

Proposed 2012-2013 Biennial Budget

July 1, 2011 through June 30, 2013

2012-2013 Biennial Budget

City of West Linn, Oregon

2012-2013 Biennial Budget

for the biennium beginning July 1, 2011 and ending June 30, 2013

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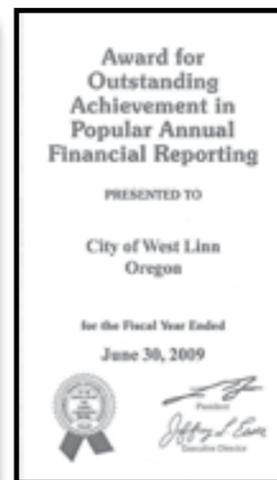
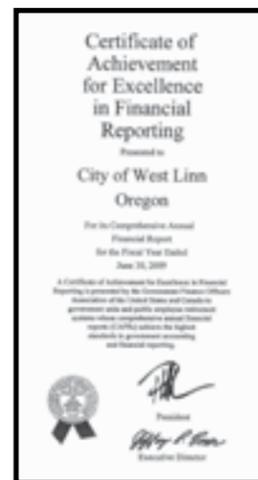
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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of West Linn, Oregon, for its biennial budget for the fiscal year beginning July 1, 2009. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

We believe our current biennial budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. In addition to the budget award, the City of West Linn has also received awards for its Comprehensive Annual Financial Reports (CAFR) and Popular Annual Financial Reports (PAFR), making it the most decorated finance agency in Oregon



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City Manager's Budget Message

Monday, April 11, 2011

To the Citizens' Budget Committee:

Life is a journey that must be traveled
no matter how bad the roads and
accommodations.

-Oliver Goldsmith

Changing Roles & Responsibilities

The West Linn City Charter states that the City Manager will produce a budget for Council consideration and adoption. The Charter also details various aspects of the City Manager's responsibilities as well as those of the Mayor and Council. These responsibilities are further refined in the Municipal Code, which also defines the roles of various advisory boards, the Planning Commission, and the Citizens Budget Committee.

There has been little change to the Charter and Municipal Code over the past several years which would seem to indicate that our roles and responsibilities have changed very little. But...is this really true? Let's consider some local and national trends:

- Over the past two decades, Oregon voters have approved various tax limitation measures including Measure 5, Measure 47, Measure 50, the Kicker law, etc. These measures have altered how government is funded and created a need for the creation of new funding models.

- Nationally and locally, we have seen the rise of the Tea Party movement which views government as the problem, not a solution. These sentiments result in government constantly justifying the services it provides, which can be a good thing when government services are easily quantifiable, but more challenging given that public goods do not always have a private sector alternative.
- Specific to West Linn, we have seen perplexing results at the ballot box – candidates are voted into office, but the money measures they support fail. Funding for school levies and capital projects are approved, but City measures are not successful.

How do we reflect these realities in our daily work for the City? What does the West Linn community want from government? Has the City's role in the lives of our citizens changed so that we need to re-think not just how we provide services, but what services should we be providing? Has there been a paradigm shift and, if so, what does it mean?

I describe these changing trends to set a context for how we view City work. Even though the roles and responsibilities described in the Charter and Municipal Code have not changed, we recognize that expectations have changed to reflect these local and national trends.

Reflecting These Trends in City Work

The budget development team (comprised of administration, finance and human resources) examined these trends as we began evaluating all available revenues and expenses leading up to the development of this proposed budget. During our



analysis and meetings, we recognized that three basic principles were guiding us as we put together the Proposed 2012-2013 Biennial Budget:

1. As much as we might like to believe that West Linn is unique, it isn't. Our community may be different than others, but the same challenges facing other public agencies exist in West Linn.
2. The best reflection of the community's interests can be measured through our elections. It is the only time that we hear directly from thousands of our citizens in a way that can be objectively measured.
3. Regardless of a changing tone in how we communicate about government, we maintain an obligation to provide basic municipal services and provide for the protection of the City's physical assets and investments.

As a knowledgeable reader can discern, the above three principles are not necessarily consistent with each other. This inconsistency is why creating a two-year budget can be difficult.

The budget development team carefully considered these concepts and now we welcome the Citizens' Budget Committee's perspectives. Have we adequately considered these three principles and, in the process, created a financial plan that is balanced, sustainable, and achievable?

I believe we have, and I present to the Citizens' Budget Committee a balanced biennial budget of \$75 million for your review, discussion, and approval.

The Budget Process

As in the past, the genesis of the Proposed 2012-2013 Biennial Budget is the Five Year Financial Forecast. This document was developed in fall 2010 and shared with the Citizens' Budget Committee in December. At that time, the projections indicated that we would need to reduce spending by \$1.2 million to meet the City's reserve requirements. As was discussed at that Citizens' Budget Committee meeting, the bulk of those reductions would need to come from reductions in personnel costs through the elimination of positions.

Following the December meeting, staff worked diligently to close the funding gap while maintaining focus on the three principles listed above. This budget message highlights the major changes from the current budget to the proposed budget; focuses attention on some specific performance measures and benchmarks; and sets the stage for our continuing efforts to be as transparent and accessible to the Citizens' Budget Committee and the community regarding City finances.

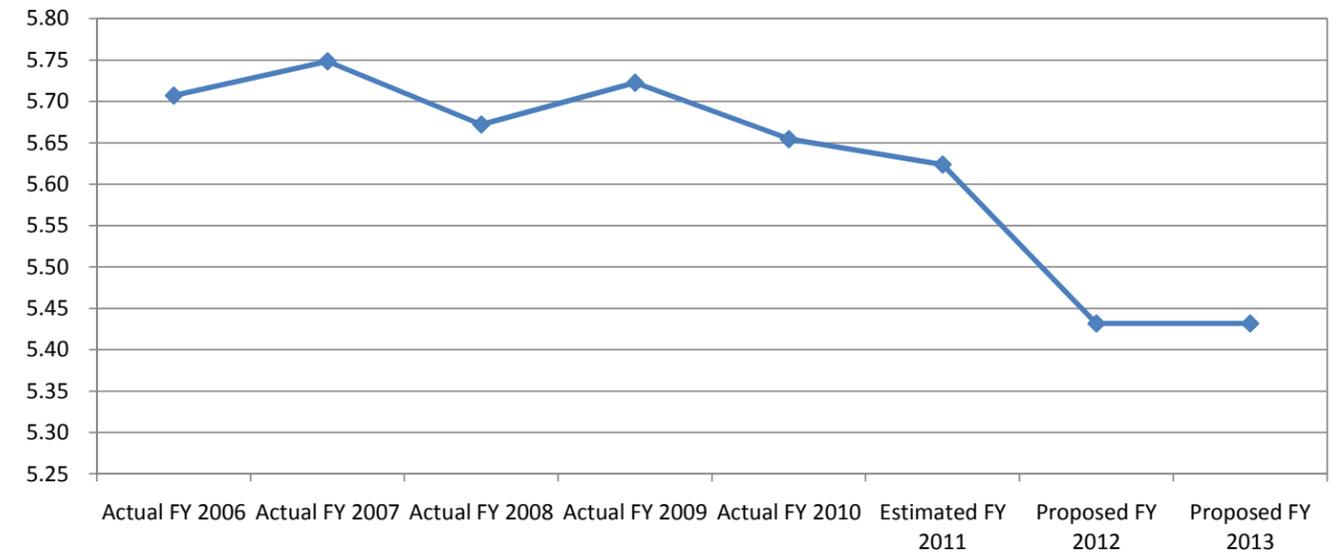
Major Budget Highlights

Reduction of staff positions

Months ago, the budget development team began aggressively reviewing vacant positions to identify alternative means for providing the service without replacing a departing individual. Through this process, the following positions were eliminated:

- Library Supervisor
- Police Records Clerk
- Community Service Officer
- Utility Worker (*Water Division*)
- Engineering Technician (*Public Works Support Services*)

Number of FTEs per Capita (per 1,000)



The above graph is a popular overall measure to see how the rate of employee positions compares with changing population growth over time. Typically, this measure is a rate per 1,000 of population. For the City of West Linn, the Full-time Equivalent (FTE) counts have actually seen a slight decrease in the number of budgeted employment positions and compared with a slight increase in population growth, produces the above declining line.

We have also made (and are making) significant improvements to our technology that creates the opportunity to reduce administrative staff. One month ago, we alerted our staff to this situation. The Proposed 2012-2013 Biennial Budget decreases the number of support staff positions in City Hall and Public Works from 6.1 FTE to 4.6 FTE. These changes are in process at this time and are reflected in this budget.

Limited resources

- The overall City of West Linn tax rate is \$2.45/1,000 of assessed value – 25 percent less than the tax rate for 2007, and the lowest in the Metro area.
- Only 13 percent of the property taxes paid by a West Linn citizen come to the City of West Linn.
- City staff now is equal to 5.42 staff members per 1,000 citizens – lower than Wilsonville (10.37) Lake Oswego (9.68), Milwaukie (6.61), and Oregon City (5.67).

- The City's utility rates are the third-lowest in the region; Milwaukie and Hillsboro have lower rates.

Solid financial management

- While other public agencies will see PERS rates increase by as much as eight percent of compensation, West Linn's will increase 1.9 percent.
- Due to an outstanding worker safety track record, the City received a reimbursement from our Workers Compensation insurance provider (SAIF) of \$170,000 over the past two years.
- The Proposed 2012-2013 Biennial Budget includes \$100,000 annually from the City of Milwaukie under our agreement that provides West Linn financial management to Milwaukie.
- The capital outlay portion of this document mirrors the recently published Six Year Capital Improvement Plan – the first consolidated capital plan the City has produced.

Budget Message

The Proposed 2012-2013 Biennial Budget Document

With every budget we prepare, we attempt to make improvements. This year's document includes several new items that we believe will enhance the readability of the document and provide more worthwhile information to the reader. For example:

- Each fund now includes a line entitled "Monthly Operating Costs per Capita". We have included this information so all citizens can understand exactly how the money they pay the City – through property taxes, utility fees, franchise fees, etc. – are being used by the City.
- Each Fund or Department now includes numerous performance measures or benchmarks by which we can continue to measure not only how we are performing, but also identify those services or programs that are being utilized more, or less, over a period of time.
- Numerous additional charts and graphs showing trend data for each fund or activity.
- As in the past, we have also included several "Issues and Options" papers highlighting topics that require specific discussion and decisions by the Citizens' Budget Committee.

Biennial Budget Summary

For the biennial budget period beginning July 1, 2011, the budget totals \$75 million and is balanced, as required by the statutory limits of Oregon budget law. Personal services represent 43 percent of the total budgeted expenditures at \$28 million. Materials and services represent 20 percent of total expenditures at \$13 million. Capital outlay makes up 15 percent at \$9.6 million. Debt service, transfers, contingency, and ending fund balances comprise the remainder, balancing it at \$75 million.

Funded Council priorities

All of the unanimously-adopted City Council priorities are identified and funded in this proposed budget.

Fund-By Fund Analysis

General Fund

One of the critical objectives when we began formulating this budget was that the Ending Fund Balance for the General Fund could not decline. When the General Fund is spending more than its revenues, we proceed down a slippery slope that affects all funds and programs. The Proposed 2012-2013 Biennial Budget for the General Fund includes an increase of \$3,000 in its reserves. This is not a significant improvement; but not a reduction.

Other highlights of the General Fund include:

- Staff in General Fund departments are reduced by 1.8 FTE.
- Through the refunding of existing debt for City Hall, debt service payments are reduced from \$340,000 to \$300,000 annually.
- General Fund per capita operating cost decreased from \$30 per month to \$22 per month.
- Revenues in the General Fund include solid waste franchise fee funds allocated specifically for sustainability projects which are described in the non-departmental section of the budget.

As in the past, the General Fund receives no property taxes; it is primarily funded by transfers, fees, and municipal court fines. Appropriations in the General Fund are made by department or program. Significant changes to this biennium budget for each General Fund department are listed below.

Budget Message

City Council

- The Council's budget includes the Council stipends as authorized by the City Charter and charges for other supplies or projects specific to the City Council. In previous budgets, the costs of City Attorney services were appropriated to City Administration. To better reflect the reporting structure, the City Attorney's budgeted expense is now accounted for in the City Council budget.
- This adds \$200,000 annually to the Council appropriation.

City Administration

- This department includes the office of the City Manager and also the expenses associated with the recording function; broadcasting City meetings; maintenance of the City's website; publication of the monthly newsletter (which is discussed in an "Issues and Options" paper) and other publications; and city prosecutor services. Although the total staffing level remains the same, the budget includes adequate funding for the promotion of an Administrative Assistant position to the Deputy City Recorder position.
- One topic that has been a concern for the past six years is risk management. We have taken several steps to limit the City's exposure, and one area that we continue to be concerned about is retention of City records. The proposed biennial budget includes funding for the City to migrate its record keeping to an electronic system that the Oregon Secretary of State's office supports. This new system will significantly limit risk; make record retrieval simpler and more efficient; and will adhere to state regulations regarding records retention.

Communications

- In the past, this department funded all communications activities – from broadcasting of City meetings and production of newsletters to the funding provided to Willamette Falls Television (WFTV). In an effort to be more transparent regarding support to WFTV, we have now isolated those costs in the Communications Department and moved the other expenses to Administration.
- The Proposed 2012-2013 Biennial Budget reduces support to WFTV by 50 percent - down to \$50,000 annually. Approval of this funding level will require an amendment to the existing Intergovernmental Agreement (IGA) that creates and funds WFTV.
- Given many factors that are outlined in the "Issues and Options" paper on this topic, we believe that this level of funding is adequate to continue services - and appropriate given the number of users of the service and the state of the City's finances. Our WFTV partner, Oregon City, proposes this same funding for next year.

Human Resources

- This department remains relatively unchanged. However, we should acknowledge its importance in providing staff training and assisting with creating a safe work environment. Through the education of our staff and the emphasis placed on safety, the City received the significant rebates mentioned earlier from our workers compensation insurance carrier.

Finance

- Finance Department budget appears to be unchanged. However, one of our most important initiatives impacts this department. In February

Budget Message

2011, we took the unprecedented step of contracting with Milwaukie to provide that city with financial management services.

- Because of the experience and expertise of our Finance Department, we receive \$100,000 annually for providing this service to Milwaukie. This is a pilot project to determine if we can eliminate the jurisdictional boundaries that inhibit the efficient, effective delivery of services.

Information Technology

- This department remains unchanged from prior years, but does include adequate funding to initiate a new lease for personal computers for all City staff (the current lease expires in January 2012).

Public Works Support Services

- This division, which includes the engineering and GIS divisions of Public Works, will assume a reduction of 1.6 FTE. During the past two years, this division did a remarkable job of managing multiple large projects (funded both by the City and by federal or state grants) and completing them on time and within budget.
- Now, with the amount of funding available for street and water projects declining, the priority has been placed on maintaining funds in the utilities so they can be used for small projects. Therefore, we have eliminated one engineering position and one part time administrative position.

Non-departmental

The non-departmental program is used to appropriate funds that are not specific to any one department, but need to be clearly delineated in the biennial budget. Some of these include:

- **Community grants.** For the past several years, the City has provided small grants for worthy charitable programs and events in and around West Linn that positively impact our community. The Citizens' Budget Committee reviews the grant applications and allocates the available funds to selected organizations. This year's budget includes \$20,000 annually for this purpose; down from \$25,000 in the last budget.
- **Neighborhood Associations.** For many years, the City has allocated \$1,500 annually to each of the eleven recognized Neighborhood Associations. The budget development team found that very few of the Neighborhood Associations require that level of funding. The proposed budget decreases the allocation to \$500 annually for each association. This is discussed in greater detail in an "Issues and Options" paper.
- **Willamette Falls Heritage Area Coalition.** Resolution 2010-17 (approved in April 2010) enunciated the Council's continuing support of the efforts of the Willamette Falls Heritage Area Coalition and stated that the city would contribute an appropriate share of expenses toward assisting the Coalition's efforts. The proposed budget includes \$10,000 annually toward this cause.
- **Debt Service.** As noted earlier, due to refunding of debt from 2000 to pay for City Hall, the City now has a much better interest rate – only two percent annually – and has managed to reduce the annual debt payments by \$40,000.

Public Safety Fund

The City of West Linn's Community Attitude Survey of 2010 indicated that the most important government service to West Linn residents is police and public

safety. Receiving 60 percent of the City's property tax revenues, the Police Department was the number one budget priority for the budget development team.

However, that does not mean that the police department is immune from the reductions that are needed throughout the organization. The Proposed 2012-2013 Biennial Budget includes the reduction of two police positions – a records clerk and a community service officer. Through reorganization and some technology improvements, we believe we can continue to satisfactorily manage police records and administration with two full time support positions. Although the work of our CSO's provides a tremendous service to the community, we must prioritize our sworn officer positions.

The budget also includes two initiatives in the Public Safety Fund. At a cost of about \$5,000 annually, the City will subscribe to the Code Red system which uses reverse 911 technologies to contact property owners and businesses in an emergency or urgent situation. As part of our sustainability and efficiency efforts, the budget also includes \$60,000 for the implementation of a paperless citation system for our patrol officers. This system will allow citations to be provided electronically and will communicate this information via wireless means to police records and to Municipal Court.

Library Fund

The primary source of revenue for the Library continues to be intergovernmental funding through the Clackamas County Library District. Along with property taxes from the City, the Proposed 2012-2013 Biennial Budget for the Library will be adequate to initiate implementation of the Library Strategic Plan which is now complete and ready for review.

Budget Message

The Library Fund includes three specific highlights:

- Elimination of one vacant Library Supervisor position.
- Capital outlay totaling \$1 million, provided by Clackamas County for capital projects. These funds are currently earmarked to assist in creating additional parking for the Library. The use of any remaining funds will need to be discussed following completion of any parking project.
- Continuing the funding that was set aside in the 2010-2011 Biennial Budget for a 50 percent match of all contributions to the Library Foundation up to a total of \$50,000 in the biennium.

Parks and Recreation Fund

The Parks and Recreation Fund receives its operating resources from two primary sources: property taxes and the Parks Maintenance Fee. This fee, which is proposed to increase five percent annually, now covers almost 100 percent of the total cost of maintaining the park network.

While no reductions to this fund are specifically proposed in the budget, in reality this department has been asked to do more every year with a stagnant budget. We are not adding additional staff for maintenance despite the fact that in the past two years, the City has added 15 acres of natural area (the Savannah Oaks), seven acres adjacent to a developed park on Parker Road, and developed two more parks – Douglas and Marylhurst Heights. In 2005, we had 15.4 acres of developed parks for every parks maintenance FTE. Under the proposed Biennial Budget, that number jumps to 21.4 acres – or an increase of 38 percent in just six years!

Budget Message

Parks capital projects can be found in three funds – Parks and Recreation, System Development Charges, and the 1998 Parks Bond. The specific projects anticipated for the next biennium can be found in the Six Year Capital Improvement Plan and include such projects as phase two of Marylhurst Heights Park, expansion of the Adult Community Center, and replacement of the Cedaroak boat ramps and docks.

Building Inspections Fund

Two years ago, with the national economic crisis slowing development to a crawl, we took steps to mitigate the reduction of revenues to this department due to very few local project applications. These actions, and the modest increase in development since then, have allowed us to put this fund back in the black.

The Adopted 2010-2011 Biennial Budget included \$214,000 from the General Fund to allow the Building Inspection Fund to satisfy a bank loan that was necessitated by actions taken more than six years ago. We are pleased to report that the General Fund subsidy was not necessary, and the Building Inspections Fund was able to pay its debt without assistance.

Planning Fund

At the beginning of this budget message, I discussed the need to balance both the reductions in government necessitated by a lack of funds and public perception, along with the need to fulfill the objectives of an active City Council. The Planning Fund is where we have taken steps to satisfy the latter of these two challenges.

The Proposed 2012-2013 Biennial Budget for the Planning fund includes the same number of FTEs,

but reduces administrative support by 0.5 FTE to allow us to hire one new full time Associate Planner for transportation, sustainability, and special projects. Over this two year period, this position will be used to assist in developing the revised Transportation System Plan (as necessitated by changes to the regional transportation plan), and the Council's goal to solicit and implement a community vision for Highway 43 and Willamette Falls Drive that will help create vibrant and sustainable commercial areas along this spine of West Linn.

The Planning Fund also includes revenues the City expects to receive to provide grants to owners of historic homes so they can design improvements to their property in keeping with our historic design guidelines.

Water, Surface Water, and Waste Water Utilities

The third principle discussed at the beginning of the budget message was protecting our investments in our assets. As public servants, we cannot allow these assets to deteriorate. Although the Proposed 2012-2013 Biennial Budget proposes maintenance in each of our utilities, the Water Fund continues to lack the resources to adequately maintain the system for the long term benefit of the community.

Streets

- Due to the economic recession during the current biennium, the City received federal grants, which coupled with proceeds from the City's street maintenance fee, allowed us to complete almost \$3 million in street maintenance projects.
- Unfortunately, the same will not be true for this biennium. However, the budget anticipates \$1 million for street capital projects in the Street

Fund and another \$400,000 in Street SDC projects. One of the projects expected to be completed is the improvements to the intersection of Santa Anita and Rosemont roads.

- In addition, the Proposed 2012-2013 Biennial Budget includes a small amount of funding for bike and pedestrian improvements from revenues from that specific component of the City's Transportation System Development Charge. The budget does not include funding for a specific project as we anticipate the Transportation Advisory Board will develop a prioritized list of eligible projects for these funds.

Water

- The Water Fund continues to scrape by. With the wet spring and summer of 2010, water usage was significantly less than anticipated. This left the Water Fund with \$600,000 less in revenues than the current budget anticipated. While the Proposed 2012-2013 Biennial Budget includes some funding for capital projects, another similarly wet summer will force a significant reduction in any capital project planning.
- Staff will also be working with the Utility Advisory Board in 2011 to develop alternative strategies to increase revenues in the Water Fund so that the City can adequately maintain the basic water infrastructure of this valuable community asset.

Environmental Services Fund

- The Environmental Services Fund provides funding for both surface water and waste water utility systems. These areas continue to be adequately funded and include a total of \$1.6 million for capital projects discussed in the Six Year Capital Improvement Plan.

Budget Message

Multiple Document Transparency

Transparency is a word that is used far too frequently in today's government parlance without a common definition. Dictionary.com's fifth definition of transparent is "open; frank, candid." In government, many people mistake accessibility for transparency. We have always strived for both: by televising City meetings and providing 9,300 pages of information on the City's website, we are trying to make our information as accessible to the public as possible (when the City's site launched in 2008, we offered only 500 pages of information). Now we are taking the next step in our efforts to be both transparent and accessible by providing as much as documentation regarding the City's finances as possible, and doing so in the most "open; frank, candid" means we can.

As noted earlier, prior to preparing the Proposed 2012-2013 Biennial Budget, we developed the Five Year Financial Forecast and discussed it with the Citizens' Budget Committee in December. We have also developed the Six Year Capital Improvement Plan which takes the dollars allocated for capital projects in the five year forecast and defines the projects that will be accomplished with those funds.

Now, the Citizens' Budget Committee will receive the Proposed 2012-2013 Biennial Budget for review. The budget takes the financial forecast and balances the first two years as required by law while incorporating identified priorities.

Finally, over the next two years, eight additional documents will be prepared by staff and shared with the Citizens' Budget Committee that will describe our financial progress during this period and help set the stage for the 2014-2015 Biennial Budget.

Budget Message

The City of West Linn is the only public agency in Oregon that currently develops all these documents for its citizens. For this reason, we are the only agency in Oregon to receive all three awards from the Government Finance Officers Association for our documents – Certificate of Achievement for Excellence in Financial Reporting; Outstanding Achievement in Popular Annual Financial Reporting, and the Distinguished Budget Presentation Award.

We Value Citizen Feedback

Open, frank, candid, and accessible financial information is always our objective. We continue this willingness for open financial discussions at our upcoming **April 19** and **May 3** Citizens' Budget Committee meetings, and we have a question-and-answer portal on the City website for people to submit questions and receive answers from our Chief Financial Officer. Log on and submit your questions to <http://westlinnoregon.gov>.



<http://westlinnoregon.gov/finance>

Fiscal Policies and Reserves

There have been no changes to our fiscal policies and we have maintained the reserve minimum policies in all Funds. As a reminder, defining adequate reserves is critical because:

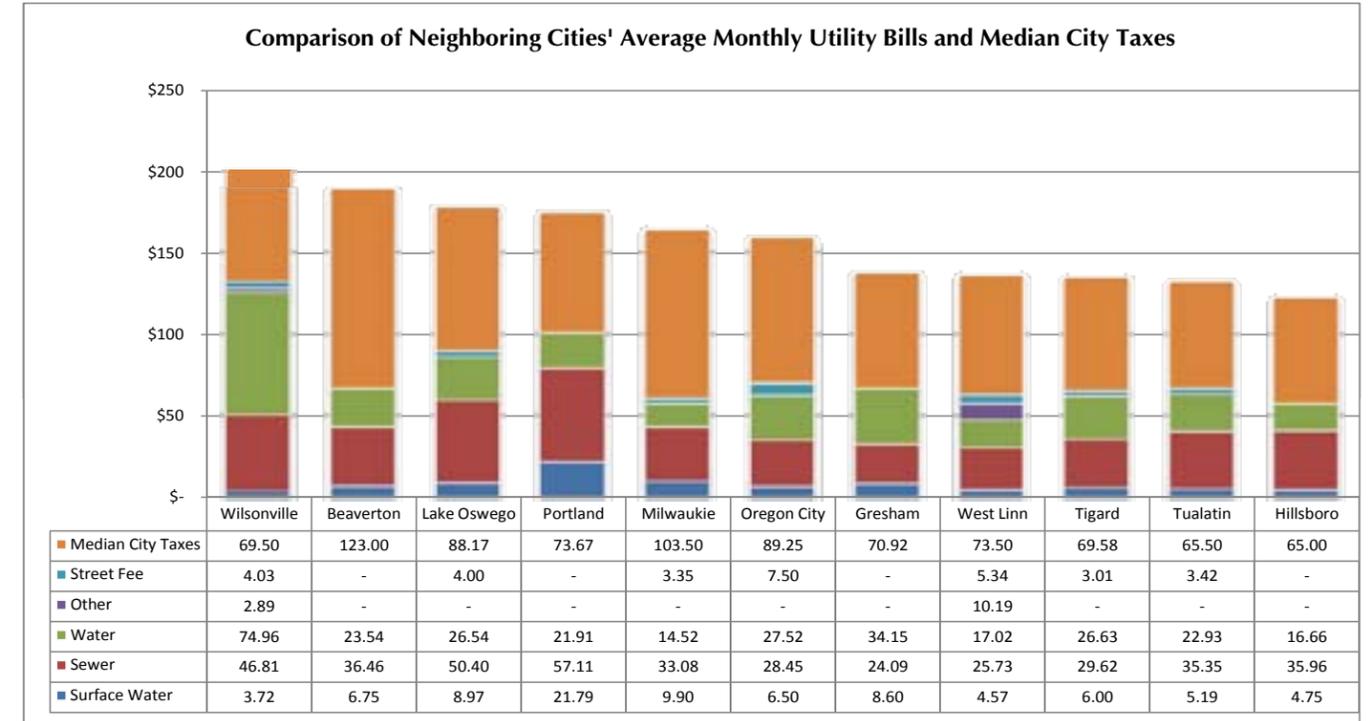
- In times of fiscal duress, adequate reserve funds are necessary to continue to provide needed services to citizens without significant interruption or uncertainty.
- The primary source of revenue to fund police, library, and park services – property taxes – does not start being received until five months into the fiscal year. If adequate reserves are not maintained, the City must borrow, either internally or externally, until the receipt of funds. This increases costs due to required interest payments on the borrowing or loss of interest earnings when financed internally.
- Bond rating agencies critically review a City's reserves prior to providing a rating on a bond sale. A better rating may result in lower interest rates on City debt, which ultimately saves taxpayer's money.

