100-414.20-13	Equipment < \$5,000	500	500	500
120-2100-414.42-05	Fleet maintenance	600	600	600
120-2100-414.88-11	GF: Finance	12,000	12,000	12,000
120-2100-414.88-12	GF: Administration	54,900	54,900	54,900
120-2100-414.88-13	GF: Information Systems	71,500	71,500	71,500
120-2100-414.88-14	GF: Facilities Services	22,500	22,500	22,500
120-2100-414.88-15	GF: Human Resources	11,500	11,500	11,500
120-2100-414.88-42	PW-GIS Charges	14,800	14,800	14,800
120-9999-499.99-99	Contingency	105,073	105,073	105,073

<b>Account Number</b>	<b>Account Description</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
221-0000-301.00-00	Beginning Fund Balance	241,627	241,627	241,627
221-0000-318.00-00	System Development Fees	1	- 1-	- 1-
221-6295-432.73-13	Street System Projects	240,259	240,259	240,259
221-9999-499.99-99	Contingency	1,367	1,367	1,367
222-0000-301.00-00	Beginning Fund Balance	304,042	304,042	304,042
222-0000-317.11-00	Interest on Investments	17,000	17,000	17,000
222-0000-318.00-00	System Development Fees	50,300	50,300	50,300
222-6395-443.88-16	Engineering Services	5,000	5,000	5,000
222-9999-499.99-99	Contingency	366,342	366,342	366,342
223-0000-301.00-00	Beginning Fund Balance	567,194	567,194	567,194
223-0000-317.11-00	Interest on Investments	25,000	25,000	25,000
223-0000-318.00-00	System Development Fees	200,000	200,000	200,000
223-6495-444.75-11	Water System Projects	128,300	128,300	128,300
223-6495-444.88-16	Engineering Services	10,000	10,000	10,000
223-9999-499.99-99	Contingency	653,894	653,894	653,894
224-0000-301.00-00	Beginning Fund Balance	751,506	751,506	751,506
224-0000-317.11-00	Interest on Investments	40,000	40,000	40,000
224-0000-318.00-00	System Development Fees	238,000	238,000	238,000
224-6495-445.88-16	Engineering Services	5,000	5,000	5,000
224-6595-445.76-11	Sewer System Projects	74,000	74,000	74,000
224-9999-499.99-99	Contingency	950,506	950,506	950,506
225-0000-301.00-00	Beginning Fund Balance	2,427	2,427	2,427
225-0000-318.00-00	System Development Fees	525,000	525,000	525,000
225-3395-453.17-22	Professional Service	25,000	25,000	25,000
225-3395-453.77-11	Land Acquisition	500,000	500,000	500,000
225-9999-499.99-99	Contingency	2,427	2,427	2,427
309-0000-301.00-00	Beginning Fund Balance	1,018,708	1,018,708	1,018,708
309-0000-317.11-00	Interest on Investments	25,000	25,000	25,000
309-3395-453.77-11	Land Acquisition	783,000	783,000	783,000
309-3395-453.77-17	Pathways and Trails	260,708	260,708	260,708
401-0000-301.00-00	Beginning Fund Balance	288,540	288,540	288,540
401-0000-311.11-00	Current Year's Taxes	721,928	721,928	721,928
401-0000-311.12-00	Prior Years' Taxes	25,000	25,000	25,000
401-0000-317.11-00	Interest on Investments	14,000	14,000	14,000
401-0000-317.12-00	Interest on Unseg Taxes	1,500	1,500	1,500
401-1729-479.90-14	Bond Principal:1998 Park	220,000	220,000	220,000
401-1729-479.90-15	Bond Principal: 1999 Park	165,000	165,000	165,000
401-1729-479.90-17	Bond Principal: 2000 Libr	110,000	110,000	110,000
401-1729-479.91-14	Bond Interest:1998 Parks	132,973	132,973	132,973
401-1729-479.91-15	Bond Interest: 1999 Parks	135,763	135,763	135,763
401-1729-479.91-17	Bond Interest: 2000 Libr	177,232	177,232	177,232
401-1729-479.98-02	Reserve for Debt Service	110,000	110,000	110,000
501-0000-301.00-00	Beginning Fund Balance	421,096	421,096	421,096
501-0000-315.11-01	Water Sales	2,840,500	2,840,500	2,840,500
501-0000-315.11-05	Bulk Water Sales	700	700	700
501-0000-315.11-21	Meter Installation Charge	42,000	42,000	42,000
501-0000-315.31-00	Customer Service Charges	6,300	6,300	6,300
501-0000-317.11-00	Interest on Investments	15,000	15,000	15,000
501-0000-318.30-01	Water SDCs reimbursement	11,640	11,640	11,640

Account Number	Account Description	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
501-0000-319.31-22	Water Tower Rent	25,000	25,000	25,000
501-0000-319.31-99	Misc. Revenue	35,800	35,800	35,800
501-6064-434.01-01	Regular Wages & Salaries	439,371	439,371	439,371
501-6064-434.01-02	Overtime Pay	13,000	13,000	13,000
501-6064-434.09-01	Payroll Taxes & Benefits	36,225	36,225	36,225
501-6064-434.09-02	Unemployment Insurance	2,645	2,645	2,645
501-6064-434.09-03	Workers Comp Insurance	18,922	18,922	18,922
501-6064-434.09-04	PERS	88,401	88,401	88,401
501-6064-434.09-05	Personnel Benefits	81,272	81,272	81,272
501-6064-434.10-12	Membership Dues & Fees	1,000	1,000	1,000
501-6064-434.10-13	Professional Certificatio	1,200	1,200	1,200
501-6064-434.10-14	Training Travel & Subsite	5,600	5,600	5,600
501-6064-434.10-16	Meals & Other Business Ex	1,200	1,200	1,200
501-6064-434.10-18	Vaccines & Medical Exams	300	300	300
501-6064-434.11-12	Office Supplies & Product	4,000	4,000	4,000
501-6064-434.11-14	Book, Publication, Subscr	400	400	400
501-6064-434.11-16	Advertising-Public Notice	3,500	3,500	3,500
501-6064-434.14-12	Dumping/Hauling	1,500	1,500	1,500
501-6064-434.14-14	Electricity	125,000	125,000	125,000
501-6064-434.14-15	Natural Gas	600	600	600
501-6064-434.14-17	Motor Fuel	15,000	15,000	15,000
501-6064-434.20-11	Safety Supplies & Service	1,000	1,000	1,000
501-6064-434.20-12	Small Tool Purchases	4,000	4,000	4,000
501-6064-434.20-13	Small Equip. Purch (<\$5k)	2,500	2,500	2,500
501-6064-434.21-12	Mobile Phones	1,500	1,500	1,500
501-6064-434.21-13	Pagers	200	200	200
501-6064-434.23-16	Clackamas Co. 800mhz Cntr	7,900	7,900	7,900
501-6064-434.42-52	Distribution System O&M	45,000	45,000	45,000
501-6064-434.42-54	Wholesale Water	1,100,000	1,100,000	1,100,000
501-6064-434.42-56	Laboratory Water Testing	15,000	15,000	15,000
501-6064-434.42-59	Water Leak Locating	1,000	1,000	1,000
501-6064-434.42-60	Storage & Pumping	25,000	25,000	25,000
501-6064-434.42-61	Water System Expansion	30,000	30,000	30,000
501-6064-434.42-62	Fire Hydrant Maintenance	10,000	10,000	10,000
501-6064-434.42-64	Pressure Reducing V&V	15,000	15,000	15,000
501-6064-434.42-65	Telemetry Systems	14,500	14,500	14,500
501-6064-434.42-99	Misc Operating Supplies	3,000	3,000	3,000
501-6064-434.72-16	Vehicles	51,500	51,500	51,500
501-6064-434.88-11	GF: Finance	52,000	52,000	52,000
501-6064-434.88-12	GF: Administration	183,000	183,000	183,000
501-6064-434.88-13	GF: Information Systems	15,500	15,500	15,500
501-6064-434.88-14	GF: Facilities Services	26,400	26,400	26,400
501-6064-434.88-15	GF: Human Resources	17,500	17,500	17,500
501-6064-434.88-31	VEM Charges	27,910	27,910	27,910
501-6064-434.88-40	PW: OPS	71,300	71,300	71,300
501-6064-434.88-41	PW: ENGR	176,000	176,000	176,000
501-6064-434.88-42	PW: GIS	27,900	27,900	27,900
501-6064-434.90-16	Bond Principal - 2000 H20	70,000	70,000	70,000
501-6064-434.91-16	Bond Interest: 2000 H20	82,440	82,440	82,440

