



CITY OF  
**West  
Linn**

**September 2009**

First Quarter Financial Report  
for the three months ended  
September 30, 2009 relating to  
Fiscal Year 2009-10

## Executive Summary

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I am please to offer the 1<sup>st</sup> quarter financial report for City operations for your review. This report shows the operating results for the first three months of our fiscal year, which will end June 30, 2010.

**Reformatted Report.** The first thing you may notice with this quarter's financial report, is a reformatted section reporting revenue and expenditure sub-totals for all City Funds. Based upon some feedback received from our citizens, most really seemed to appreciate the transparency and frequency that these quarterly reports offer, but they would also appreciate a "rolled-up" page that shows revenues and expenditures for all City Funds.

Although my previous quarterly reports included totals on a city-wide basis, the format did not actually show revenue and expenditure sub-totals for all City Funds and I think this is great idea – thank you for the suggestion.

The other change that this quarterly report offers, is three years of comparative trending information on all presented lines. I believe this is also a value-added change that provides better perspective and highlights trends over time.

**Quarterly Highlights.** You will notice that property tax revenues are minimal for this quarter and this is to be expected. Most of the City's property tax revenues come to us in the month of November, so you will be seeing these collections in the next quarterly report due out in January 2010.

**PERS Rate Increase.** We have recently been notified of a PERS rate increase that the City will need to absorb starting July 1, 2011. As you may recall, the City's five-year financial plan presented in the 2010-2011 biennial budget document already included much of this increase already, but will be sending around updates as this issue develops.

Let me end with a reminder that we value your trust and promise to ensure the fiscal integrity in all that we do. As you review this quarterly report reformatted for your suggestions, 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](mailto:rseals@westlinnoregon.gov).

Best regards,



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

## **City-wide Totals**

(Revenue and Expenditures rolled up by type  
for all City Funds)

# City of West Linn

## Totals rolled up from all City funds

	Actual			FY 2009-10		
	FY07	FY08	FY09	Budget [12 months]	Actual [3 months]	% of budget
<b>Revenues (by sub-totals)</b>						
Property taxes	\$ 7,531,540	\$ 5,965,524	\$ 6,392,688	\$ 6,620,000	\$ 126,070	2%
Intergovernmental revenue	2,362,409	2,370,309	2,506,047	5,828,000	401,809	7%
Fees and charges from utility bills	5,063,668	5,556,370	7,065,539	7,165,000	2,196,639	31%
Fees and charges - other	5,461,996	4,804,120	4,440,854	4,153,000	1,295,602	31%
Other revenue:						
Interest	578,264	530,916	240,225	343,000	40,372	12%
Miscellaneous	186,070	770,810	789,180	314,000	102,196	33%
Transfers from other funds	4,528,659	5,651,506	5,206,500	5,995,000	1,445,250	24%
Debt proceeds	-	175,000	9,121,916	-	-	
	<u>5,292,993</u>	<u>7,128,232</u>	<u>15,357,821</u>	<u>6,652,000</u>	<u>1,587,818</u>	<u>24%</u>
Total revenue	<u>25,712,606</u>	<u>25,824,555</u>	<u>35,762,949</u>	<u>30,418,000</u>	<u>5,607,938</u>	<u>18%</u>