There are two types of reserves. Contingency reserves represent the portion of reserve funds that may be used during the budget period for unforeseen or unexpected items, as approved. Unappropriated Ending Fund Balance reserves are intended for future years; unless significant unforeseen issues arise that require action by management. The use of Unappropriated Ending Fund Balance must be approved by the City Council through a supplemental budget.

Budget Message

Achieving the Principles

Recently, Money Magazine named West Linn one of the "100 Best Places to Live in the United States." West Linn was also selected as one of only 15 cities as a "Preserve America Community." West Linn's bond rating has improved to AA. ***This has all been accomplished with low tax and utility rates.***



We believe these accolades demonstrate our ability to meet the three guiding principles described at the beginning of the budget message. The reductions that we have achieved in this budget and the creative ways we deliver quality municipal services while maintain the low tax and utility rates is a reflection of our understanding of the national conscience regarding the scale of government operations.

Funding the Council's priorities and achieving the awards and status shown above demonstrates our resolve to proactively assist our elected officials in meeting the demands of the electorate. And, finally, through our new Capital Improvement Plan we continue to look to the future by maintaining the investments made in our physical assets.

However, despite what is accomplished in the Proposed 2012-2013 Biennial Budget, it is necessary for me to note the dark cloud that is on the horizon. We cannot continue to try to accomplish "more with less." If trends continue as they are now, and there is no long term solution that provides more resources, future budgets will simply indicate a need to do less.

While this budget continues to nibble at the margins of our services, the next biennial budget will likely thrash our core services. Discussions about future finances beyond the next two years will need to occur so that a solution can be found prior to the 2014-2015 biennium.

In closing, I would like to thank the budget development team who assisted with the countless hours of meetings and review to develop this budget: Casey Camors, Jeri Knudson, Richard Seals, and Kirsten Wyatt.

Respectfully submitted this 11th day of April 2011.



Christopher A. Jordan
City Manager



West Linn Overview

About

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 natural beauty. The estimated population is 24,455.

The City's economy is linked with that of the entire Portland Metropolitan area, but is more insulated from economic downturns because of the high education and skill level of the population. Per capita income is one of the highest of any city in the State of Oregon. West Linn is primarily a residential community with a low ratio of heavy industry and retail-based commercial activity. The largest non-manufacturing employers are the West Linn School District and the City itself. The largest manufacturing employer is the West Linn Paper Mill.

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 also approximately twenty miles to the Portland International Airport. West Linn's special assets include dedicated parks and open spaces, panoramic views of the Willamette and Tualatin rivers, with Mount Hood, Mount Adams, Mount St. Helens and the Cascades serving as backdrops.



The crowning of the Old Time Fair queen is an annual summer tradition at Willamette Park in mid-July.



West Linn's vistas offer spectacular views of Mt. Hood, full moons, and the Willamette River.

Form of Government

West Linn operates under a Council-Manager form of government. The Mayor and City Councilors are responsible for establishing policy and providing direction to the City Manager. The Mayor and City Councilors are elected at-large and serve staggered four-year terms. The Mayor presides at official meetings and work sessions.

The West Linn City Council meets the second and fourth Monday of each month at City Hall. Council meetings are televised live on cable channel 30, and are replayed at various times during the week on cable television on online at <http://westlinnoregon.gov>.

West Linn Overview

Services

The City's administration is committed to professionalism, efficiency, and customer service. The City operates its own police department, municipal court, water, sewer, and surface water utilities; and provides street operations, planning, building inspections, engineering, library, and parks and recreation services.

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

Financial Accolades

The City received the Distinguished Budget Presentation Award for its FY 2008, FY 2009 and BN 2011 budget documents from the Government Finance Officer's Association (GFOA). This award is the highest form of recognition in governmental

budgeting. Its attainment represents a significant accomplishment by a governmental entity, its financial staff, and its management. They rate a budget's proficiency in four major categories: as a policy document, an operations guide, a financial plan, and a communications device.

The City received the Certificate of Achievement for Excellence in Financial Reporting award from the GFOA for its Comprehensive Annual Financial Report (CAFR) for its FY 2008, FY 2009 and FY 2010 audit. The Certificate is a prestigious national award that recognizes conformance with the highest standards for preparation of financial audit reports.

The City also received the Award for Outstanding Achievement in Popular Annual Financial Reporting from the GFOA for its FY 2008, FY 2009, and FY 2010 Popular Annual Financial Reports (PAFR). This Award is a prestigious national award that recognizes conformance with the highest standards for preparation of state and local government

popular reports. In order to receive this award, a government unit must publish a report, with contents that conform to standards of creativity, presentation, understandability, and reader appeal.

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 renamed the tiny town "Linn City" in honor of his friend, well-known freestate 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.

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. In 1868, 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.

West Linn Overview

Statistic	Data
Area in square miles:	7.5
Average household size:	2.72
Bond rating:	AA
City bonded debt tax rate:	\$0.29/\$1,000 AV
City maintained roads:	214 miles
City property tax rate:	\$2.12/\$1,000 AV
City share of total:	13%
Date of incorporation:	1913
Employees:	132.83 FTE
Form of government:	Council/Manager
Median age:	38.1
Median family income:	\$83,252
Median property RMV:	\$405,000
Number of catch basins:	3,368
Number of housing units:	10,029
Number of manholes:	3,087
Number of registered voters:	13,886
Occupied housing units:	9,350
Open space:	136 acres
Outstanding debt:	\$13.5 million
Parks:	232 acres
Percent female:	52%
Percent male:	48%
Percent owner occupied:	79%
Percent renter occupied:	21%
Population:	24,400
Professional sector workforce:	50%
Sewer mains:	114 miles
Sidewalks:	117 miles
Storm water pipes:	107 miles
Total annual budget:	\$40 million
Total property tax rate:	\$17.88/\$1,000 AV



The Old Time Fair parade is open to the public and is another featured event during the festival.



The Cascade Summit Tree Lighting event is organized by the West Linn Parks & Recreation Department. The event features cookie decorating, a Santa visit, and tree lighting. Photo by Kendra Frankel.

Budget Process



Budgeting in the City of West Linn

West Linn prepares and adopts a budget in accordance with its city charter and ORS 294.305 - 294.565. The budget is presented in fund and department categories for a biennial (two-year) period. Over-expenditures in any category are prohibited and unexpended budget appropriations lapse at fiscal year end.

Under the City's expenditure limitation, total expenditures cannot exceed the appropriation budget. The budget can be amended during the fiscal year through adoption of a supplemental budget. Supplemental budgets are adopted using public hearings and shall not extend beyond the end of the fiscal year during which they are submitted. The City Manager has responsibility for management of the overall City budget and maintaining budgetary control at the approved appropriation level. Ongoing review and monitoring of revenues and expenditures is performed by the Finance Department and the respective operating department directors.

Budget Amendments

The budget may be amended during the biennium through adoption of a supplemental budget. Supplemental budgets are adopted through a similar process used for the regular budget (including the use of public hearings but excluding Citizens' Budget Committee meetings) and shall not extend beyond the end of the biennium. Supplemental budgets cannot be used to authorize a tax levy.

By transferring appropriations, the City usually has enough flexibility to carry out the programs prescribed in its adopted budget. There will be times, however, when an adopted budget has no authority to make certain expenditures or when revenues are received for which the City had no prior knowledge. In those

cases it is possible to use a supplemental budget to authorize expenditures and/or appropriate additional revenues in the current budget period.

Citizens' Budget Committee

The Citizens' 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. Accordingly, 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 to review budget and financial information. The first review of the budget occurs when the budget is presented to the committee; at that time, the budget is publicly available, and the committee begins their review of the 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 local budget law, the budget is forwarded to the council for formal adoption prior to June 30.

Citizens' Budget Committee Members

City Council Members

John Kovash, Mayor
Jody Carson, Council President
Teri Cummings
Mike Jones
Jenni Tan

Citizen Members

Thomas Frank
Thomas Griffith
Karen Hensley
Jon Monson
Abigail Wojcik

Budget Process

Basis of Budgeting

All of the funds are budgeted using the modified accrual basis of accounting in accordance with budgetary accounting practices. In modified accrual, 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.

Basis of Auditing

The audit, as reported in the Comprehensive Annual Financial Report (CAFR), accounts for the City's finances on the basis of generally accepted accounting principles. Generally accepted accounting principles or GAAP is defined as conventions, rules, and procedures necessary to describe accepted accounting practice at a particular time.

The modified accrual basis of accounting, a GAAP-approved method, is also used in the audit for all funds except for the Proprietary Fund Types (i.e., Water and Environmental Services Funds).

The audit uses the full-accrual method of accounting for the Proprietary Funds. The CAFR shows all of the City's funds on both a budgetary and GAAP basis for comparison purposes.

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:

- *"To establish standard procedures for the preparation, presentation, administration and appraisal of budgets of municipal corporations;*
- *To provide for a brief description of the programs of a municipal corporation and the fiscal policy which is to accomplish these programs;*
- *To provide for estimation of revenues, expenditures and proposed taxes;*
- *To provide specific methods for obtaining public views in the preparation of fiscal policy;*
- *To provide for the control of revenues and expenditures for the promotion of efficiency and economy in the expenditure of public funds;*
- *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."*

Biennial Budgeting

Beginning with FY 2010 and FY 2011, the City of West Linn started using a biennial budgeting process. A biennial budget period is a 24-month period beginning July 1 and ending June 30 of the second succeeding year. For this biennial budget, the period commences July 1, 2011 and ends June 30, 2013.

Oregon Budget Law Related to Biennial Budgeting

Local governments may budget either on a one-year or a two-year cycle. The governing body may, by ordinance, resolution, or charter, provide that the budget be prepared for a biennial period.

The biennial budget period begins July 1 and ends June 30 of the second following calendar year. In brief, the differences between fiscal year budgeting and biennial budgeting are:

1. Members of a budget committee reviewing a biennial budget are appointed to four-year terms. The terms of the members should be staggered so that one-fourth of the terms end each year.
2. The budget estimate sheets containing the estimates of resources and expenditures in a biennial budget must show:
3. actual expenditures for the two budget periods preceding the current budget period,
4. the estimated expenditures for the current budget period, and
5. the estimated expenditures for the ensuing budget period.
6. The summary of the budget as approved by the budget committee that is published along with the notice of the budget hearing will show the proposed budget for the two-year biennium.
7. If a taxing district adopts biennial budgeting, the budget committee must approve the amount or rate of ad valorem property taxes for each year of the biennium.
8. After the budget committee approves a biennial budget and before the budget is adopted, the governing body may not increase the amount of estimated expenditures for the biennium in any fund by more than \$10,000 or 10 percent, whichever is greater, and may not increase the amount or rate of the tax levies approved by the budget committee for either year of a biennial

Budget Process

budget unless the amended budget document is republished and another budget hearing is held. Once the budget is adopted, the tax amount cannot be increased in the second year.

9. If a district adopts a biennial budget, then after the budget hearing and before the June 30 that precedes the start of the budget period, the governing body must pass a resolution or ordinance to adopt the budget and make appropriations for the ensuing biennium. The governing body must also pass a resolution or ordinance to levy and categorize property taxes for each year of the ensuing biennium.
10. Whether a budget is for a fiscal year or for a biennium, certification of property tax levies and a copy of a resolution or ordinance levying and categorizing taxes for the ensuing year must be submitted to the county assessor every year by July 15.



The City of West Linn uses a GAAP-approved modified accrual basis of accounting. This means revenues are recognized when they become measurable and available.

Budget Process Phases & Goals
Phase 1 begins the process. The budget officer puts together a proposed budget that is balanced and reflects the financial plan for funding all the programs and services planned for the budget period. The budget officer must prepare the proposed budget in a format prescribed by the Oregon Department of Revenue, meeting the requirements set out in Statute.
Goals: Council goal setting; balancing the budget; funding programs, services, and goals; strategic financial planning; preparing a clean, concise, and easy-to-read budget that communicates well to citizens.

Phase 2 is when the budget committee approves the budget. The budget committee reviews the proposed budget, listens to comments from citizens, considers any changes, and then approves the budget. Special public notices are required before the budget committee's first meeting.
Goals: Accuracy in current year estimates; prudent financial forecasting; analyses, review and consideration; citizen input; and tax rate determination.

Phase 3 includes adopting the budget and certifying property taxes to the county tax assessor. This phase includes a special hearing of the governing body and specific public notices, including a summary of the approved budget. Special forms must also be used to notify the county assessor of the local government's property tax levy.
Goals: Transparent budget process; encourage public participation.; certify tax rate; formal adoption of funding for City services prior to July 1.

Phase 4 occurs during the budget period when the local government is operating under the adopted budget. This phase includes changes to the adopted budget. Changes to the adopted budget must be made before additional money is spent or for a different purpose than described in the adopted budget.
Goals: Responsible budget management; monitoring and review; reporting to citizens; budget updates and changes.

Budget Calendar

FY 2012: FIRST YEAR OF BIENNIUM

SEPTEMBER THROUGH DECEMBER 2010

- Develop preliminary budget goals
- Hold informal department discussions
- Develop preliminary strategic financial plan

FEBRUARY 2011

- City Council establishes goals

MARCH 2011

- Preliminary budget drafts prepared
- Budget review with departments

APRIL 2011

- Final budget review meetings with departments
- Advertise notice of state revenue sharing uses
- Budget Committee meetings are advertised
- Finance performs final review and reconciliations and print proposed budgets
- City Manager presents budget message and budget at the first Budget Committee meeting
- Budget Committee discusses and deliberates

MAY 2011

- Budget Committee discusses, deliberates and approves the budget
- Budget is updated to reflect Committee changes
- Prepare and publish Financial Summary and Notice of Budget Hearing
- Publish Notice of Supplemental Budget Hearing

JUNE 2011

- Council passes budget resolution
- Council passes resolutions for state revenue sharing eligibility and proposed uses
- Council holds Budget Hearing and adopts the Budget, makes appropriations and declares tax rate and bond levies

FY 2013: SECOND YEAR OF BIENNIUM

JANUARY AND FEBRUARY 2012

- Update preliminary budget goals and message
- Hold informal department meetings / discussions

MARCH 2012

- Department budget meetings are held

APRIL 2012

- Advertise notice of election to receive state revenue sharing and classification of property taxes
- City Manager presents second year update with any changes to City Council

MAY 2012

- Update CIP, if necessary
- Publish Notice of Supplemental Budget Hearing, if changes or updates are needed.

JUNE 2012

- Council passes supplemental budget resolution, if needed
- Council passes resolutions for election to receive state revenue sharing
- Council declares tax rate and bond levies



City Council Priorities

The following five priorities were unanimously approved by the City Council on February 14, 2011. The Council will work together on these priorities:



Police Station

- In the next 30 days, the City Council will facilitate the formation and leadership of a political action committee (PAC) in support of a ballot measure on this topic.
- In the next 60 days, City staff will prepare a report to the City Council with an analysis of potential public safety facility sites.
- By November 2011, the City Council will be prepared to pass a ballot measure funding a police station.

Stafford Strategy

- The City of West Linn will continue to support the preservation of the rural nature of the Stafford area as a buffer between surrounding cities.
- The City of West Linn will work on this issue with surrounding cities and regional partners.
- Litigation will be successful, and the Stafford area will be designated as a rural reserve.

Water Infrastructure Maintenance

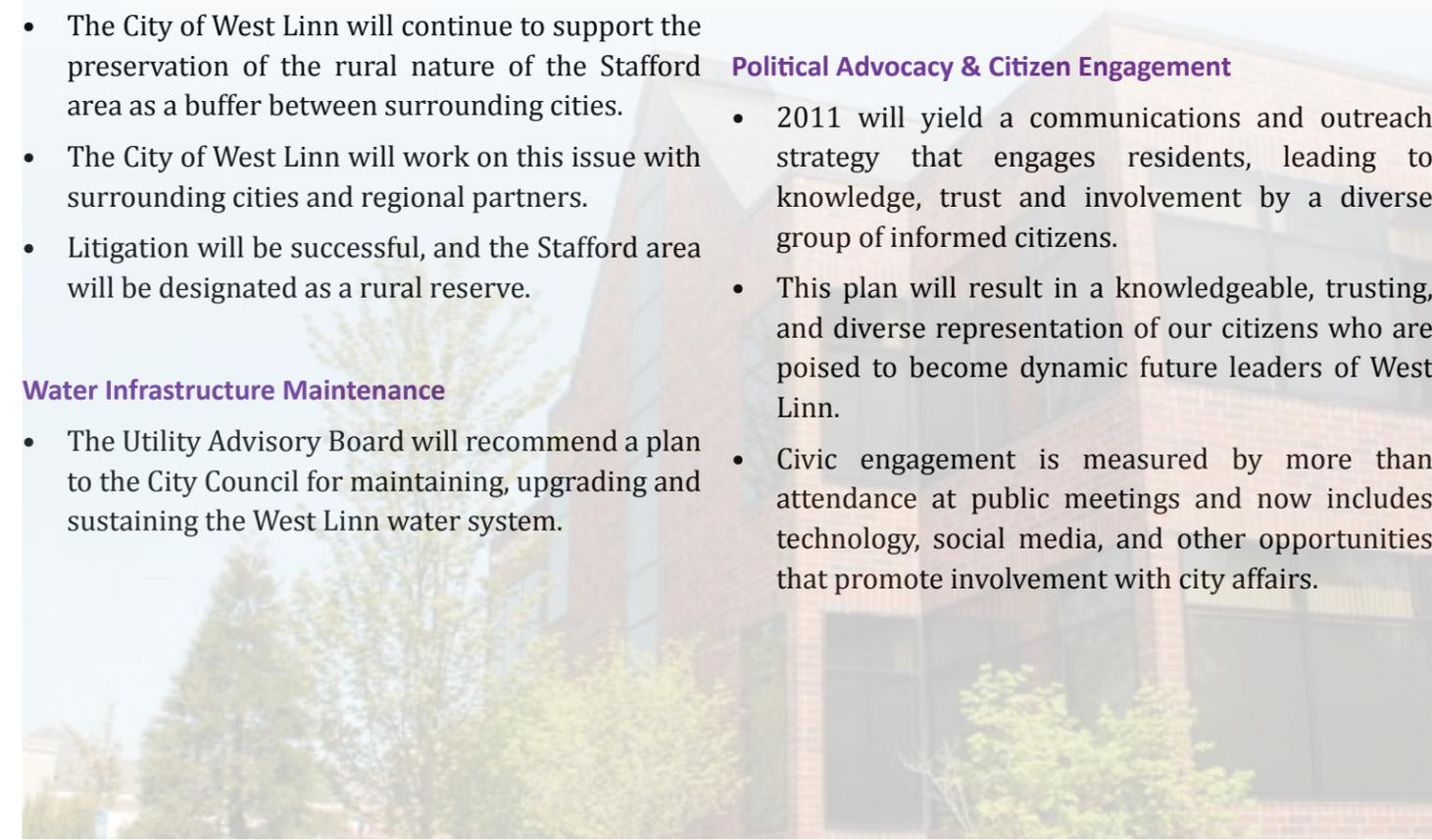
- The Utility Advisory Board will recommend a plan to the City Council for maintaining, upgrading and sustaining the West Linn water system.

Comprehensive Plan/Community Vision for Highway 43 & Willamette Falls Drive

- City staff will develop an action plan and initiate the citizen visioning process for a targeted Comprehensive Plan change affecting Highway 43 and Willamette Falls Drive.
- The City Council and staff will actively communicate this process with the community so there is understanding about the vision and involvement in the process.
- The City will work with regional governments to achieve a satisfactory ownership and maintenance agreement for transportation corridors.

Political Advocacy & Citizen Engagement

- 2011 will yield a communications and outreach strategy that engages residents, leading to knowledge, trust and involvement by a diverse group of informed citizens.
- This plan will result in a knowledgeable, trusting, and diverse representation of our citizens who are poised to become dynamic future leaders of West Linn.
- Civic engagement is measured by more than attendance at public meetings and now includes technology, social media, and other opportunities that promote involvement with city affairs.



City Council Priorities

The West Linn City Council also identified the following four emerging community issues, and provides direction to the community and staff:

Aquatic Community Center

- A ballot measure regarding the aquatic community center will be on a future ballot pending the successful outcome of the public safety facility measure.
- The City Council designates Councilors Tan and Cummings to converse with potential partners, the Parks & Recreation Advisory Board and the Aquatic Community Center Taskforce.

Public Art Process

- The Parks & Recreation Advisory Board will suggest a new process regarding public art for City Council consideration.

2013 Centennial Celebration:

- City staff will assist with the long-range planning process for this event and work closely with the volunteer planning committee.

Sustainability

- Sustainability should be incorporated into all City processes moving forward; sustainability is integral to the West Linn culture. Sustainability is how we do business.

There are five members of the West Linn City Council. Each member serves four-year terms and are elected at-large by voters:



Mayor John Kovash

jkovash@westlinnoregon.gov

Term Expiration: December 31, 2012



Council President Jody Carson

jcarson@westlinnoregon.gov

Term Expiration: December 31, 2014



Councilor Teri Cummings

tcummings@westlinnoregon.gov

Term Expiration: December 31, 2012



Councilor Mike Jones

mjones@westlinnoregon.gov

Term Expiration: December 31, 2014



Councilor Jenni Tan

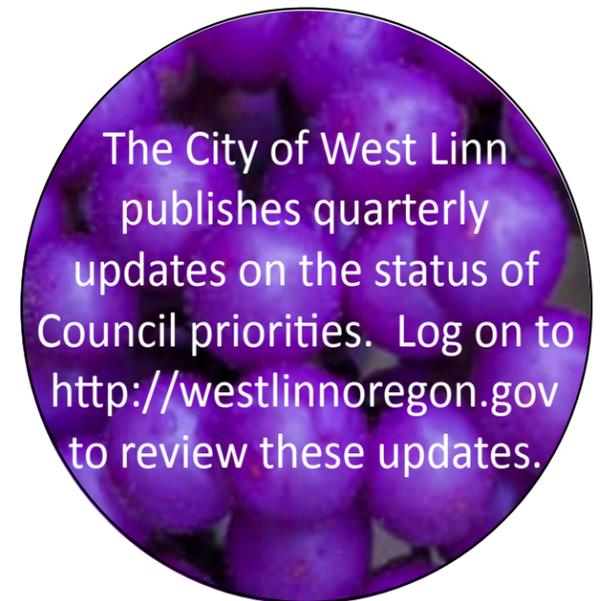
jtan@westlinnoregon.gov

Term Expiration: December 31, 2012

City Council Priorities



Councilor Jenni Tan was sworn into office by Judge Heather Karabeika in September 2010.



The 2013 centennial celebration will recognize the natural history of the area, including Willamette Falls.

Financial Policies



Statement of Financial Policies

This section summarizes the policies the City follows in managing its finances.

Financial Goals

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

- Ensure the financial integrity of City operations
- Improve financial information for:
 - Policy makers as they contemplate policy
 - Managers as they implement policy
- Maintain the City's bond rating
- Ensure accountability, transparency, understanding

Financial Objectives

West Linn's fiscal policies address the following:

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 finance policy

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

Revenue Policy

- System development charges shall be established to fund the costs of improvements to service additional increments to growth, such as street, water, sewer, surface water, and park and recreation facilities.
- The City will maximize user charges in lieu of 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.
- 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.
- 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.
- Park recreation programs shall be funded by user charges. 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.
- Other reimbursable work performed by the City (labor, contracted services, equipment and other indirect expenses) shall be billed at actual or estimated actual cost, including indirect overhead.
- 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

Financial Policies

schedule of fees, showing when the fees were last reviewed and/or recalculated.

- 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.

Operating Budget Policy

- The City shall prepare, present, adopt and amend its operating budget(s) in accordance with Oregon Local Budget Law.
- The City shall maintain a budget system to monitor expenditures and revenues on ongoing basis, with thorough analysis and adjustment periodically if required.
- 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, transfers, reserves, and contingencies.
- Annual recurring revenues (including interfund transfers shall not be less than annual recurring operating expenditures (total annual budget, minus capital outlay, transfers, reserves, and contingencies).
- Unless otherwise authorized by City Council, general unrestricted revenues shall not be earmarked for specific programs, activities or services.
- Long-term debt or bond financing shall only be used for capital purposes and shall not be used to finance current operations.

Capital Asset Management Policy

- The City shall adopt a Capital Improvement Plan (CIP) and update it periodically. 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.
- 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.

Debt Policy

- Capital projects financed through the issuance of debt 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.
- The City shall use the most prudent methods of acquiring capital outlay items, including the use of lease-purchase agreements.
- 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.

Accounting Policy

- 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).

- 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 any areas needing improvement.
- Full disclosure shall be provided in the financial statements and bond representations.
- 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.

Reserve Policy

- The City shall establish a contingency reserve to provide for unanticipated expenditures of a nonrecurring nature to meet unexpected increases in service delivery costs. In accordance with local budget law in the State of Oregon, the contingency reserve must be an appropriated budget item, though funds may not be directly disbursed from the contingency reserve. Amounts must be reclassified into a spendable budget category through a supplemental budget process. Also, budget law does not allow for a contingency reserve to be budgeted in a debt service fund. The contingency reserve policy must be at least equal to 10 percent of the Fund's annual operational expenditures (which includes Personal Services and Materials & Services line items and excludes Debt Service, Transfers, and Capital Outlay line items) with 15 percent for Public Safety, Library, and Parks & Recreation Funds.
- The City shall maintain an unappropriated ending fund balance reserve to provide working capital for the post-budget period until sufficient revenues arrive to fund post-budget period operations. In accordance with local budget law in the State

Financial Policies

of Oregon, the unappropriated ending fund balance reserve is not appropriated and can not be spent in the current year unless a state of emergency is declared by the City Manager. The unappropriated ending fund balance reserve policy must be at least equal to five percent of the Fund's annual operational expenditures (which includes Personal Services and Materials & Services line items and excludes Debt Service, Transfers, and Capital Outlay line items).

- Neither reserve policies apply to debt service, trust and agency, capital projects, serial levy, temporary or certain special purpose funds.

Management of Fiscal Policy

- Fiscal policies and changes in policies shall be approved by the City Council, reviewed by the Citizens' Budget Committee through the budget process, and included in the adopted resolution at a public hearing.
- 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.
- The City Council's Audit Committee shall conduct an annual review of the City's fiscal policies.
- The City Manager shall implement fiscal policies and monitor compliance.
- If the City Manager discovers a material deviation from policy, he/she shall report it in writing to the City Council within thirty days.
- As a part of the City's budget document, the City Manager's budget message shall identify: (a) any major changes in policy since the previous budget period and (b) any material variations from policy in the ensuing year's budget.

Demographics & Financial Trends

General Economic Information

West Linn is located in northwestern Oregon, in the Portland metropolitan area south of Lake Oswego, in Clackamas County. Clackamas, Multnomah, and Washington Counties are among the five counties that comprise the Portland-Vancouver Primary Metropolitan Statistical Area. The City's economy is linked with that of the metropolitan area, which is based on manufacturing, national and international trade, and service industries. Primarily a residential community, West Linn has a low level of industry and retail-based commercial activity.