<b>Account Number</b>	<b>Account Description</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
501-6064-434.95-85	Transfer to Planning Fund	20,000	20,000	20,000
501-6064-434.98-02	Reserve for Debt Service	151,100	151,100	151,100
501-9999-499.99-99	Contingency	310,750	310,750	310,750
505-0000-301.00-00	Beginning Fund Balance	1,705,885	1,705,885	1,705,885
505-0000-314.14-14	Erosion Control Permits	42,000	42,000	42,000
505-0000-315.13-01	Sewer Sales	1,543,300	1,543,300	1,543,300
505-0000-315.15-01	Storm Drain Sales	546,200	546,200	546,200
505-0000-317.11-00	Interest on Investments	50,000	50,000	50,000
505-0000-317.51-00	Other Interest Earnings	12,500	12,500	12,500
505-0000-318.20-01	Storm SDCs reimbursement	4,500	4,500	4,500
505-0000-318.40-01	Sewer SDCs reimbursement	62,000	62,000	62,000
505-0000-319.31-99	Misc. Revenue	67,200	67,200	67,200
505-6065-432.01-01	Regular Wages & Salaries	288,174	288,174	288,174
505-6065-432.09-01	Payroll Taxes & Benefits	23,754	23,754	23,754
505-6065-432.09-02	Unemployment Insurance	1,732	1,732	1,732
505-6065-432.09-03	Workers Comp Insurance	13,297	13,297	13,297
505-6065-432.09-04	PERS	57,881	57,881	57,881
505-6065-432.09-05	Personnel Benefits	75,102	75,102	75,102
505-6065-432.10-12	Membership Dues & Fees	600	600	600
505-6065-432.10-13	Profession Certifications	600	600	600
505-6065-432.10-14	Training Travel & Subsist	2,900	2,900	2,900
505-6065-432.10-15	Employee Vehicle Expense	200	200	200
505-6065-432.10-16	Meal & Other Business Exp	600	600	600
505-6065-432.10-17	Uniform, Clothing & Clean	800	800	800
505-6065-432.10-18	Vaccines & Medical Exams	400	400	400
505-6065-432.11-12	Office Supplies&Products	1,800	1,800	1,800
505-6065-432.11-13	Postage, UPS, Fed-X, Etc.	7,000	7,000	7,000
505-6065-432.11-14	Book, Publication, Subscr	300	300	300
505-6065-432.11-15	Printing Reproduction Exp	200	200	200
505-6065-432.11-16	Advertising-Public Notice	100	100	100
505-6065-432.11-17	Recording & Filing Fees	500	500	500
505-6065-432.11-19	Business Forms	1,300	1,300	1,300
505-6065-432.12-11	Equipment Repairs	1,500	1,500	1,500
505-6065-432.14-12	Dumping, Hauling, Garbage	4,300	4,300	4,300
505-6065-432.14-13	Water, Sewer & Storm Chgs	800	800	800
505-6065-432.14-14	Electricity	8,000	8,000	8,000
505-6065-432.14-15	Natural Gas	500	500	500
505-6065-432.14-17	Motor Fuel (Gas/Diesel)	10,000	10,000	10,000
505-6065-432.15-12	Equipment and/or Vehicles	2,000	2,000	2,000
505-6065-432.17-11	Legal Services	2,000	2,000	2,000
505-6065-432.17-16	Engineering Consultants	2,500	2,500	2,500
505-6065-432.17-19	Temporary Help Services	5,000	5,000	5,000
505-6065-432.20-11	Safety Supplies & Service	1,000	1,000	1,000
505-6065-432.20-12	Small Tool Purchases	3,300	3,300	3,300
505-6065-432.20-27	Laboratory Work	2,000	2,000	2,000
505-6065-432.21-12	Cellular/Mobile Phones	800	800	800
505-6065-432.23-16	Clackamas Co 800mhz Contr	4,900	4,900	4,900
505-6065-432.40-52	Street Cleaning Services	100,000	100,000	100,000
505-6065-432.44-51	Repair & Maintenance	30,000	30,000	30,000

<b>Account Number</b>	<b>Account Description</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
505-6065-432.44-99	Misc Operating Supplies	2,000	2,000	2,000
505-6065-432.46-53	NPDES/Tualatin Basin Proj	3,000	3,000	3,000
505-6065-432.46-54	Environmental Compliance	2,000	2,000	2,000
505-6065-432.76-11	System Projects	118,500	118,500	118,500
505-6065-432.88-11	GF: Finance	92,500	92,500	92,500
505-6065-432.88-12	GF: Administration	78,500	78,500	78,500
505-6065-432.88-13	GF: Information Systems	10,300	10,300	10,300
505-6065-432.88-14	GF: Facilities Services	13,200	13,200	13,200
505-6065-432.88-15	GF: Human Resources	11,000	11,000	11,000
505-6065-432.88-31	Vehicle/Equip Maint Chgs	38,300	38,300	38,300
505-6065-432.88-40	PW: OPS	64,600	64,600	64,600
505-6065-432.88-41	PW: ENGR	112,000	112,000	112,000
505-6065-432.88-42	PW: GIS	37,500	37,500	37,500
505-6065-432.88-50	Police: LOCOM	25,000	25,000	25,000
505-6065-432.95-85	Transfer to Planning Fund	35,000	35,000	35,000
505-6065-433.01-01	Regular Wages & Salaries	238,238	238,238	238,238
505-6065-433.09-01	Payroll Taxes & Benefits	19,583	19,583	19,583
505-6065-433.09-02	Unemployment Insurance	1,432	1,432	1,432
505-6065-433.09-03	Workers Comp Insurance	15,574	15,574	15,574
505-6065-433.09-04	PERS	46,798	46,798	46,798
505-6065-433.09-05	Personnel Benefits	62,559	62,559	62,559
505-6065-433.10-12	Membership Dues & Fees	600	600	600
505-6065-433.10-13	Professional Certificatio	600	600	600
505-6065-433.10-14	Training Travel & Subsist	3,300	3,300	3,300
505-6065-433.10-15	Employee Vehicle Expense	200	200	200
505-6065-433.10-16	Meals & Other Business Ex	600	600	600
505-6065-433.10-17	Uniform Clothing & Clean	750	750	750
505-6065-433.10-18	Vaccines & Medical Exams	400	400	400
505-6065-433.11-12	Office Supply & Products	1,800	1,800	1,800
505-6065-433.11-13	Postage, UPS, Fed-X, Etc.	7,000	7,000	7,000
505-6065-433.11-14	Book, Publication, Subscr	300	300	300
505-6065-433.11-15	Printing Reproduction Exp	200	200	200
505-6065-433.11-16	Advertising - Public Noti	100	100	100
505-6065-433.11-17	Recording & Filing Fees	200	200	200
505-6065-433.11-19	Business Forms	1,300	1,300	1,300
505-6065-433.14-12	Dumping/Hauling	4,300	4,300	4,300
505-6065-433.14-13	Water, Sewer, Storm Charge	800	800	800
505-6065-433.14-14	Electricity	8,000	8,000	8,000
505-6065-433.14-15	Natural Gas	500	500	500
505-6065-433.14-17	Motor Fuel	10,000	10,000	10,000
505-6065-433.15-12	Equipment and/or Vehicles	2,000	2,000	2,000
505-6065-433.17-11	Legal Services	2,000	2,000	2,000
505-6065-433.17-16	Engineering Consultants	2,500	2,500	2,500
505-6065-433.17-19	Temporary Help Services	5,000	5,000	5,000
505-6065-433.20-11	Safety Supplies & Service	1,000	1,000	1,000
505-6065-433.20-12	Small Tool Purchases	1,300	1,300	1,300
505-6065-433.20-27	Laboratory Work	2,000	2,000	2,000
505-6065-433.21-12	Mobile Phones	800	800	800
505-6065-433.23-16	Clackamas Co. 800mhz Cntr	5,000	5,000	5,000

<b>Account Number</b>	<b>Account Description</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
505-6065-433.44-51	Repair & Maintenance	20,000	20,000	20,000
505-6065-433.44-52	Sewer Pump Stations	17,000	17,000	17,000
505-6065-433.44-56	Chemical Treatment	13,000	13,000	13,000
505-6065-433.44-99	Misc Operating Supplies	2,000	2,000	2,000
505-6065-433.72-14	Equipment	15,000	15,000	15,000
505-6065-433.72-16	Vehicles	35,000	35,000	35,000
505-6065-433.76-11	System Projects	709,000	709,000	709,000
505-6065-433.88-11	GF: Finance	92,500	92,500	92,500
505-6065-433.88-12	GF: Administration	78,500	78,500	78,500
505-6065-433.88-13	GF: Information Systems	10,300	10,300	10,300
505-6065-433.88-14	GF: Facilities Services	13,200	13,200	13,200
505-6065-433.88-15	GF: Human Resources	11,000	11,000	11,000
505-6065-433.88-31	VEM Charges	38,300	38,300	38,300
505-6065-433.88-40	PW: OPS	64,600	64,600	64,600
505-6065-433.88-41	PW: ENGR	112,000	112,000	112,000
505-6065-433.88-42	PW: GIS	37,500	37,500	37,500
505-6065-433.88-50	Police: LOCOM	25,000	25,000	25,000
505-6065-433.95-85	Transfer to Planning Fund	35,000	35,000	35,000
505-9999-499.99-99	Contingency	958,711	958,711	958,711
601-0000-301.00-00	Beginning Fund Balance	38,899	38,899	38,899
601-0000-317.11-00	Interest on Investments	1,000	1,000	1,000
601-0000-391.31-01	City Manager	2,500	2,500	2,500
601-0000-391.31-06	Parks & Recreation	111,200	111,200	111,200
601-0000-391.31-07	General Facility Svcs	2,600	2,600	2,600
601-0000-391.31-40	PW Operations	7,790	7,790	7,790
601-0000-391.31-41	PW Engineering	4,100	4,100	4,100
601-0000-391.31-50	Building Inspections	5,040	5,040	5,040
601-0000-391.31-51	Streets	64,030	64,030	64,030
601-0000-391.31-53	Police	156,310	156,310	156,310
601-0000-391.31-55	Water	27,910	27,910	27,910
601-0000-391.31-56	Sewer	38,310	38,310	38,310
601-0000-391.31-57	Storm	38,310	38,310	38,310
601-6066-435.01-01	Regular Wages & Salaries	114,237	114,237	114,237
601-6066-435.09-01	Payroll Taxes & Benefits	9,419	9,419	9,419
601-6066-435.09-02	Unemployment Insurance	685	685	685
601-6066-435.09-03	Workers Comp Insurance	4,499	4,499	4,499
601-6066-435.09-04	PERS	23,001	23,001	23,001
601-6066-435.09-05	Personnel Benefits	36,549	36,549	36,549
601-6066-435.10-13	Professional Certificatio	300	300	300
601-6066-435.10-14	Training Travel & Subsist	3,000	3,000	3,000
601-6066-435.10-16	Meals & Other Business Ex	100	100	100
601-6066-435.10-17	Uniform Clothing & Clean	2,400	2,400	2,400
601-6066-435.10-18	Vaccines & Medical Exams	100	100	100
601-6066-435.11-12	Office Supplies & Product	250	250	250
601-6066-435.11-14	Book, Publication, Subscr	100	100	100
601-6066-435.12-11	Equipment Repairs	1,600	1,600	1,600
601-6066-435.13-11	Facility Repair Work	1,000	1,000	1,000
601-6066-435.20-12	Small Tool Purchases	5,000	5,000	5,000
601-6066-435.20-13	Small Equip. Purch (<\$5K)	7,000	7,000	7,000

