



CITY OF
**West
Linn**

March 2009

First Quarter Financial Report
for the nine months ended
March 31, 2009 relating to
Fiscal Year 2008-09

Executive Summary

I am please to offer this 3rd quarter financial report for City operations for your review. This report shows the operating results for the first nine months of our fiscal year, which will end June 30, 2009.

Newsletter. A more thorough analysis and report was printed in the City's quarterly newsletter this quarter and I refer you to this publication for more details.

We value your trust and promise to ensure the fiscal integrity in all that we do. I welcome your questions, comments, and any further suggestions you may have. As always, the best way to contact me is by email at rseals@westlinnoregon.gov.

Best regards,



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

All City Funds

(amounts in thousands)

12 Months Period of Time

9 Months Period of Time

	12 Months Period of Time			9 Months Period of Time				
	Fund Balance	Fiscal Year Activity FY 2007-08		Fund Balance	Activity through 3rd Qtr FY 2008-09		Fund Balance	
	as of 7/1/07	Resources	Expenditures	as of 6/30/08	Resources	Expenditures	as of 3/31/09	
General Fund	\$ 847	\$ 4,401	\$ (4,410)	\$ 838	\$ 4,627	\$ (4,316)	\$ 1,149	
Public Safety Fund	1,044	5,101	(5,190)	955	6,260	(3,801)	3,414	
Parks & Recreation Fund	308	2,846	(2,931)	223	2,316	(2,138)	401	
Library Fund	313	1,530	(1,527)	316	1,340	(1,179)	477	
Building Inspection Fund	191	814	(897)	108	356	(473)	(9)	
Planning Fund	206	897	(815)	288	452	(563)	177	
Communications Fund	426	115	(300)	241	81	(148)	174	
Park Bond Fund	1,006	43	-	1,049	5,581	(5,113)	1,517	
Debt Service Fund	273	785	(941)	117	853	(384)	586	
Systems Development Fund	2,519	1,364	(726)	3,157	428	(39)	3,546	
Street Fund	270	1,392	(1,538)	124	3,387	(1,330)	2,181	
Water Fund	1,207	2,640	(2,724)	1,123	2,327	(2,396)	1,054	
Environmental Services Fund	2,044	2,104	(2,156)	1,992	1,664	(1,430)	2,226	
Public Works Support Fund	158	1,159	(1,317)	-	-	-	-	
Vehicle/Equip Maint Fund	53	423	(476)	-	-	-	-	
	<u>\$ 10,865</u>	<u>\$ 25,614</u>	<u>\$ (25,948)</u>	<u>\$ 10,531</u>	<u>\$ 29,672</u>	<u>\$ (23,310)</u>	<u>\$ 16,893</u>	

All City Funds
(amounts in thousands)

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

All City Funds
(amounts in thousands)

	9 Months Period of Time			
	Fund Balance	Activity through 3rd Qtr FY 2008-09		Fund Balance
	as of 7/1/08	Resources	Expenditures	as of 3/31/09
General Fund	\$ 838	\$ 4,627	\$ (4,316)	\$ 1,149
Public Safety Fund	955	6,260	(3,801)	3,414
Parks & Recreation Fund	223	2,316	(2,138)	401
Library Fund	316	1,340	(1,179)	477
Building Inspection Fund	108	356	(473)	(9)
Planning Fund	288	452	(563)	177
Communications Fund	241	81	(148)	174
Park Bond Fund	1,049	5,581	(5,113)	1,517
Debt Service Fund	117	853	(384)	586
Systems Development Fund	3,157	428	(39)	3,546
Street Fund	124	3,387	(1,330)	2,181
Water Fund	1,123	2,327	(2,396)	1,054
Environmental Services Fund	1,992	1,664	(1,430)	2,226
Public Works Support Fund	-	-	-	-
Vehicle/Equip Maint Fund	-	-	-	-
	<u>\$ 10,531</u>	<u>\$ 29,672</u>	<u>\$ (23,310)</u>	<u>\$ 16,893</u>

General Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [9 months]	% of budget
Revenue						
Charges for services	\$ 3,565,170	\$ 3,392,751	95%	\$ 4,670,000	\$ 3,502,500	75%
Fines and forfeitures	450,000	450,670	100%	479,000	309,328	65%
Licenses and permits	40,000	53,901	135%	152,000	317,466	209%
Interest	40,000	67,400	169%	44,000	19,125	43%
Miscellaneous	487,400	436,258	90%	500,000	479,017	96%
Total revenue	4,582,570	4,400,980	96%	5,845,000	4,627,436	79%
Expenditures						
City Council	65,800	64,176	98%	50,000	35,901	72%
City Manager's Office	863,429	816,235	95%	790,300	606,009	77%
Human Resources	281,755	248,267	88%	281,100	183,423	65%
Finance	925,806	907,778	98%	861,900	597,685	69%
Information Technology	985,842	828,590	84%	1,179,500	704,645	60%
Facility Services	546,989	461,312	84%	580,300	307,126	53%
Municipal Court	253,879	253,323	100%	207,200	153,652	74%
Public Works Support Serv	-	-		1,261,500	909,206	72%
Vehicle/Equipment Maint	-	-		361,800	267,857	74%
Non-departmental:						
General Services	71,800	71,265	99%	51,500	25,762	50%
Debt Service	343,200	343,136	100%	339,838	262,034	77%
Interfund Transfers	400,000	416,676	104%	350,000	262,500	75%
Contingency	553,273	-		231,935	-	
Total expenditures	5,291,773	4,410,758	83%	6,546,873	4,315,800	66%
Revenue over (under) expenditu	(709,203)	(9,778)		(701,873)	311,636	
Beginning fund balance	709,203	847,341		701,873	837,563	
Ending fund balance	\$ -	\$ 837,563		\$ -	\$ 1,149,199	

Public Safety Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [9 months]	% of budget
Revenue						
Property taxes	\$ 2,892,000	\$ 2,975,189	103%	\$ 2,989,000	\$ 2,751,529	92%
Intergovernmental revenue	442,000	318,903	72%	630,800	341,217	54%
Franchise fees	1,714,000	1,409,003	82%	1,459,000	1,357,019	93%
Licenses and permits	66,600	34,915	52%	59,000	17,134	29%
Fines and forfeitures	227,000	34,168	15%	250,000	68,358	27%
Interest	35,000	59,604	170%	37,000	9,575	26%
Miscellaneous	65,500	19,420	30%	52,000	43,149	83%
Transfers	200,000	250,000	125%	200,000	150,000	75%
Debt proceeds	-	-		1,500,000	1,522,165	101%
Total revenue	5,642,100	5,101,202	90%	7,176,800	6,260,146	87%
Expenditures						
Personal services	3,641,608	3,455,486	95%	3,645,600	2,753,344	76%
Materials and services	917,300	681,055	74%	809,000	421,247	52%
Capital outlay	205,400	103,097	50%	1,700,000	5,145	0%
Transfers	968,310	950,717	98%	829,000	621,747	75%
Contingency	844,044	-		978,542	-	
Total expenditures	6,576,662	5,190,355	79%	7,962,142	3,801,483	48%
Revenue over (under) expenditure	(934,562)	(89,153)		(785,342)	2,458,663	
Beginning fund balance	934,562	1,044,358		785,342	955,205	
Ending fund balance	\$ -	\$ 955,205		\$ -	\$ 3,413,868	