West Linn is located 20 miles from downtown Portland.

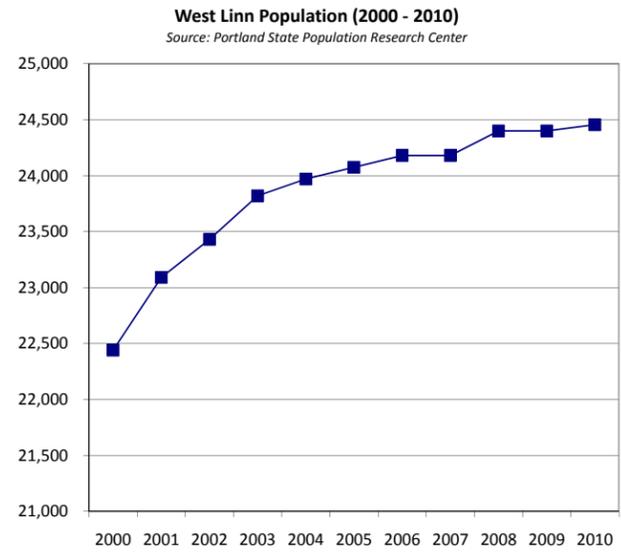


Consumer Price Index

The Bureau of Labor Statistics for the U.S. Department of Labor tracks the Consumer Price Index (CPI) for most U.S. cities. The CPI is a leading economic indicator that measures inflation, which is central to assessing the cost of living and whether living standards are rising or falling. Percentage growth in wages, products, and services climbed to more than five percent in 1990. Currently, Portland's annual growth rate is 2.47 percent.

Population

The City's population historically grew steadily, but in recent years has leveled off. 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, as estimated by the Portland State Population Research Center is 24,455.

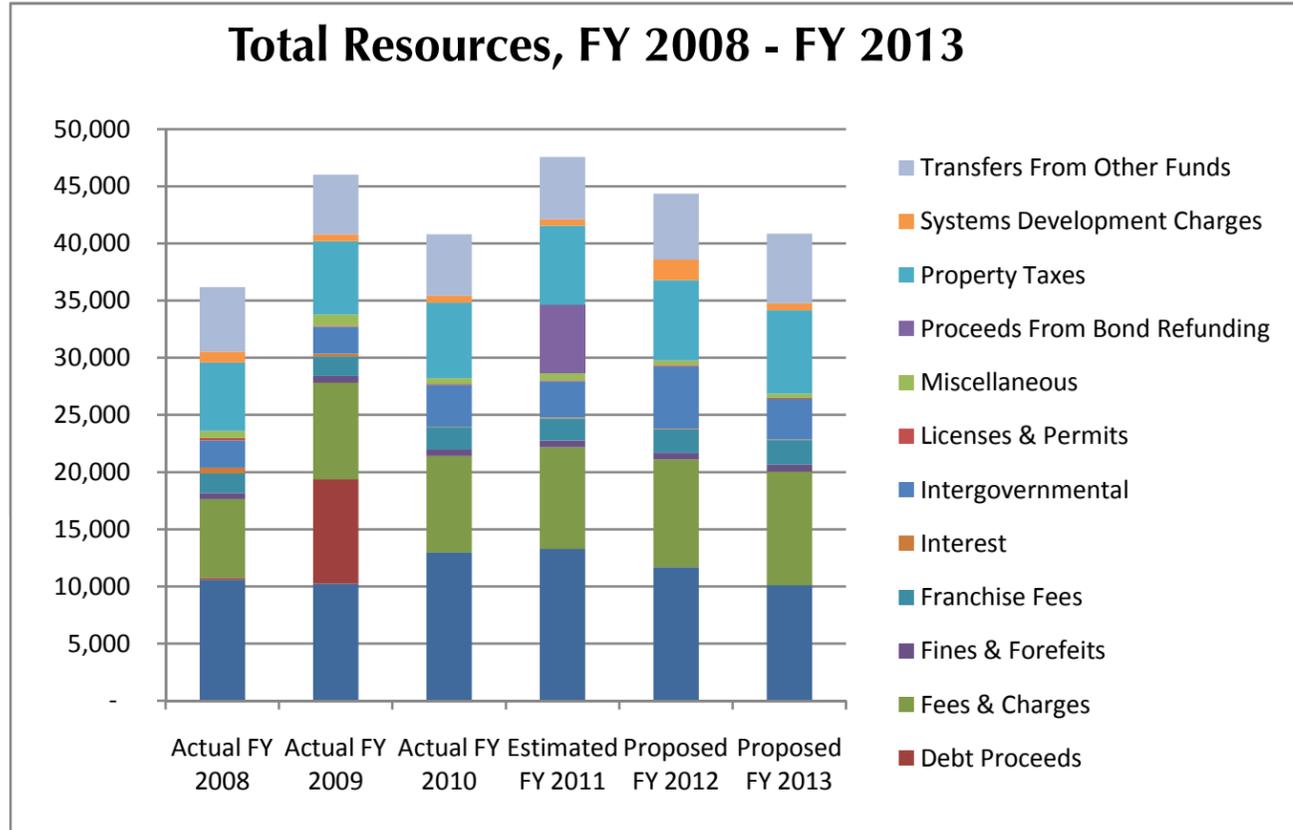


Demographics & Financial Trends

Revenue Trends & Assumptions

This section describes the City's major revenue sources, explains the underlying assumptions for the revenue estimates, and discusses significant revenue trends. Throughout this budget document, there are revenue trend graphs for the City in total as well as for each of the major fund types.

The revenue sources and assumptions used in this budget are summarized below: Of the available revenues anticipated in 2012-2013, 93 percent of the total is represented by five revenue categories: These revenue sources are described in greater detail in the subsequent pages:



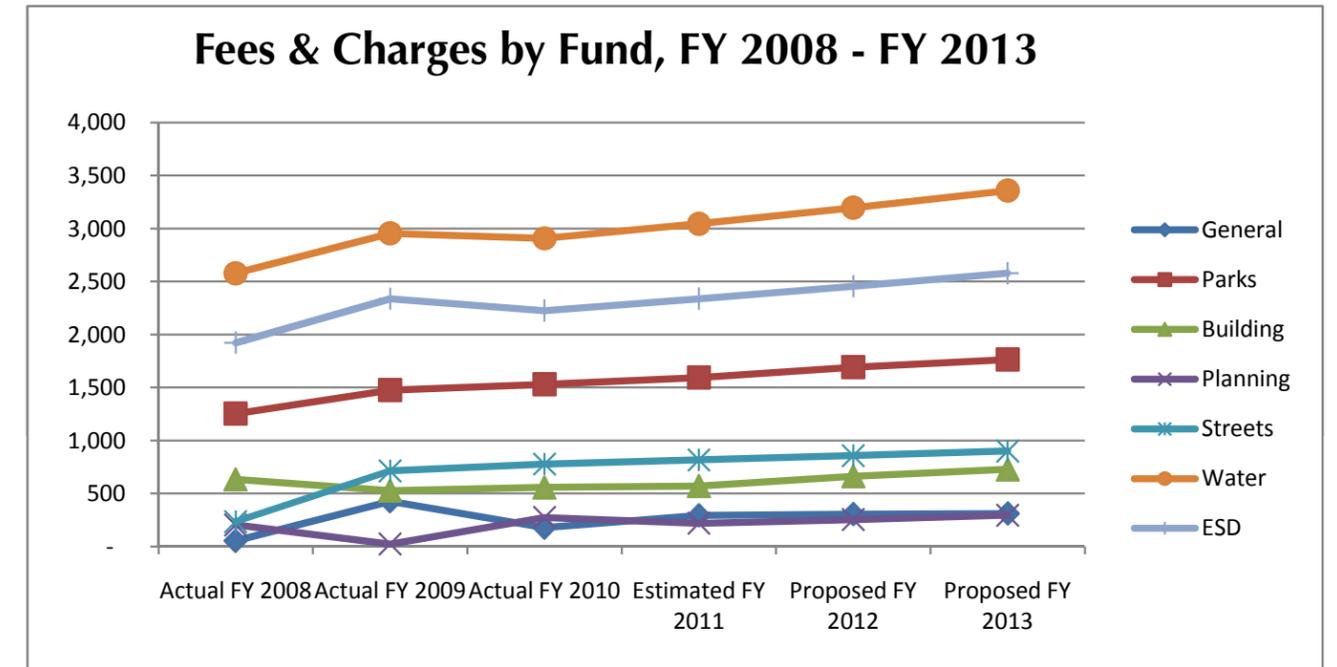
Total Resources						
	Actual FY 2008	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Proposed FY 2012	Proposed FY 2013
Beginning Fund Balance	10,580	10,245	12,962	13,298	11,678	10,106
Debt Proceeds	175	9,121	-	-	-	-
Fees & Charges	6,882	8,461	8,454	8,878	9,428	9,938
Fines & Forefeits	549	571	564	585	603	621
Franchise Fees	1,685	1,706	1,952	1,941	2,080	2,160
Interest	521	239	31	58	55	55
Intergovernmental	2,369	2,371	3,666	3,184	5,467	3,551
Licenses & Permits	227	76	84	84	86	88
Miscellaneous	616	997	512	655	419	377
Proceeds From Bond Refunding	-	-	-	5,935	-	-
Property Taxes	5,976	6,392	6,603	6,916	7,014	7,297
Systems Development Charges	963	620	607	585	1,803	621
Transfers From Other Funds	5,647	5,207	5,355	5,446	5,772	6,087

Demographics & Financial Trends

Major Revenues

Fees & Charges (30%)

Charges for water, sewer, surface water, parks maintenance and street maintenance are charged to all users in the City of West Linn. The fees for water, sewer, surface water, parks maintenance, and street maintenance are established through the city fees and charges resolution; this resolution is updated each year. The City Council approves water, sewer, and surface water rates based on costs to provide services, and within City Charter limitations.



Fees & Charges - 30% of Total Revenues

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Proposed FY 2012	Proposed FY 2013
General	54	427	178	294	306	312
Parks	1,254	1,476	1,531	1,594	1,693	1,765
Building	634	528	558	570	664	728
Planning	204	24	275	220	255	296
Streets	235	714	778	817	858	901
Water	2,578	2,955	2,908	3,045	3,197	3,358
ESD	1,923	2,337	2,226	2,338	2,455	2,578

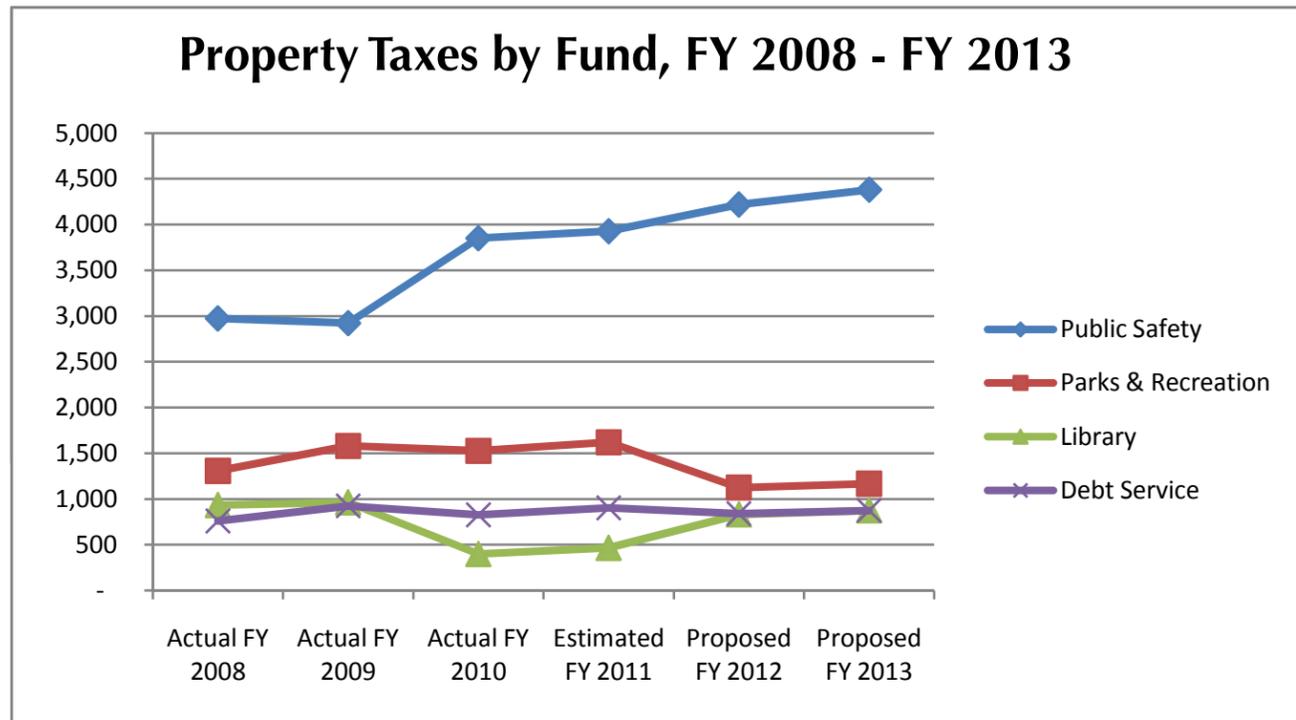
Property Taxes (23%)

West Linn's 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 core operations. The City assumes a 95 percent collection rate for property tax revenue, so the budgeted total amount of property taxes is approximately 95 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

Demographics & Financial Trends

parcs and recreation and library services. The special option levy to fund police services expired in 2007. 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. 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 a community via new construction increases the assessed value over the three percent growth rate limited by Measure 50. For the ensuing budget period, taxable assessed value is projected to increase by the maximum three percent allowed plus an additional one and a fourth percent to accommodate new construction, plus projected annexation values.



Property Taxes - 23% of Total Revenues

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Proposed FY 2012	Proposed FY 2013
Public Safety	2,975	2,924	3,851	3,927	4,219	4,380
Parks & Recreation	1,307	1,580	1,527	1,620	1,125	1,167
Library	933	963	398	465	830	875
Debt Service	761	925	827	904	840	875

Demographics & Financial Trends

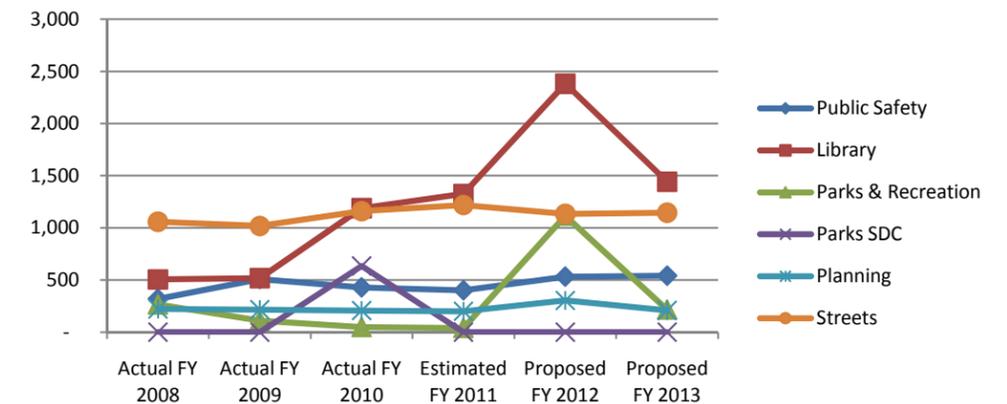
Clackamas County assesses property taxes on behalf of the county, schools, special districts, and the City of West Linn on a consolidated property tax bill. Of this tax bill, 13 percent of the total is allocated to the City of West Linn. Of every dollar paid, \$0.13 goes to the City:



Intergovernmental (19%)

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. 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.

Intergovernmental Revenues by Fund, FY 2008 - FY 2013



Demographics & Financial Trends

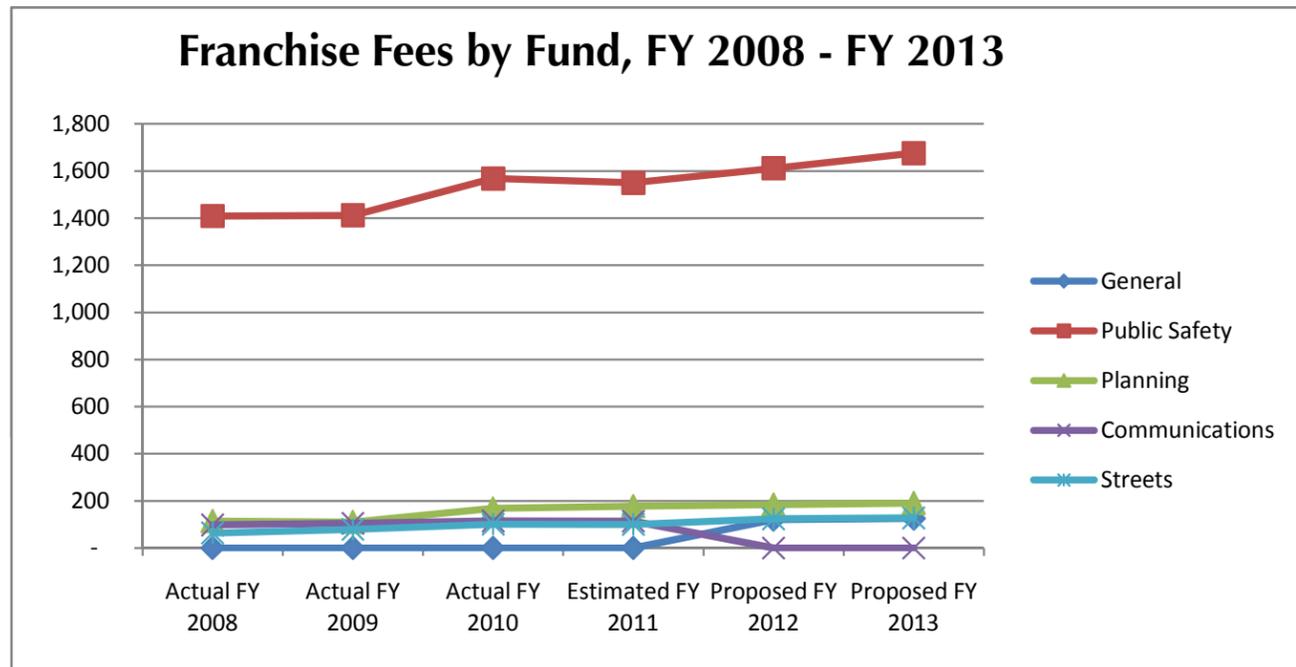
Transfers From Other Funds (19%)

Transfers From Other Funds occur when revenues are transferred between funds; revenue is received by a fund providing an internal service from a fund receiving the service, where the cost of the service is shown as an expense. All City services that receive reimbursement charge revenue are consolidated into the General Fund.

The amount that other funds are charged for the reimbursement costs is based on individual metrics identified for each City service. The City calculates interfund reimbursement charges when services are provided to 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 reimbursement amount.

Franchise Fees (7%)

The City of West Linn receives franchise fees for the use of public rights of way within the city for utility, solid waste, and recycling collection, and similar purchases. Fees are paid for the right to this access. There are seven active franchises: West Linn Refuse and Recycling; Kelly Drop Box; Comcast; PGE; Qwest NW Natural; and Recology.



Franchise Fees - 7% of Total Revenues

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Proposed FY 2012	Proposed FY 2013
General	-	-	-	-	160	165
Public Safety	1,409	1,412	1,568	1,550	1,612	1,676
Planning	114	110	168	177	184	191
Communications	98	105	115	114	-	-
Streets	64	79	101	100	124	128

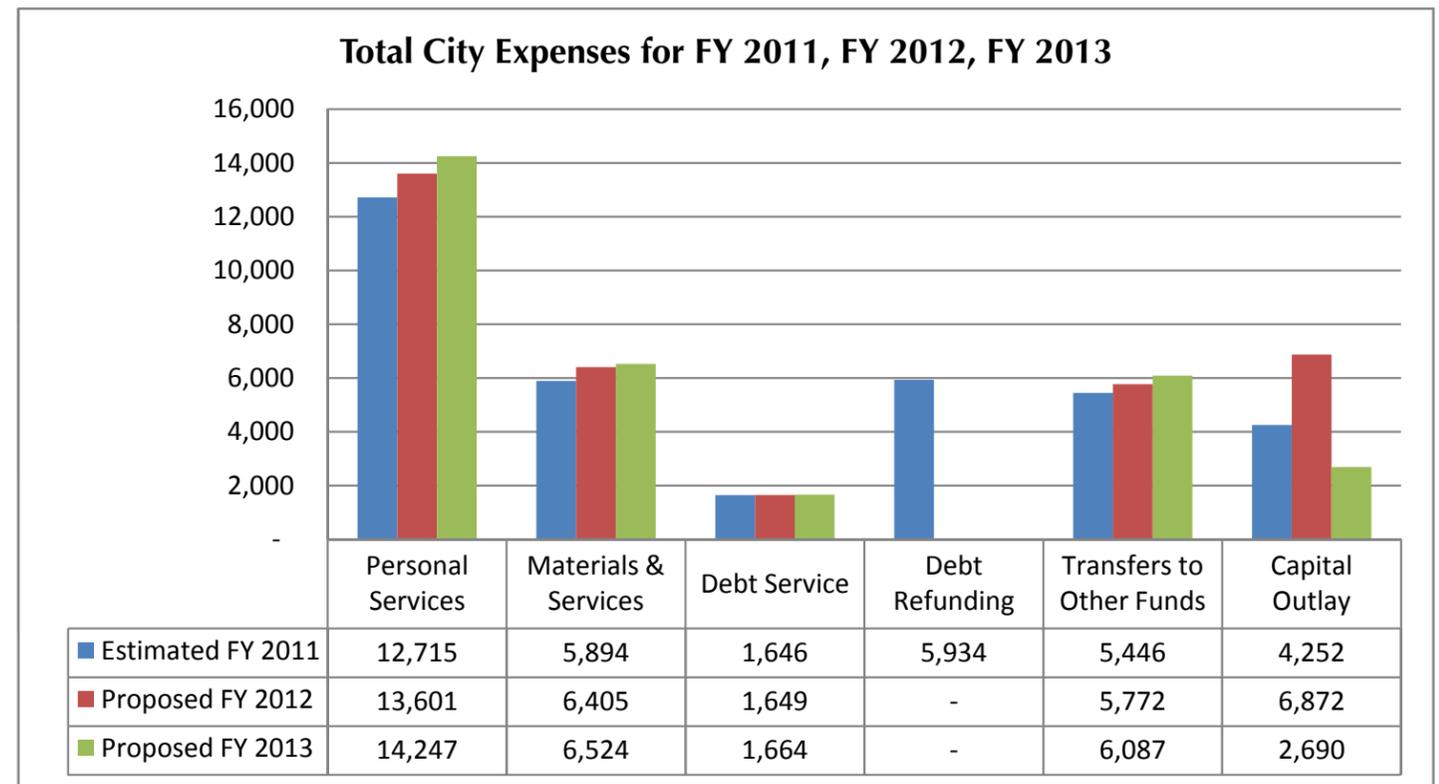
Demographics & Financial Trends

Expenses Trends & Assumptions

The purpose of this section is to describe the City's major expenses, explain the underlying assumptions for the expense estimates, and discuss significant trends. The City of West Linn budget includes five requirement categories: Personal Services; Materials & Services; Debt Service; Transfers; and Capital Outlay.

Major Requirements

Fifty percent of total requirements are represented by Personal Services (43 percent) and Capital Outlay (15 percent). These requirements relate to capital projects and the people who provide City services. Citywide, budgeted requirements are expected to increase for inflation going forward.



Personal Services

Citywide, Personal Services budgeted requirements increases seven percent from the fiscal year 2011 to fiscal year 2012. This percentage increase is attributable primarily to increasing benefits costs.

Materials & Services

Citywide, Materials & Services budgeted requirements increases by three percent over the biennium. This is largely an inflationary cost increase over the biennium.

Demographics & Financial Trends

Transfers

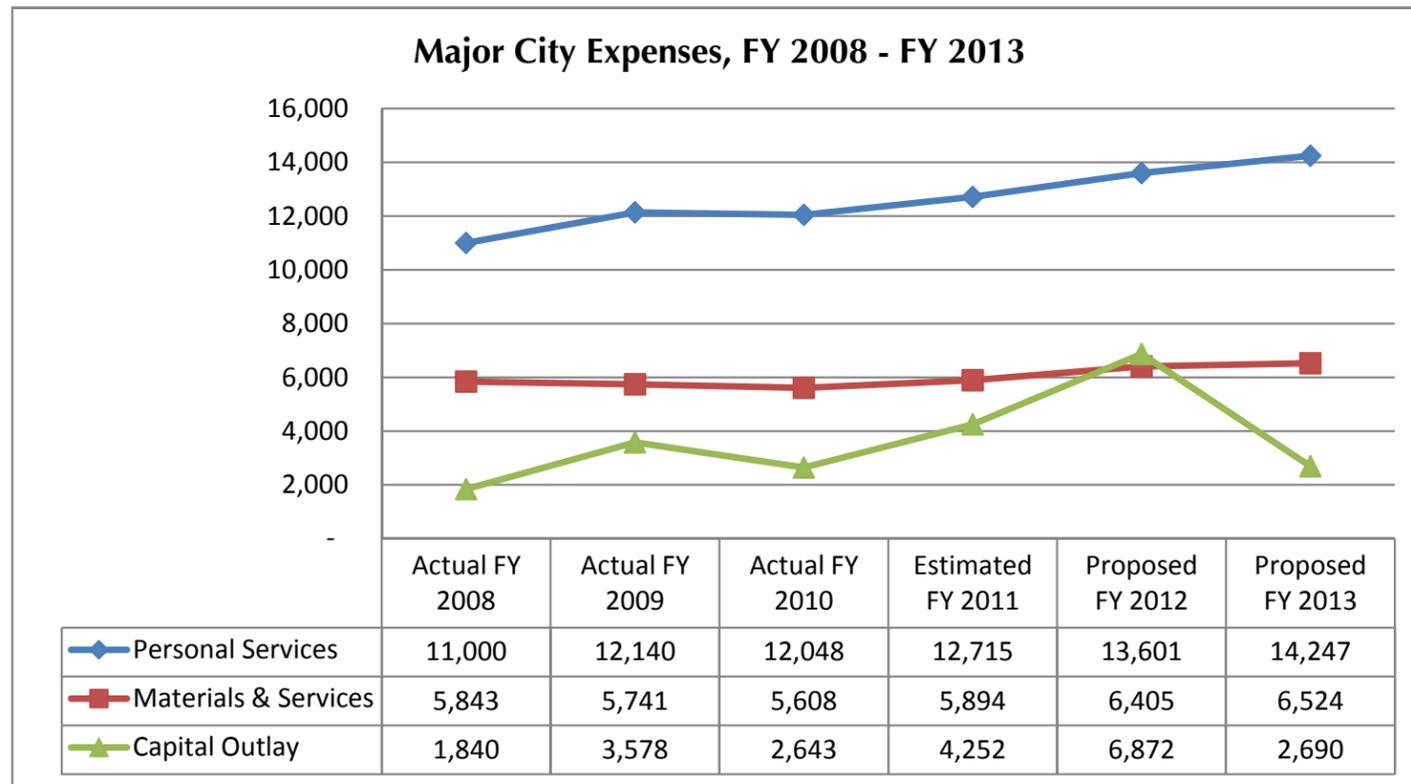
Budgeted transfers represent transfers to account for the support services costs of General Fund departments.