<b>Account Number</b>	<b>Account Description</b>	<b>Proposed FY 2008</b>	<b>Approved FY 2008</b>	<b>Adopted FY 2008</b>
601-6066-435.20-14	Buy Software & Upgrades	4,200	4,200	4,200
601-6066-435.20-99	Misc. Materials & Supplie	4,000	4,000	4,000
601-6066-435.23-16	Clackamas Co. 800mhz Cntr	1,800	1,800	1,800
601-6066-435.48-51	Vehicle Maint. & Operatio	3,000	3,000	3,000
601-6066-435.48-52	Gasoline & Diesel Fuel	1,000	1,000	1,000
601-6066-435.48-53	Oil & Lubricants	6,500	6,500	6,500
601-6066-435.48-54	Automotive & Equip. Parts	80,000	80,000	80,000
601-6066-435.48-55	Contracted Repair & Opera	40,000	40,000	40,000
601-6066-435.88-11	GF: Finance	6,000	6,000	6,000
601-6066-435.88-12	GF: Administration	27,000	27,000	27,000
601-6066-435.88-13	GF: Information Systems	15,500	15,500	15,500
601-6066-435.88-14	GF: Facilities Services	26,400	26,400	26,400
601-6066-435.88-15	GF: Human Resources	5,100	5,100	5,100
601-6066-435.88-40	PW: OPS	26,700	26,700	26,700
601-9999-499.99-99	Contingency	41,559	41,559	41,559



# FY 2008 Required Forms

## Forms required for submission to the State of Oregon:

- LB-51 (Approved Budget)
- LB-50 (Adopted Budget)

## Required Resolutions:

- A RESOLUTION ADJUSTING THE FISCAL YEAR 2007 BUDGET AND RE-VISING APPROPRIATIONS FOR FISCAL YEAR 2007
- A RESOLUTION CERTIFYING THE CITY OF WEST LINN PROVIDES MU-NICIPAL SERVICES NECESSARY TO RECEIVE STATE SHARED REVE-NUES
- A RESOLUTION CERTIFYING THE CITY OF WEST LINN ELECTION TO RECEIVE STATE REVENUE SHARING
- A RESOLUTION ADOPTING THE CITY OF WEST LINN, OREGON BUDGET FOR THE 2007-2008 FISCAL YEAR, MAKING APPROPRIATIONS, AND LEVYING A PROPERTY TAX



**Form LB-1**

**Notice of Budget Hearing**

A meeting of the City Council will be held on **June 18, 2007 at 6:00 p.m. at City Hall**, 22500 Salamo Road, West Linn, OR. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2007 as approved by the City of West Linn Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, 22500 Salamo Road, between the hours of 8:00 a.m. and 5:00 p.m. This budget prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget are explained below. This budget is for an annual period.

<b>County:</b>	<b>City:</b>	<b>Chairperson:</b>	<b>Telephone:</b>
Clackamas	West Linn	Mayor Norm King	503-657-0331

**Financial Summary**

<b>Total of All Funds</b>		<b>Adopted Budget (This Year: 2006-07)</b>	<b>Adopted Budget (Next Year: 2007-08)</b>
Anticipated Re-requirements	1. Total Personal Services	11,055,200	11,600,762
	2. Total Materials and Services	6,479,323	6,358,760
	3. Total Capital Outlay	2,576,304	4,931,667
	4. Total Debt Service	1,447,572	1,449,108
	5. Total Transfers	4,387,800	5,394,891
	6. Total Contingencies	5,654,462	5,748,103
	7. Total Reserves and Special Payments	469,103	418,398
	8. Total Unappropriated Ending Fund Balance	0	0
	<b>9. Total Requirements (Add Lines 1-8)</b>	<b>32,069,764.00</b>	<b>35,901,689</b>
Anticipated Resources	10. Total Resources Except Property Taxes	24,605,519	30,085,761
	11. Total Property Taxes Estimated to be Received	7,464,245	5,815,928
	<b>12. Total Resources (Add Lines 10-11)</b>	<b>32,069,764</b>	<b>35,901,689</b>
Estimated Ad Valorem Property Taxes	13. Total Property Taxes Estimated to be Received (Line 11)	7,464,245	5,815,928
	14. Plus: Estimated Property Taxes Not to Be Received:		
	a. Loss Due to Constitutional Limits	0	0
	b. Discounts Allowed, Other Uncollected Amounts	649,065	505,733
	<b>15. Total Tax Levied (Add Lines 13-14)</b>	<b>8,113,310</b>	<b>6,321,661</b>
		Rate or Amount	Rate or Amount
Tax Levies by Type	16. Permanent Rate Levy Limit (Rate Limit 2.1200)	2.1200	2.1200
	17. Local Option Taxes	0.7550	0.0000
	18. Levy for Bonded Debt or Obligations	918,478	784,704

**Statement of Indebtedness**

*Debt outstanding as summarized below; no debt authorized but not incurred:*

		Estimated Debt Outstanding at the Beginning of the Budget Year (07/01/07)
Long-Term Debt	Bonds	13,250,000
	Interest Bearing Warrants	0
	Other	250,000
	<b>Total Indebtedness</b>	<b>13,500,000</b>

**Short Term Debt**

*This budget does not include the intention to borrow in anticipation of revenue.*

**Notice of Property Tax and Certification of Intent to Impose  
a Tax, Fee, Assessment, or Charge on Property**

**Form LB-50  
2007-2008**

To Assessor of Clackamas County

Check here if this is an amended form

\*Be sure to read instructions in the 2007-08 Notice of Property Tax Levy Forms and instructions booklet.

The City of West Linn has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Clackamas County. The property tax, fee, charge, or assessment is categorized as stated by this form.

<u>22500 Salamo Road</u> <small>Mailing Address of District</small>	<u>West Linn</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97068</u> <small>Zip</small>	<u>June 19, 2007</u> <small>Date</small>
<u>Andy Parks</u> <small>Contact Person</small>	<u>Finance Director</u> <small>Title</small>	<u>503/722-5505</u> <small>Telephone Number</small>	<u>aparks@ci.west-linn.or.us</u> <small>Email</small>	

**CERTIFICATION - You must check one box**

- The tax rates or levy amounts in Part 1 are within the tax rate or levy amounts approved by the budget committee.  
 The tax rate or levy amounts certified in Part 1 were changed by the governing body and republished as required in ORS 294.435.

**Part 1: TOTAL PROPERTY TAX LEVY**

Subject to General Government  
Limits  
Rate \*or\* Dollar Amount

1. Rate/amount levied (within permanent rate limit).....	\$2.1200	
2. Local option operating tax.....	\$0.0000	
3. Local option capital project tax.....	\$0.0000	
4. Levy for "Gap Bonds".....	\$0.0000	
5. Levy for pension and disability obligations.....	\$0.0000	
6a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....		Excluded from <u>Measure 5 Limits</u> Dollar Amount of Bond Levy
6b. Levy for bonded indebtedness from bonds approved by voters after to October 6, 2001.....		\$784,704
6c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (6a+6b).....		\$0
		<b>\$784,704</b>

**Part 2: RATE LIMIT CERTIFICATION**

7. Permanent rate in dollars and cents per \$1,000.....	\$2.1200
8. Date received voter approval for rate limit if new district.....	n/a
9. <b>Estimated</b> permanent rate limit for newly merged/consolidated district.....	n/a

**Part 3: SCHEDULE OF LOCAL OPTION TAXES -**

Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Tax Amount *or* Rate
n/a	n/a	n/a	n/a	n/a

**Part IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES**

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
n/a	n/a	n/a

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on these properties. If these amounts are not uniform, show the amount imposed on each property. The authority for putting these assessments on the roll is ORS \_\_\_\_\_. (Must be completed if you have an entry in Part IV.)*

**Worksheet for Allocating Bond Taxes**

Obligations for bonds approved **prior** to October 6, 2001 (including advanced refunding issues to redeem them):

	Principal	Interest	Total
Bond Issue 1	220,000	132,973	352,973
Bond Issue 2	165,000	135,763	300,763
Bond Issue 3	110,000	177,232	287,232
<b>Total A</b>			<b>940,968</b>

Obligations for bonds approved **after** to October 6, 2001:

	Principal	Interest	Total
Bond Issue 1	0	0	0
Bond Issue 2	0	0	0
Bond Issue 3	0	0	0
<b>Total B</b>			<b>0</b>
<b>Total A+B</b>			<b>940,968</b>

**Total Bonds**

Total A =	\$940,968		Allocation %				Bond Levy	<b>\$784,704</b>	
Total A+B =	\$940,968	=	100%	x			\$784,704	=	<i>(Enter on line 6a on the front)</i>
Total B =	\$0		Allocation %				Bond Levy	<b>\$0</b>	
Total A+B =	\$0	=	0%	x			\$0	=	<i>(Enter on line 6b on the front)</i>

Resolution No. 07-\_\_  
West Linn, Oregon

**A RESOLUTION ADJUSTING THE FISCAL YEAR 2007 BUDGET AND  
REVISING APPROPRIATIONS FOR FISCAL YEAR 2007**

WHEREAS, the City of West Linn is in need of budget adjustments for fiscal year 2007; and

WHEREAS, a hearing to discuss the budget adjustments was held before the City Council on June 18th, 2007;

THEREFORE, the adjusted amounts for fiscal year 2007, and for the purposes shown below are hereby appropriated as follows:

Fund/Appropriation Level	Current Budget	Estimated Expenditure	Additional Appropriation	Comments
<b>General</b>				
City Council	66,500	70,775	5,000	Increased costs related to the local option police levy special election
<b>City Manager</b>	<b>487,800</b>	<b>527,592</b>	<b>40,000</b>	<b>Increased costs due to creation of Staff Attorney position in FY 2007. Resulting decrease in personal services costs in Planning Fund.</b>  <b>Also, increased costs due to revised FY 2007 legal services estimate.</b>
Human Resources	367,500	392,025	25,000	Additional costs related to consultant services for AFSCME negotiations
Finance	823,900	840,114	17,000	Additional costs related to forensic and independent audits
General Facility Services	294,800	351,742	57,000	Greater than anticipated utility costs for city buildings; required repair and maintenance at City Hall
Non-Departmental (General Services)	4,100	26,800	23,000	Unanticipated expenses including unemployment claims (\$6,500); property taxes due (\$6,900); fees to Clackamas Co. (\$9,300)
Contingency			<b>(167,000)</b>	Increased requirements are funded by a corresponding reduction in contingency amounts

Fund/Appropriation Level	Current Budget	Estimated Expenditure	Additional Appropriation	Comments
<b>Street</b>				
Personal Services	420,000	443,882	24,000	Variance in the actual versus budgeted Street Fund personnel costs
Contingency			(24,000)	Increased requirements are funded by a corresponding reduction in contingency amounts

<b>Building Inspections</b>				
Materials & Services	29,400	43,035	14,000	Unanticipated credit card surcharge requirements
Contingency			(14,000)	Increased requirements are funded by a corresponding reduction in contingency amounts

<b>Public Works Support Services</b>				
Materials & Services	149,100	186,340	38,000	GIS technology expenses recognized in FY 2007 to decrease planned technology expenses in FY 2008
Transfers to Other Funds	135,000	138,100	4,000	Greater than anticipated vehicle and equipment maintenance charges
Capital Outlay	29,000	43,000	14,000	GIS technology expenses recognized in FY 2007 to decrease planned technology expenses in FY 2008
Contingency			(56,000)	Increased requirements are funded by a corresponding reduction in contingency amounts

<b>Storm SDC</b>				
Capital Outlay	0	10,100	11,000	Increased requirements from required easement acquisition
Contingency			(11,000)	Increased requirements are funded by a corresponding reduction in contingency amounts

Fund/Appropriation Level	Current Budget	Estimated Expenditure	Additional Appropriation	Comments
<b>Park SDC</b>				
Materials & Services	0	15,100	16,000	Expenses authorized by the City Council
Capital Outlay	500,000	981,400	482,000	Expenses authorized by the City Council
Contingency			(498,000)	Increased requirements are funded by a corresponding reduction in contingency amounts

<b>Water</b>				
Personal Services	650,600	668,300	18,000	Variance in the actual versus budgeted Water Fund personnel costs
Capital Outlay	15,000	23,600	9,000	Variance in the actual versus budgeted Water Fund capital outlay costs
Contingency			(27,000)	Increased requirements are funded by a corresponding reduction in contingency amounts

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF WEST LINN THAT:

1. The budget adjustments in the sum total of \$797,000 are approved.
2. These additional requirements were not anticipated at the time of the budget preparation for fiscal year 2007.