Parks & Recreation Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [9 months]	% of budget
Revenue						
Property taxes	\$ 1,272,000	\$ 1,307,014	103%	\$ 1,525,000	\$ 1,218,376	80%
Intergovernmental	1,044,000	265,058	25%	897,000	12,900	1%
Fees and charges	1,330,000	1,254,103	94%	1,427,000	1,057,309	74%
Interest	10,000	17,102	171%	10,000	6,125	61%
Miscellaneous	-	2,706		25,000	21,724	87%
Debt proceeds	-	-		500,000	-	0%
Total revenue	3,656,000	2,845,983	78%	4,384,000	2,316,434	53%
Expenditures						
Personal services	1,310,859	1,250,441	95%	1,320,900	999,452	76%
Material & services	649,500	649,426	100%	734,000	501,165	68%
Capital outlay	1,122,000	441,345	39%	1,597,000	173,441	11%
Transfers	592,600	589,976	100%	617,000	463,552	75%
Contingency	220,696	-		219,823	-	
Total expenditures	3,895,655	2,931,188	75%	4,488,723	2,137,610	48%
Revenue over (under) expenditure	(239,655)	(85,205)		(104,723)	178,824	
Beginning fund balance	239,655	308,040		104,723	222,835	
Ending fund balance	\$ -	\$ 222,835		\$ -	\$ 401,659	

Library Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [9 months]	% of budget
Revenue						
Property taxes	\$ 905,000	\$ 922,017	102%	\$ 968,000	\$ 890,088	92%
Intergovernmental	510,000	506,071	99%	501,000	389,181	78%
Fines and forfeitures	70,000	66,992	96%	80,000	50,830	64%
Interest	15,500	26,218	169%	8,000	3,812	48%
Miscellaneous	10,000	8,728	87%	12,400	5,848	47%
Total revenue	1,510,500	1,530,026	101%	1,569,400	1,339,759	85%
Expenditures						
Personal services	1,023,951	1,004,725	98%	1,091,900	774,390	71%
Materials and services	174,800	158,183	90%	198,000	126,051	64%
Capital outlay	-	-	- %	10,000	9,719	97%
Transfers	363,300	363,300	100%	359,000	269,244	75%
Contingency	100,656	-		21,895	-	
Total expenditures	1,662,707	1,526,208	92%	1,680,795	1,179,404	70%
Revenue over (under) expenditure	(152,207)	3,818		(111,395)	160,355	
Beginning fund balance	309,505	312,580		268,695	316,398	
Ending fund balance	157,298	316,398		157,300	476,753	
Other requirements						
Reserve - Caulfield Trust	157,298	-		157,300	-	
Ending unrestricted fund balance	\$ -	\$ 316,398		\$ -	\$ 476,753	

Building Inspection Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [9 months]	% of budget
Revenue						
Licenses and permits	\$ 631,800	\$ 634,222	100%	\$ 678,000	\$ 354,868	52%
Interest	1,500	2,530	169%	2,000	575	29%
Miscellaneous	500	2,981	596%	30,000	468	2%
Debt proceeds	250,000	175,000	70%	-	-	
Total revenue	883,800	814,733	92%	710,000	355,911	50%
Expenditures						
Personal services	395,312	392,584	99%	428,400	300,433	70%
Materials and services	33,300	33,225	100%	36,000	19,170	53%
Capital outlay	26,000	25,357	98%	25,500	-	- %
Debt service						
Principal	250,000	250,000	100%	70,000	41,338	59%
Interest	12,500	12,500	100%	7,000	6,145	88%
Transfers	209,440	183,772	88%	142,000	106,497	75%
Contingency	43,306	-		71,424	-	
Total expenditures	969,858	897,438	93%	780,324	473,583	61%
Revenue over (under) expenditure	(86,058)	(82,705)		(70,324)	(117,672)	
Beginning fund balance	86,058	191,557		70,324	108,852	
Ending fund balance	\$ -	\$ 108,852		\$ -	\$ (8,820)	