# City of West Linn

## Totals rolled up from all City funds

	Actual			FY 2009-10		
	FY07	FY08	FY09	Budget [12 months]	Actual [3 months]	% of budget
<b>Revenues (by line detail)</b>						
Property taxes						
Levied for general purposes	\$ 6,609,720	\$ 5,204,220	\$ 5,467,317	\$ 5,754,000	\$ 107,242	2%
Levied for bonded debt	921,820	761,304	925,371	866,000	18,828	2%
	<u>7,531,540</u>	<u>5,965,524</u>	<u>6,392,688</u>	<u>6,620,000</u>	<u>126,070</u>	<u>2%</u>
Intergovernmental revenue						
Library funding from County	514,826	506,071	517,475	2,200,000	-	0%
State highway gas taxes	1,129,618	1,057,792	1,018,039	1,129,000	220,215	20%
State Rev Sharing (liq cig)	473,282	318,903	508,695	389,000	127,785	33%
State Shared Rev (general)	201,894	222,485	216,155	220,000	53,809	24%
Other grants and misc	42,789	265,058	245,683	1,890,000	-	0%
	<u>2,362,409</u>	<u>2,370,309</u>	<u>2,506,047</u>	<u>5,828,000</u>	<u>401,809</u>	<u>7%</u>
Fees and charges:						
Utility Charges - water	2,916,295	2,578,085	2,954,547	3,197,000	1,172,397	37%
Utility Charges - sewer	1,586,689	1,412,131	1,775,296	1,565,000	411,962	26%
Utility Charges - surface wtr	560,684	510,919	561,898	567,000	145,123	26%
Utility Charges - street maint	-	234,571	714,256	735,000	189,076	26%
Utility Charges - park maint	-	820,664	1,059,542	1,101,000	278,081	25%
	<u>5,063,668</u>	<u>5,556,370</u>	<u>7,065,539</u>	<u>7,165,000</u>	<u>2,196,639</u>	<u>31%</u>
SDC fees from developers	1,258,705	1,013,740	691,191	254,000	208,102	82%
Franchise fees	2,098,041	1,685,632	1,707,918	1,882,000	624,668	33%
Licenses and permits	1,142,570	1,119,479	1,054,720	868,000	230,944	27%
Park recreation program fees	395,521	433,439	416,050	479,000	95,685	20%
Fines and forfeitures	567,159	551,830	570,975	670,000	136,203	20%
	<u>10,525,664</u>	<u>10,360,490</u>	<u>11,506,393</u>	<u>11,318,000</u>	<u>3,492,241</u>	<u>31%</u>
Other revenue:						
Interest	578,264	530,916	240,225	343,000	40,372	12%
Miscellaneous	186,070	770,810	789,180	314,000	102,196	33%
Transfers from other funds	4,528,659	5,651,506	5,206,500	5,995,000	1,445,250	24%
Debt proceeds	-	175,000	9,121,916	-	-	
	<u>5,292,993</u>	<u>7,128,232</u>	<u>15,357,821</u>	<u>6,652,000</u>	<u>1,587,818</u>	<u>24%</u>
Total revenue	<u>25,712,606</u>	<u>25,824,555</u>	<u>35,762,949</u>	<u>30,418,000</u>	<u>5,607,938</u>	<u>18%</u>

# City of West Linn

## Totals rolled up from all City funds

	Actual			FY 2009-10		
	FY07	FY08	FY09	Budget [12 months]	Actual [3 months]	% of budget
<b>Expenditures</b>						
Personal services	\$10,083,521	\$10,998,979	\$12,175,439	\$12,447,000	\$ 2,907,724	23%
Materials and services	6,056,784	6,021,865	5,976,074	6,228,000	1,807,061	29%
Debt service	1,426,986	1,698,090	1,385,147	1,847,000	238,247	13%
Refunded debt	-	-	4,992,519	-	-	
Transfers to other funds	4,273,753	5,564,778	5,206,500	5,995,000	1,498,750	25%
Capital outlay	1,681,841	1,666,083	3,310,775	8,905,000	171,469	2%
Total expenditures	<u>23,522,885</u>	<u>25,949,795</u>	<u>33,046,454</u>	<u>35,422,000</u>	<u>6,623,251</u>	19%
Revenue over (under) expenditures	2,189,721	(125,240)	2,716,495	(5,004,000)	(1,015,313)	
Beginning fund balance	<u>8,180,804</u>	<u>10,370,525</u>	<u>10,245,285</u>	<u>14,635,000</u>	<u>12,961,780</u>	
Ending fund balance	<u>\$10,370,525</u>	<u>\$10,245,285</u>	<u>\$12,961,780</u>	<u>\$ 9,631,000</u>	<u>\$11,946,467</u>	