This resolution shall be deemed effective upon adoption.

This resolution adopted by the West Linn City Council this 18<sup>th</sup> day of June, 2007.

---

Norman B. King, Mayor

Attest:

---

Resolution No. 07-\_\_  
West Linn, Oregon

**A RESOLUTION CERTIFYING THE CITY OF WEST LINN PROVIDES  
MUNICIPAL SERVICES NECESSARY TO RECEIVE STATE SHARED  
REVENUES**

WHEREAS, ORS 221.760 provides as follows:

Section 1: The officer responsible for disbursing funds to cities under ORS 323.455, 366.785 to 366.820 and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the city provides four or more of the following services: police protection; fire protection; street construction, maintenance, and lighting; sanitary sewer; storm sewers; planning, zoning, and subdivision control; one or more utility services. And,

WHEREAS, city officials recognize the desirability of assisting the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760.

NOW, THEREFORE, BE IT RESOLVED, that the City of West Linn hereby certifies that it provides the following four or more municipal services enumerated in Section 1, ORS 221.760:

1. Police protection
2. Street construction, maintenance, and lighting
3. Sanitary sewer
4. Storm sewer
5. Planning, zoning, and subdivision control
6. Water utility service

This resolution shall be deemed effective upon adoption.

This resolution adopted by the West Linn City Council this 18<sup>th</sup> day of June, 2007.

---

Norman B. King, Mayor

Attest:

---

Resolution No. 07-\_\_  
West Linn, Oregon

**A RESOLUTION CERTIFYING THE CITY OF WEST LINN ELECTION TO  
RECEIVE STATE REVENUE SHARING**

WHEREAS, the Legislature of the State of Oregon has provided for the apportionment of certain revenues to the cities of the State of Oregon; and

WHEREAS, such legislation provides that a city, in order to participate in the sharing of those certain revenues, must express an election to receive such funds, which election must be made prior to July 31 of the fiscal year; and

WHEREAS, the City of West Linn desires to receive a portion of such funds.

NOW, THEREFORE, BE IT RESOLVED, that pursuant to ORS 221.770, the City of West Linn does hereby elect to receive its proportionate share of the revenues to be apportioned to the cities by the State of Oregon for the fiscal year 2007-2008, and the City Manager of the City of West Linn is directed to take such steps as are necessary to carry out the intent of this resolution.

The above resolution was approved and declared by the City Council of the City of West Linn, Oregon, this 18<sup>th</sup> day of June 2007.

This resolution shall be deemed effective upon adoption.

This resolution adopted by the West Linn City Council this 18<sup>th</sup> day of June, 2007.

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Norman B. King, Mayor

Attest:

---

I, Chris Jordan, City Manager, certify that a public hearing before the Budget Committee was held on May 22, 2007, and a public hearing before the City Council on June 18, 2007, giving citizens the opportunity to comment on the use state shared revenues.

---

Chris Jordan, City Manager



Resolution No. 07-\_\_  
West Linn, Oregon

**A RESOLUTION ADOPTING THE CITY OF WEST LINN, OREGON  
BUDGET FOR THE 2007-2008 FISCAL YEAR, MAKING  
APPROPRIATIONS, AND LEVYING A PROPERTY TAX**

WHEREAS, the City Council adopts the budget for the City of West Linn for the fiscal year beginning July 1, 2007, and ending June 30, 2008, as approved by the Budget Committee in the aggregate amount of \$35,901,690.

BE IT RESOLVED THAT appropriations for the fiscal year beginning July 1, 2007, and ending June 30, 2008, for the purposes and amounts are as follows:

**General Fund**

General Government	\$50,800
City Manager's Office	863,429
Human Resources	281,755
Finance	875,806
Information Services	985,842
General Facility Services	546,989
Municipal Court	233,879
Non-Departmental:	
General Services	71,800
Debt Service	343,200
Transfers	400,000
Contingency	638,273
<b>TOTAL General Fund</b>	<b>\$5,291,773</b>

**Street Fund**

Personal Services	\$492,787
Materials & Services	488,700
Capital Outlay	285,000
Transfers	514,430
Contingency	98,848
<b>TOTAL Street Fund</b>	<b>\$1,879,765</b>

**Parks & Recreation Fund**

Personal Services	\$1,310,859
Materials & Services	649,500
Capital Outlay	1,122,000
Transfers	592,600
Contingency	220,696
<b>TOTAL Parks &amp; Recreation Fund</b>	<b>\$3,895,655</b>

**Library Fund**

Personal Services	\$971,951
Materials & Services	174,800
Transfers	363,300
Reserves	157,298
Contingency	152,656
<b>TOTAL Library Fund</b>	<b>\$1,820,005</b>

**Public Safety Fund**

Personal Services	\$3,641,608
Materials & Services	917,300
Capital Outlay	205,400
Transfers	968,310
Contingency	844,044
<b>TOTAL Public Safety Fund</b>	<b>\$6,576,662</b>

**Cable TV Public Access Fund**

Materials & Services	\$201,400
Capital Outlay	23,000
Transfers	61,500
Contingency	254,840
<b>TOTAL Cable TV Public Access Fund</b>	<b>\$540,740</b>

**Building Inspection Fund**

Personal Services	\$392,312
Materials & Services	28,300
Capital Outlay	25,000
Transfers	209,440
Debt Service	12,500
Contingency	52,306
<b>TOTAL Building Inspection Fund</b>	<b>\$719,858</b>

<b><u>Public Works Support Services Fund</u></b>	
Personal Services	\$688,393
Materials & Services	79,285
Capital Outlay	25,000
Transfers	298,301
Contingency	95,810
<b>TOTAL Public Works Support Services Fund</b>	<b>\$1,186,789</b>

<b><u>Planning Fund</u></b>	
Personal Services	\$539,077
Materials & Services	172,700
Transfers	187,200
Contingency	105,073
<b>TOTAL Planning Fund</b>	<b>\$1,004,050</b>

<b><u>Streets System Development Charges Fund</u></b>	
Capital Outlay	\$240,259
Contingency	1,368
<b>TOTAL Streets System Development Charges Fund</b>	<b>\$241,627</b>

<b><u>Storm System Development Charges Fund</u></b>	
Transfers	\$5,000
Contingency	366,342
<b>TOTAL Storm System Development Charges Fund</b>	<b>\$371,342</b>

<b><u>Water System Development Charges Fund</u></b>	
Capital Outlay	\$128,300
Transfers	10,000
Contingency	653,894
<b>TOTAL Water System Development Charges Fund</b>	<b>\$792,194</b>

<b><u>Sewer System Development Charges Fund</u></b>	
Capital Outlay	\$74,000
Transfers	5,000
Contingency	950,506
<b>TOTAL Sewer System Development Charges Fund</b>	<b>\$1,029,506</b>

<b><u>Parks System Development Charges Fund</u></b>	
Materials & Services	\$25,000
Capital Outlay	500,000
Contingency	2,427
<b>TOTAL Parks System Development Charges Fund</b>	<b>\$527,427</b>
<b><u>Park Bond #2 Fund</u></b>	
Capital Outlay	\$1,043,708
<b>TOTAL Park Bond #2 Fund</b>	<b>\$1,043,708</b>
<b><u>Debt Service Fund</u></b>	
Debt Service	\$940,968
Reserves	110,000
<b>TOTAL Debt Service Fund</b>	<b>\$1,050,968</b>
<b><u>Water Fund</u></b>	
Personal Services	\$679,836
Materials & Services	1,434,900
Capital Outlay	51,500
Transfers	617,510
Debt Service	152,440
Reserves	151,100
Contingency	310,750
<b>TOTAL Water Fund</b>	<b>\$3,398,036</b>
<b><u>Environmental Services Fund</u></b>	
Personal Services	\$844,124
Materials & Services	317,450
Capital Outlay	877,500
Transfers	1,035,800
Contingency	958,711
<b>TOTAL Environmental Services Fund</b>	<b>\$4,033,585</b>
<b><u>Vehicle &amp; Equipment Maintenance Fund</u></b>	
Personal Services	\$188,390
Materials & Services	161,350
Transfers	106,700
Contingency	41,559
<b>TOTAL Vehicle &amp; Equipment Maintenance Fund</b>	<b>\$497,999</b>
<b>TOTAL BUDGET</b>	<b>35,901,689</b>

**IMPOSING THE TAX**

BE IT RESOLVED THAT the City Council of the City of West Linn imposes the taxes provided for in the adopted budget at a rate of \$2.12 per \$1,000 of assessed value for general operating purposes, and \$784,704 for Debt Service as approved by the City Budget Committee;

And, that these taxes are hereby imposed and categorized for the tax year 2007-2008 upon the assessed value of all taxable property within the City as follows:

**CATEGORIZING THE TAX**

	<b><u>General Government Limitation</u></b>	<b><u>Excluded from the Limitation</u></b>
General Operations: Permanent Rate	\$2.12 per \$1,000 AV	
Debt Service		\$784,704

The Finance Director is authorized and directed to certify the levy with the Clackamas County Assessor and Clackamas County Clerk.