Planning Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [9 months]	% of budget
Revenue						
Intergovernmental	\$ 170,300	\$ 222,485	131%	\$ 216,000	\$ 119,738	55%
Franchise fees	130,000	114,045	88%	119,000	97,343	82%
Licenses and permits	225,000	204,213	91%	244,000	25,250	10%
Charges for services	23,400	-	0%	186,500	93,250	50%
Interest	-	-	- %	3,000	872	- %
Miscellaneous	34,600	5,766	17%	15,000	3,333	22%
Transfers from other funds	350,000	350,000	100%	150,000	112,000	75%
Total revenue	933,300	896,509	96%	933,500	451,786	48%
Expenditures						
Personal services	539,077	509,727	95%	527,600	386,032	73%
Materials and services	172,700	117,713	68%	167,000	28,940	17%
Capital outlay	-	-	- %	-	-	- %
Transfers	187,200	187,200	100%	197,000	147,753	75%
Contingency	105,073	-		98,578	-	
Total expenditures	1,004,050	814,640	81%	990,178	562,725	57%
Revenue over (under) expenditure	(70,750)	81,869		(56,678)	(110,939)	
Beginning fund balance	70,750	206,489		56,678	288,358	
Ending fund balance	\$ -	\$ 288,358		\$ -	\$ 177,419	

Communications Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [9 months]	% of budget
Revenue						
Franchise fees	\$ 95,000	\$ 97,992	103%	\$ 101,000	\$ 80,318	80%
Interest	10,000	16,850	169%	13,500	982	7%
Total revenue	105,000	114,842	109%	114,500	81,300	71%
Expenditures						
Material & services	207,400	207,374	100%	216,000	136,133	63%
Capital outlay	31,000	30,934	100%	45,000	11,398	25%
Transfers	61,500	61,500	100%	-	-	
Contingency	240,840	-		145,500	-	
Total expenditures	540,740	299,808	55%	406,500	147,531	36%
Revenue over (under) expenditure	(435,740)	(184,966)		(292,000)	(66,231)	
Beginning fund balance	435,740	425,586		292,000	240,620	
Ending fund balance	\$ -	\$ 240,620		\$ -	\$ 174,389	

Park Bond Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [9 months]	% of budget
Revenue						
Interest	\$ 25,000	\$ 42,125	169%	\$ 40,000	\$ 12,125	30%
Debt proceeds - new money	-	-		-	500,000	
Debt Proceeds - refunding	-	-		-	5,069,366	
Total revenue	25,000	42,125	169%	40,000	5,581,491	
Expenditures						
Materials & Services	-	-	- %	-	73,338	
Debt refunding	-	-	- %	-	4,992,519	
Capital outlay	1,043,708	-	- %	1,011,797	46,761	5%
Contingency	-	-		-	-	
Total expenditures	1,043,708	-	- %	1,011,797	5,112,618	505%
Revenue over (under) expenditure	(1,018,708)	42,125		(971,797)	468,873	
Beginning fund balance	1,018,708	1,006,494		971,797	1,048,619	
Ending fund balance	\$ -	\$ 1,048,619		\$ -	\$ 1,517,492	

Debt Services Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [9 months]	% of budget
Revenue						
Property taxes	\$ 746,928	\$ 761,304	102%	\$ 928,079	\$ 852,977	92%
Interest	15,500	23,727	153%	1,000	-	0%
Total revenue	762,428	785,031	103%	929,079	852,977	92%
Expenditures						
Debt service						
Principal						
1998 GO Parks	220,000	220,000	100%	230,000	-	- %
1999 GO Parks	165,000	165,000	100%	170,000	170,000	100%
2000 GO Library	110,000	110,000	100%	125,000	-	- %
Interest						
1998 GO Parks	132,973	132,973	100%	123,953	61,976	50%
1999 GO Parks	135,763	135,763	100%	127,680	65,901	52%
2000 GO Library	177,232	177,232	100%	171,733	85,866	50%
Total expenditures	940,968	940,968	100%	948,366	383,743	40%
Revenue over (under) expenditure	(178,540)	(155,937)		(19,287)	469,234	
Other requirements						
Debt service reserve	110,000	-		-	-	
Beginning fund balance	288,540	272,710		19,287	116,773	
Ending available fund balance	\$ -	\$ 116,773		\$ -	\$ 586,007	