**Budget-to-Actual**  
**Financial Reports by Fund**

**General Fund**  
for the City of West Linn

	Actual			FY 2009-10		
	FY07	FY08	FY09	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Transfers from other funds	\$ 3,931,349	\$ 5,185,960	\$ 4,670,000	\$ 5,474,000	\$ 1,368,500	25%
Fines and forfeitures	476,019	450,670	410,519	493,000	102,622	21%
Licenses and permits	50,023	53,901	427,045	329,000	21,892	7%
Intergovernmental	2,789	-	134,960	-	-	
Interest	52,487	67,400	7,552	45,000	1,011	2%
Miscellaneous	199,295	436,258	488,064	100,000	22,472	22%
<b>Total revenue</b>	<b>4,711,962</b>	<b>6,194,189</b>	<b>6,138,140</b>	<b>6,441,000</b>	<b>1,516,497</b>	<b>24%</b>
Expenditures						
City Council	71,430	64,176	39,985	58,000	8,864	15%
City Administration	525,827	816,235	761,952	924,000	200,935	22%
Human Resources	390,131	248,267	280,612	345,000	71,701	21%
Finance	837,144	907,778	847,320	964,000	169,066	18%
Information Technology	385,265	828,590	973,819	950,000	147,349	16%
Facility Services	349,138	461,312	530,988	474,000	107,908	23%
Municipal Court	257,711	253,323	206,041	279,000	43,867	16%
Public Works Support Serv	808,656	1,317,381	1,261,253	1,293,000	318,113	25%
Vehicle/Equipment Maint	387,753	475,828	359,343	370,000	72,810	20%
Non-departmental:						
General Services	443,223	71,265	39,147	114,000	59,488	52%
Debt Service	341,000	343,136	339,838	341,000	-	0%
Transfers to other funds	300,000	416,676	350,000	245,000	61,250	25%
<b>Total expenditures</b>	<b>5,097,278</b>	<b>6,203,967</b>	<b>5,990,298</b>	<b>6,357,000</b>	<b>1,261,351</b>	<b>20%</b>
Revenue over (under) expenditures	(385,316)	(9,778)	147,842	84,000	255,146	
Beginning fund balance	1,232,657	847,341	837,563	717,000	985,405	
Ending fund balance	\$ 847,341	\$ 837,563	\$ 985,405	\$ 801,000	\$ 1,240,551	

***Public Safety Fund  
for the City of West Linn***

	Actual			FY 2009-10		
	FY07	FY08	FY09	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Property taxes	\$ 3,629,720	\$ 2,975,189	\$ 2,923,718	\$ 3,812,000	\$ 60,702	2%
Franchise fees	1,186,248	1,409,003	1,412,410	1,488,000	572,017	38%
Intergovernmental revenue	473,282	318,903	508,695	389,000	127,785	33%
Licenses and permits	55,946	34,915	28,245	33,000	4,349	13%
Fines and forfeitures	26,530	34,168	92,877	95,000	18,610	20%
Interest	113,961	59,604	8,340	38,000	-	0%
Miscellaneous	34,064	19,420	58,677	52,000	9,656	19%
Transfers	-	250,000	200,000	-	-	
Debt proceeds	-	-	1,522,165	-	-	
<b>Total revenue</b>	<b>5,519,751</b>	<b>5,101,202</b>	<b>6,755,127</b>	<b>5,907,000</b>	<b>793,119</b>	<b>13%</b>
Expenditures						
Personal services	3,215,160	3,455,486	3,998,502	3,745,000	943,466	25%
Materials and services	901,923	681,055	592,437	556,000	272,695	49%
Debt service	-	-	-	113,000	-	- %
Transfers	789,200	950,717	829,000	1,459,000	364,750	25%
Capital outlay	134,593	103,097	130,856	1,600,000	500	0%
<b>Total expenditures</b>	<b>5,040,876</b>	<b>5,190,355</b>	<b>5,550,795</b>	<b>7,473,000</b>	<b>1,581,411</b>	<b>21%</b>
Revenue over (under) expenditures	478,875	(89,153)	1,204,332	(1,566,000)	(788,292)	
Beginning fund balance	565,483	1,044,358	955,205	2,433,000	2,159,537	
Ending fund balance	<u>\$ 1,044,358</u>	<u>\$ 955,205</u>	<u>\$ 2,159,537</u>	<u>\$ 867,000</u>	<u>\$ 1,371,245</u>	