This resolution shall be deemed effective upon adoption.

This resolution adopted by the West Linn City Council this 18<sup>th</sup> day of June, 2007.

\_\_\_\_\_  
Norman B. King, Mayor

Attest:

\_\_\_\_\_



# City of West Linn

## Budget Overview

### Fiscal Year 2007-2008

#### Message from City Manager Chris Jordan

The key challenge in the development of the fiscal year 2007-08 budget is to provide balance between the agency's needs to build a sustainable city infrastructure with the service desires of the community. West Linn citizens have high expectations, and have demonstrated a willingness to pay to meet those expectations. They have also been patiently waiting for their municipal agency to catch up with the community's demands.

How do we achieve balance? How do we know that we are addressing the needs and priorities of the community? The first step in budget development was a careful review of the City Council's priorities for this biennium to ensure that the budget provides the investment necessary to achieve those priorities.

The approved budget achieves this balance, while continuing to recognize that financial resources for this agency are extremely limited. It is a conservative budget that continues current services, but also has to postpone needed capital improvements.

Going back decades, West Linn has not been financially sustainable. As far back as 1980, West Linn has supplemented its resources with various voter-approved levies for streets, fire, or police services. With the expiration of the police levy this year, the financial stress on this agency has never been greater and the need for sustainable revenue sources has never been more urgent.

In May 2006, the budget committee discussed the need for sustainable revenue sources that did not put essential city services such as police at risk because of renewable levies.

Similarly, in April 2007, the budget committee, by motion, again directed staff to explore alternative revenue sources such as fees to maintain community infrastructure.

For these reasons, the budget includes resources and expenditures based on maintaining services and securing alternative, sustainable revenue sources. The budget includes a park maintenance fee and a street maintenance fee to fund maintenance activities related to West Linn parks and roads. The park maintenance fee is estimated at \$8.80 per household, per month; the street maintenance fee is estimated at \$4.40 per household, per month.

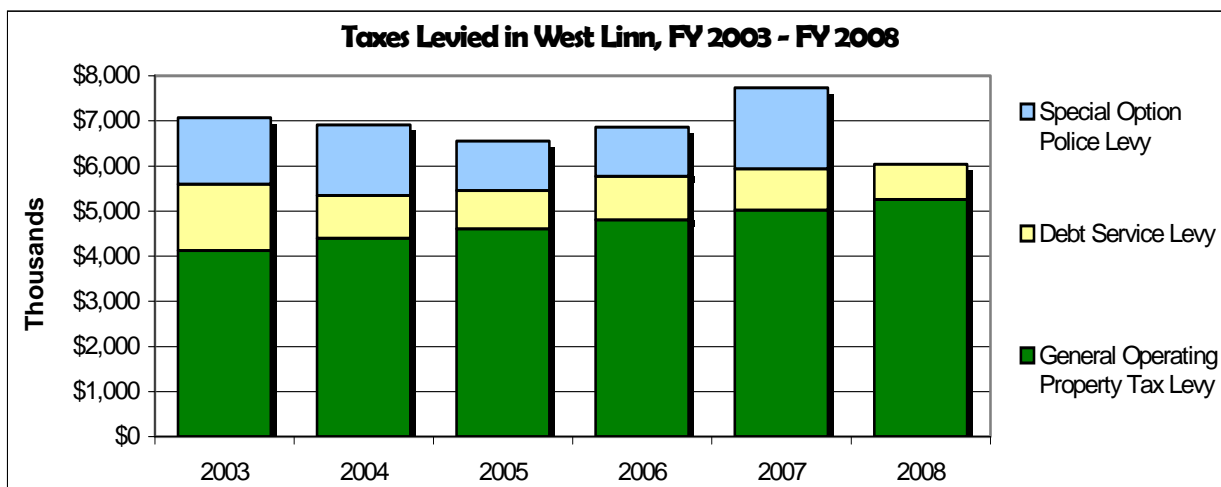
These alternative fees provide policy officials, staff, and the community adequate time to review and evaluate viable alternative resources to provide the necessary funding to maintain the City's infrastructure at the desired service levels. Decisions can then be made in the best, long term interest of the community rather than simply deciding based on expediency. And, this option keeps decision making local.

#### Overview of the Fiscal Year 2007-08 Budget

First, we will take a brief look at the agency's needs and then the community's desires. Following that will be a breakdown of key funds and how we have attempted to balance some of the most glaring issues facing the agency and the community.

**Agency:** In the past year, we have repeatedly heard that it could take years to re-build this agency into a performance-oriented, financially-sustainable municipal government. We disagree. With a goal of establishing a sustainable financial plan, this agency can be financially secure in the near future.

*(Continued on page 214)*



**All taxpayers in West Linn will see a reduction in their city property tax bill in fiscal year 2008 as a result of the expiration of the local option police levy. West Linn has historically supplemented property taxes with voter-approved levies. Beginning in 2008, West Linn seeks more sustainable forms of revenue for important city services.**

(Continued from page 213)

The list that needs to be accomplished to make that a reality includes:

- Re-construct the **human infrastructure** to manage the agency and deliver services to the community.
- Strive to meet our policy for **financial reserves**.
- Improve the **budget document** and streamline the budget process. This budget has been developed to meet the standards set for the Government Finance Officers Association Excellence in Budgeting Award.
- Complete **several long overdue audits**.
- Update our **automated systems** to create efficiencies, reduce risk and improve internal and external communication. This is the most significant change from 2007 to 2008, and is discussed in the General Fund synopsis.

**Community:** West Linn is one of the finest communities of the Pacific Northwest and our citizens deserve the highest quality municipal services. It is our job to provide you these services within the means afforded us. These services include:

- A **library** that is open at convenient times with a variety of materials and technology.
- A **park system** that is well maintained and offers passive and recreational opportunities.
- A water system that provides **safe drinking water**, irrigation, and fire suppression system.
- A reliable **sanitary sewer system** that meets environmental regulations.
- **Police officers** ready to respond to any call.
- A **transportation system** that is designed, constructed, and maintained allowing for easy access throughout the community.
- A **community development plan** that maintains and enhances the quality of life for everyone.

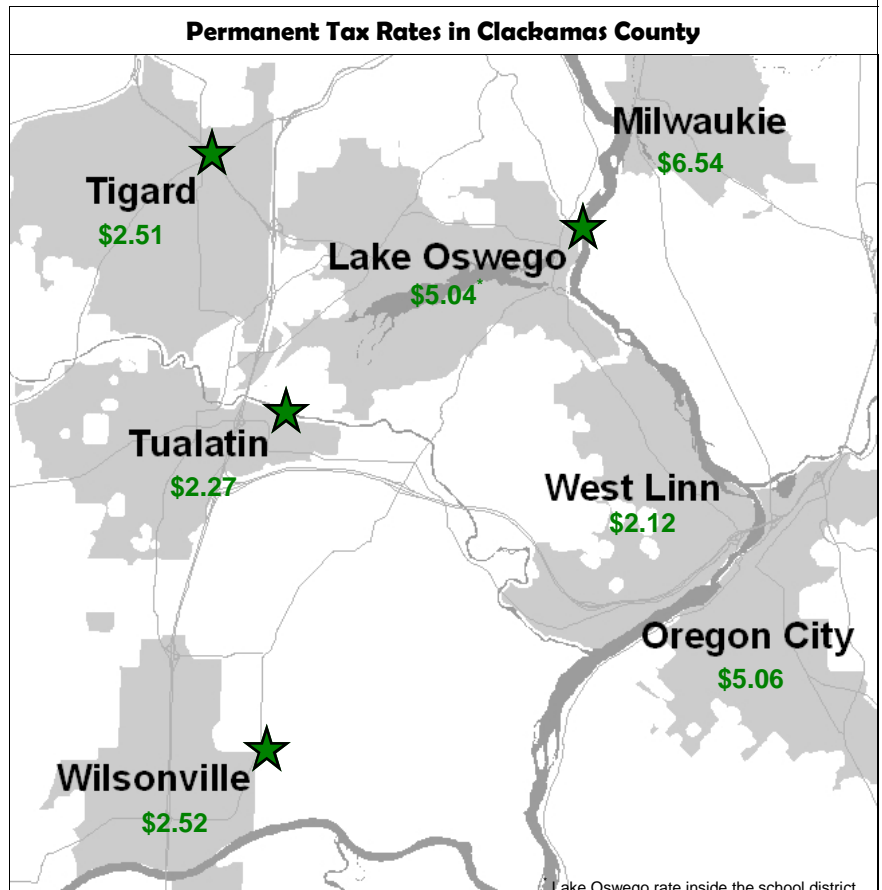
(Continued on page 215)

### West Linn Property Taxes Compared to Neighboring Cities

With the expiration of the local option police levy, West Linn taxpayers have the lowest city tax rate in the region. In 1997, Measure 50 set the permanent tax rate for cities in Oregon. At that time, West Linn's special levy, unlike those in other cities, did not get included in the city's permanent tax rate. This outcome led the city to subsequently seek special levies.

★ = **Street Maintenance Fee**

Several cities in the region have adopted ordinances authorizing street maintenance fees similar to those fees proposed and approved in the City of West Linn budget. Tualatin, Tigard, Lake Oswego, and Wilsonville all charge a user fee that is dedicated to street maintenance.



(Continued from page 214)

The budget attempts to meet all of these needs and desires. A little more patience from the community may be required before we can put all of our systems on a sustainable path, but approval of this budget represents another critical step in that process. Highlights by fund include:

### **General Fund**

The budget reorganizes administration by eliminating Community Services and moving the Community Services Coordinator into the City Manager's Office and the Volunteer Coordinator to Parks and Recreation. The City Manager's Office also includes the Staff Attorney position approved earlier this year. As an offset for this new position, the Assistant to the Director of Human Resources position (currently vacant) is eliminated. One of the biggest challenges facing the internal operations of the agency has been our information systems. This includes replacing PCs throughout the agency (80 percent of city PCs are three years old and older), upgrading software where necessary to ease internal and external communication, improving the City's website, and improving our financial and community development software, which is an upgrade recommended by the forensic and independent auditors. Organizationally, we have also consolidated all departments' IS needs within the Information Services budget rather than spreading it throughout the organization.