Capital Outlay

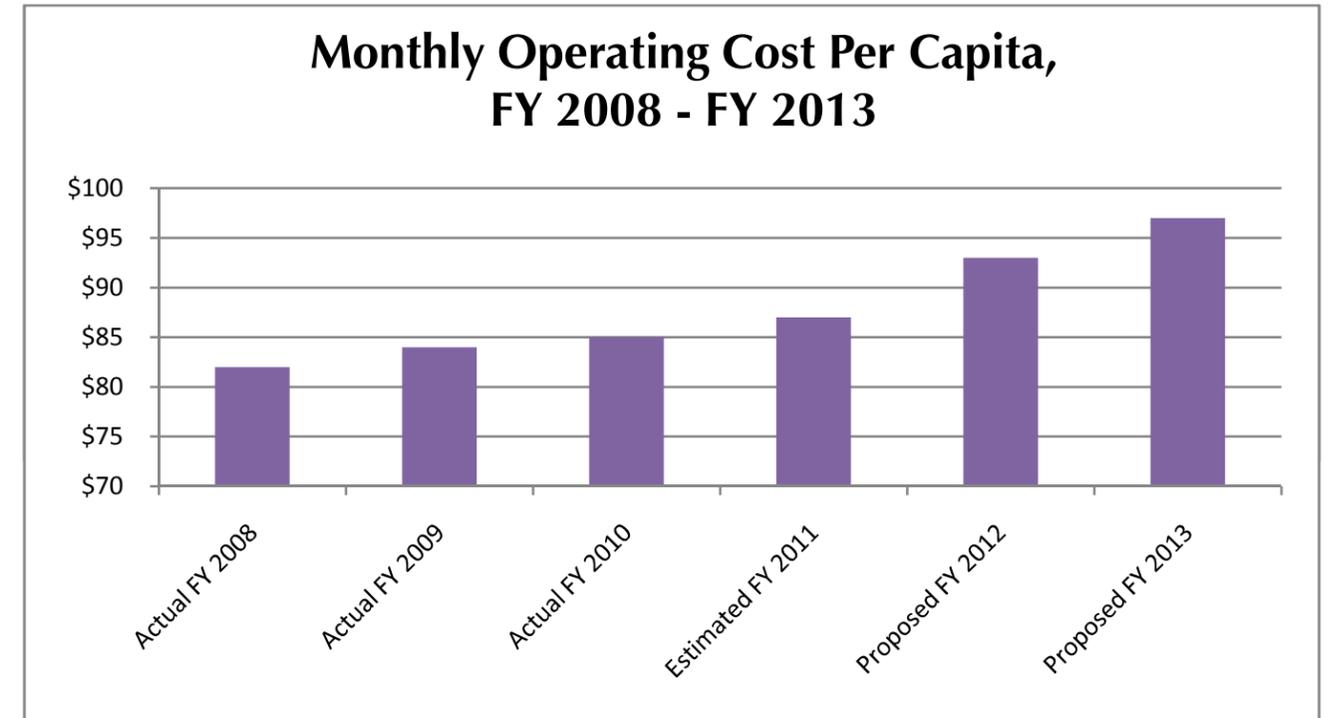
The fiscal year 2012 Capital Outlay budget increases significantly from fiscal year 2011. This increase is largely attributable to the increased investment in capital projects in the public works accounts, as well as the budgeted expense for acquiring a new police station site, and the expenses associated with capital projects for parks.

Debt Service

Fiscal year 2012 Debt Service requirements decreased significantly because of the final planned debt refunding was completed in FY 2011 saving interest costs and reducing the property tax rate.



Demographics & Financial Trends



Total Requirements						
	Actual FY 2008	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Proposed FY 2012	Proposed FY 2013
Personal Services	11,000	12,140	12,048	12,715	13,601	14,247
Materials & Services	5,843	5,741	5,608	5,894	6,405	6,524
Debt Service	1,698	1,385	1,838	1,646	1,649	1,664
Debt Refunding	-	4,993	-	5,934	-	-
Transfers to Other Funds	5,564	5,207	5,355	5,446	5,772	6,087
Capital Outlay	1,840	3,578	2,643	4,252	6,872	2,690
Ending Fund Balance	10,245	12,962	13,298	11,678	10,106	9,689

Total Resources						
	Actual FY 2008	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Proposed FY 2012	Proposed FY 2013
Beginning Fund Balance	10,580	10,245	12,962	13,298	11,678	10,106
Debt Proceeds	175	9,121	-	-	-	-
Fees & Charges	6,882	8,461	8,454	8,878	9,428	9,938
Fines & Forefeits	549	571	564	585	603	621
Franchise Fees	1,685	1,706	1,952	1,941	2,080	2,160
Interest	521	239	31	58	55	55
Intergovernmental	2,369	2,371	3,666	3,184	5,467	3,551
Licenses & Permits	227	76	84	84	86	88
Miscellaneous	616	997	512	655	419	377
Proceeds From Bond Refunding	-	-	-	5,935	-	-
Property Taxes	5,976	6,392	6,603	6,916	7,014	7,297
Systems Development Charges	963	620	607	585	1,803	621
Transfers From Other Funds	5,647	5,207	5,355	5,446	5,772	6,087

Demographics & Financial Trends

Debt Summary

The City of West Linn will have an estimated \$16.5 million in debt outstanding at the beginning of this budget biennium with no other debt issues that are already authorized but not yet incurred. Below is a table showing this activity, listing the various bond issues, interest rates, and outstanding balances. Future debt plans may include a capital facilities bond measure to build a new police station to be placed on the ballot for voter consideration.

	Original Debt Amount	Interest Rates	Beginning balance as of June 30, 2009	Additions	Reductions	Ending balance as of June 30, 2010
General Obligation bonds						
Series 2000 Library Expansion	\$ 3,900,000	5.4%	\$ 3,190,000	\$ -	\$ (140,000)	\$ 3,050,000
Series 2009-A Park Refundings	4,915,000	3.6%	4,915,000	-	(405,000)	4,510,000
Full Faith and Credit obligations						
Series 2000 City Hall	4,300,000	5.2%	3,055,000	-	(190,000)	2,865,000
Series 2009-B Streets/Police/Parks	4,035,000	3.6%	4,035,000	-	(90,000)	3,945,000
Revenue bonds						
Series 2000 Water Revenue	1,800,000	5.6%	1,305,000	-	(80,000)	1,225,000
			<u>\$ 16,500,000</u>	<u>\$ -</u>	<u>\$ (905,000)</u>	<u>\$ 15,595,000</u>

General Debt Description

The City of West Linn is currently repaying on three types of debt: General Obligation, Full Faith and Credit, and Revenue. Below are further descriptions of each type and their underlying bond issues.

- *GO (1998)*

Voter-approved general obligation debt for parks – REFUNDED in January 2009

- *GO (1999)*

Voter-approved general obligation debt for parks, issued in 1999 – REFUNDED in January 2009

- *GO (2000)*

Voter-approved general obligation debt for libraries, issued in 2000

- *FFCO (2000)*

Full Faith and Credit Obligation for City Hall building, issued in 2000

- *Revenue (Water)*

Revenue bond for water projects, issued in 2000

- *GO (2009-A)*

Refunded general obligation debt from the 1998 and 1999 GO Series

- *FFCO (2009-B)*

Full Faith and Credit Obligation for Street projects, police station site, and park improvements

Description of Long Term Financial Planning Processes

The City of West Linn prepares five-year financial forecasts prior to the development of the biennial budget. The five-year model takes into account projected increases and decreases in revenues and expenditures. This information is shared with the Citizens' Budget Committee prior to budget deliberations.

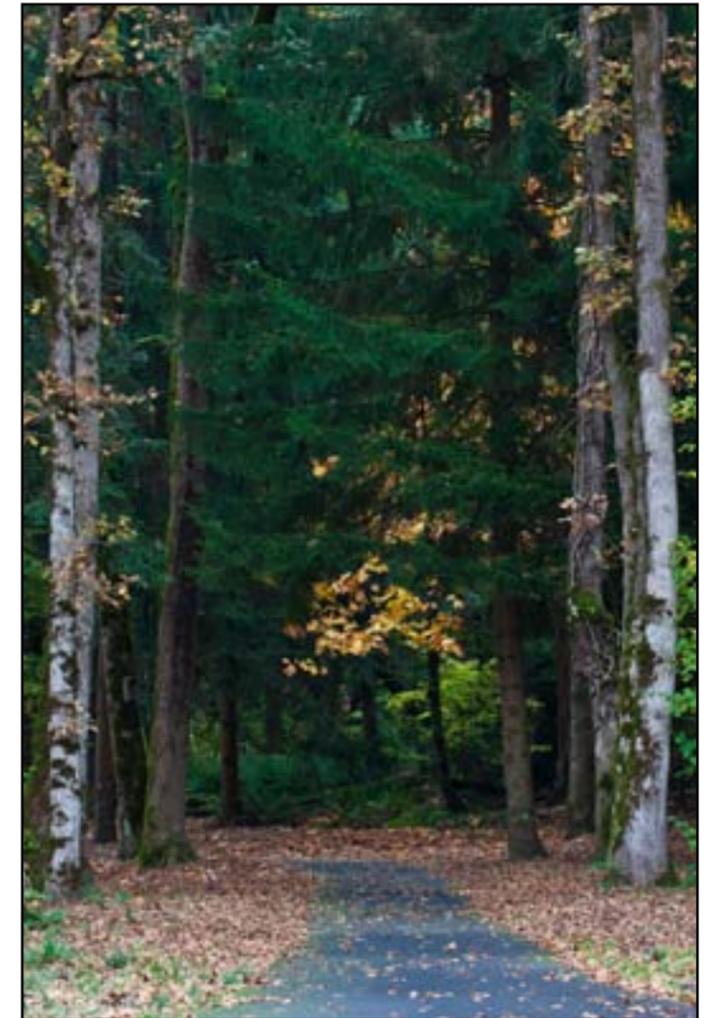
The City of West Linn recently completed its capital improvement plan (CIP), which is aligned with the financial forecast and this budget document, as well as the corresponding master plan documents. These master plan documents provide long-range (20 year) planning for necessary capital improvements and investments in the City's infrastructure. The City refers to this as "multi-document transparency," because costly projects are planned and accounted for across many different documents. This level of planning allows for thoughtful project management and financing.

Financial forecasts are key to strategizing, studying different financial outcomes, modeling demographic trends, anticipating changes in revenue streams, and forecasting utility rates. The latest version of the City's updated forecast projections by Fund are included in this budget document. Copies of the Capital Improvement Plan are also available.

West Linn Six-Year Capital Improvement Plan



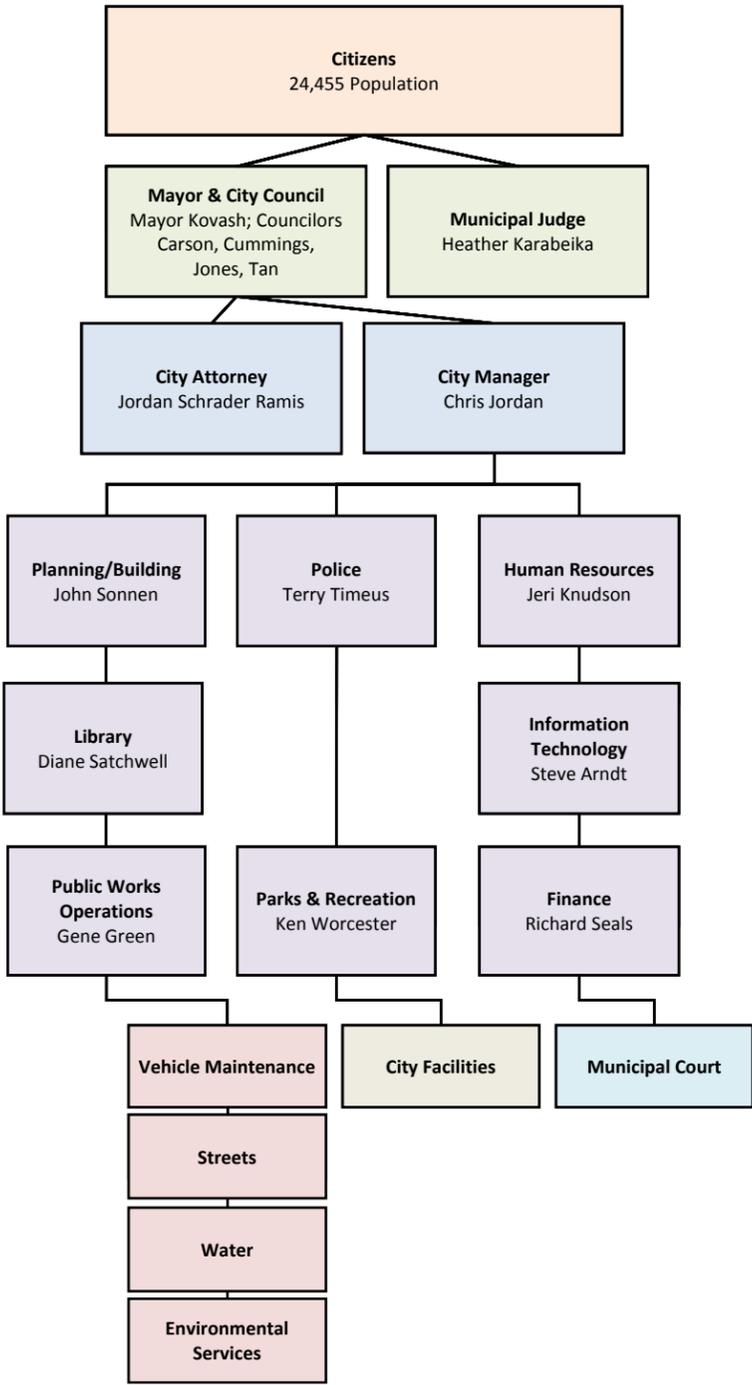
Demographics & Financial Trends



Personnel



Organizational Chart



Overview of Budgeted Personnel Changes

- Reduction of 1.6 Administrative FTEs*
 - In an effort to streamline staff, 1.6 administrative positions were reduced. This change is predicated on updates in technologies that allow for operational staff to perform their own administrative tasks.
- Addition of 1.0 FTE for a Transportation, Sustainability & Special Projects Planner*
 - This position will focus on transportation, sustainability and special planning projects.
- Reduction of 1.0 Senior Librarian FTE*
 - This change is to a currently vacant position, and it is anticipated that service levels will not change due to the operational efficiencies gained in the Library strategic plan.
- Addition of an 0.5 FTE for a Building Inspector*
 - A slight increase in building activity allows for this position to be added to the budget to cover the increased activity in this department.
- Reduction of 1.0 Community Service Officer FTE and 1.0 Records FTE in Police Department*
 - These are vacant positions that were unfunded in the proposed budget.
- Reduction of 1.0 Water Utility Worker FTE*
 - This is a vacant position that was unfunded in the proposed budget.
- Promotion of 1.0 Administrative Assistant FTE to the Deputy City Recorder position*
 - This promotion gives an advanced opportunity for a staff person to assist with the transition to electronic records management.

Personnel

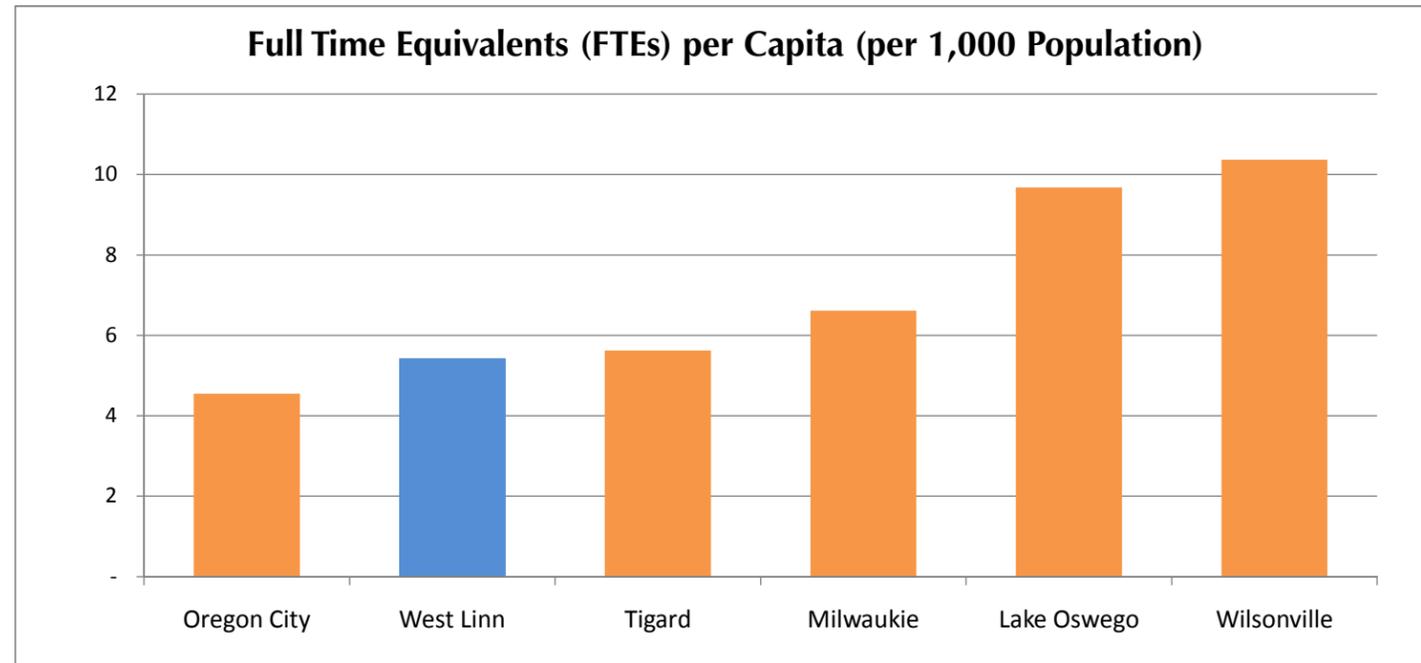
FTE Counts							Change from Current	Department and Position	Annual Compensation (per latest Compensation Plan)	
Prior Fiscal Year				Current Budget	Budget Year	from			to	
FY 2006	FY 2007	FY 2008	FY 2009	BN 2011	BN 2013					
CITY ADMINISTRATION										
1.00	1.00	1.00	1.00	1.00	1.00	-	City Manager	\$132,700		
-	-	-	-	-	0.80	0.80	Assistant City Manager	81,516	111,252	
1.00	1.00	1.00	1.00	1.00	1.00	-	City Recorder	50,808	68,064	
-	-	-	-	-	1.00	1.00	Deputy City Recorder	47,880	62,232	
-	-	-	-	1.00	1.00	-	Project Coordinator	47,880	62,232	
-	-	-	-	1.00	-	(1.00)	Administrative Assistant	.....	.....
-	-	-	1.00	1.00	-	(1.00)	Assistant to the City Manager	.....	.....
-	1.00	1.00	1.00	-	-	-	Staff Attorney	.....	.....
1.00	1.00	1.00	-	-	-	-	Community Services Coordinator	.....	.....
1.00	1.00	-	-	-	-	-	Events Coordinator	.....	.....
4.00	5.00	4.00	4.00	5.00	4.80	(0.20)				
HUMAN RESOURCES										
1.00	1.00	1.00	1.00	1.00	1.00	-	Human Resources Director	76,524	104,520	
-	-	-	0.60	1.00	1.00	-	Human Resources Generalist	48,720	65,196	
-	-	-	-	-	0.50	0.50	Human Resources Assistant	43,848	58,680	
1.00	1.00	-	0.50	0.50	-	(0.50)	Office Assistant	.....	.....
1.00	1.00	-	-	-	-	-	Assistant to the HR Director	.....	.....
1.00	1.00	1.00	-	-	-	-	Administrative Staff Assistant	.....	.....
4.00	4.00	2.00	2.10	2.50	2.50	-				
FINANCE										
1.00	-	-	-	1.00	1.00	-	Chief Financial Officer	92,322	126,000	
-	-	-	-	1.00	1.00	-	Deputy Chief Financial Officer	74,436	101,652	
-	1.00	1.00	0.50	1.00	1.00	-	Business Analyst	47,880	62,232	
2.00	2.00	2.00	3.00	2.00	2.00	-	Senior Accounting Clerk	44,244	57,444	
2.00	2.00	2.00	1.00	1.50	1.50	-	Accounting Clerk II	40,548	52,704	
-	-	1.00	1.00	-	-	-	Administrative Staff Assistant	.....	.....
1.00	1.00	1.00	-	-	-	-	Accountant	.....	.....
1.00	-	-	1.00	-	-	-	Accounting Manager	.....	.....
7.00	6.00	7.00	6.50	6.50	6.50	-				
INFORMATION TECHNOLOGY										
1.00	1.00	1.00	1.00	1.00	1.00	-	Chief Technology Officer	76,524	104,520	
-	-	-	-	1.00	1.00	-	Network & Systems Technician	51,528	66,708	
1.00	1.00	1.00	1.00	1.00	1.00	-	Desktop & Help Desk Technician	47,880	62,232	
1.00	1.00	1.00	1.00	-	-	-	Information Tech Coordinator	.....	.....
3.00	3.00	3.00	3.00	3.00	3.00	-				
FACILITY SERVICES										
1.00	1.00	1.00	1.00	1.00	1.00	-	Building Maintenance Worker	40,548	52,704	
1.00	1.00	1.00	1.00	1.00	1.00	-				
MUNICIPAL COURT										
1.00	1.00	1.00	1.00	1.00	0.50	(0.50)	Muni Court Judge	\$43,692		
1.00	1.00	1.00	0.90	-	1.00	1.00	Court Administrator	48,720	65,196	
1.00	1.00	1.00	1.00	1.90	1.00	(0.90)	Administrative Assistant	44,244	57,444	
0.60	0.60	0.60	0.60	0.60	1.00	0.40	Office Clerk	25,908	33,684	
3.60	3.60	3.60	3.50	3.50	3.50	-				
PUBLIC WORKS SUPPORT SERVICES										
1.00	1.00	1.00	1.00	1.00	1.00	-	Public Works Director	81,516	111,252	
-	-	-	-	1.00	1.00	-	City Engineer	74,436	101,652	
1.00	1.00	2.00	2.00	2.00	2.00	-	Civil Engineer	57,060	77,964	
1.00	1.00	1.00	1.00	1.00	1.00	-	Associate Engineer	47,880	62,232	
2.00	2.00	2.00	2.00	2.00	1.00	(1.00)	Engineering Technician	44,244	57,444	
1.00	1.00	1.00	1.00	1.00	1.00	-	GIS Coordinator	55,212	71,448	
1.00	1.00	1.00	1.00	1.00	1.00	-	GIS Specialist	44,244	57,444	
2.00	2.00	2.00	2.60	1.60	2.00	0.40	Administrative Assistant	44,244	57,444	
0.60	0.60	1.10	1.00	1.00	-	(1.00)	Office Assistant	.....	.....
1.00	1.00	1.00	1.00	-	-	-	Assistant City Engineer	.....	.....
10.60	10.60	12.10	12.60	11.60	10.00	(1.60)				

Personnel

FTE Counts							Change from Current	Department and Position	Annual Compensation (per latest Compensation Plan)	
Prior Fiscal Year				Current Budget	Budget Year	from			to	
FY 2006	FY 2007	FY 2008	FY 2009	BN 2011	BN 2013					
VEHICLE & EQUIPMENT MAINTENANCE										
1.00	1.00	1.00	1.00	1.00	1.00	-	Lead Mechanic	44,244	57,444	
1.00	1.00	1.00	1.00	1.00	1.00	-	Vehicle & Equipment Mechanic	33,240	43,200	
2.00	2.00	2.00	2.00	2.00	2.00	-				
PLANNING										
1.00	1.00	1.00	1.00	1.00	1.00	-	Planning Director	81,516	111,252	
1.00	1.00	1.00	1.00	1.00	1.00	-	Senior Planner	60,048	82,008	
2.00	2.00	2.00	2.00	3.00	4.00	1.00	Associate Planner	47,880	62,232	
1.00	1.00	1.50	1.50	1.50	0.50	(1.00)	Administrative Assistant	44,244	57,444	
5.00	5.00	5.50	5.50	6.50	6.50	-				
LIBRARY										
1.00	1.00	1.00	1.00	1.00	1.00	-	Library Director	76,524	104,520	
2.80	2.80	2.80	2.80	2.80	1.80	(1.00)	Senior Librarian	50,808	68,064	
5.05	5.05	5.05	4.55	4.55	4.55	-	Librarian	40,548	52,704	
1.50	1.50	1.50	1.90	1.90	1.90	-	Library Page	33,240	43,200	
3.80	3.80	2.80	2.48	2.48	2.48	-	Library Assistant	29,604	38,448	
1.00	1.00	1.00	1.00	1.00	1.00	-	Staff Assistant II	29,604	38,448	
2.25	2.25	2.25	3.90	3.90	3.90	-	Library Aide	25,908	33,684	
17.40	17.40	16.40	17.63	17.63	16.63	(1.00)				
PARKS AND RECREATION										
1.00	1.00	1.00	1.00	1.00	1.00	-	Parks and Recreation Director	76,524	104,520	
1.00	1.00	1.00	1.00	1.00	1.00	-	Recreation Manager	60,048	82,008	
1.00	1.00	1.00	1.00	1.00	1.00	-	Park Maintenance Supervisor	50,808	68,064	
1.00	1.00	1.00	1.00	1.00	1.00	-	Arborist	44,244	57,444	
7.00	7.00	7.00	7.00	7.00	7.00	-	Park Maintenance Worker	44,244	57,444	
0.40	0.40	0.40	0.40	0.40	0.40	-	Meals Coordinator	36,900	47,928	
2.00	2.00	2.00	2.00	3.00	3.00	-	Recreation Coordinator	36,900	47,928	
-	-	0.40	0.40	0.40	0.40	-	Park Ranger	29,604	38,448	
1.00	1.00	1.00	1.00	1.00	0.60	(0.40)	Office Assistant	29,604	38,448	
7.00	7.00	7.00	7.00	7.00	7.00	-	Seasonal Help	.....	.....
-	-	1.00	1.00	-	-	-	Events Coordinator	.....	.....
21.40	21.40	22.80	22.80	22.80	22.40	(0.40)				
BUILDING INSPECTIONS										
1.00	1.00	1.00	1.00	0.50	1.00	0.50	Building Official	60,048	82,008	
2.00	2.00	2.00	2.00	1.00	1.50	0.50	Building Inspector	44,244	57,444	
1.00	1.00	1.00	1.00	0.50	1.00	0.50	Permit Coordinator	40,548	52,704	
1.00	1.00	1.00	1.00	0.50	-	(0.50)	Permit Technician	36,900	47,928	
-	-	-	-	-	0.50	0.50	Administrative Assistant	44,244	57,444	
5.00	5.00	5.00	5.00	2.50	4.00	1.50				
PUBLIC SAFETY										
1.00	1.00	1.00	1.00	1.00	1.00	-	Chief of Police	81,516	111,252	
2.00	2.00	2.00	2.00	2.00	2.00	-	Captain	74,436	101,652	
6.00	6.00	6.00	7.00	7.00	7.00	-	Sergeant	60,444	77,148	
21.00	21.00	21.00	21.00	21.00	21.00	-	Police Officer	49,697	64,684	
3.00	3.00	3.00	3.00	3.00	2.00	(1.00)	Community Service Officer	37,361	48,583	
1.00	1.00	1.00	1.00	1.00	1.00	-	Assistant to the Chief of Police	48,720	65,196	
-	-	-	-	-	1.00	1.00	Assistant to the Captain	46,104	62,088	
2.00	2.00	2.00	2.00	2.00	-	(2.00)	Records Clerk	.....	.....
36.00	36.00	36.00	37.00	37.00	35.00	(2.00)				