***Parks & Recreation Fund***  
***for the City of West Linn***

	Actual			FY 2009-10		
	FY07	FY08	FY09	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Property taxes	\$ 2,130,000	\$ 1,307,014	\$ 1,580,449	\$ 1,314,000	\$ 26,893	2%
Charges - park maintenance fee	-	820,664	1,059,542	1,101,000	278,081	25%
Recreation program charges	395,521	433,439	416,050	479,000	95,685	20%
Intergovernmental	40,000	265,058	110,723	697,000	-	0%
Interest	42,704	17,102	1,118	10,000	550	6%
Miscellaneous	3,173	2,706	28,959	26,000	16,713	64%
<b>Total revenue</b>	<b>2,611,398</b>	<b>2,845,983</b>	<b>3,196,841</b>	<b>3,627,000</b>	<b>417,922</b>	<b>12%</b>
Expenditures						
Personal services	1,124,034	1,250,441	1,319,028	1,393,000	424,389	30%
Material & services	604,819	649,426	726,866	743,000	271,437	37%
Debt service	-	-	-	40,000	-	- %
Transfers	455,883	589,976	617,000	780,000	195,000	25%
Capital outlay	118,622	441,345	262,948	750,000	12,121	2%
<b>Total expenditures</b>	<b>2,303,358</b>	<b>2,931,188</b>	<b>2,925,842</b>	<b>3,706,000</b>	<b>902,947</b>	<b>24%</b>
Revenue over (under) expenditures	308,040	(85,205)	270,999	(79,000)	(485,025)	
Beginning fund balance	-	308,040	222,835	660,000	493,834	
Ending fund balance	\$ 308,040	\$ 222,835	\$ 493,834	\$ 581,000	\$ 8,809	

***Library Fund***  
***for the City of West Linn***

	Actual			FY 2009-10		
	FY07	FY08	FY09	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Property taxes	\$ 850,000	\$ 922,017	\$ 963,150	\$ 628,000	\$ 19,647	3%
Library funding from County	514,826	506,071	517,475	2,200,000	-	0%
Fines and forfeitures	64,610	66,992	67,579	82,000	14,971	18%
Interest	19,990	26,218	1,494	8,000	-	0%
Miscellaneous	5,924	8,728	6,755	12,000	1,467	12%
<b>Total revenue</b>	<b>1,455,350</b>	<b>1,530,026</b>	<b>1,556,453</b>	<b>2,930,000</b>	<b>36,085</b>	<b>1%</b>
Expenditures						
Personal services	914,844	1,004,725	1,091,163	1,208,000	242,690	20%
Materials and services	206,511	158,183	181,764	230,000	64,179	28%
Transfers	242,100	363,300	359,000	369,000	92,250	25%
Capital outlay	-	-	9,719	1,050,000	-	- %
<b>Total expenditures</b>	<b>1,363,455</b>	<b>1,526,208</b>	<b>1,641,646</b>	<b>2,857,000</b>	<b>399,119</b>	<b>14%</b>
Revenue over (under) expenditures	91,895	3,818	(85,193)	73,000	(363,034)	
Beginning fund balance	220,685	312,580	316,398	314,000	231,205	
Ending fund balance - total	312,580	316,398	231,205	387,000	(131,829)	
Restricted ending fund balance						
Reserve - Caufield Trust	158,000	158,000	158,000	158,000	158,000	
Unrestricted ending fund balance	\$ 154,580	\$ 158,398	\$ 73,205	\$ 229,000	\$ (289,829)	

***Building Inspection Fund***  
***for the City of West Linn***

	Actual			FY 2009-10		
	FY07	FY08	FY09	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Licenses and permits	\$ 695,936	\$ 634,222	\$ 527,660	\$ 365,000	\$ 176,743	48%
Interest	3,451	2,530	-	-	-	
Miscellaneous	11,818	2,981	5,137	-	1,485	
Debt proceeds	-	175,000	-	-	-	
Transfer from general fund	-	-	-	214,000	-	
Total revenue	<u>711,205</u>	<u>814,733</u>	<u>532,797</u>	<u>579,000</u>	<u>178,228</u>	31%
Expenditures						
Personal services	377,050	392,584	418,016	277,000	59,657	22%
Materials and services	38,500	33,225	20,474	29,000	3,056	11%
Debt service						
Principal	-	250,000	55,448	120,000	119,552	100%
Interest	12,500	12,500	7,770	1,000	491	49%
Transfers	141,173	183,772	142,000	71,000	17,750	25%
Capital outlay	-	25,357	-	-	-	- %
Total expenditures	<u>569,223</u>	<u>897,438</u>	<u>643,708</u>	<u>498,000</u>	<u>200,506</u>	40%
Revenue over (under) expenditures	141,982	(82,705)	(110,911)	81,000	(22,278)	
Beginning fund balance	<u>49,575</u>	<u>191,557</u>	<u>108,852</u>	<u>(105,000)</u>	<u>(2,059)</u>	
Ending fund balance	<u>\$ 191,557</u>	<u>\$ 108,852</u>	<u>\$ (2,059)</u>	<u>\$ (24,000)</u>	<u>\$ (24,337)</u>	