### **Parks and Recreation Fund**

The park system will be improved this year primarily through grants from other agencies, particularly from Metro as part of the bond that voters approved in November 2006. The challenge in the Parks and Recreation Fund is providing adequate, continuing maintenance of a park system that has seen significant increases in development over the past five years, from 3.19 acres per 1,000 citizens, to over 5.7 acres per 1,000. Bonds approved by West Linn voters, as well as developer paid System Development Charges, have enabled this expansion, but no steps have been taken to provide stable funding to maintain this infrastructure. Measures 47 and 50 require priority funding of public safety with property taxes. The approved budget fulfills this requirement, and it is now imperative to identify alternative revenue sources for parks maintenance. The approved budget includes funding at current service levels for parks through a parks maintenance fee.

### **Library Fund**

Library funding continues to be one of the greatest challenges and mysteries as we look to our future. The approved library budget reduces staffing by one position and assumes a full-time director will be appointed by January 1, 2008. We have also reduced purchases of materials by about 10 percent.

### **Public Safety Fund**

The results of the March and May votes on the police levy clearly demonstrated that the community wants to continue the current service level of the police department as more than 70 percent of those who voted approved the measure. The budget continues current services with a minor reorganization of three positions (animal control, code enforcement and evi-

dence tracking) into three community service officers, which will provide cross training and more flexible use of our resources. Currently, the Police Department has six officer positions vacant. These positions will not be filled until we are confident that alternative funding has been secured.

### **Planning and Building Funds**

There is no more visible or discussed issue in West Linn than the continuing development of the community. This past year, we recognized this continuing need as we added one associate planner position and created a staff attorney position which will focus increased day-to-day attention on these issues. The City Council also took the necessary step of increasing building inspection fees so that the Building Division could again be self sufficient after years of flat revenues amid increasing costs. And, due to our continuing desire to focus attention on planning the community, not just reacting to development applications, funds for consultant services are included for projects such as the continuing implementation of Goal 5, Re-Imagine West Linn, and neighborhood planning.

### **Utility Funds**

The budget includes adequate funding to meet current service standards for all of the City's utilities, including the street system. While the Stormwater and Sanitary Sewer fund continues to be able to meet the needs of the community, the Water and Streets funds continue to struggle financially and are discussed individually here.

### **Water**

The water fund includes a five percent increase in water rates in January 2008 (as required by the qualified consultant's report). This fund has adequate resources to purchase water from South Fork and meet the requirements of the revenue bonds sold earlier this decade. However, insufficient funds are available to maintain the system in accordance with the existing master plan. The master plan is being updated and a financial plan to fund it.

### **Streets**

The Street Fund requires significant additional resources beyond those received from the state. In FY 2007, the Budget Committee approved \$568,000 in PGE franchise fees to be allocated to street maintenance. With the expiration of the police levy, those funds are now directed to the Public Safety Fund. The proposed budget matches those lost resources with the implementation of a street maintenance fee. This fee, similar to those adopted by many cities in Oregon (including our neighboring cities of Lake Oswego, Tigard, Tualatin and Wilsonville), will be used to fund the continuing maintenance of our transportation system.

The budget as approved is not without risks. However, it achieves the priorities set by the West Linn City Council, and it creates a revenue stream that will be adequate and sustainable—a major step in the evolution of this agency and the community.

Respectfully,

Chris Jordan, City Manager





## Fiscal Year 2008 Revenues: Park Maintenance Fee and Street Maintenance Fee

The approved budget includes a park maintenance fee and a street maintenance fee to fund maintenance activities related to West Linn parks and roads. The park maintenance fee is estimated at \$8.80 per household, per month; the street maintenance fee is estimated at \$4.40 per household, per month. The city needs a parks maintenance fee and a street maintenance fee because deferring maintenance on parks and streets can cost more in the long run. Providing timely maintenance to these city assets protects the city's investments in streets and parks, and makes it possible for these assets to be used by residents and visitors.



**Additional funding is needed to provide maintenance of new parks, like Fields Bridge Park (above).**



**A street maintenance fee will fund street repairs and improvements city-wide.**

Form LB-1			
Notice of Budget Hearing			
A meeting of the City Council will be held on <b>June 18, 2007 at 6:00 p.m. at City Hall</b> , 22500 Salamo Road, West Linn, OR. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2007 as approved by the City of West Linn Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, 22500 Salamo Road, between the hours of 8:00 a.m. and 5:00 p.m. This budget prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget are explained below. This budget is for an annual period.			
<b>County:</b>	<b>City:</b>	<b>Chairperson:</b>	<b>Telephone:</b>
Clackamas	West Linn	Mayor Norm King	503-657-0331
Financial Summary			
Total of All Funds		Adopted Budget (This Year: 2006-07)	Adopted Budget (Next Year: 2007-08)
Anticipated Requirements	1. Total Personal Services.....	11,055,200	11,600,762
	2. Total Materials and Services.....	6,479,323	6,358,760
	3. Total Capital Outlay.....	2,576,304	4,931,667
	4. Total Debt Service.....	1,447,572	1,449,108
	5. Total Transfers.....	4,387,800	5,394,891
	6. Total Contingencies.....	5,654,462	5,748,104
	7. Total Reserves and Special Payments.....	469,103	418,398
	8. Total Unappropriated Ending Fund Balance.....	0	0
	<b>9. Total Requirements (Add Lines 1-8).....</b>	<b>32,069,764</b>	<b>35,901,690</b>
Anticipated Resources	10. Total Resources Except Property Taxes.....	24,605,519	30,085,762
	11. Total Property Taxes Estimated to be Received.....	7,464,245	5,815,928
	<b>12. Total Resources (Add Lines 10-11).....</b>	<b>32,069,764</b>	<b>35,901,690</b>
Estimated Ad Valorem Property Taxes	13. Total Property Taxes Estimated to be Received (Line 11).....	7,464,245	5,815,928
	14. Plus: Estimated Property Taxes Not to Be Received:		
	a. Loss Due to Constitutional Limits.....	0	0
	b. Discounts Allowed, Other Uncollected Amounts.....	649,065	505,733
<b>15. Total Tax Levied (Add Lines 13-14).....</b>	<b>8,113,310</b>	<b>6,321,661</b>	
	Rate or Amount	Rate or Amount	
Tax Levies by Type	16. Permanent Rate Levy Limit (Rate Limit 2.1200).....	2.1200	2.1200
	17. Local Option Taxes.....	0.7550	0.0000
	18. Levy for Bonded Debt or Obligations.....	918,478	784,704
Statement of Indebtedness			
<i>Debt outstanding as summarized below; no debt authorized but not incurred:</i>			
		Estimated Debt Outstanding at the Beginning of the Budget Year (07/01/07)	
Long-Term Debt	Bonds.....		13,250,000
	Interest Bearing Warrants.....		0
	Other.....		250,000
	<b>Total Indebtedness.....</b>		<b>13,500,000</b>
Short Term Debt			
<i>This budget does not include the intention to borrow in anticipation of revenue.</i>			

**Budget Hearing**  
**Monday, June 18, 2007**  
**6:00 p.m.**

City Council Chambers  
*City Hall*  
22500 Salamo Road

*For special assistance under the Americans with Disabilities Act  
please call City Hall 48 hours prior to meeting date at 657-0331 or  
TTD 656-4518.*

**Fiscal Year 2007-08  
Budget Committee Members:**

**City Council:**  
Mayor Norm King  
Council President Mike Gates  
Councilor Scott Burgess  
Councilor Jody Carson  
Councilor Michele Eberle

**Citizen Members:**  
Chair Jerry Switzer  
Vice-Chair Bruce Tribken  
Lewis McCoy  
James Morton  
Aalok Shah

### On the Web:

For more information on the FY 2008 Budget, please visit the City of West Linn Web site:

<http://www.ci.west-linn.or.us/>



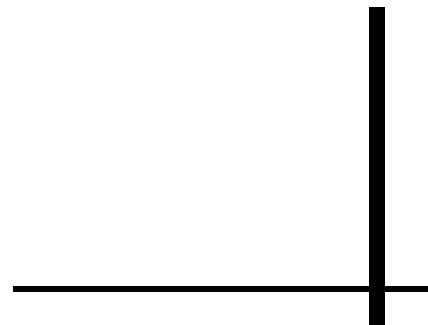
# Capital Improvement Schedule Detail

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## Capital Improvements Schedule - Detail for Fiscal Years 2008—2012

Estimated projects for fiscal years 2008—2012 are shown in the following pages. This information is for planning purposes only, and should not be considered final.

Projects are ranked by priority, and then the cost is shown in the corresponding fiscal year.