Systems Development Fund

	FY 2007-08			FY 2008-09		
	Budget	Actual	% of	Budget	Actual	% of
	[12 months]	[12 months]	budget	[12 months]	[9 months]	budget
Revenue						
Interest	\$ 82,000	\$ 150,671	184%	\$ 88,000	\$ -	- %
System Development Charges						
Street	-	113,384	- %	-	39,433	- %
Stormwater	50,300	17,362	35%	9,000	8,448	94%
Water	200,000	313,509	157%	206,000	129,476	63%
Sewer	238,000	125,399	53%	95,000	78,780	83%
Parks	525,000	393,913	75%	144,000	171,927	119%
Transfers	-	250,000		-	-	
Total revenue	1,095,300	1,364,238	125%	542,000	428,064	79%
Expenditures						
Materials and services	25,000	1,574	6%	-	-	- %
Capital outlay						
Street	240,259	-	- %	-	-	- %
Stormwater	10,000	8,601	- %	150,000	-	- %
Water	128,300	85,900	67%	450,000	8,856	2%
Sewer	74,000	37,073	50%	745,000	4,436	1%
Parks	575,000	573,313	100%	75,000	-	- %
Transfers	20,000	20,000	100%	34,500	25,875	75%
Contingency	1,889,537	-		2,020,269	-	
Total expenditures	2,962,096	726,461	25%	3,474,769	39,167	1%
Revenue over (under) expenditure	(1,866,796)	637,777		(2,932,769)	388,897	
Beginning fund balance	1,866,796	2,518,935		2,932,769	3,156,712	
Ending fund balance	\$ -	\$ 3,156,712		\$ -	\$ 3,545,609	

Street Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [9 months]	% of budget
Revenue						
Intergovernmental	\$ 1,115,000	\$ 1,057,792	95%	\$ 1,368,525	\$ 714,594	52%
Franchise fees	65,000	64,592	99%	68,000	34,728	51%
Charges for services	500,000	234,571	47%	714,000	595,407	83%
Interest	5,000	8,425	169%	6,000	1,259	21%
Miscellaneous	24,800	26,142	105%	9,000	11,006	122%
Debt proceeds	-	-		2,000,000	2,030,385	102%
Total revenue	1,709,800	1,391,522	81%	4,165,525	3,387,379	81%
Expenditures						
Personal services	492,787	471,619	96%	434,100	334,434	77%
Material & services	488,700	447,575	92%	516,000	367,390	71%
Capital outlay	285,000	104,784	37%	2,293,525	88,932	4%
Transfers	514,430	514,106	100%	719,000	539,435	75%
Contingency	98,848	-		274,636	-	
Total expenditures	1,879,765	1,538,084	82%	4,237,261	1,330,191	31%
Revenue over (under) expenditure	(169,965)	(146,562)		(71,736)	2,057,188	
Beginning fund balance	169,965	270,463		71,736	123,901	
Ending fund balance	\$ -	\$ 123,901		\$ -	\$ 2,181,089	

Water Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [9 months]	% of budget
Revenue						
Charges for services	\$ 2,889,500	\$ 2,578,085	89%	\$ 3,113,000	\$ 2,273,236	73%
Interest	15,000	25,275	169%	40,000	15,238	38%
Miscellaneous	60,800	29,225	48%	70,000	33,794	48%
System development charges	11,640	7,828	67%	4,000	4,712	118%
Total revenue	2,976,940	2,640,413	89%	3,227,000	2,326,980	72%
Expenditures						
Personal services	679,836	596,353	88%	511,400	389,876	76%
Materials and services	1,434,900	1,233,462	86%	1,428,200	924,208	65%
Capital outlay	126,500	126,437	100%	540,000	157,767	29%
Debt service						
Principal	70,000	70,000	100%	75,000	75,000	100%
Interest	82,440	81,486	99%	78,470	78,470	100%
Transfers	617,510	616,787	100%	1,027,000	770,250	75%
Contingency	235,750	-		562,552	-	
Total expenditures	3,246,936	2,724,525	84%	4,222,622	2,395,571	57%
Revenue over (under) expenditure	(269,996)	(84,112)		(995,622)	(68,591)	
Other requirements						
Debt service reserve	151,100	-		151,100	-	
Beginning fund balance	421,096	1,206,949		1,146,722	1,122,837	
Ending available fund balance	\$ -	\$ 1,122,837		\$ -	\$ 1,054,246	