Personnel

FTE Counts							Change from Current	Department and Position	Annual Compensation (per latest Compensation Plan)	
Prior Fiscal Year				Current Budget Year	Budget Year	from			to	
FY 2006	FY 2007	FY 2008	FY 2009	BN 2011	BN 2013	Current				
STREETS										
1.00	1.00	1.00	1.00	1.00	1.00	-	Operations Supervisor	60,048	82,008	
4.00	4.00	4.00	4.00	4.00	4.00	-	Utility Worker	44,244	57,444	
5.00	5.00	5.00	5.00	5.00	5.00	-				
WATER										
1.00	1.00	1.00	1.00	1.00	1.00	-	Operations Supervisor	60,048	82,008	
6.00	6.00	5.00	5.00	5.00	4.00	(1.00)	Utility Worker	44,244	57,444	
7.00	7.00	6.00	6.00	6.00	5.00	(1.00)				
ENVIRONMENTAL SERVICES										
1.00	1.00	1.00	1.00	1.00	1.00	-	Operations Supervisor	60,048	82,008	
6.00	6.00	6.00	5.00	4.00	4.00	-	Utility Worker	44,244	57,444	
7.00	7.00	7.00	6.00	5.00	5.00	-				
139.00	139.00	138.40	139.63	137.53	132.83	(4.70)	Total Full-Time Equivalents (FTEs)			



Personnel

Service Departments

Building Inspections	4.00	7.87	2.00	5.10	6.24	7.20
Code Enforcement	-	1.40	2.00	-	-	-
Engineering	5.00	3.00	5.50	10.00	13.40	19.50
Library	16.63	4.00	19.76	16.26	45.80	35.70
Municipal Court	3.50	4.00	3.00	2.00	3.50	3.50
Parks and Recreation	22.40	12.00	-	7.00	10.00	57.70
Planning	6.50	-	5.00	7.50	8.56	18.30
Public Safety - Police	35.00	46.00	41.00	18.00	90.10	69.00
Utility - Streets/Transportation	5.00	10.25	6.30	3.75	7.00	4.80
Utility - Water	5.00	11.50	6.30	11.58	14.00	18.70
Utility - Sewer/Wastewater and Storm	5.00	15.35	10.80	14.00	12.25	14.20
Total	108.03	115.37	101.66	95.19	210.85	248.60

Support Departments

City Attorney	-	-	-	3.00	-	4.00
City Managers Office	2.80	2.00	1.00	6.00	5.00	10.50
City Recorder	2.00	2.00	3.00	-	3.25	1.00
Comm Dev / PW Administration	5.00	5.13	13.00	13.00	13.75	-
Community Services	-	-	3.00	8.00	3.05	-
Economic Development	-	1.00	-	-	-	4.00
Facilities Management	1.00	-	2.67	4.25	4.00	12.50
Finance and Risk Management	6.50	11.64	6.00	8.90	9.60	13.70
Fleet/Vehicle Maintenance	2.00	-	3.00	7.00	2.60	-
Human Resources	2.50	2.19	2.00	2.85	5.00	-
Information Technology	3.00	0.50	3.00	3.00	10.50	9.50
Total	24.80	24.46	36.67	56.00	56.75	55.20

Common Full Time Equivalents (FTEs)

Unique Services	-	-	-	-	-	-
Transit/Bus Service	-	-	-	35.69	-	-
City Fire Department	-	-	-	-	-	52.00
Total unique services:	-	-	-	35.69	-	52.00

Full Time Equivalents (FTEs)

Common Full Time Equivalents (FTEs)	132.83	139.83	138.33	151.19	267.60	303.80
Unique Services	-	-	-	-	-	-
Full Time Equivalents (FTEs)	132.83	139.83	138.33	186.88	267.60	355.80
Population	24,500	30,710	20,920	18,020	47,595	36,755
FTE per Capita (per 1,000 of Population)	5.42	4.55	6.61	10.37	5.62	9.68

	Full Time Equivalents (FTEs) by City					
	West Linn	Oregon City	Milwaukie	Wilsonville	Tigard	Lake Oswego
Service Departments						
Building Inspections	4.00	7.87	2.00	5.10	6.24	7.20
Code Enforcement	-	1.40	2.00	-	-	-
Engineering	5.00	3.00	5.50	10.00	13.40	19.50
Library	16.63	4.00	19.76	16.26	45.80	35.70
Municipal Court	3.50	4.00	3.00	2.00	3.50	3.50
Parks and Recreation	22.40	12.00	-	7.00	10.00	57.70
Planning	6.50	-	5.00	7.50	8.56	18.30
Public Safety - Police	35.00	46.00	41.00	18.00	90.10	69.00
Utility - Streets/Transportation	5.00	10.25	6.30	3.75	7.00	4.80
Utility - Water	5.00	11.50	6.30	11.58	14.00	18.70
Utility - Sewer/Wastewater and Storm	5.00	15.35	10.80	14.00	12.25	14.20
Total	108.03	115.37	101.66	95.19	210.85	248.60
Support Departments						
City Attorney	-	-	-	3.00	-	4.00
City Managers Office	2.80	2.00	1.00	6.00	5.00	10.50
City Recorder	2.00	2.00	3.00	-	3.25	1.00
Comm Dev / PW Administration	5.00	5.13	13.00	13.00	13.75	-
Community Services	-	-	3.00	8.00	3.05	-
Economic Development	-	1.00	-	-	-	4.00
Facilities Management	1.00	-	2.67	4.25	4.00	12.50
Finance and Risk Management	6.50	11.64	6.00	8.90	9.60	13.70
Fleet/Vehicle Maintenance	2.00	-	3.00	7.00	2.60	-
Human Resources	2.50	2.19	2.00	2.85	5.00	-
Information Technology	3.00	0.50	3.00	3.00	10.50	9.50
Total	24.80	24.46	36.67	56.00	56.75	55.20
Common Full Time Equivalents (FTEs)	132.83	139.83	138.33	151.19	267.60	303.80
Unique Services						
Transit/Bus Service	-	-	-	35.69	-	-
City Fire Department	-	-	-	-	-	52.00
Total unique services:	-	-	-	35.69	-	52.00
Full Time Equivalents (FTEs)	132.83	139.83	138.33	186.88	267.60	355.80
Population	24,500	30,710	20,920	18,020	47,595	36,755
FTE per Capita (per 1,000 of Population)	5.42	4.55	6.61	10.37	5.62	9.68

Budget Overview



Budgeting in West Linn

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:

1. Governmental Funds

Governmental funds are used to account for most of the city’s functions and include general, special revenue, debt service, and capital projects funds.

2. Proprietary Funds

Enterprise funds are used to account for city activities that are similar to those often found in the private sector and include enterprise funds.

3. 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 Funds

General Fund

The general fund of the City of West Linn provides the accounting for the City’s administrative, financial, municipal court, and vehicle maintenance activities.

Public Safety Fund

The public safety fund is a special revenue fund for police services including payment for 911 dispatching services provided by Lake Oswego.

Parks and Recreation Fund

The parks and recreation fund is a special revenue fund for the maintenance and operation of the City’s parks and open space, and recreation programs and activities.

Library Fund

The library fund is a special revenue fund for the operation of the City’s library activities.

Building Inspections Fund

The building inspections fund is a special revenue fund for the building inspection program.

Planning Fund

The planning fund is a special revenue fund for the City’s planning related activities.

Systems Development Charges Fund

The systems development charges (SDC) fund accounts for the City’s collection and expenditure of streets, water, waste water, surface water, and park SDCs.

Debt Service Fund

The debt service fund accounts for the repayment of voter approved general obligation bonds issued for parks and library improvements.

Street Fund

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

Water Fund

The water fund is an enterprise fund 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.

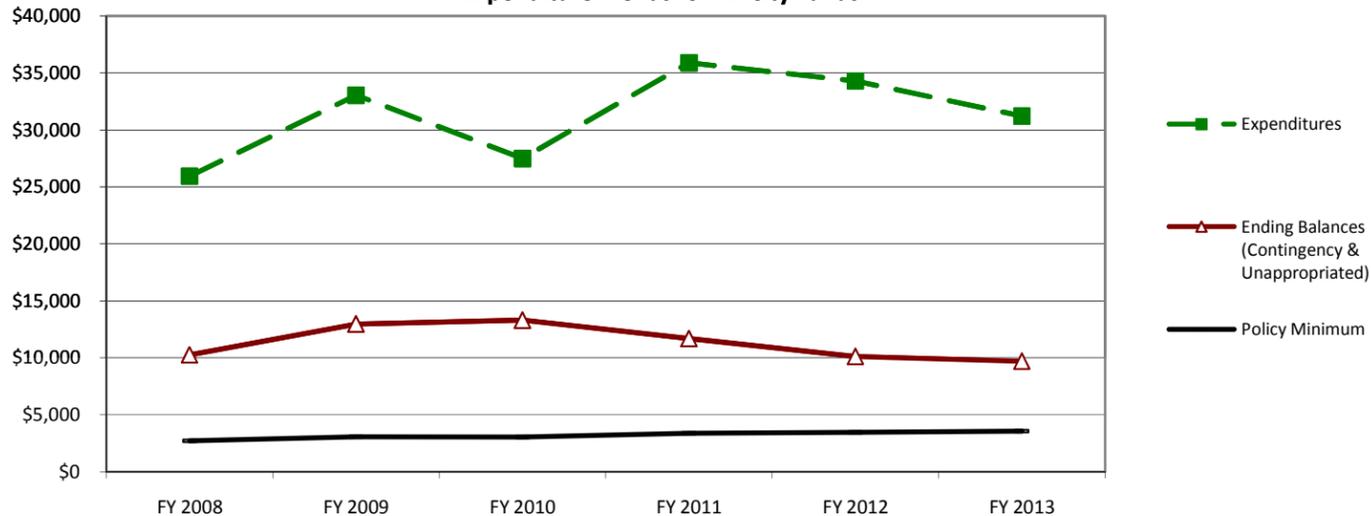
Environmental Services Fund

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

Total of All Funds - City of West Linn Biennial Budget

			BN 2011				BN 2013		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2008	FY 2009	FY 2010	FY 2011			FY 2012	FY 2013	Total
Requirements									
Personal Services	\$ 11,000	\$ 12,140	\$ 12,048	\$ 12,715	\$ 24,763	\$ 25,635	\$ 13,601	\$ 14,247	\$ 27,848
Materials & Services	5,843	5,741	5,608	5,894	11,502	12,493	6,405	6,524	12,929
Debt Service	1,698	1,385	1,838	1,646	3,484	3,576	1,649	1,664	3,313
Operations before other items	18,541	19,266	19,494	20,255	39,749	41,704	21,655	22,435	44,090
Debt Refunding	-	4,993	-	5,934	5,934	-	-	-	-
Transfers to Other Funds	5,564	5,207	5,355	5,446	10,801	11,775	5,772	6,087	11,859
Capital Outlay	1,840	3,578	2,643	4,252	6,895	16,477	6,872	2,690	9,562
Operations, Transfers, Capital	25,945	33,044	27,492	35,887	63,379	69,956	34,299	31,212	65,511
							Total Appropriated Expenditures =		
Reserves:									
Contingency	-	-	-	-	-	3,031	6,490	6,003	6,003
Unappropriated Ending Fund Balance	10,245	12,962	13,298	11,678	11,678	1,347	3,616	3,686	3,686
Total Reserves	10,245	12,962	13,298	11,678	11,678	4,378	10,106	9,689	9,689
Total Requirements	\$ 36,190	\$ 46,006	\$ 40,790	\$ 47,565	\$ 75,057	\$ 74,334	\$ 44,405	\$ 40,901	\$ 75,200
Budgeted Positions (in FTEs)	154.23	139.13	138.03	135.33	135.33	137.53	132.83	132.83	132.83
Monthly Operating Costs per Capita	\$82	\$84	\$85	\$87	\$86	\$91	\$93	\$97	\$95

Expenditure Trends for All City Funds



Why Performance Measurements?

Governmental budgets result in spending plans that show how resources will be allocated in the coming budget period. Thinking of a budget purely as a spending plan, however, only reveals part of the picture. The addition of performance measuring identifies critical issues and needs, sets performance targets, and aligns spending with objectives by identifying and articulating links between funded activities and results.

Renewed Focus

During the past year, the focus on the citywide performance measures effort has been the continued collection of data and improved development on reported measures. The reporting of performance measures help the City in the following ways:

- Communicate levels of activity by municipal function to its citizens;
- Make performance-informed decisions on how to lead and manage through difficult times;
- Build opportunities for service improvements through collaboration and cooperation between groups with shared roles and missions;
- Demonstrate that city government is making a difference in the lives of its citizens, customers and stakeholders in a way that customers can understand and value.

Key Elements of Performance Measuring

Performance measuring is a process, not a document. The three distinguishing elements of performance measuring are:

- Identification of results to be achieved;
- Strategies for achieving the results; and
- Activities that are being funded because decision makers believe they provide the best value for the public achieving identified results.

Performance Measuring Processes

To support these elements, the process should incorporate, at minimum:

- A primary focus on the needs of the community. Internal organizational requirements should be funded based on their connection to meeting community needs.
- Decision-making processes informed by evidence related to results, strategies, targets, and the effectiveness of program and service options.
- Reliable performance measures and targets, both at the community needs or organization-wide level and at the program or service level. Measures and targets should help users understand whether performance in the area being measured is getting better, staying the same, or getting worse.
- Regular review of performance measures and evaluation of results.

Organization of Performance Measures

The data tables for the Fund budgets include reporting on full-time equivalent (FTE) employee positions included in the budget and one for the operating costs of each department (expressed in 1,000s). Operating costs of each department are then provided on a "per capita" basis as a function of the City's population. This information provides the foundation for many of the measures that follow, which are organized by department representing each functional operation offered by the City to the citizens of West Linn.

Budget Detail

Understanding the West Linn Budget

The City of West Linn presents budgeted financial information in detail tables by fund, and for the General Fund, by department. Each table includes several columns:

Description	Actual FY 2008	Actual FY 2009	Fund Name					
			BN 2011			BN 2013		
			Actual FY 2010	Estimate FY 2011	Total	Budget BN 2011	Proposed Biennial Budget	
					FY 2012	FY 2013	Total	

Column 1 - Description

Resources are grouped by thirteen different revenue types; requirements are grouped by expenditure type.

Columns 2, 3 & 4 - Actual data for prior three years

Revenues and expenditures for the prior fiscal years are shown in the second, third and fourth columns of the budget detail for each fund.

Column 5 - Estimate for current year data

Revenues and expenditures for fiscal year 2011 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.

Column 7 - Budget for current biennium data

Revenues and expenditures for the current biennium are shown on a budgeted basis in the seventh column of the budget detail for each fund.

Columns 8 & 9 - Proposed budget for each year

Revenues and expenditures for fiscal years 2012 and 2013 are shown on a proposed basis in the eighth and ninth columns of the budget detail for each fund.

Column 10 - Biennial budget total

The biennial total for 2012 and 2013 proposed budgets are totaled (added together); this is the appropriation level at which the budget is approved and adopted.

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

- Number of full time equivalent employees (FTEs);
- Monthly operating cost per capita;
- Types of revenues and expenditures;
- Description of services provided;
- A listing of accomplishments, goals and objectives;
- Performance measurement data

New This Biennium

New to this biennial budget, the City cross references this document to the Capital Improvement Plan (CIP), as well as provides more detailed performance measures, per the requests of the Citizens' Budget committee from the last biennium's review meetings.



General Fund

The General Fund is a governmental fund used to account for the city's administrative, financial, facilities, communications, public works operations, vehicle maintenance, and municipal court operations.



Budget Highlights:

- A key goal for the General Fund is to increase the Ending Fund Balance (EFB) for this Fund.
- The proposed budget includes an EFB that is \$300,000 higher than current the biennium.
- Despite this accomplishment, current five-year projections show that a shortfall in EFB will occur in FY 2014, further indicating that this biennial goal is critical to future Fund health.
- The monthly operating cost per capita for the General Fund has decreases from \$30 to \$22.
- Budgeted FTEs decreases by 1.6.
- Debt service obligations decrease \$40,000 per year due to refinancing interest savings.
- The General Fund also includes an earmark of garbage franchise fees of \$40,000 for targeted expenditures on sustainability items including an electric vehicle (EV), public EV charging stations, and Green Team/Sustainability Advisory Board outreach and education activities.

Capital Projects:

- The General Fund capital outlay items are not planned projects from the Six Year Capital Improvement Plan (CIP) document.
- This Fund includes \$25,000 per year for general facilities repairs and improvements.
- These improvements are not specifically identified, but as the City's facilities age, we anticipate a need for some basic improvements.
- Funds may also be spent on "green" upgrades to facilities to further promote sustainable business practices and energy efficiency.
- Current biennium General Fund capital projects designed to "green" City Hall included the installation of dishwashers and bathroom hand dryers, as well as natural light-sensitive lighting.
- The purchase of an EV is also included as a capital item in the General Fund. This item is subject to City Council approval on April 11, 2011 and if approved, will be purchased in FY 2012.



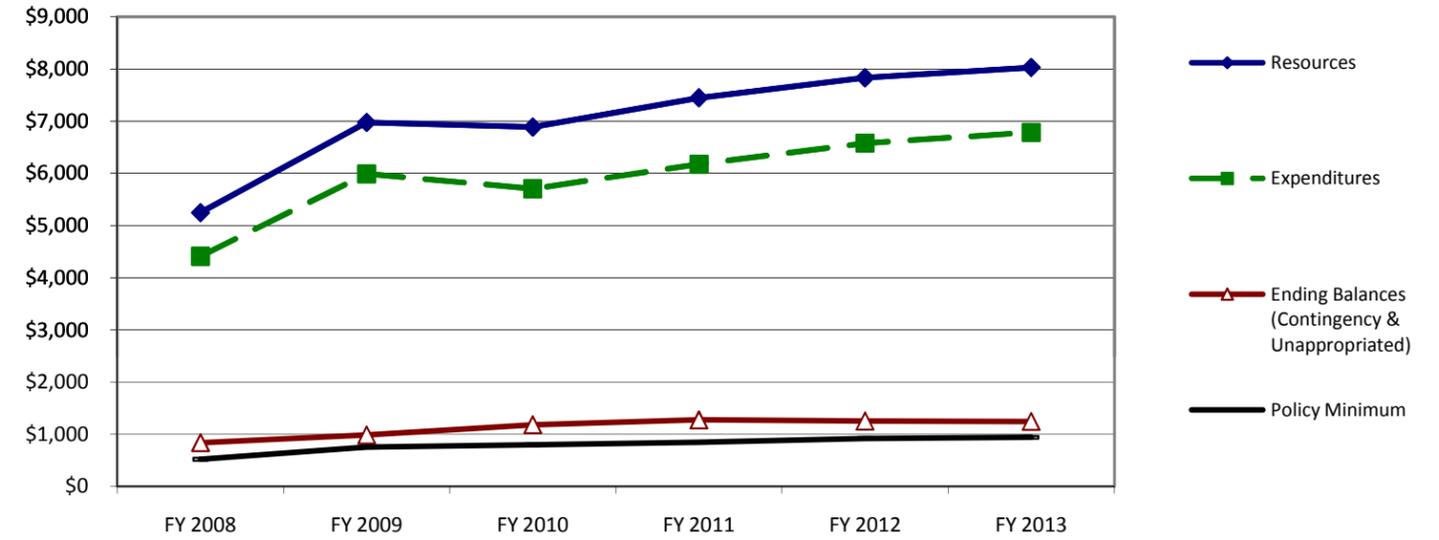
The General Fund accounts for a broad variety of government support services, including (but not limited to): sustainability outreach; to the City Attorney's fees; to printing of finance communications documents; to City Council training expenses; to human resource recruitment costs. Each department's budget is included in this document in detail.

General Fund

	Actual FY 2008	Actual FY 2009	BN 2011				BN 2013		
			Actual FY 2010	Estimate FY 2011	Total	Budget BN 2011	Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Resources									
Beginning Fund Balance	\$ 847	\$ 838	\$ 985	\$ 1,182	\$ 985	\$ 717	\$ 1,275	\$ 1,253	\$ 1,275
Property Taxes	-	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	120	125	245
Franchise Fees (dedicated to Sustainability)	-	-	-	-	-	-	40	40	80
Fees & Charges	54	427	178	294	472	689	306	312	618
Fines & Forfeitures	451	410	428	450	878	1,001	464	478	942
Interest	67	8	3	5	8	91	5	5	10
Miscellaneous	436	622	214	394	608	202	150	102	252
Transfers from Other Funds	3,393	4,670	5,079	5,123	10,202	10,931	5,472	5,714	11,186
Proceeds from Bond Refunding	-	-	-	5,935	5,935	-	-	-	-
Total Resources	\$ 5,248	\$ 6,975	\$ 6,887	\$ 13,383	\$ 19,088	\$ 13,631	\$ 7,832	\$ 8,029	\$ 14,608
Requirements									
Personal Services	\$ 1,723	\$ 3,206	\$ 3,339	\$ 3,590	\$ 6,929	\$ 7,656	\$ 3,789	\$ 3,970	\$ 7,759
Materials & Services	1,751	1,819	1,974	2,035	4,009	4,067	2,342	2,299	4,641
Debt Service	343	340	341	6,242	6,583	683	300	300	600
Transfers to Other Funds	417	350	31	32	63	277	123	191	314
Capital Outlay	176	275	20	209	229	50	25	25	50
General Fund Reserve:									
Contingency	-	-	-	-	-	599	700	700	700
Unappropriated Ending Fund Bal.	838	985	1,182	1,275	1,275	299	553	544	544
General Fund Reserve	838	985	1,182	1,275	1,275	898	1,253	1,244	1,244
Total Requirements	\$ 5,248	\$ 6,975	\$ 6,887	\$ 13,383	\$ 19,088	\$ 13,631	\$ 7,832	\$ 8,029	\$ 14,608
Budgeted Positions (in FTEs)	36.2	34.2	35.6	34.9	34.9	35.1	33.3	33.3	33.3
Monthly Operating Costs per Capita	\$14	\$20	\$19	\$40	\$30	\$22	\$22	\$23	\$23

Citizens' Budget Committee Notes:

General Fund Resources & Expenditure Trends



The General Fund - Non-Departmental budget includes \$20,000 per year for economic development consulting and outreach costs. This amount maintains the current biennium budget for this important area of interest to the City of West Linn.

General Fund - City Council

			BN 2011			BN 2013			
	Actual FY 2008	Actual FY 2009	Actual FY 2010	Estimate FY 2011	Total	Budget BN 2011	Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Personal Services									
FTE Positions	-	-	-	-	-	-	-	-	-
Council Stipends	\$ -	\$ 11	\$ 23	\$ 24	\$ 47	\$ 51	\$ 24	\$ 25	\$ 49
Employee Benefits	-	2	2	2	4	4	2	2	4
Total Personal Services	-	13	25	26	51	55	26	27	53
Materials & Services									
Personnel Related Expense	8	8	8	8	16	20	8	8	16
General Office Supplies	1	8	2	2	4	15	5	5	10
Professional & Technical Services	8	-	20	10	30	20	22	24	46
Other - City Attorney services	-	-	-	-	-	-	200	200	400
Other - Miscellaneous	47	11	-	-	-	8	2	2	4
Total Materials & Services	64	27	30	20	50	63	237	239	476
Capital Outlay	-	-	-	-	-	-	-	-	-
City Council Total	\$ 64	\$ 40	\$ 55	\$ 46	\$ 101	\$ 118	\$ 263	\$ 266	\$ 529

Budget Highlights:

- To better reflect the reporting structure, the City Attorney's (contracted firm of Jordan, Schrader, Ramis) budgeted expense (\$200,000 per year) is now accounted for in the City Council budget.

Noteworthy Items:

- City Council priorities are included on page 29 of this budget document.
- Notably, all Council priorities are funded in the proposed budget.



While identified as key priorities by the City Council, funding for the Willamette Falls Heritage Area Coalition and the West Linn Centennial Celebration is accounted for in the General Fund - Non-Departmental budget.

General Fund - City Administration

	Actual FY 2008	Actual FY 2009	BN 2011			Budget BN 2011	BN 2013		
			Actual FY 2010	Estimate FY 2011	Total		Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Personal Services									
FTE Positions	5.0	3.0	5.0	4.8	4.8	5.0	4.8	4.8	4.8
Salaries & Wages	\$ 346	\$ 307	\$ 388	\$ 413	\$ 801	\$ 1,080	\$ 425	\$ 442	\$ 867
Employee Benefits	146	146	149	183	332	507	203	216	419
Total Personal Services	492	453	537	596	1,133	1,587	628	658	1,286
Materials & Services									
Personnel Related Expense	9	8	9	9	18	14	7	7	14
General Office Supplies	21	21	14	8	22	32	8	8	16
Utilities	2	-	-	-	-	-	-	-	-
Professional & Technical Services	5	10	40	25	65	6	40	40	80
Other - City Attorney Services	200	200	245	171	416	140	-	-	-
Other - City Prosecutor Services	65	70	71	72	143	140	72	72	144
Other - TRIM Archiving Project	-	-	-	-	-	-	46	51	97
Other - Newsletter Publication	-	-	-	-	-	-	20	20	40
Other - Website Upgrades	-	-	-	-	-	-	15	15	30
Other - Promotion and Outreach	-	-	-	-	-	-	5	5	10
Other - Granicus Maintenance	-	-	-	-	-	-	10	10	20
Total Materials & Services	302	309	379	285	664	332	223	228	451
Transfers to Other Funds	17	-	-	-	-	-	-	-	-
Capital Outlay	22	-	-	-	-	-	-	-	-
City Administration Total	\$ 833	\$ 762	\$ 916	\$ 881	\$ 1,797	\$ 1,919	\$ 851	\$ 886	\$ 1,737

Budget Highlights:

- The City Administration department budget decreases with the move of City Attorney costs to the City council budget.
- This budget includes funding for electronic records management (TRIM); online video and minutes software (Granicus); and ongoing web, newsletter, and promotional costs.

Noteworthy Items:

- The City Administration budget includes related expenses for community outreach events supported by the City Council, including Neighbors Helping Neighbors, the Emergency Preparedness Fair, the Volunteer Summit, and the Ugly Holiday Sweater Benefit Run.
- The promotion of an existing Administrative Assistant position to the newly-created Deputy City Recorder position will allow for the successful implementation of an electronic records management system.