**City of West Linn**

**Capital Improvements Schedule - Detail**

*Fiscal Years 2008 - 2012*

<b>Fund</b>	<b>Project</b>	<b>Priority Ranking</b> <i>(1=High, 5=Low)</i>	<b>Capital Budget Year 1</b> <i>FY 2008</i>	<b>CIP Year 2</b> <i>FY 2009</i>	<b>CIP Year 3</b> <i>FY 2010</i>	<b>CIP Year 4</b> <i>FY 2011</i>	<b>CIP Year 5</b> <i>FY 2012</i>	<b>Five Year Total</b>
Bond Funds: Park Bond	Aquatic Center Property Acquisition	1	783,000	-	-	-	-	783,000
Bond Funds: Park Bond	Willamette River Trail	1	260,708	-	-	-	-	260,708
Environmental Services	Annual Replacement/Improvement of 4,000 Feet of Sanitary Sewer Line	1	350,000	360,500	370,000	382,000	394,000	1,856,500
Environmental Services	Kenthorpe Street pipe replacement	1	3,500	-	-	-	-	3,500
Environmental Services	MS4 Permit Renewal	1	35,000	-	-	-	-	35,000
Environmental Services	Organize Public Works operations yard	1	25,000	-	-	-	-	25,000
Environmental Services	Replace 12-inch Sanitary Sewer Line with 15-inch Line East of 4th Street	1	334,000	270,500	-	-	-	604,500
Environmental Services	River Street pipe replacement	1	15,000	-	-	-	-	15,000
Environmental Services	TMDL Implementation Plan	1	65,000	-	-	-	-	65,000
Parks & Recreation	Accessibility Upgrades	1	10,000	10,000	10,000	10,000	10,000	50,000
Parks & Recreation	Carriage Way to Luscher Farm	1	150,000	-	-	-	-	150,000
Parks & Recreation	Cedaroak Boatramp Dredging	1	50,000	-	-	-	-	50,000
Parks & Recreation	Mary S. Young Park Restroom	1	300,000	-	-	-	-	300,000
Parks & Recreation	Open Space Buffer	1	547,000	-	-	-	-	547,000
Parks & Recreation	West A Street House Demolition	1	30,000	-	-	-	-	30,000
SDC - Environmental Services	Replace 12-inch Sanitary Sewer Line with 15-inch Line East of 4th Street	1	74,000	60,000	-	-	-	134,000
SDC - Parks & Recreation	City-wide Paths and Trails	1	25,000	35,000	-	-	-	60,000
SDC - Parks & Recreation	Future Neighborhood Park	1	850,000	-	-	-	-	850,000
SDC - Water	16th St. - WFD to 8th to Dollar	1	10,400	-	-	-	-	10,400
SDC - Water	Marylhurst Cir, between Marylhurst Dr	1	17,200	-	-	-	-	17,200
SDC - Water	Nixon - 18920 Nixon to 18320 Nixon	1	27,300	-	-	-	-	27,300
SDC - Water	Shady Hollow Way	1	14,600	-	-	-	-	14,600
SDC - Water	Upper Midhill Dr, Robinwood to Arbor	1	15,900	-	-	-	-	15,900
SDC - Water	Valley View Ct, Valley View Dr to end	1	6,500	-	-	-	-	6,500
SDC - Water	Valley View Dr, Suncrest to Woodhaven	1	17,400	-	-	-	-	17,400
SDC - Water	Water Master plan	1	19,000	-	-	-	-	19,000
Streets	Salamo Road - Uphill Lane from Vista Ridge Drive to Day Road; Roto-mill full depth restoration and 4-inches of asphalt pavement	1	100,000	-	-	-	-	100,000
Streets	Transportation System Master Plan	1	100,000	-	-	-	-	100,000
Parks & Recreation	Cedaroak Boatramp Power Service	2	-	10,000	-	-	-	10,000
Parks & Recreation	Willamette Park Grasscrete	2	-	50,000	-	-	-	50,000
SDC - Parks & Recreation	Fields Bridge Park Development	2	-	350,000	-	-	-	350,000
SDC - Parks & Recreation	Marylhurst Park Development	2	-	200,000	700,000	300,000	-	1,200,000
SDC - Parks & Recreation	Willamette River Trail	2	-	100,000	-	-	-	100,000

**City of West Linn**

**Capital Improvements Schedule - Detail**

*Fiscal Years 2008 - 2012*

<b>Fund</b>	<b>Project</b>	<b>Priority Ranking</b> <i>(1=High, 5=Low)</i>	<b>Capital Budget Year 1</b> <i>FY 2008</i>	<b>CIP Year 2</b> <i>FY 2009</i>	<b>CIP Year 3</b> <i>FY 2010</i>	<b>CIP Year 4</b> <i>FY 2011</i>	<b>CIP Year 5</b> <i>FY 2012</i>	<b>Five Year Total</b>
Water	16th St. - WFD to 8th to Dollar	2	-	43,500	-	-	-	43,500
Water	Marylhurst Cir, between Marylhurst Dr	2	-	73,400	-	-	-	73,400
Water	Nixon - 18920 Nixon to 18320 Nixon	2	-	114,000	-	-	-	114,000
Water	Shady Hollow Way	2	-	61,000	-	-	-	61,000
Water	Upper Midhill Dr, Robinwood to Arbor	2	-	68,000	-	-	-	68,000
Water	Valley View Ct, Valley View Dr to end	2	-	27,600	-	-	-	27,600
Water	Valley View Dr, Suncrest to Woodhaven	2	-	74,000	-	-	-	74,000
Water	Water Master plan	2	-	81,000	-	-	-	81,000
Parks & Recreation	Hammerle Park Restroom	2	-	200,000	-	-	-	200,000
Parks & Recreation	Hammerle Park Wading Pool Upgrades	2	-	100,000	-	-	-	100,000
Parks & Recreation	Sunset Park Restroom	2	-	200,000	-	-	-	200,000
Parks & Recreation	Sunset Park Wading Pool Upgrades	2	-	100,000	-	-	-	100,000
Parks & Recreation	Willamette Park Restroom	2	-	200,000	-	-	-	200,000
Parks & Recreation	Willamette Park Wading Pool	2	-	100,000	-	-	-	100,000
Environmental Services	Bottomless Culvert under Calaroga Drive for Fish Passage	2	-	265,700	-	-	-	265,700
Environmental Services	Culvert Upsize on Marylhurst Drive from Lower Midhill to Highway 43	2	-	37,400	-	-	-	37,400
Environmental Services	Install Three In-stream Monitoring Stations and Annual Maintenance and Monitoring Costs	2	-	47,700	16,400	16,900	16,900	97,900
Environmental Services	Upsize Pipe System at Marylhurst Drive at Upper Midhill	2	-	38,700	-	-	-	38,700
Parks & Recreation	Exercise Course	2	-	20,000	-	-	-	20,000
Parks & Recreation	Mary S. Young Parking Lot	2	-	250,000	-	-	-	250,000
Parks & Recreation	Skate Park Security Implementation	2	-	15,000	-	-	-	15,000
SDC - Environmental Services	Bottomless Culvert under Calaroga Drive for Fish Passage	2	-	97,700	-	-	-	97,700
SDC - Environmental Services	Culvert Upsize on Marylhurst Drive from Lower Midhill to Highway 43	2	-	38,600	-	-	-	38,600
SDC - Environmental Services	Upsize Pipe System at Marylhurst Drive at Upper Midhill	2	-	25,000	-	-	-	25,000
SDC - Parks & Recreation	Maddax Woods Park Development	2	-	177,400	-	-	-	177,400
SDC - Parks & Recreation	Midhill Park	2	-	150,000	-	-	-	150,000
SDC - Parks & Recreation	Tanner Creek Park	2	-	50,000	-	-	-	50,000
SDC - Water	19th St, Johnson Rd to Blankenship	2	-	22,900	-	-	-	22,900
SDC - Water	2-1a: Dollar St (19th to Ostman)	2	-	171,000	-	-	-	171,000
SDC - Water	Buck St (Holmes to Johnson)	2	-	9,400	-	-	-	9,400
SDC - Water	Elmran - Trillium to Calaroga	2	-	102,000	-	-	-	102,000
SDC - Water	Failing St (end)	2	-	2,300	-	-	-	2,300
SDC - Water	Hood St (north of Burns)	2	-	4,100	-	-	-	4,100

**City of West Linn**

**Capital Improvements Schedule - Detail**

*Fiscal Years 2008 - 2012*

<b>Fund</b>	<b>Project</b>	<b>Priority Ranking</b> <i>(1=High, 5=Low)</i>	<b>Capital Budget Year 1</b> <i>FY 2008</i>	<b>CIP Year 2</b> <i>FY 2009</i>	<b>CIP Year 3</b> <i>FY 2010</i>	<b>CIP Year 4</b> <i>FY 2011</i>	<b>CIP Year 5</b> <i>FY 2012</i>	<b>Five Year Total</b>
Streets	Santa Anita Drive - Horton Road to Hidden Springs Road; Rotomill and 4-inches of asphalt pavement	2	-	235,000	-	-	-	235,000
Water	14th St - 8th Ave to WFD	2	-	22,700	-	-	-	22,700
Water	19th St, Johnson Rd to Blankenship	2	-	97,800	-	-	-	97,800
Water	4622 Mapleton Dr	2	-	22,200	-	-	-	22,200
Water	Broadway (off WFD)	2	-	24,000	-	-	-	24,000
Water	Buck St (Holmes to Johnson)	2	-	39,400	-	-	-	39,400
Water	Cherokee Ct	2	-	30,800	-	-	-	30,800
Water	Chippewa Ct (near end)	2	-	7,700	-	-	-	7,700
Water	Elmran - Trillium to Calaroga	2	-	34,000	-	-	-	34,000
Water	Failing St (end)	2	-	9,600	-	-	-	9,600
Water	Hood St (north of Burns)	2	-	17,300	-	-	-	17,300
Water	Parkwood Place	2	-	18,800	-	-	-	18,800
Water	Parkwood Way	2	-	38,500	-	-	-	38,500
Water	Robert Moore St.	2	-	38,500	-	-	-	38,500
Water	Robinview Ct	2	-	21,400	-	-	-	21,400
Water	Steamboat Way	2	-	8,500	-	-	-	8,500
Water	Trillium at Old River Dr	2	-	21,400	-	-	-	21,400
Environmental Services	Realign Storm System under Cottonwood Drive	3	-	-	19,800	-	-	19,800
Environmental Services	Stream Assessment Project	3	-	-	65,600	-	-	65,600
Environmental Services	Upsize Culvert Near 7th Street	3	-	-	11,900	-	-	11,900
Parks & Recreation	Cedar oak Boatramp Docks	3	-	-	100,000	-	-	100,000
Parks & Recreation	Hammerle Park Swings and Slides	3	-	-	40,000	-	-	40,000
SDC - Environmental Services	Realign Storm System under Cottonwood Drive	3	-	-	18,500	-	-	18,500
SDC - Environmental Services	Update Sanitary Master Plan	3	-	-	82,000	-	-	82,000
SDC - Environmental Services	Upsize Culvert Near 7th Street	3	-	-	80,300	-	-	80,300
SDC - Parks & Recreation	Future Community Park	3	-	-	1,000,000	1,944,600	1,000,000	3,944,600
SDC - Parks & Recreation	Robinwood Park	3	-	-	300,000	-	-	300,000
SDC - Water	Bolton Reservoir replacement, existing site	3	-	-	266,100	-	-	266,100
SDC - Water	Chestnut St	3	-	-	2,900	-	-	2,900
SDC - Water	Cornwall (below Sunset)	3	-	-	17,800	-	-	17,800
SDC - Water	Easement, View to Kantara Way	3	-	-	8,900	-	-	8,900
SDC - Water	Kantara Ct	3	-	-	4,600	-	-	4,600
SDC - Water	Kantara Ct. - Wildwood Dr. to End	3	-	-	17,000	-	-	17,000
SDC - Water	Palomino Court	3	-	-	4,500	-	-	4,500
SDC - Water	Palomino Way, between Pimlico	3	-	-	18,900	-	-	18,900
SDC - Water	Pimlico Dr frontage, 2357-2397	3	-	-	5,200	-	-	5,200
SDC - Water	Reed St	3	-	-	6,300	-	-	6,300
SDC - Water	Sinclair (North end)	3	-	-	2,400	-	-	2,400