***Planning Fund***  
***for the City of West Linn***

	Actual			FY 2009-10		
	FY07	FY08	FY09	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Intergovernmental	\$ 201,894	\$ 222,485	\$ 216,155	\$ 220,000	\$ 53,809	24%
Franchise fees	129,510	114,045	110,090	121,000	172	0%
Licenses and permits	238,346	204,213	23,840	110,000	6,350	6%
Charges for services	-	-	186,500	157,000	39,250	25%
Interest	-	-	997	1,000	-	- %
Miscellaneous	2,030	5,766	3,492	1,000	34	3%
Transfers from other funds	413,592	350,000	150,000	150,000	37,500	25%
Total revenue	<u>985,372</u>	<u>896,509</u>	<u>691,074</u>	<u>760,000</u>	<u>137,115</u>	18%
Expenditures						
Personal services	441,773	509,727	526,557	581,000	113,358	20%
Materials and services	144,110	117,713	45,082	57,000	2,758	5%
Transfers	193,000	187,200	197,000	202,000	50,500	25%
Capital outlay	-	-	-	-	-	- %
Total expenditures	<u>778,883</u>	<u>814,640</u>	<u>768,639</u>	<u>840,000</u>	<u>166,616</u>	20%
Revenue over (under) expenditures	206,489	81,869	(77,565)	(80,000)	(29,501)	
Beginning fund balance	-	206,489	288,358	318,000	210,793	
Ending fund balance	<u>\$ 206,489</u>	<u>\$ 288,358</u>	<u>\$ 210,793</u>	<u>\$ 238,000</u>	<u>\$ 181,292</u>	

***Communications Fund***  
***for the City of West Linn***

	Actual			FY 2009-10		
	FY07	FY08	FY09	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Franchise fees	\$ 231,780	\$ 97,992	\$ 106,478	\$ 206,000	\$ 27,731	13%
Interest	17,456	16,850	1,039	14,000	-	0%
Total revenue	<u>249,236</u>	<u>114,842</u>	<u>107,517</u>	<u>220,000</u>	<u>27,731</u>	13%
Expenditures						
Material & services	112,814	207,374	180,217	181,000	46,582	26%
Transfers	3,000	61,500	-	-	-	
Capital outlay	25,220	30,934	11,398	100,000	-	- %
Total expenditures	<u>141,034</u>	<u>299,808</u>	<u>191,615</u>	<u>281,000</u>	<u>46,582</u>	17%
Revenue over (under) expenditures	108,202	(184,966)	(84,098)	(61,000)	(18,851)	
Beginning fund balance	<u>317,384</u>	<u>425,586</u>	<u>240,620</u>	<u>164,000</u>	<u>156,522</u>	
Ending fund balance	<u>\$ 425,586</u>	<u>\$ 240,620</u>	<u>\$ 156,522</u>	<u>\$ 103,000</u>	<u>\$ 137,671</u>	

***Park Bond Fund***  
***for the City of West Linn***

	Actual			FY 2009-10		
	FY07	FY08	FY09	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Interest	\$ 51,167	\$ 42,125	\$ 5,943	\$ 10,000	\$ -	- %
Debt proceeds - new money	-	-	507,219	-	-	
Debt Proceeds - refunding	-	-	5,062,147	-	-	
<b>Total revenue</b>	<b>51,167</b>	<b>42,125</b>	<b>5,575,309</b>	<b>10,000</b>	<b>-</b>	
Expenditures						
Materials & Services	-	-	73,338	20,000	-	
Debt refunding	-	-	4,992,519	-	-	
Capital outlay	-	-	589,943	1,016,000	-	- %
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>5,655,800</b>	<b>1,036,000</b>	<b>-</b>	<b>- %</b>
Revenue over (under) expenditures	51,167	42,125	(80,491)	(1,026,000)	-	
Beginning fund balance	955,327	1,006,494	1,048,619	1,046,000	968,128	
Ending fund balance	<u>\$ 1,006,494</u>	<u>\$ 1,048,619</u>	<u>\$ 968,128</u>	<u>\$ 20,000</u>	<u>\$ 968,128</u>	