Performance Measures:

Strategy	Measure	FY08	FY09	FY10	Projected FY11	Projected FY12	Projected FY13
Prepare for and staff City Council meetings to best address adopted City Council priorities and routine work of the City of West Linn	Number of City Council meetings	21	53	47	51	50	50
	Average length of City Council meetings	4:00	3:00	2:00	2:00	1:30	1:30
	Number of adopted ordinances	20	13	9	9	10	10
	Number of adopted resolutions	38	38	35	28	30	30
Adhere to public records law and respond to public records requests	Public records requests	n/a	n/a	45	50	45	43
	West Linn population	24,400	24,400	24,455	24,455	24,455	24,455
	Number of citizens making the public records requests	n/a	n/a	9	13	10	10
	Percent of citizens making public records requests	n/a	n/a	0.04%	0.05%	0.04%	0.04%
Communicate clearly to West Linn residents	Percentage of citizens using the City website	32%	n/a	56%	n/a	79%	n/a
	Percentage of citizens reading the "Update" newsletter	66%	n/a	86%	n/a	86%	n/a
	Percentage of citizens who "know where to get information on City issues"	n/a	n/a	84%	n/a	90%	n/a
	Percentage of citizens who "receive enough information from the City"	n/a	n/a	79%	n/a	85%	n/a
	Number of visits to the City website	n/a	329,618	384,544	390,000	395,000	400,000
	Number of pageviews on the City website	n/a	983,943	985,531	990,000	995,000	1,000,000

Issues & Options: Newsletter Publication

Issues & Options papers present a specific policy issue for Citizens' Budget Committee review, deliberation and decision. The decision reached by the Citizens' Budget Committee will have a budget impact and will result in a change in policy for staff or the City Council to consider.

Issue:

- The City of West Linn publishes a four-color monthly newsletter called the "Update" that is included in utility bills and mailed to all utility customers each month.
- The practice of including the "Update" with the utility bill began in 2008; prior to this practice, the "Update" was included as an insert in the "West Linn Tidings" newspaper and mailed to newspaper subscribers.
- The switch to including the "Update" in utility bills saved the City on postage costs because the utility accounts pay for postage for the monthly mailings.
- Households without a utility account (e.g. apartment homes) do not receive the "Update."
- The budgeted monthly cost for printing the "Update" is \$1,700. It takes approximately three days per month of staff time to complete (approximately 0.14 FTE). **Current annual materials cost is \$20,400**
- The length of the "Update" varies from month-to-month; the most common format is a single-page publication, 8.5" x 11", printed front to back. Occasionally, the City publishes a four-page publication, 11" x 17." Occasionally, in addition to the "Update," the City includes a single insert, 3.6" x 8.5" into the utility bill.
- The City also uses its web site (<http://westlinnoregon.gov>) to publish all information that is shared in the "Update."
- The 2010 'Community Attitudes' survey indicated that 84 percent of respondents agree with the statement, "I know where to get information about City" and 79 percent of respondents agree with the statement, "I receive enough information from the City."
- The same survey showed that 86 percent of respondents read the "Update" and 56 percent of respondents use the City website.
- If publication remains on a monthly schedule, staff anticipates transitioning the "Update" from a four-color publication to a two-color (black plus one color) in the coming months to save an approximate \$200 per month on the publication.

NOTE: This "Issues & Options" scenario is a staff decision, but one that will potentially impact the general West Linn population. Thus, staff requests the perspectives of the Citizens' Budget Committee before proceeding with a change in newsletter publication frequency.

Options:

- Option #1 - Transition to a Quarterly Newsletter**
 - This option would see the City of West Linn publishing the "Update" in the four-page format on a quarterly basis (four publications per year).
 - The distribution in utility bills would continue, and staff would develop a process to mail the quarterly newsletter to apartment homes.
 - Extremely timely information would either be shared on the utility bill message (directly printed on the bill) or by using the less-expensive single inserts.
 - The web site would continue to be updated with news, information, calendar items, etc.
 - Anticipated annual materials cost would reflect the cost of four printings (4 x \$1,700), plus single inserts and apartment postage (approximately \$1,000) = **\$7,800. Savings is \$12,600.**
 - Savings would be directed to the Ending Fund Balance in the General Fund.
- Option #2 - No Change, Continue Monthly Publication**
 - This option would see a change in the color options in the newsletter, resulting in a savings of \$200 per month (12 x 1,500) = **\$18,000. Savings is \$2,400.**
 - All other distribution options would say the same as the current model.

Single-page:



Four-page:



Insert:



STAFF RECOMMENDATION: Staff has no recommendation on this "Issues & Options" scenario. Because it does represent a change in citizen communication, we request that citizens weigh in on this proposal before a potential change is made to the distribution of the newsletter.

Citizens' Budget Committee Notes:

General Fund - Communications

	Actual FY 2008	Actual FY 2009	BN 2011			Budget BN 2011	BN 2013		
			Actual FY 2010	Estimate FY 2011	Total		Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Personal Services									
FTE Positions	-	-	-	-	-	-	-	-	-
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-	-	-
Materials & Services									
Professional & Technical Services	59	16	-	-	-	83	-	-	-
Contract Costs for Pubic Access	98	107	104	99	203	161	50	50	100
Other - Videographer Costs	11	12	6	12	18	15	15	15	30
Other - Website Improvements	20	25	45	2	47	45	-	-	-
Other - Print Communications	19	20	15	7	22	30	-	-	-
Total Materials & Services	207	180	170	120	290	334	65	65	130
Transfers	62	-	-	-	-	-	-	-	-
Capital Outlay	31	11	-	30	30	100	-	-	-
Communications Total	\$ 300	\$ 191	\$ 170	\$ 150	\$ 320	\$ 434	\$ 65	\$ 65	\$ 130

Reported here for comparative purposes only. Prior to FY 2012, these operations were reported in a separate fund other than the General Fund.

Budget Highlights:

- Previously, West Linn and Oregon City contributed 32 percent of its cable franchise fees to the studio.
- It is proposed in this biennium that both cities will contribute 16 percent of its franchise fees.
- It is expected that WFTV will continue to provide government and community access television while reviewing its operations for possible efficiencies and to renegotiate its contracts with other participating agencies to cover an appropriate share of studio expenses.

Noteworthy Items:

- Broadcast live and replayed versions of City meetings and events.
- Provide community access for West Linn residents to the WFTV studio.
- Deliver DVDs of City meetings and events to the WFTV studio in a timely manner.
- Recognize the changing role of digital media and encourage WFTV to reflect these changes in their business operations.

Performance Measures:

Strategy	Measure	FY08	FY09	FY10	Projected FY11	Projected FY12	Projected FY13
		Provide government and public access to media programs	West Linn population	24,400	24,400	24,455	24,455
	Number of West Linn citizens producing WFTV programs	23	38	23	28	28	29
	Percentage of West Linn citizens producing programs at WFTV	0.09%	0.16%	0.09%	0.11%	0.11%	0.12%
	Number of West Linn government programs ¹	85	75	66	75	116	120
	Total number of public and government access programs on West Linn channels	114	225	241	193	193	213
Ensure cost effective service delivery of government and public access	West Linn franchise payments to WFTV	\$ 98,000	\$ 107,000	\$ 104,000	\$ 99,000	\$ 50,000	\$ 50,000
	Annual videographer services for West Linn government programming	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	Average cost per program on West Linn channels	\$ 991	\$ 542	\$ 494	\$ 591	\$ 337	\$ 305
	Average cost per West Linn producer	\$ 4,913	\$ 3,211	\$ 5,174	\$ 4,071	\$ 2,321	\$ 2,241
Provide coverage of West Linn City Council, Planning Commission, and Utility Advisory Board meetings live online and using on-demand replay via Granicus system	Number of West Linn government programs streamed live online and on-demand replay using Granicus system	0	0	0	46	116	120
	Annual cost for Granicus system	\$ -	\$ -	\$ -	\$ 9,600	\$ 9,600	\$ 9,600
	Average cost per government meeting streamed live and on-demand replay	n/a	n/a	n/a	\$ 209	\$ 83	\$ 80

¹ Council, Planning, Special Meetings

Issues & Options: WFTV Funding Allocation

Issues & Options papers present a specific policy issue for Citizens' Budget Committee review, deliberation and decision. The decision reached by the Citizens' Budget Committee will have a budget impact and will result in a change in policy for staff or the City Council to consider.

Issue:

- As a provision of the City's franchise agreement with Comcast cable, the City of West Linn provides government and public access to television. Willamette Falls Television (WFTV) and its governing body, the Clackamas Cable Access Board (CCAB) are established by an intergovernmental agreement (IGA) between the cities of West Linn and Oregon City.
- As part of this IGA, both cities allocate 32 percent of the unrestricted cable franchise fees to WFTV for provision of government and public access services. A separate capital allocation can be made by the cities to the studio.
- In recent years, the cities of West Linn and Oregon City have become increasingly aware of the expense of this franchise allocation in relation to the amount of public and government access programming.
- In addition, both cities have shared concerns over financial management and internal controls at the studio, as well as an inequity between West Linn and Oregon City (franchise cities) and the other jurisdictions that use the studio on a contract basis (Milwaukie, Damascus, Wilsonville and Clackamas County). The contract jurisdictions receive the same level of service as the franchise cities for significantly less money.
- To address the concerns about financial management, in September 2009, the West Linn City Council directed staff to work toward a Memorandum of Understanding (MOU) to clarify general management of the public and government access operations; to clarify roles and responsibilities related to financial management; and to outline the roles and responsibilities of the Board members.
- Both cities shared a goal of turning over financial management responsibilities to one of the cities for oversight and management, and the cities' drafts of the MOU reflected this interest. After a public work session, nine drafts, and several conversations on this topic, the CCAB was unable to come up with a working MOU that would meet the needs of the cities.
- The proposed budgets in West Linn and Oregon City both reflect a reduced franchise percentage amount - 16 percent of cable franchise fees. This change in the franchise percentage reflects a fifty percent reduction in funding for WFTV.
- Recent documentation from WFTV shows account balances of \$198,000; the proposed FY 2012 budget for the studio includes the addition of an administrative staff person.
- On average, 25 West Linn residents per year produce television programs at WFTV; this represents approximately 0.11 percent of the total West Linn population.

Options:

- **Option #1 - Approve a Budget Reflecting the 16 Percent Allocation to WFTV**
 - This option would see the City of West Linn reducing the amount of financial support to WFTV from \$100,000 to \$50,000 per year.
 - The expectation has been shared repeatedly that greater equity between franchise cities and contract jurisdictions is expected.
 - It is the City's hope that a change in the funding allocation will result in closer management and operations of WFTV by the CCAB, and a willingness to work with the cities to find operational solutions.
 - **Cost = \$50,000. Savings is \$50,000.**
 - Savings are directed to the Ending Fund Balance in the General Fund.
- **Option #2 - No Change, Continue 32 Percent Allocation to WFTV**
 - This option would result in no change from the current operating arrangement with WFTV.
 - Cost = \$100,000. Savings is \$0.
 - Ending Fund Balance decreases by \$50,000.

NOTE: This "Issues & Options" scenario presents the funding side of a required Council decision regarding an intergovernmental agreement (IGA) with the City of Oregon City. If changes are made to the franchise percentage, a corresponding Council action to amend the IGA will be required upon budget adoption.

STAFF RECOMMENDATION: Staff recommends Option #1. With significant cuts and pending shortfalls in the City of West Linn budget, staff believes it is fiscally irresponsible to continue with the current funding scenario of 32 percent of franchise fees to WFTV.



Citizens' Budget Committee Notes:

General Fund - Human Resources

	Actual FY 2008	Actual FY 2009	BN 2011				BN 2013		
			Actual FY 2010	Estimate FY 2011	Total	Budget BN 2011	Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Personal Services									
FTE Positions	3.0	2.1	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Salaries & Wages	\$ 117	\$ 132	\$ 155	\$ 177	\$ 332	\$ 356	\$ 200	\$ 210	\$ 410
Employee Benefits	47	64	57	90	147	167	105	115	220
Total Personal Services	164	196	212	267	479	523	305	325	630
Materials & Services									
Personnel Related Expense	39	42	9	9	18	10	9	9	18
General Office Supplies	1	1	3	3	6	2	3	3	6
Professional & Technical Services	39	40	88	40	128	110	52	53	105
Other - Performance Training	-	-	13	18	31	20	15	15	30
Other - Centralized Training	-	-	7	23	30	30	15	15	30
Other Purchased Services	5	2	1	1	2	9	2	2	4
Total Materials & Services	84	85	121	94	215	181	96	97	193
Capital Outlay									
	-	-	-	-	-	-	-	-	-
Human Resources Total	\$ 248	\$ 281	\$ 333	\$ 361	\$ 694	\$ 704	\$ 401	\$ 422	\$ 823

Budget Highlights:

- The HR department is responsible for workplace safety. The exemplary work of the department is reflected in a \$50,000 workers compensation rebate, shown in the General Fund as “Miscellaneous” revenues.
- The HR department budget includes funding for centralized and performance training.
- In the coming biennium, the HR department will also implement online job applications and applicant tracking.

Noteworthy Items:

- Negotiated a fair and equitable AFSCME contract
- Updated the circa 1990 personnel policies
- Implemented mid-manager training
- Experienced a 20 percent increase in attendance at informational/training sessions for all employees;
- Reduced worker compensation premiums through increased employee safety awareness and the work of an effective safety committee
- Successfully recruited and selected various positions: including City Recorder, Police Officers, Associate Planner, and Utility Worker

Performance Measures:

Strategy	Measure	Projected					
		FY08	FY09	FY10	FY11	FY12	FY13
Provide cost effective training to all City employees	Number of trainings provided	6	6	8	9	10	11
	Average percentage of all city employees who attended training sessions	15%	15%	28%	25%	25%	25%
Perform facility inspections by Safety Committee to minimize unsafe conditions	Number of identified unsafe practices eliminated	n/a	30%	23%	28%	35%	47%
Reduce the number and the cost of worker compensation claims	Number of Accidents	14	14	7	7	7	5
	Time Loss (Days)	5	29	156	0-90	0-75	0-50
	Annual cost of worker compensation claims	\$5,057	\$28,384	\$54,609	\$15,000	\$15,000	\$12,000

Expected Outcomes:

Well Trained Employees:

In partnership with the City’s worker compensation carrier, SAIF Corporation, we provide safety training to each department. The positive effects of this training include fewer injuries, reduced worker compensation premiums, and often times, premium refunds in excess of \$100,000 in more successful years.

Safe Work Environment:

In support of a safe work environment, the Human Resources Department has developed a folder containing relevant safety information/materials, including facility inspections, safety notes, training opportunities, etc. The information is accessible by every employee.

Active Safety Committee:

In accordance with OSHA laws and regulations, the City has an active Safety Committee meeting every month to discuss inspection results and more effective ways to mitigate unsafe working conditions. Every City Department has representation on the Safety Committee, minutes are taken and posted, and follow-up is performed.

General Fund - Finance

			BN 2011				BN 2013		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2008	FY 2009	FY 2010	FY 2011			FY 2012	FY 2013	Total
Personal Services									
FTE Positions	6.0	7.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5
Salaries & Wages	\$ 329	\$ 470	\$ 480	\$ 463	\$ 943	\$ 878	\$ 502	\$ 525	\$ 1,027
Employee Benefits	144	183	186	218	404	413	249	264	513
Total Personal Services	473	653	666	681	1,347	1,291	751	789	1,540
Materials & Services									
Personnel Related Expense	5	13	12	18	30	45	15	15	30
General Office Supplies	81	60	90	90	180	185	91	92	183
Professional & Technical Services	201	35	98	64	162	244	75	75	150
Other - Auditing	137	84	75	77	152	162	89	91	180
Other - Economic Development	-	-	3	20	23	40	-	-	-
Other Purchased Services	7	-	-	-	-	-	-	-	-
Repairs & Maintenance	4	2	-	-	-	6	-	-	-
Total Materials & Services	435	194	278	269	547	682	270	273	543
Capital Outlay	-	-	-	-	-	-	-	-	-
Finance Total	\$ 908	\$ 847	\$ 944	\$ 950	\$ 1,894	\$ 1,973	\$ 1,021	\$ 1,062	\$ 2,083

Budget Highlights:

- The biennial budget reflects the staffing levels required to successfully execute the signed intergovernmental agreement for financial services for the City of Milwaukie.
- As part of that IGA, the City of West Linn receives \$100,000 from the City of Milwaukie for sharing finance department leadership.
- The City of West Linn incurs an estimated \$40,000 expense for staff salary and benefits increases.

Noteworthy Items:

- Received credit rating upgrade to AA and Aa2 from S&P and Moody's Credit Services
- Completed bond refunding in September 2010 reducing interest rates to 2% and saving interest costs
- Received national recognition for financial publications
- Published the Capital Improvement Plan (CIP) document for next six years of capital projects
- Ensure good financial stewardship by maintaining credit ratings and completing audits by December 31st of each fiscal year

Performance Measures:

Strategy	Measure	Projected						
		FY08	FY09	FY10	FY11	FY12	FY13	
Maintain high levels of financial integrity	Independent auditor opinion	Qualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	
	Number of auditor proposed adjustments	32	10	0	0	0	0	
	Number of GFOA reviewer comments	35	5	0	0	0	0	
Deliver efficient, effective financial services	Credit rating	suspended	AA- / Aa3	AA- / Aa2	AA / Aa2	AA / Aa2	AA / Aa2	
	Actual cost to deliver financial services	\$908,000	\$847,000	\$944,000	\$950,000	\$1,021,000	\$1,062,000	
	Costs to deliver financial services as percentage of total City operating budget	5%	4%	4%	4%	4%	4%	
Provide relevant, effective and timely information to users/citizens to facilitate decision making processes	Revenue forecasts on major revenues - percentage variance to Five-Year Financial Forecast	n/a	n/a	-7.2%	-2.5%	-2.0%	-2.0%	
	Average number of days after the end of the quarter when quarterly report is published online	Not done	60 days	31 days	25 days	20 days	20 days	
	Percentage of quarterly financial reports distributed to Council, Audit, and Budget Committees	25%	75%	100%	100%	100%	100%	



Did You Know?

Did you know the City's Debt to Total Assets ratio is 5.5%? This means that only 5.5% of the historical cost of all city-owned assets are currently leveraged with long-term debt.

General Fund - Information Technology

			BN 2011				BN 2013		
	Actual FY 2008	Actual FY 2009	Actual FY 2010	Estimate FY 2011	Total	Budget BN 2011	Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Personal Services									
FTE Positions	3.0	2.5	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Salaries & Wages	\$ 188	\$ 141	\$ 178	\$ 213	\$ 391	\$ 450	\$ 229	\$ 241	\$ 470
Employee Benefits	97	76	83	101	184	210	113	122	235
Total Personal Services	285	217	261	314	575	660	342	363	705
Materials & Services									
Personnel Related Expense	3	1	-	1	1	7	1	1	2
General Office Supplies	37	34	58	51	109	72	51	51	102
Utilities	73	84	70	77	147	164	80	80	160
Computer Maint Agreements	25	60	193	240	433	221	240	240	480
Other Purchased Services	123	55	20	53	73	6	20	20	40
Repairs & Maintenance	129	256	118	167	285	808	175	195	370
Total Materials & Services	390	490	459	589	1,048	1,278	567	587	1,154
Capital Outlay	154	267	20	165	185	-	-	-	-
Information Technology Total	\$ 829	\$ 974	\$ 740	\$ 1,068	\$ 1,808	\$ 1,938	\$ 909	\$ 950	\$ 1,859

Budget Highlights:

- The IT department budget includes funding for the expiring four-year Dell lease in FY 2012.
- An anticipated expense between \$175,000 to \$195,000 to renew or extend the lease is shown in "Repairs & Maintenance."
- The overall IT budget decreases with the implementation of financial software.

Noteworthy Items:

- Setup and migrated City's primary servers to new virtual environment to improve performance, utilization, and sustainability of hardware.
- Implemented new help desk software solution to better track and manage help desk requests.
- Implemented new public and private wireless solutions in City Hall and Library.
- Rebuilt Council Chamber A/V room and dais to enable better utilization and ventilation of the room.
- Assisted Police Department with implementation of new video surveillance system in police building.

Performance Measures:

Strategy	Measure	Projected					
		FY08	FY09	FY10	FY11	FY12	FY13
Effectively maintain and support computer and informational systems throughout the City	Number of servers supported	17	17	18	28	32	32
	Number of network devices supported	14	16	18	20	24	24
	Number of network accounts supported	198	213	245	289	300	300
	Number of email accounts supported	178	188	220	262	275	275
	Number of laptop and desktop computers supported	166	180	188	188	190	190
	Number of printers, copier, and fax machines supported	79	92	98	103	100	100
	Number of phone lines supported	199	199	203	203	203	203
	Number of service requests logged in help desk tracking system	n/a	n/a	251 <i>(Jan 2010 thru Jun 2010)</i>	680	700	700
	Number/% of closed Help Desk requests	n/a	n/a	225/90%	257/92%	665/95%	665/95%
	Network up-time	99%	99%	99%	99%	99%	99%
	Internet up-time	n/a	n/a	99%	99%	99%	99%
	Backup successful completion rate	n/a	n/a	99%	99%	99%	99%

IT staff can now fully load a new computer in approximately two to four hours compared to two to three days that it would have taken in the past.

A recent project to upgrade all City computers from Microsoft Office 2003 to 2007 was completed in three weeks instead of the two months that the prior upgrade required.

IT efficiencies are due to the implementation of new software that automates the build and rollout process.

General Fund - City Facilities

			BN 2011				BN 2013		
	Actual FY 2008	Actual FY 2009	Actual FY 2010	Estimate FY 2011	Total	Budget BN 2011	Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Personal Services									
FTE Positions	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Salaries & Wages	\$ 54	\$ 55	\$ 57	\$ 58	\$ 115	\$ 117	\$ 59	\$ 61	\$ 120
Employee Benefits	28	26	28	30	58	57	37	39	76
Total Personal Services	82	81	85	88	173	174	96	100	196
Materials & Services									
Personnel Related Expense	2	-	-	-	-	-	-	-	-
Utilities	127	160	130	135	265	268	132	136	268
Facilities	219	263	170	175	345	374	175	175	350
Other Materials & Supplies	3	8	-	-	-	-	-	-	-
Other Purchased Services	1	1	6	6	12	2	6	6	12
Repairs & Maintenance	27	10	50	50	100	95	50	50	100
Total Materials & Services	379	442	356	366	722	739	363	367	730
Capital Outlay	-	8	-	-	-	50	25	25	50
City Facilities Total	\$ 461	\$ 531	\$ 441	\$ 454	\$ 895	\$ 963	\$ 484	\$ 492	\$ 976

Budget Highlights:

- The Facilities department accounts for all building utility costs.
- Capital projects included in this departmental budget include facility updates and projects to “green” City facilities.

Noteworthy Items:

- Recently completed projects include:
 - Adult Community Center and City Hall paint
 - Library community room blinds, outdoor lighting upgrade, single ply roof repairs, and office moves
 - Public Works lighting project planning
 - Police Department dumpster relocation improvements
 - City Hall electrical sub panels and dishwashers installed
 - Robinwood Fire Station roof repair

Performance Measures:

Strategy	Measure	Projected						
		FY08	FY09	FY10	FY11	FY12	FY13	
Provide attractive, clean, safe, and well maintained facilities for the public and city employees.	Number of facility inspections performed each month	12	12	12	12	12	12	
	Number of OSHA or safety violations reported	0	0	0	0	0	0	
	Met requirements for meetings setups and tear downs as required	95%	95%	95%	95%	95%	95%	
	Number of insurance claims involving City facilities	0	0	0	0	0	0	



Library
Built - 1987
Sq ft - 27,434

Police Station
Built - 1936
Sq ft - 6,300

Public Works Facility
Built - 1989
Sq ft - 5,400

Adult Community Center
Built - 2002
Sq ft - 6,200



City Hall
Built - 1999
Sq ft - 26,941

General Fund - Municipal Court

	Actual FY 2008	Actual FY 2009	BN 2011			Budget BN 2011	BN 2013		
			Actual FY 2010	Estimate FY 2011	Total		Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Personal Services									
FTE Positions	3.6	3.5	3.5	3.5	3.5	3.5	3.5	3.5	
Salaries & Wages	\$ 172	\$ 133	\$ 154	\$ 174	\$ 328	\$ 339	\$ 195	\$ 200	\$ 395
Employee Benefits	55	42	43	78	121	159	100	107	207
Total Personal Services	227	175	197	252	449	498	295	307	602
Materials & Services									
Personnel Related Expense	2	3	2	5	7	8	4	4	8
General Office Supplies	1	5	2	5	7	14	3	4	7
Professional & Technical Services	23	23	15	18	33	43	22	22	44
Repairs & Maintenance	-	-	5	8	13	16	8	8	16
Total Materials & Services	26	31	24	36	60	81	37	38	75
Capital Outlay	-	-	-	44	44	-	-	-	-
Municipal Court Total	\$ 253	\$ 206	\$ 221	\$ 332	\$ 553	\$ 579	\$ 332	\$ 345	\$ 677

Budget Highlights:

- The Materials & Services budget for Municipal Court includes the cost of court interpreters and judge pro tems.
- A new software system "Incode" is a capital expense in the current fiscal year. This costs includes implementation.
- Incode software allows for e-ticketing (discussed further in the Public Safety Fund budget).

Noteworthy Items:

- Converted to "Court of Record" services.
- Commenced processing local DUII cases. Collected \$82,045 in delinquent fines and fees.
- Convert over to new court software program.
- Transition to upgraded online payment function directly to defendant accounts.
- Upgrade FTR recording system to four channels for optimum service.
- Improve process for statistical reporting through new court software.

Performance Measures:

Strategy	Measure	Projected						
		FY08	FY09	FY10	FY11	FY12	FY13	
Manage an efficient and effective municipal court operation	Traffic violations	2,153	2,556	2,772	2,900	3,000	3,100	
	Criminal violations	74	157	248	250	250	260	
	Parking violations	922	1,094	532	550	560	570	
	City Ordinance violations	69	23	38	40	45	50	
	Non-traffic violations	120	77	30	30	32	35	
	Total violations to process	3,338	3,907	3,620	3,770	3,887	4,015	
	Number of clerks	3.50	2.50	2.25	2.25	2.25	2.25	
	Number of violations processed annually per clerk	954	1,563	1,609	1,676	1,728	1,784	
	Operating expenses	\$253,000	\$206,000	\$221,000	\$332,000	\$332,000	\$345,000	
	Operating expenses per processed violations	\$76	\$53	\$61	\$88	\$85	\$86	



Did You Know?

The number of violations issued is based on the number of citations issued by law enforcement and is the basis for departmental revenues. The State of Oregon increased base fine citation amounts by \$45 across all classes of violations in October of 2009. Forecast violations are estimated at a five percent projected increase each year.