City of West Linn

Capital Improvements Schedule - Detail

Fiscal Years 2008 - 2012

Fund	Project	Priority Ranking (1=High, 5=Low)	Capital Budget Year 1 FY 2008	CIP Year 2 FY 2009	CIP Year 3 FY 2010	CIP Year 4 FY 2011	CIP Year 5 FY 2012	Five Year Total
SDC - Water	Sunset Ave - Norfolk to Exeter	3	-	-	7,200	-	-	7,200
SDC - Water	Sunset Ave (1775-1875)	3	-	-	4,400	-	-	4,400
SDC - Water	Sunset Ave (Sunset Ct to Alder St)	3	-	-	9,000	-	-	9,000
SDC - Water	WFD 19th to Britton	3	-	-	101,100	-	-	101,100
Streets	2-inch overlay: Dollar St - Willamette Falls Drive (east end to Fields Drive); Ostman Road - Blankenship Road to Michael Drive and Dollar St to Willamette Falls Dr.; Sherri Court; Orchard Court; Farrview Court	3	-	-	225,000	-	-	225,000
Water	Bland reservoir painting inside and out	3	-	-	110,300	-	-	110,300
Water	Bolton Reservoir replacement, existing site	3	-	-	1,330,500	-	-	1,330,500
Water	Chestnut St	3	-	-	12,100	-	-	12,100
Water	Cornwall (below Sunset)	3	-	-	74,500	-	-	74,500
Water	Easement, View to Kantara Way	3	-	-	37,800	-	-	37,800
Water	Kantara Ct	3	-	-	19,200	-	-	19,200
Water	Kantara Ct. - Wildwood Dr. to End	3	-	-	71,100	-	-	71,100
Water	Palomino Court	3	-	-	19,200	-	-	19,200
Water	Palomino Way, between Pimlico	3	-	-	80,700	-	-	80,700
Water	Pimlico Dr frontage, 2357-2397	3	-	-	22,200	-	-	22,200
Water	Reed St	3	-	-	26,300	-	-	26,300
Water	Ridge Lane - 4020 to end.	3	-	-	79,600	-	-	79,600
Water	Sinclair (North end)	3	-	-	9,900	-	-	9,900
Water	Sunset Ave - Norfolk to Exeter	3	-	-	29,900	-	-	29,900
Water	Sunset Ave (1775-1875)	3	-	-	18,500	-	-	18,500
Water	Sunset Ave (Sunset Ct to Alder St)	3	-	-	37,700	-	-	37,700
Water	WFD 19th to Britton	3	-	-	33,700	-	-	33,700
Environmental Services	Upsize Culvert in Blankenship Drive	4	-	-	-	18,200	-	18,200
Environmental Services	Upsize Culvert under 5th Avenue at Moehnke Street	4	-	-	-	10,800	-	10,800
Environmental Services	Upsize Culvert under Pathway	4	-	-	-	3,300	-	3,300
Parks & Recreation	Cedaroak Boatramp Parking Overlay	4	-	-	-	50,000	-	50,000
SDC - Environmental Services	Upsize Culvert in Blankenship Drive	4	-	-	-	35,600	-	35,600
SDC - Environmental Services	Upsize Culvert under 5th Avenue at Moehnke Street	4	-	-	-	44,200	-	44,200
SDC - Environmental Services	Upsize Culvert under Pathway	4	-	-	-	14,000	-	14,000
SDC - Water	Bella St, Sinclair to end	4	-	-	-	6,000	-	6,000
SDC - Water	Bolton Reservoir replacement, existing site	4	-	-	-	274,100	-	274,100
SDC - Water	Bronco Court	4	-	-	-	12,900	-	12,900
SDC - Water	Chippewa Ct, Fairview to Old River	4	-	-	-	12,600	-	12,600
SDC - Water	Fairview, Chippewa to Hwy 43	4	-	-	-	19,400	-	19,400
SDC - Water	Fairview, cul-de-sac to Chippewa	4	-	-	-	11,700	-	11,700
SDC - Water	Michlen Ave, Kapteyans to end	4	-	-	-	2,400	-	2,400

City of West Linn

Capital Improvements Schedule - Detail

Fiscal Years 2008 - 2012

Fund	Project	Priority Ranking (1=High, 5=Low)	Capital Budget Year 1 FY 2008	CIP Year 2 FY 2009	CIP Year 3 FY 2010	CIP Year 4 FY 2011	CIP Year 5 FY 2012	Five Year Total
SDC - Water	Mustang Court	4	-	-	-	5,500	-	5,500
SDC - Water	Pimlico Terrace easement	4	-	-	-	7,800	-	7,800
SDC - Water	Rose Ct	4	-	-	-	6,200	-	6,200
SDC - Water	Rose Way	4	-	-	-	8,300	-	8,300
SDC - Water	Vista Ct (cul-de-sac)	4	-	-	-	1,700	-	1,700
SDC - Water	Walling Way, Rose Way to Old River Dr	4	-	-	-	7,800	-	7,800
SDC - Water	White Cloud Cir, between Mohawk Way	4	-	-	-	27,600	-	27,600
Streets	2-inch overlay: Hidden Springs Road - Autumn View Court to Carriage Way; Bluegrass Way - Hidden Springs to Carriage Way	4	-	-	-	120,000	-	120,000
Streets	Roto-milling and 4 inches of asphalt pavement: Barrington Drive - Beacon Hill Drive to 3400 Beacon Hill Drive	4	-	-	-	70,000	-	70,000
Water	Bella St, Sinclair to end	4	-	-	-	24,900	-	24,900
Water	Bolton Reservoir replacement, existing site	4	-	-	-	1,370,500	-	1,370,500
Water	Bronco Court	4	-	-	-	55,100	-	55,100
Water	Chippewa Ct, Fairview to Old River	4	-	-	-	53,700	-	53,700
Water	Fairview, Chippewa to Hwy 43	4	-	-	-	82,700	-	82,700
Water	Fairview, cul-de-sac to Chippewa	4	-	-	-	50,000	-	50,000
Water	Michlen Ave, Kapteyns to end	4	-	-	-	10,300	-	10,300
Water	Mustang Court	4	-	-	-	23,500	-	23,500
Water	Pimlico Terrace easement	4	-	-	-	33,100	-	33,100
Water	Rose Ct	4	-	-	-	26,500	-	26,500
Water	Rose Way	4	-	-	-	35,300	-	35,300
Water	Vista Ct (cul-de-sac)	4	-	-	-	7,300	-	7,300
Water	Walling Way, Rose Way to Old River Dr	4	-	-	-	33,100	-	33,100
Water	White Cloud Cir, between Mohawk Way	4	-	-	-	115,000	-	115,000
SDC - Parks & Recreation	Future Regional Park	5	-	-	-	-	400,000	400,000
Environmental Services	Upsize Culvert under Parker Road	5	-	-	-	-	14,400	14,400
Environmental Services	Upsize Culvert under River Road near Rose Court	5	-	-	-	-	11,100	11,100
Environmental Services	Upsize Storm Pipe System between Vista Court and Rose Court	5	-	-	-	-	15,300	15,300
Environmental Services	Upsize Storm System Entrance Pipe Under Vista Court	5	-	-	-	-	14,900	14,900
SDC - Environmental Services	Upsize Culvert under Parker Road	5	-	-	-	-	10,700	10,700
SDC - Environmental Services	Upsize Culvert under River Road near Rose Court	5	-	-	-	-	26,300	26,300
SDC - Environmental Services	Upsize Storm Pipe System between Vista Court and Rose Court	5	-	-	-	-	38,200	38,200
SDC - Environmental Services	Upsize Storm System Entrance Pipe Under Vista Court	5	-	-	-	-	4,600	4,600
SDC - Parks & Recreation	Regional Trail System	5	-	-	-	-	300,000	300,000

**City of West Linn**  
**Capital Improvements Schedule - Detail**  
*Fiscal Years 2008 - 2012*

<b>Fund</b>	<b>Project</b>	<b>Priority Ranking</b> <i>(1=High, 5=Low)</i>	<b>Capital Budget Year 1</b> <i>FY 2008</i>	<b>CIP Year 2</b> <i>FY 2009</i>	<b>CIP Year 3</b> <i>FY 2010</i>	<b>CIP Year 4</b> <i>FY 2011</i>	<b>CIP Year 5</b> <i>FY 2012</i>	<b>Five Year Total</b>
SDC - Water	Easement, Hwy 43 to View Dr	5	-	-	-	-	10,800	10,800
SDC - Water	Kenthorpe Way, Old River to end	5	-	-	-	-	50,300	50,300
SDC - Water	Mapleton Dr, 4117 to 4435	5	-	-	-	-	12,700	12,700
SDC - Water	Mapleton Dr, Hwy 43 to 4117	5	-	-	-	-	25,000	25,000
SDC - Water	Marylhurst, View to Midhill Circle	5	-	-	-	-	5,400	5,400
SDC - Water	View Dr, easement to Rydman Ct	5	-	-	-	-	9,300	9,300
SDC - Water	View Dr, Rydman to Robinwood Reservoir-low	5	-	-	-	-	17,900	17,900
SDC - Water	Walling Circle (south end)	5	-	-	-	-	6,300	6,300
Streets	2-inch overlay: Oregon City Blvd - Bonnet Drive to Clark Street; Bonnet Drive - Oxford Street to end; Grant St. - Sunset Avenue to Charman St.	5	-	-	-	-	125,000	125,000
Streets	2-inch overlay: Rosemont Road - Shannon Lane to Summit Street	5	-	-	-	-	90,000	90,000
Water	Easement, Hwy 43 to View Dr	5	-	-	-	-	45,100	45,100
Water	Kenthorpe Way, Old River to end	5	-	-	-	-	209,700	209,700
Water	Mapleton Dr, 4117 to 4435	5	-	-	-	-	52,800	52,800
Water	Mapleton Dr, Hwy 43 to 4117	5	-	-	-	-	104,100	104,100
Water	Marylhurst, View to Midhill Circle	5	-	-	-	-	22,600	22,600
Water	View Dr, easement to Rydman Ct	5	-	-	-	-	38,900	38,900
Water	View Dr, Rydman to Robinwood Reservoir-low	5	-	-	-	-	74,500	74,500
Water	Walling Circle (south end)	5	-	-	-	-	26,400	26,400
<b>Total</b>			<b>4,235,508</b>	<b>5,101,000</b>	<b>5,529,000</b>	<b>5,344,600</b>	<b>3,183,200</b>	<b>23,393,308</b>