***Debt Service Fund  
for the City of West Linn***

	Actual			FY 2009-10		
	FY07	FY08	FY09	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Property taxes	\$ 921,820	\$ 761,304	\$ 925,371	\$ 866,000	\$ 18,828	2%
Interest	22,940	23,727	1,682	6,000	250	4%
Total revenue	944,760	785,031	927,053	872,000	19,078	2%
Expenditures						
Debt service						
Principal						
1998 GO Parks	210,000	220,000	230,000	-	-	- %
1999 GO Parks	155,000	165,000	170,000	-	-	- %
2000 GO Library	95,000	110,000	125,000	140,000	-	- %
2009 GO Refunding	-	-	-	405,000	-	- %
Interest						
1998 GO Parks	141,477	132,973	66,806	-	-	- %
1999 GO Parks	143,365	135,763	65,901	-	-	- %
2000 GO Library	178,663	177,232	171,733	167,000	-	- %
2009 GO Refunding	-	-	-	215,000	-	- %
Total expenditures	923,505	940,968	829,440	927,000	-	- %
Revenue over (under) expenditures	21,255	(155,937)	97,613	(55,000)	19,078	
Beginning fund balance	251,455	272,710	116,773	222,000	214,386	
Ending available fund balance	\$ 272,710	\$ 116,773	\$ 214,386	\$ 167,000	\$ 233,464	

***Systems Development Charges Fund  
for the City of West Linn***

	Actual			FY 2009-10		
	FY07	FY08	FY09	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Interest	\$ 130,037	\$ 150,671	\$ 17,945	\$ 102,000	\$ 236	0%
Systems Development Charges						
Street	254,375	113,384	44,631	20,000	74,709	- %
Surface water	36,494	17,362	11,478	9,000	8,856	98%
Water	325,030	313,509	219,450	68,000	55,128	81%
Sewer	154,276	125,399	101,000	32,000	23,919	75%
Parks	435,614	393,913	242,260	125,000	8,152	7%
Transfers	-	250,000	-	-	-	
Total revenue	<u>1,335,826</u>	<u>1,364,238</u>	<u>636,764</u>	<u>356,000</u>	<u>171,000</u>	48%
Expenditures						
Materials and services	10,615	1,574	-	50,000	36,188	72%
Transfers	216,692	20,000	34,500	35,000	8,750	25%
Capital outlay						
Street	-	-	-	100,000	-	
Surface water	10,054	8,601	-	50,000	-	- %
Water	47,179	85,900	19,607	100,000	186	0%
Sewer	-	37,073	7,436	100,000	750	1%
Parks	884,456	573,313	6,358	40,000	335	1%
Total expenditures	<u>1,168,996</u>	<u>726,461</u>	<u>67,901</u>	<u>475,000</u>	<u>46,209</u>	10%
Revenue over (under) expenditures	166,830	637,777	568,863	(119,000)	124,791	
Beginning fund balance	<u>2,352,105</u>	<u>2,518,935</u>	<u>3,156,712</u>	<u>3,632,000</u>	<u>3,725,575</u>	
Ending fund balance	<u>\$ 2,518,935</u>	<u>\$ 3,156,712</u>	<u>\$ 3,725,575</u>	<u>\$ 3,513,000</u>	<u>\$ 3,850,366</u>	

***Street Fund***  
***for the City of West Linn***

	Actual			FY 2009-10		
	FY07	FY08	FY09	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Intergovernmental - gas taxes	\$ 1,129,618	\$ 1,057,792	\$ 1,018,039	\$ 1,129,000	\$ 220,215	20%
Intergovernmental - grants	-	-	-	1,193,000	-	0%
Charges - street maintenance fee	-	234,571	714,256	735,000	189,076	26%
Franchise fees	550,503	64,592	78,940	67,000	24,748	37%
Interest	6,235	8,425	4,310	6,000	825	14%
Miscellaneous	31,865	26,142	146,585	20,000	42,078	210%
Debt proceeds	-	-	2,030,385	-	-	
<b>Total revenue</b>	<b>1,718,221</b>	<b>1,391,522</b>	<b>3,992,515</b>	<b>3,150,000</b>	<b>476,942</b>	<b>15%</b>
Expenditures						
Personal services	439,725	471,619	432,937	426,000	113,464	27%
Material & services	554,609	447,575	511,212	576,000	108,527	19%
Debt service	-	-	-	151,000	-	- %
Transfers	457,856	514,106	719,000	671,000	167,750	25%
Capital outlay	142,290	104,784	1,631,095	2,159,000	92,792	4%
<b>Total expenditures</b>	<b>1,594,480</b>	<b>1,538,084</b>	<b>3,294,244</b>	<b>3,983,000</b>	<b>482,533</b>	<b>12%</b>
Revenue over (under) expenditures	123,741	(146,562)	698,271	(833,000)	(5,591)	
Beginning fund balance	146,722	270,463	123,901	1,654,000	822,172	
Ending fund balance	\$ 270,463	\$ 123,901	\$ 822,172	\$ 821,000	\$ 816,581	