	Type of Infraction			
	Class A	Class B	Class C	Class D
Base Fine	\$ 544.00	\$ 323.00	\$ 215.00	\$ 154.00
Reduced Fine - no priors in past year	505.00	301.00	199.00	145.00
Reduced Fine - no priors in past 2 years	466.00	279.00	187.00	136.00
Reduced Fine - no priors in past 3 years	427.00	257.00	173.00	127.00
Example of Base Fine calculation	\$ 427.00	\$ 257.00	\$ 173.00	\$ 127.00
Less - State and County assessments:				
Unitary Assessment	(37.00)	(37.00)	(37.00)	(37.00)
Law Enforcement Liability (LEMLA)	(2.00)	(2.00)	(1.00)	(1.00)
State Court Assessment	(6.00)	(5.00)	(4.00)	(3.00)
Clackamas County Assessment	(22.00)	(18.00)	(13.00)	(11.00)
Net to City's General Fund (includes the \$45 State Offense surcharge)	\$ 360.00	\$ 195.00	\$ 118.00	\$ 75.00

General Fund - Public Works Support Services

	Actual FY 2008	Actual FY 2009	BN 2011			Budget BN 2011	BN 2013		
			Actual FY 2010	Estimate FY 2011	Total		Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Personal Services									
FTE Positions	12.6	12.6	12.1	11.6	11.6	11.6	10.0	10.0	10.0
Salaries & Wages	\$ 620	\$ 845	\$ 846	\$ 802	\$ 1,648	\$ 1,708	\$ 795	\$ 815	\$ 1,610
Employee Benefits	302	390	349	391	740	788	358	385	743
Total Personal Services	922	1,235	1,195	1,193	2,388	2,496	1,153	1,200	2,353
Materials & Services									
Personnel Related Expense	22	18	23	25	48	74	30	30	60
General Office Supplies	8	5	10	10	20	16	10	10	20
Utilities	5	1	5	7	12	10	6	6	12
Professional & Technical Services	2	1	5	5	10	4	5	5	10
Other Purchased Services	40	1	-	-	-	-	-	-	-
Total Materials & Services	77	26	43	47	90	104	51	51	102
Transfers to Other Funds	293	-	-	-	-	-	-	-	-
Capital Outlay	25	-	-	-	-	-	-	-	-
Public Works Support Svcs. Total	\$ 1,317	\$ 1,261	\$ 1,238	\$ 1,240	\$ 2,478	\$ 2,600	\$ 1,204	\$ 1,251	\$ 2,455

Reported here for comparative purposes only. Prior to FY 2009, these operations were reported in a separate fund other than the General Fund.

Budget Highlights:

- The Public Works Support Services budget reflects the reduction of 0.6 FTE in administrative staff and 1.0 FTE in engineering technician positions.

Noteworthy Items:

- Commenced TSP update to comply with Metro
- Completed \$2 million street bond pavement improvement project
- Completed sanitary sewer upsize project along Willamette Falls Drive
- Completed first phase of the sanitary sewer pipeline rehabilitation
- Completed the grant-funded Blankenship sidewalk/bike lane improvements
- Completed the federally-funded Salamo Road repaving Project

Performance Measures:

Strategy	Measure	FY08	FY09	FY10	Projected FY11	Projected FY12	Projected FY13
		Provide quality administrative support and public works management services	Number of capital projects overseen, managed, and/or inspected	9	7	20	15	5	5
	Number of public improvement permits received	17	8	10	9	4	4
	Number of franchise and non-franchise permits	139	166	172	140	140	150
Provide professional staffing for advisory boards and committees	Number of board or committee meetings staffed each month	3	3	3	3	3	3
Provide outstanding GIS services to employees and citizens	Number of GIS requests processed each year	120	160	180	190	190	190
	Percentage of survey respondents rating GIS services and products as excellent	n/a	90%	n/a	92%	n/a	95%
	Percentage of survey respondents that use GIS services or products several times per day	n/a	57%	n/a	59%	n/a	60%



Public Works Support Services is responsible for project management and oversight for the water, waste water, stormwater, and streets projects outlined in the six-year capital improvement plan. Civil engineers, engineering technicians, GIS professionals, and the public works director comprise the Public Works Support Services staff.

General Fund - Vehicle & Equipment Maintenance

	Actual FY 2008	Actual FY 2009	BN 2011			Budget BN 2011	BN 2013		
			Actual FY 2010	Estimate FY 2011	Total		Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Personal Services									
FTE Positions	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Salaries & Wages	\$ 114	\$ 111	\$ 104	\$ 111	\$ 215	\$ 257	\$ 125	\$ 129	\$ 254
Employee Benefits	71	72	57	62	119	115	68	72	140
Total Personal Services	185	183	161	173	334	372	193	201	394
Materials & Services									
Personnel Related Expense	5	3	3	4	7	7	4	3	7
General Office Supplies	7	3	1	1	2	3	1	2	3
Utilities	8	37	30	35	65	69	34	35	69
Other Purchased Services	14	1	-	-	-	-	-	-	-
Repairs & Maintenance	150	132	146	140	286	298	147	151	298
Total Materials & Services	184	176	180	180	360	377	186	191	377
Transfers to Other Funds	107	-	-	-	-	-	-	-	-
Vehicle & Equip. Maintenance Total	\$ 476	\$ 359	\$ 341	\$ 353	\$ 694	\$ 749	\$ 379	\$ 392	\$ 771

Reported here for comparative purposes only. Prior to FY 2009, these operations were reported in a separate fund other than the General Fund.

Budget Highlights:

- The Vehicle & Equipment Maintenance department will support the new electric vehicle, if purchased.
- Hybrid and electric vehicles require additional training; the budget includes funding for staff to receive this training.

Noteworthy Items:

- Decommissioned two fleet vehicles for surplus
- Reconfigured three fleet vehicles for other city uses
- Completed one marked patrol car setup and one supervisor slick top setup
- Complete training and certification on new electric and power train management
- Added modified exhaust system to slide-in sander to prevent freeze up during snow and ice storms
- Make upgrades and re-organize parts room
- Prepare vehicle maintenance to handle services on various alternative vehicles

Performance Measures:

Strategy	Measure	FY08	FY09	FY10	Projected FY11	Projected FY12	Projected FY13
		Maintain City's fleet of vehicles and equipment at a high quality level and minimal cost	Average number of repair orders	720	720	780	840
	Number of vehicles maintained	75	75	80	80	80	80
	Number of power equipment maintained	255	255	255	255	255	255
	Number of certified mechanics on staff	2	2	2	2	2	2
To keep pace with changing industry and new innovations such as hybrid vehicles	Number of professional mechanic licenses and certificates maintained	2 licenses 18 certs.	2 licenses 18 certs.	2 licenses 18 certs.	2 licenses 20 certs.	2 licenses 22 certs.	2 licenses 24 certs.
	Number of trainings attended	6	6	6	7	7	7
	Number of hybrid/electric vehicles owned by City	4	4	4	4	5	5

The City of West Linn was among the top three Portland area markets for the all-electric Nissan Leaf when pre-ordering began last year. The car uses zero tailpipe emissions and is 100 percent electric so no gas is required. It can reach speeds up to 90 miles per hour. It is anticipated that the City's fleet will add the Leaf in early FY 2012.



General Fund - Non-Departmental

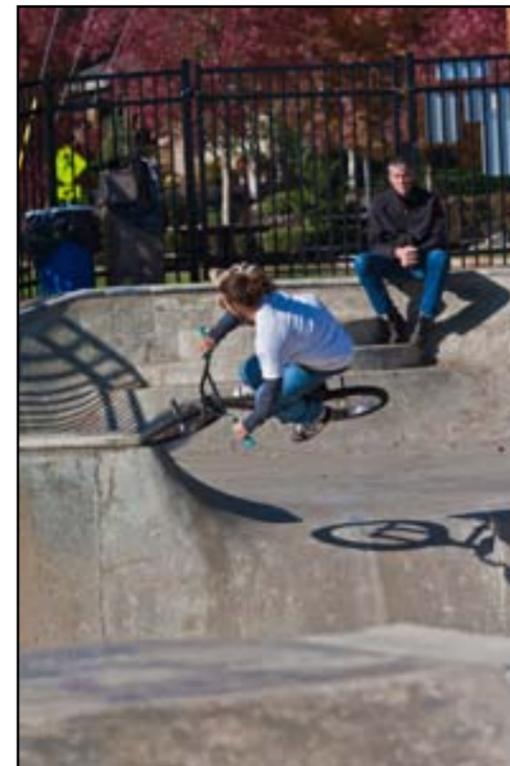
			BN 2011			Budget BN 2011	BN 2013		
	Actual FY 2008	Actual FY 2009	Actual FY 2010	Estimate FY 2011	Total		Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Personal Services									
FTE Positions	-	-	-	-	-	-	-	-	-
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-	-	-
Materials & Services									
General Office Supplies	13	5	20	31	51	22	20	20	40
Other - Neighborhood Associations	17	17	16	17	33	34	6	6	12
Other - Community Grants	23	17	25	24	49	50	20	20	40
Other - Risk Management Claims	-	-	28	61	89	90	30	30	60
Other - Emergency Utility Assistance	-	-	3	4	7	10	5	5	10
Other - Miscellaneous	18	-	12	12	24	24	12	12	24
Other - WF Heritage Area Coalition	-	-	-	-	-	-	10	10	20
Other - Economic Development	-	-	-	-	-	-	20	20	40
Other - EV Charging Stations	-	-	-	-	-	-	25	-	25
Other - Electric vehicle	-	-	-	-	-	-	34	-	34
Other - Green Team/SAB initiatives	-	-	-	-	-	-	15	40	55
Other - Centennial (grant funded)	-	-	-	-	-	-	50	-	50
Total Materials & Services	71	39	104	149	253	230	247	163	410
Debt Service									
Principal - Series 2000 FF&C	175	180	190	240	430	390	220	225	445
Interest - Series 2000 FF&C	168	160	151	68	219	293	80	75	155
Refundings (Sept 2010)	-	-	-	5,934	5,934	-	-	-	-
Total Debt Service	343	340	341	6,242	6,583	683	300	300	600
Transfers to Other Funds	400	350	31	32	63	277	123	191	314
Capital Outlay	-	-	-	-	-	-	-	-	-
Non-Departmental Total	814	729	476	6,423	6,899	1,190	670	654	1,324
Contingency - General Fund	-	-	-	-	-	599	700	700	700
Unappropriated Ending Fund Balance - General Fund	838	985	1,182	1,275	1,275	553	553	544	544
Total	\$ 1,652	\$ 1,714	\$ 1,658	\$ 7,698	\$ 8,174	\$ 2,342	\$ 1,923	\$ 1,898	\$ 2,568

Budget Highlights:

- Neighborhood Association grants are proposed to decrease from \$1,500 per association per year to \$500 per association per year (see associated "Issues & Options" paper).
- Community grants are proposed to decrease from \$25,000 per year to \$20,000 per year.
- Funding for the Willamette Falls Heritage Coalition; the Centennial Celebration; economic development activities; and citizen support services are included in this department.

Noteworthy Items:

- Implemented new Risk Management program to better manage insurance premiums
- Implemented a well-received Emergency Utility Assistance program
- Received compliance and process approval from auditors on accounting for NA grants
- Continue to administer the debt service payment obligations for General Fund debt outstanding
- Support through financial funding the Willamette Falls Heritage Area Coalition program



Issues & Options: Neighborhood Stipends

Issues & Options papers present a specific policy issue for Citizens' Budget Committee review, deliberation and decision. The decision reached by the Citizens' Budget Committee will have a budget impact and will result in a change in policy for staff or the City Council to consider.

Issue:

- The City of West Linn has eleven recognized Neighborhood Associations. Both the West Linn Municipal Code and Community Development Code recognize the important role of these organizations.
- The Neighborhood Associations currently receive \$1,500 per year on a Pacific West Bank debit card for their limited use for neighborhood expenses ranging from picnics to park benches (limitations include no alcohol or tobacco purchases).
- Each Neighborhood Association is allowed to roll financial balances over from prior years. Currently, balances for each NA are as follows:

NA Balances as of 03/31/11		FY 2012 Proposed Stipend	FY 2013 Proposed Stipend
Barrington Heights	\$ 5,938.90	\$ 500.00	A total of \$5,500 allocated to NAs based on a methodology decided upon by NA presidents.
Bolton	\$ 2,513.79	\$ 500.00	
Hidden Springs	\$ 2,366.23	\$ 500.00	
Marylhurst	\$ 4,262.52	\$ 500.00	
Parker Crest	\$ 6,000.00	\$ 500.00	
Robinwood	\$ 1,400.95	\$ 500.00	
Rosemont Summit	\$ 3,178.11	\$ 500.00	
Sunset	\$ 3,772.82	\$ 500.00	
Savanna Oakes	\$ 850.00	\$ 500.00	
Willamette	\$ 227.64	\$ 500.00	
Skyline Ridge	\$ 1,012.48	\$ 500.00	
TOTAL:	\$ 31,523.44	\$ 5,500.00	\$ 5,500.00
AVERAGE:	\$ 2,865.77	\$ 500.00	

- The proposed budget includes \$500 per Neighborhood Association in both fiscal years of the biennium. Current balances are allowed to roll from prior years.

- Neighborhood Association presidents will be encouraged at their April 14, 2011 meeting with City staff to work with staff to best allocate the second year amounts based on their preferences.

- A survey of Portland metro communities indicates that many cities do not give stipends to neighborhood groups.

- Other cities allocate funding based on population; on a grant-basis; or require neighborhood groups to pay for their own mailings (currently, the City of West Linn does one mailing per year for the Neighborhood Associations).
- Over the next year, staff will work with the Neighborhood Associations to revise the funding methodology that will result in a similar degree of savings, as well as smaller carry-forward balances and a potentially different method for fund allocation.

Options:

- Option #1 - Reduce NA Stipends to \$500 per NA per year in FY 2012, and \$5,500 total in FY 2013**
 - This option would see the City of West Linn reducing the amount of financial support to Neighborhood Associations from \$16,500 to \$5,500 per year.
 - Cost = \$5,500 per year. Savings is \$11,000 per year.**
 - Savings are directed to the Ending Fund Balance in the General Fund.
- Option #2 - No Change, Continue 32 Percent Allocation to WFTV**
 - This option would result in no change from the current stipends to Neighborhood Associations.
 - Cost = \$16,500. Savings is \$0.**
 - Ending Fund Balance decreases by \$11,000.

STAFF RECOMMENDATION: Staff recommends Option #1. With significant cuts and pending shortfalls in the City of West Linn budget, staff believes it is fiscally irresponsible to continue with the current funding levels, especially considering the average NA balance is \$2,900.



Citizens' Budget Committee Notes:

Issues & Options: Community Grants

Issues & Options papers present a specific policy issue for Citizens' Budget Committee review, deliberation and decision. The decision reached by the Citizens' Budget Committee will have a budget impact and will result in a change in policy for staff or the City Council to consider.

Community grant requests and citizen recommendations will be pasted here following discussions on April 11, 2011.

Community grant requests and citizen recommendations will be pasted here following discussions on April 11, 2011.

Citizens' Budget Committee Notes:

Public Safety Fund

The Public Safety Fund is a special revenue fund to account for the police department, including payment for 911 dispatching services provided by the City of Lake Oswego.

Principal sources of revenue for this fund are property taxes; intergovernmental revenues including cigarette and liquor taxes; franchise fees including PGE, Northwest Natural Gas, and Cable, 911 phone taxes; and licenses and permits.



Budget Highlights:

- The Public Safety Fund includes \$10,000 per year for Code Red, a specialized reverse 911 system that is run through LOCOM and available to West Linn residents.
- The budget also includes \$60,000 for e-ticketing software and hardware.

Capital Projects:

- The Capital Outlay budgeted in the Public Safety Fund are planned projects from the Six Year Capital Improvement Plan (CIP):
- The current biennial budget includes \$1.5 million in Full Faith and Credit Obligation funds (FFCO) for police station land acquisition.
- The “FY 2011 estimate” column reflects a \$1.1 million expense this fiscal year for the Parker Road property; the remaining \$0.4 million is carried over to next biennium for potential purchase of a different land option and for design services for a new police station.
- There should be the understanding that if the police station is not located on Parker Road, that the \$1.1 million expense will be reflected in the fund ultimately responsible for this FFCO debt (e.g. Parks & Recreation or General Fund).



Officer Mike Francis is the West Linn Police Department's School Resource Officer. In FY 2011, he implemented the Online Device Registration system to thwart the pawning of stolen technology equipment

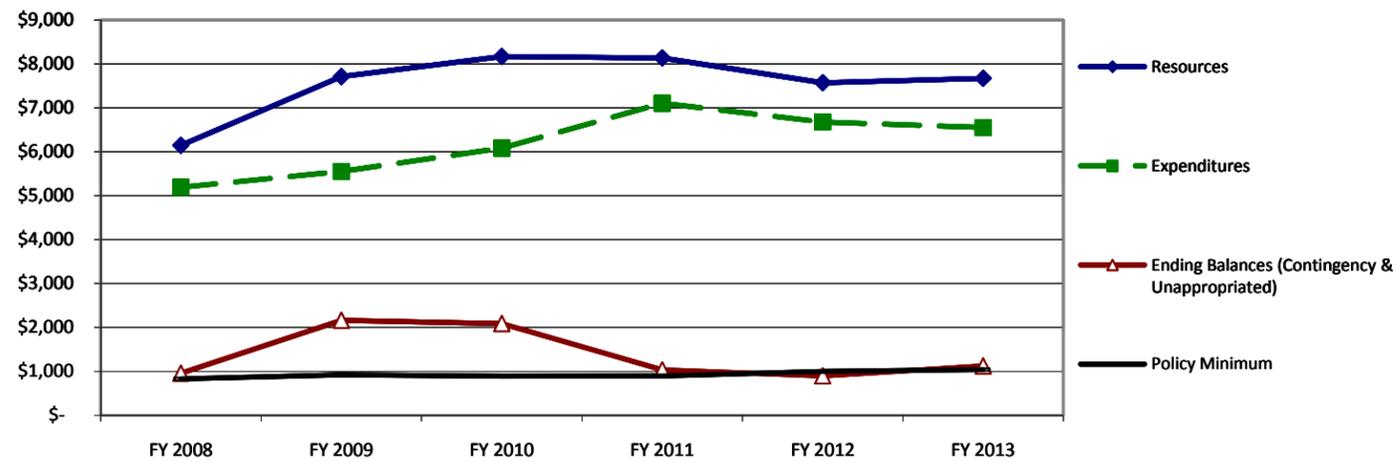
Noteworthy Items:

- Land acquired for police station. Final site selection is ongoing and it is not certain whether or not acquired land will be used for police facility.
- Provided informational campaign regarding public safety bond measure. Hosted tours/open houses and answered questions regarding current facility.
- Improved information dissemination by utilizing technology to include Text a Tip, Reverse 911 and automated crime mapping.

Public Safety Fund Summary

	Actual FY 2008	Actual FY 2009	BN 2011				BN 2013		
			Actual FY 2010	Estimate FY 2011	Total	Budget BN 2011	Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Resources									
Beginning Fund Balance	\$ 1,044	\$ 955	\$ 2,160	\$ 2,085	\$ 2,160	\$ 2,433	\$ 1,031	\$ 894	\$ 1,031
Property Taxes	2,975	2,924	3,851	3,927	7,778	7,806	4,219	4,380	8,599
Intergovernmental	130	379	303	276	579	535	408	416	824
Intergovernmental (911 State funding)	189	130	125	124	249	250	124	124	248
Franchise Fees	1,409	1,412	1,568	1,550	3,118	3,006	1,612	1,676	3,288
Licenses & Permits	35	28	28	34	62	67	35	36	71
Fines & Forfeitures	32	93	77	75	152	193	77	79	156
Interest	60	8	5	8	13	77	8	8	16
Miscellaneous	21	59	50	55	105	106	40	40	80
Miscellaneous - training funds	-	-	-	-	-	-	16	17	33
Debt Proceeds	-	1,522	-	-	-	-	-	-	-
Transfers from Other Funds	250	200	-	-	-	-	-	-	-
Total Resources	\$ 6,145	\$ 7,710	\$ 8,167	\$ 8,134	\$ 14,216	\$ 14,473	\$ 7,570	\$ 7,670	\$ 14,346
Requirements									
Personal Services	\$ 3,455	\$ 3,998	\$ 3,924	\$ 3,900	\$ 7,824	\$ 7,705	\$ 4,281	\$ 4,478	\$ 8,759
Materials & Services	681	592	510	564	1,074	1,120	705	722	1,427
Debt Service - Series 2009	-	-	113	112	225	226	114	114	228
Transfers to Other Funds	951	829	1,459	1,355	2,814	2,814	1,116	1,175	2,291
Capital Outlay	103	131	76	1,172	1,248	1,700	460	60	520
Contingency	-	-	-	-	-	682	600	600	600
Unappropriated Ending Fund Balance	955	2,160	2,085	1,031	1,031	226	294	521	521
Total Requirements	\$ 6,145	\$ 7,710	\$ 8,167	\$ 8,134	\$ 14,216	\$ 14,473	\$ 7,570	\$ 7,670	\$ 14,346
Budgeted Positions (in FTEs)	36.0	37.0	37.0	35.0	35.0	37.0	35.0	35.0	35.0
Monthly Operating Costs per Capita	\$17	\$19	\$20	\$20	\$20	\$20	\$21	\$22	\$22

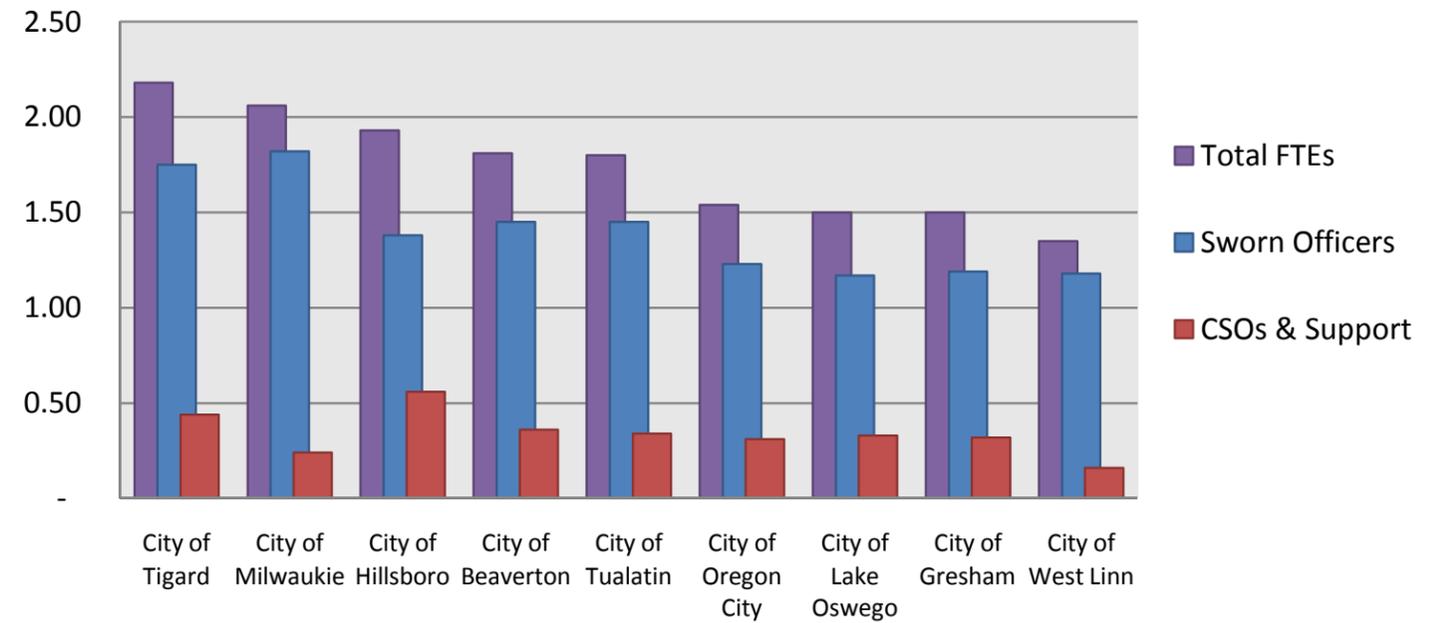
Public Safety Fund Resources & Expenditure Trends



Performance Measures:

Strategy	Measure	Projected					
		FY08	FY09	FY10	FY11	FY12	FY13
Maintain a staffing level ensuring a response time of 5 minutes or less to Priority One (life safety) calls.	Number of Priority One calls ¹	687	786	821	800	800	800
	Number of Priority Two calls ²	1,478	1,839	1,928	1,900	1,900	1,900
	Number of Animal, Ordinance, or Nuisance calls	1,391	1,759	1,756	1,700	1,700	1,700
	Number of Alarm calls	359	485	375	300	300	300
	Total police contacts	13,201	20,563	21,115	20,000	20,000	20,000
	Average number of police contacts per day	36	56	58	60	60	60
	Average response time to Priority One calls	5:03	4:41	5:04	4:99	4:99	4:99
	Number of sworn officers	31	31	31	29	29	29
	Population served	24,400	24,400	24,500	24,600	24,600	24,600
	Sworn Officers per thousand	1.27	1.27	1.27	1.18	1.18	1.18
¹ Priority One calls are life safety calls that have the greatest risk of serious injury or death.							
² Priority Two calls relate to crimes that have just occurred and/or have the potential of escalating to life safety calls.							
Increase public safety by promoting safety and livability through education and enforcement	Number of traffic stops	5,756	9,890	10,014	9,000	9,000	9,000
	Number of traffic citations	1,509	2,037	2,239	2,000	2,000	2,000
	Percentage of citations to stops	26%	21%	22%	22%	22%	22%

Comparing Police FTE per Capita (per 1,000 of population)



Library Fund

The Library Fund is 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 the library district levy, and program fines. The Library Fund also earns interest income from a trust from which principal balance is reserved.



Budget Highlights:

- The Library Fund budget continues the matching grant program for Library Foundation donations. Funds are not added to this program; but existing funds are carried over into the upcoming biennium.
- As per requirements, the reserve for the Caufield Trust is maintained at \$158,000.

Capital Projects:

- The Capital Outlay budgeted in the Library Fund are planned projects from the Six Year Capital Improvement Plan (CIP):
- \$1 million is estimated to be received from the County as part of the County's district-wide distribution plan for remaining capital funds.
- Each Library in the County needs to submit their capital plan and West Linn is expecting to receive their allocation in the proposed budget period.



Presto the Magician was one of 652 childrens programs offered in FY 2011. These programs were attended by 23,125 children.

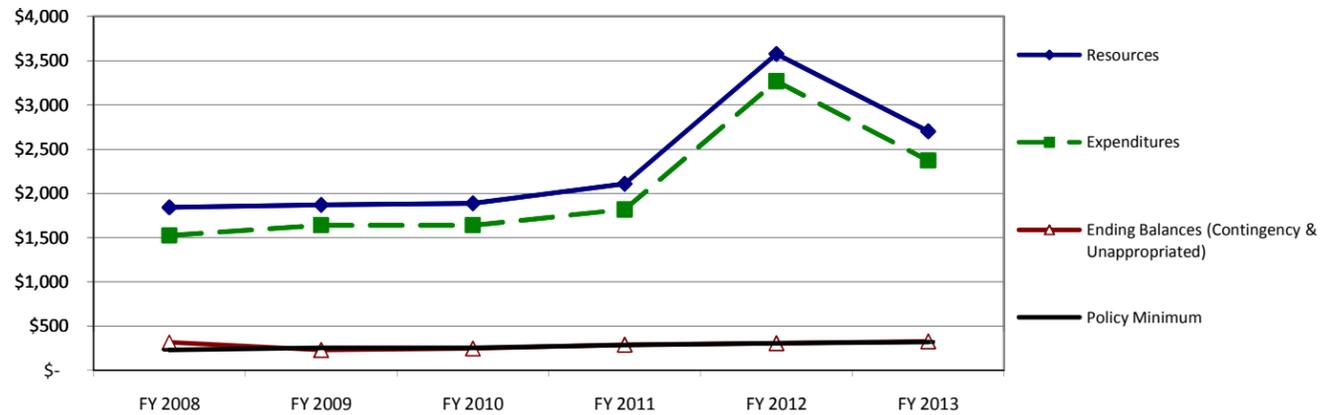
Noteworthy Items:

- Grew the number of registered borrowers from 73 to 74 percent of West Linn residents.
- Increased materials by an additional 16 percent from previous fiscal year.
- 54 percent of materials checked out are done on the Library's self check machines.
- Introduced Library2Go downloadable books for a total of 11,550 titles.
- Increased volunteer hours by 8 percent.
- Created a staff wiki for improved communication and cross training purposes
- Secured tax exempt status for the West Linn Library Foundation and successfully completed the first fund raising project
- Increased visitor count by 12 percent.