Environmental Services Fund

	FY 2007-08			FY 2008-09		
	Budget	Actual	% of	Budget	Actual	% of
	[12 months]	[12 months]	budget	[12 months]	[9 months]	budget
Revenue						
Licenses and permits	\$ 42,000	\$ 26,044	62%	\$ 30,000	\$ 40,150	134%
Charges for services	2,089,500	1,923,050	92%	2,311,000	1,560,066	68%
Interest	62,500	84,251	135%	60,000	14,588	24%
Miscellaneous	67,200	28,052	42%	-	1,580	
System development charges	66,500	42,345	64%	56,000	48,445	87%
Transfers from other funds	-	-	- %	-	-	- %
Total revenue	2,327,700	2,103,742	90%	2,457,000	1,664,829	68%
Expenditures						
Personal services	844,124	718,042	85%	538,800	360,890	67%
Materials and services	317,450	314,754	99%	393,900	237,939	60%
Capital outlay	877,500	103,885	12%	980,000	132,560	14%
Transfers	1,035,800	1,019,472	98%	932,000	699,003	75%
Contingency	958,711	-		1,539,269	-	
Total expenditures	4,033,585	2,156,153	53%	4,383,969	1,430,392	33%
Revenue over (under) expenditure	(1,705,885)	(52,411)		(1,926,969)	234,437	
Beginning fund balance	1,705,885	2,044,051		1,926,969	1,991,640	
Ending fund balance	\$ -	\$ 1,991,640		\$ -	\$ 2,226,077	

Public Works Support Services Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [9 months]	% of budget
Revenue						
Licenses and permits	\$ 94,200	\$ 166,184	176%	\$ -	\$ -	
Charges for services	1,009,700	983,280	97%	-	-	
Interest	3,000	5,053	168%	-	-	
Miscellaneous	1,000	4,309	431%	-	-	
Total revenue	<u>1,107,900</u>	<u>1,158,826</u>	105%	<u>-</u>	<u>-</u>	
Expenditures						
Personal services	688,393	688,392	100%	-	-	
Materials and services	79,285	76,666	97%	-	-	
Capital outlay	26,000	25,357	98%	-	-	
Transfers	298,301	526,966	177%	-	-	
Contingency	94,810	-		-	-	
Total expenditures	<u>1,186,789</u>	<u>1,317,381</u>	111%	<u>-</u>	<u>-</u>	
Revenue over (under) expenditure	(78,889)	(158,555)		-	-	
Beginning fund balance	<u>78,889</u>	<u>158,555</u>		<u>-</u>	<u>-</u>	
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	

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

Vehicle/Equipment Maintenance Fund

	FY 2007-08			FY 2008-09		
	Budget	Actual	% of	Budget	Actual	% of
	[12 months]	[12 months]	budget	[12 months]	[9 months]	budget
Revenue						
Charges for services	\$ 458,100	\$ 421,166	92%	\$ -	\$ -	
Interest	1,000	1,685	169%	-	-	
Miscellaneous	-	452		-	-	
Total revenue	459,100	423,303	92%	-	-	
Expenditures						
Personal services	188,390	185,610	99%	-	-	
Materials and services	176,350	175,912	100%	-	-	
Transfers	106,700	114,306	107%	-	-	
Contingency	26,559	-		-	-	
Total expenditures	497,999	475,828	96%	-	-	
Revenue over (under) expenditure	(38,899)	(52,525)		-	-	
Beginning fund balance	38,899	52,525		-	-	
Ending fund balance	\$ -	\$ -		\$ -	\$ -	

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