***Water Fund***  
***for the City of West Linn***

	Actual			FY 2009-10		
	FY07	FY08	FY09	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Water services charges	\$ 2,916,295	\$ 2,578,085	\$ 2,954,547	\$ 3,197,000	\$ 1,172,397	37%
Interest	19,754	25,275	85,228	41,000	16,000	39%
Miscellaneous	31,955	29,225	49,931	46,000	8,291	18%
Systems development charges	9,880	7,828	6,764	-	1,827	
Total revenue	<u>2,977,884</u>	<u>2,640,413</u>	<u>3,096,470</u>	<u>3,284,000</u>	<u>1,198,515</u>	36%
Expenditures						
Personal services	580,662	596,353	510,354	602,000	136,164	23%
Materials and services	1,206,197	1,233,462	1,249,000	1,420,000	506,137	36%
Debt service						
Principal	65,000	70,000	75,000	80,000	80,000	100%
Interest	84,981	81,486	77,651	74,000	38,204	52%
Transfers	480,513	616,787	1,027,000	1,112,000	278,000	25%
Capital outlay	8,600	126,437	357,950	340,000	5,733	2%
Total expenditures	<u>2,425,953</u>	<u>2,724,525</u>	<u>3,296,955</u>	<u>3,628,000</u>	<u>1,044,238</u>	29%
Revenue over (under) expenditures	<u>551,931</u>	<u>(84,112)</u>	<u>(200,485)</u>	<u>(344,000)</u>	<u>154,277</u>	
Other requirements						
Debt service reserve	-	-	-	151,000	-	
Beginning fund balance	<u>353,335</u>	<u>905,266</u>	<u>821,154</u>	<u>1,087,000</u>	<u>620,669</u>	
Ending fund balance	<u>\$ 905,266</u>	<u>\$ 821,154</u>	<u>\$ 620,669</u>	<u>\$ 592,000</u>	<u>\$ 774,946</u>	

***Environmental Services Fund***  
***for the City of West Linn***

	Actual			FY 2009-10		
	FY07	FY08	FY09	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Sewer services charges	\$ 1,586,689	\$ 1,412,131	\$ 1,775,296	\$ 1,565,000	\$ 411,962	26%
Surface water services charges	560,684	510,919	561,898	567,000	145,123	26%
Licenses and permits	35,576	26,044	47,930	31,000	21,610	70%
Interest	90,164	84,251	104,577	62,000	21,500	35%
Miscellaneous	17,825	28,052	1,580	57,000	-	
Systems development charges	43,036	42,345	65,608	-	35,511	
Transfers from other funds	106,500	-	-	-	-	- %
Total revenue	<u>2,440,474</u>	<u>2,103,742</u>	<u>2,556,889</u>	<u>2,282,000</u>	<u>635,706</u>	28%
Expenditures						
Personal services	795,833	718,042	638,083	497,000	112,302	23%
Materials and services	265,704	314,754	343,987	313,000	57,635	18%
Transfers	775,336	1,019,472	932,000	1,051,000	262,750	25%
Capital outlay	278,971	103,885	275,501	1,500,000	59,052	4%
Total expenditures	<u>2,115,844</u>	<u>2,156,153</u>	<u>2,189,571</u>	<u>3,361,000</u>	<u>491,739</u>	15%
Revenue over (under) expenditures	324,630	(52,411)	367,318	(1,079,000)	143,967	
Beginning fund balance	<u>1,736,076</u>	<u>2,060,706</u>	<u>2,008,295</u>	<u>2,388,000</u>	<u>2,375,613</u>	
Ending fund balance	<u>\$ 2,060,706</u>	<u>\$ 2,008,295</u>	<u>\$ 2,375,613</u>	<u>\$ 1,309,000</u>	<u>\$ 2,519,580</u>	