Library Fund Summary

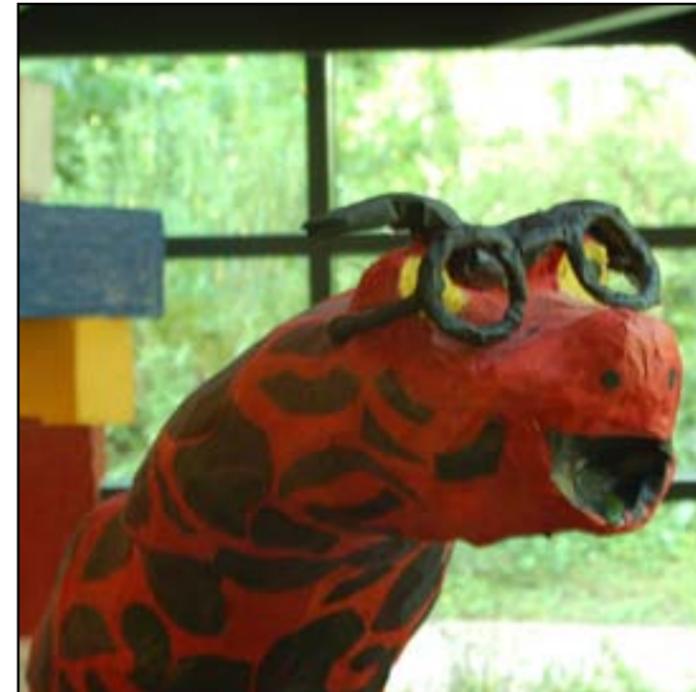
	Actual FY 2008	Actual FY 2009	BN 2011			Budget BN 2011	BN 2013		
			Actual FY 2010	Estimate FY 2011	Total		Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Resources									
Beginning Fund Balance	\$ 313	\$ 316	\$ 231	\$ 247	\$ 231	\$ 314	\$ 291	\$ 308	\$ 291
Property Taxes	933	963	398	465	863	1,128	830	875	1,705
Intergovernmental - District ongoing	505	517	1,189	1,325	2,514	2,525	1,382	1,442	2,824
Intergovernmental - District capital	-	-	-	-	-	1,000	1,000	-	1,000
Fines & Forfeitures	66	68	59	60	119	166	62	64	126
Interest	16	1	1	3	4	16	3	3	6
Miscellaneous	10	7	10	10	20	25	10	10	20
Total Resources	\$ 1,843	\$ 1,872	\$ 1,888	\$ 2,110	\$ 3,751	\$ 5,174	\$ 3,578	\$ 2,702	\$ 5,972
Requirements									
Personal Services	\$ 1,005	\$ 1,091	\$ 1,083	\$ 1,250	\$ 2,333	\$ 2,496	\$ 1,304	\$ 1,372	\$ 2,676
Materials & Services	159	181	189	190	379	464	228	232	460
Transfers to Other Funds	363	359	369	379	748	748	738	769	1,507
Capital Outlay	-	10	-	-	-	1,075	1,000	-	1,000
Contingency	-	-	-	-	-	233	100	100	100
Unappropriated - Caufield Endowment	156	156	157	157	157	158	158	158	158
Unappropriated Ending Fund Balance	160	75	90	134	134	-	50	71	71
Total Requirements	\$ 1,843	\$ 1,872	\$ 1,888	\$ 2,110	\$ 3,751	\$ 5,174	\$ 3,578	\$ 2,702	\$ 5,972
Budgeted Positions (in FTEs)	17.63	17.63	17.63	17.63	17.63	17.63	16.63	16.63	16.63
Monthly Operating Costs per Capita	\$5	\$6	\$6	\$6	\$6	\$6	\$8	\$8	\$8

Library Fund Resources & Expenditure Trends



Performance Measures:

Strategy	Measure	Projected					
		FY08	FY09	FY10	FY11	FY12	FY13
Maintain Oregon Library Association "excellent" standard of at least 4 items per capita; weed and supplement collection; increase turnover	Items in collection at year-end	118,759	134,535	137,000	140,000	142,000	145,000
	Service area population	24,400	29,581	29,600	29,625	29,640	29,640
	Items per capita	4.86	4.55	4.62	4.72	4.79	4.89
	Items removed from collection	2,229	5,181	6,850	7,000	7,100	7,250
	Items added	13,480	20,957	10,000	11,000	11,500	12,000
	Average number of times items per check out	2.93	2.92	5.75	5.92	6.12	6.29
Provide high quality children's, teens and adult programming	Number of children's programs	576	614	633	652	667	675
	Attendance at children's programs	23,554	21,979	23,125	24,270	25,285	26,197
Increase circulation by at least 5% over previous year; establish position as a net loaner to other LINCC libraries; increase percentage of borrowers	Annual direct circulation	749,342	751,204	788,764	828,202	869,612	913,092
	Percentage change	11%	1%	5%	5%	5%	5%
	Annual interlibrary loans	143,826	221,361	225,000	225,750	227,750	230,000
	Number of borrowers	17,953	19,656	20,639	21,671	22,755	23,893
	Percentage change	n/a	9%	5%	5%	5%	5%
Maximize efficiency of Library staff and increase volunteer hours	Circulation per staff FTE	43,491	45,666	47,949	50,347	52,864	55,507
	Number of volunteers	155	148	150	153	157	160
	Number of volunteer hours	5,886	6,353	6,375	6,390	6,415	6,439



Did You Know?

In November 2008, Measure 3-31 was passed by Clackamas County voters, leading to the creation of a Library District which established a permanent property tax-based funding for libraries in Clackamas County.

District member libraries share an integrated library system which allows cooperative borrowing, shared cataloging, courier service and interlibrary loan.

The Library subscribes to a variety of databases which can be accessed online from a Library computer or on a home computer with a Clackamas County Library Card. Newspapers, magazines, genealogical information, test preparation resources, and information on business, health, fine arts, music, science, and much more are available to patrons for free.

Parks & 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, recreation activities, and special events and activities in the community. 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.



Budget Highlights:

- The Parks & Recreation Fund maintains current FTE levels, despite an increase in park acreage and event coordination.

Capital Projects:

- The Capital Outlay budgeted in the Parks & Recreation Fund are planned projects from the Six Year Capital Improvement Plan (CIP):
- Grant funded expansion to the ACC center, construction of Cedaroak boatramp docks, Willamette Park grasscrete, and Willamette River Trail improvements.
- There are also earmarked funds for routine park improvements and accessibility upgrades.



The Old Time Fair (featuring parade marshal Alice Richmond) is organized by the West Linn Recreation staff. Other successful events include the Summer Concert Series, Holiday Tree Lighting, Holiday Parade, Street Dances, Take Care of West Linn Day, Haunted Trail, and Movies In the Park.

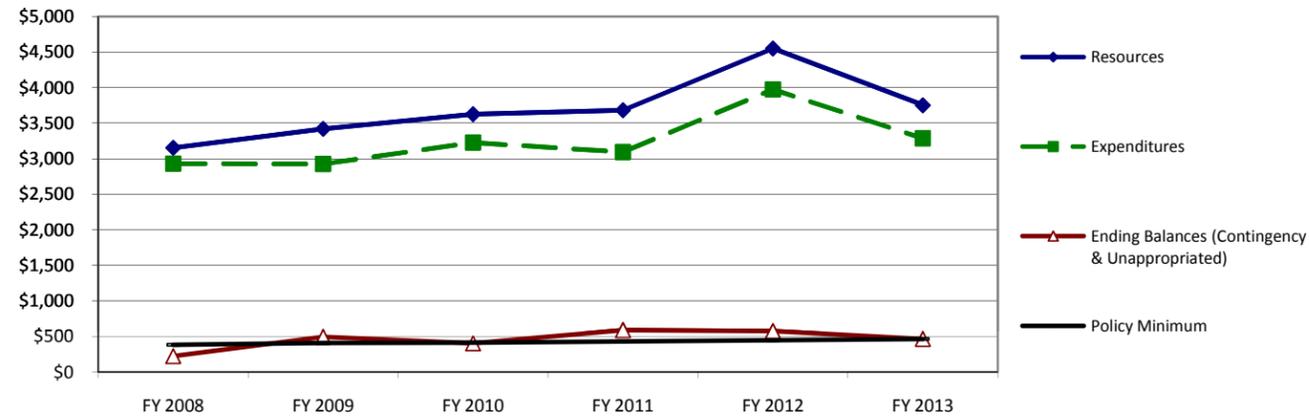
Noteworthy Items:

- Constructed Douglas Park; Fields Bridge Park restroom and concession stand; Midhill Park restroom, Robinwood Park restroom and spray pad; access way for the Willamette River dock
- Completed grading and infrastructure improvements at Marylhurst heights Park
- Painted the Exterior of the Mclean House
- Conducted hydrological study at Cedaroak boat ramp
- Purchased the White Oak Savanna Park
- Completed City-wide Comprehensive Trail System Master Plan
- Worked with a Citizens Aquatic Center Task Force and consultants to develop conceptual plans and programs for an Aquatic Community Center

Parks & Recreation Fund Summary

			BN 2011				BN 2013		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2008	FY 2009	FY 2010	FY 2011		BN 2011	FY 2012	FY 2013	Total
Resources									
Beginning Fund Balance	\$ 308	\$ 223	\$ 494	\$ 402	\$ 494	\$ 660	\$ 590	\$ 576	\$ 590
Property Taxes	1,307	1,580	1,527	1,620	3,147	2,832	1,125	1,167	2,292
Intergovernmental	265	111	48	40	88	997	1,115	216	1,331
Fees & Charges - Rec Program Fees	433	416	403	410	813	977	450	460	910
Fees & Charges - Park Maint Fee	821	1,060	1,128	1,184	2,312	2,257	1,243	1,305	2,548
Interest	17	1	1	1	2	20	1	1	2
Miscellaneous	3	29	25	25	50	52	26	27	53
Total Resources	\$ 3,154	\$ 3,420	\$ 3,626	\$ 3,682	\$ 6,906	\$ 7,795	\$ 4,550	\$ 3,752	\$ 7,726
Requirements									
Personal Services	\$ 1,250	\$ 1,319	\$ 1,386	\$ 1,450	\$ 2,836	\$ 2,870	\$ 1,532	\$ 1,605	\$ 3,137
Materials & Services	650	727	670	700	1,370	1,506	700	720	1,420
Debt Service - Series 2009	-	-	37	39	76	80	37	37	74
Transfers to Other Funds	590	617	780	803	1,583	1,583	830	865	1,695
Capital Outlay	441	263	351	100	451	1,297	875	60	935
Contingency	-	-	-	-	-	347	350	350	350
Unappropriated Ending Fund Balance	223	494	402	590	590	112	226	115	115
Total Requirements	\$ 3,154	\$ 3,420	\$ 3,626	\$ 3,682	\$ 6,906	\$ 7,795	\$ 4,550	\$ 3,752	\$ 7,726
Budgeted Positions (in FTEs)	22.8	22.8	22.8	22.8	22.8	22.8	22.4	22.4	22.4
Monthly Operating Costs per Capita	\$9	\$9	\$10	\$10	\$10	\$10	\$11	\$11	\$11

Parks & Recreation Fund Resources & Expenditure Trends



Performance Measures:

Strategy	Measure	Actual			Projected	Projected	Projected
		FY08	FY09	FY10	FY11	FY12	FY13
Support and maintain parks, recreation land, and natural areas, and provide public	Developed park acres	140	140	143	150	150	150
	Restrooms cleaned daily	20	22	24	28	30	30
Deliver efficient, effective parks and recreation services	Annual operating costs to deliver park and recreation services	\$2,490,000	\$2,663,000	\$2,873,000	\$2,992,000	\$3,099,000	\$3,227,000
	Average number of developed acres maintained per worker	20.00	20.00	20.43	21.43	21.43	21.43
	Monthly operating costs per capita	\$9	\$9	\$10	\$10	\$11	\$11
	Total recreation & event revenue	\$433,000	\$416,000	\$403,000	\$410,000	\$450,000	\$460,000
	Major events managed	5	5	6	8	9	9



The Recreation division of the Parks & Recreation Department coordinated 3,000 recreation registrations and eight major community events.

- Partnerships**
 The West Linn Parks & Recreation department works closely with community partners on a variety of projects:
- Art Festival in the Forest
 - Bolton Days
 - Bridge at Mary S Young Park
 - Bridge at Sahallie Illahee Park
 - Community Garden
 - Eagle Scout Projects
 - Invasive Species Removal and Trails at Burnside and Mary S Young Parks
 - July 4th Celebration
 - Lighting of the Trees in Maddax Woods
 - Lockfest
 - Neighbors Helping Neighbors
 - Oktoberfest
 - Patio Area at Mclean House and Park
 - West Linn Art Festival
 - West Linn Baseball
 - West Linn Farmers Market
 - West Linn Lacrosse
 - West Linn Softball
 - Willamette United Soccer
 - 205 Gateway Signs
 - 789 Jam & YAC

Building Inspections Fund

The Building Inspections Fund is a special revenue fund used to account for West Linn's building inspection program. The fund was created 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.



Budget Highlights:

- Because of budget decisions made two years ago to reduce expenditures in the Building Inspections Fund, as well as an increase in building activity, this Fund was able to pay off debt and remove a General Fund subsidy of \$214,000 from the prior biennium.
- The proposed budget includes the addition of a building inspector position to reflect an anticipated increase in inspection work.

Capital Projects:

- No capital budgeted.



The Building department began implementing the State sponsored e-permitting program that enables people to apply for and receive permission to begin work on residential and commercial projects; electronic plan review; a mobile office where the electronic plans can be retrieved in the field; and an automated process that allows people to request inspections and retrieve inspection results without contacting staff.

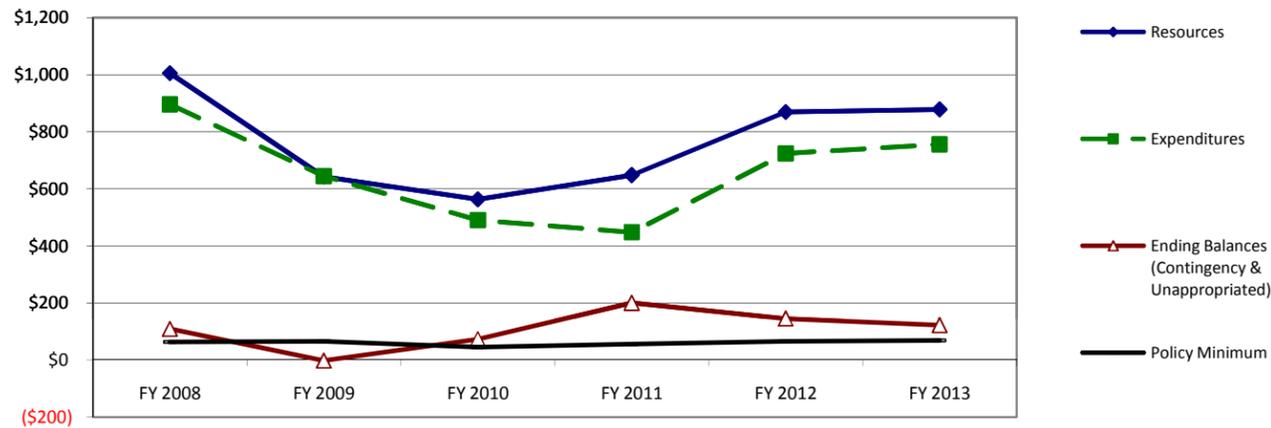
Noteworthy Items:

- Amended the Building Code to change violations from a criminal misdemeanor to a civil violation and provided for appeals to the City Manager; also incorporated new State Specialty and Fire codes.
- Worked with TVF&R and the West Linn/Wilsonville School District to mitigate or eliminate code deficiencies at some schools.
- Met all objectives related to plan review for residential and complex commercial construction 88 percent of the time.
- Met all objectives related to residential and commercial plumbing and mechanical permits 93 percent of the time.
- Performed same day inspections for requests made by 7:00 a.m. 95 percent of the time.

Building Inspections Fund Summary

	Actual		BN 2011			Budget	BN 2013		
	FY 2008	FY 2009	Actual	Estimate	Total	BN 2011	<i>Proposed Biennial Budget</i>		
			FY 2010	FY 2011			FY 2012	FY 2013	Total
Resources									
Beginning Fund Balance	\$ 191	\$ 109	\$ (2)	\$ 73	\$ (2)	\$ -	\$ 200	\$ 145	\$ 200
Fees & Charges	634	528	558	570	1,128	788	664	728	1,392
Interest	3	-	-	-	-	-	-	-	-
Miscellaneous	2	5	7	5	12	-	5	5	10
Debt Proceeds	175	-	-	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	214	-	-	-
Total Resources	\$ 1,005	\$ 642	\$ 563	\$ 648	\$ 1,138	\$ 1,002	\$ 869	\$ 878	\$ 1,602
Requirements									
Personal Services	\$ 392	\$ 418	\$ 290	\$ 365	\$ 655	\$ 531	\$ 420	\$ 440	\$ 860
Materials & Services	33	21	9	10	19	59	20	21	41
Debt Service	263	63	120	-	120	121	-	-	-
Transfers to Other Funds	183	142	71	73	144	144	284	295	579
Capital Outlay	25	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	28	50	50	50
Unappropriated Deficit Reserve	-	-	-	-	-	105	-	-	-
Unappropriated Ending Fund Balance	109	(2)	73	200	200	14	95	72	72
Total Requirements	\$ 1,005	\$ 642	\$ 563	\$ 648	\$ 1,138	\$ 1,002	\$ 869	\$ 878	\$ 1,602
Budgeted Positions (in FTEs)	5.0	5.0	2.5	2.5	2.5	2.5	4.0	4.0	4.0
Monthly Operating Costs per Capita	\$3	\$2	\$2	\$2	\$2	\$1	\$2	\$3	\$3

Building Inspections Fund Resources & Expenditure Trends



Performance Measures:

Strategy	Measure	Projected					
		FY08	FY09	FY10	FY11	FY12	FY13
Provide timely service	Requested building inspection performed same day when called in before 7 a.m.	99%	95%	90%	95%	95%	95%
	Plan review turnaround within two weeks time for single family homes	99%	95%	80%	95%	95%	95%
	Plan review turnaround within two weeks for commercial Improvements	99%	95%	75%	90%	90%	90%
	Plan review turnaround within four weeks for new commercial buildings	100%	83%	75%	90%	90%	90%
Appropriately administer the building code	Successful appeals of Building Official's decisions	0	0	0	0	0	0
Identify and track workload measures to enable appropriate staffing	Total number of permits	1,031	940	847	870	1,000	1,000
	New single-family homes	75	53	51	41	50	50
	Multi-family units	0	0	0	0	0	0
	Residential remodel/additions	232	181	157	165	200	200
	New commercial buildings	2	6	1	1	1	1
	Commercial tenant Improvements	113	145	77	85	100	100
	Miscellaneous	18	24	5	8	10	10
	Estimated number of Inspections	4,964	3,965	3,502	3,600	3,700	3,700



Did You Know?

Because the City of West Linn is considered to be a desirable place to live, there has been a greater level of building activity here as compared to other jurisdictions in the region.

In FY 2010, the Building Official and one building inspector were able to complete 90% of requested inspections when the inspection was called in before 7:00 a.m.

The Building Department was able to complete 95 percent of plan reviews for single family homes in two weeks.



Planning Fund

The Planning Fund is a special revenue fund. It is used to account for West Linn's planning related activities. Principal sources of revenue for the Planning Fund include intergovernmental funds; state revenue sharing; a portion of telephone franchise fees and beginning in FY 2011, a portion of cable franchise fees; charges for services to developers and builders; transfers from other funds for planning and administration services for infrastructure systems; 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.



Budget Highlights:

- The Planning Fund budget includes funding for a full time Transportation/Sustainability/Special Projects Planner position, and shares an administrative support position with the Building Inspections Fund.
- Per the Council's goals, this Fund includes funding for Hwy 43/Willamette Falls Drive visioning in FY 2012 and for project implementation in FY 2013.
- Funding is also included for legal and consultant support for Stafford representation in both years of the biennium.

Capital Projects:

No capital budgeted.

Planning professionalism is a key departmental goal. In the past year, staff has improved administrative procedures to minimize avoidable errors, improve efficiency, and provide for appropriate review of proposed code amendments; and produced a staff report template to help facilitate decision making.



Noteworthy Items:

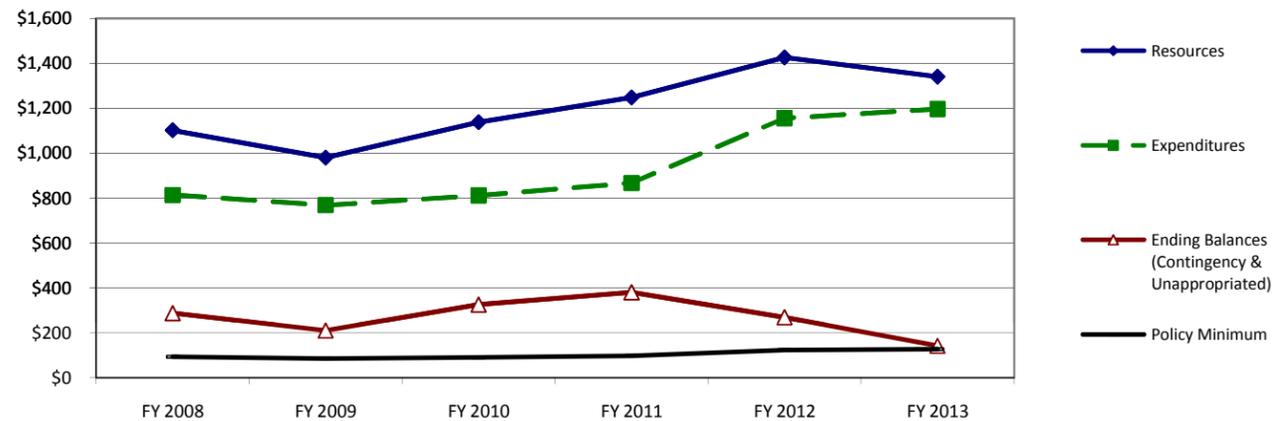
In addition to processing numerous development applications, the department performed the following:

- Prepared code amendments establishing a Historic Review Board and initiated its operation.
- Updated the Willamette Historic District code to improve the compatibility of new and remodeled structures with surrounding historic structures
- Amended the code to make it easier to administer and to avoid unnecessary impediments for development.
- Analyzed the City's goals and policies to determine how they align and conflict and whether they satisfy State and Metro regulations.

Planning Fund Summary

	Actual FY 2008	Actual FY 2009	BN 2011				BN 2013		
			Actual FY 2010	Estimate FY 2011	Total	Budget BN 2011	Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Resources									
Beginning Fund Balance	\$ 206	\$ 288	\$ 211	\$ 326	\$ 211	\$ 318	\$ 381	\$ 270	\$ 381
Intergovernmental	222	216	207	200	407	444	304	208	512
Franchise Fees	114	110	168	177	345	298	184	191	375
Fees & Charges	204	24	275	220	495	231	255	296	551
Interest	-	1	1	1	2	2	1	1	2
Miscellaneous	6	4	-	1	1	2	1	1	2
Transfers from Other Funds	350	337	276	323	599	630	300	373	673
Total Resources	\$ 1,102	\$ 980	\$ 1,138	\$ 1,248	\$ 2,060	\$ 1,925	\$ 1,426	\$ 1,340	\$ 2,496
Requirements									
Personal Services	\$ 510	\$ 527	\$ 573	\$ 620	\$ 1,193	\$ 1,244	\$ 730	\$ 767	\$ 1,497
Materials & Services	117	45	37	40	77	116	101	92	193
Transfers to Other Funds	187	197	202	207	409	409	325	338	663
Contingency	-	-	-	-	-	120	50	50	50
Unappropriated Ending Fund Balance	288	211	326	381	381	36	220	93	93
Total Requirements	\$ 1,102	\$ 980	\$ 1,138	\$ 1,248	\$ 2,060	\$ 1,925	\$ 1,426	\$ 1,340	\$ 2,496
Budgeted Positions (in FTEs)	5.5	5.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5
Monthly Operating Costs per Capita	\$3	\$3	\$3	\$3	\$3	\$3	\$4	\$4	\$4

Planning Fund Resources & Expenditure Trends



Performance Measures:

Strategy	Measure	Projected					
		FY08	FY09	FY10	FY11	FY12	FY13
Meet State mandated deadlines for land use decisions	Perform completeness review within 30 days of submittal	100%	100%	96%	100%	100%	100%
	Produce decisions within 120 days unless an extension was granted	100%	100%	100%	100%	100%	100%
	Total Number of Development Review Applications:	185*	171*	480	450	455	465
	<i>Land use decisions made by:</i>						
	Director decisions delegated to staff	143*	144*	409	410	415	420
	Planning Director	18	7	5	5	5	7
	Historic Review Board	4	1	3	4	4	4
	Planning Commission	12	13	8	8	8	10
	City Council	8	6	6	5	5	5
Produce sound land use decisions	Number of appeals	3	3	2	2	2	2
	Proportion of decisions upheld on appeal	66%	0%	100%	100%	100%	100%
Seek compliance with Community Development Code (CDC)	Consent orders and court decisions to resolve code compliance issues	0	0	2	3	Unknown	Unknown
Improve the clarity and effectiveness of the CDC	Major code amendment projects undertaken	2	1	1	4	4	4
	Routine code update/refinement projects	1	1	1	2	1	1
Perform land use studies and prepare plans to maintain compliance with State and Metro regulations and address community needs and aspirations	Studies and plans undertaken	2	1	0	1	2	2

*Increase in applications reflects annual requirement for registering home occupations



Land Use Planning in Oregon

Oregon is one of only a handful of states in the U.S. to have a form of statewide land use planning. The system developed from concerns regarding sprawl in the Willamette Valley in the post-WWII era. Governor Tom McCall advocated for the system commenting on the, "sagebrush subdivisions, coastal condo-mania and the ravenous rampage of suburbia in the Willamette Valley." Senate Bill 100 passed in 1973 and it required cities and counties to adopt a Comprehensive Plans and comply with a set of statewide planning goals.

Street Fund

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



Budget Highlights:

- The Street Fund budget includes funding for capital projects outlined in the Capital Improvement Plan (CIP).

Capital Projects:

- The Capital Outlay budgeted in this Fund are planned projects from the Six Year Capital Improvement Plan (CIP):
 - \$50,000 for Sidewalk maintenance projects
 - \$30,000 for Street crack sealing
 - \$50,000 for Street slurry sealing
 - \$300,000 for TSP Plan projects



Utility workers in the Street department are responsible for the round-the-clock snow response that is expected in West Linn. On most snow days, shifts begin at 3:00 a.m. so the snow routes are plowed in time for morning commutes.

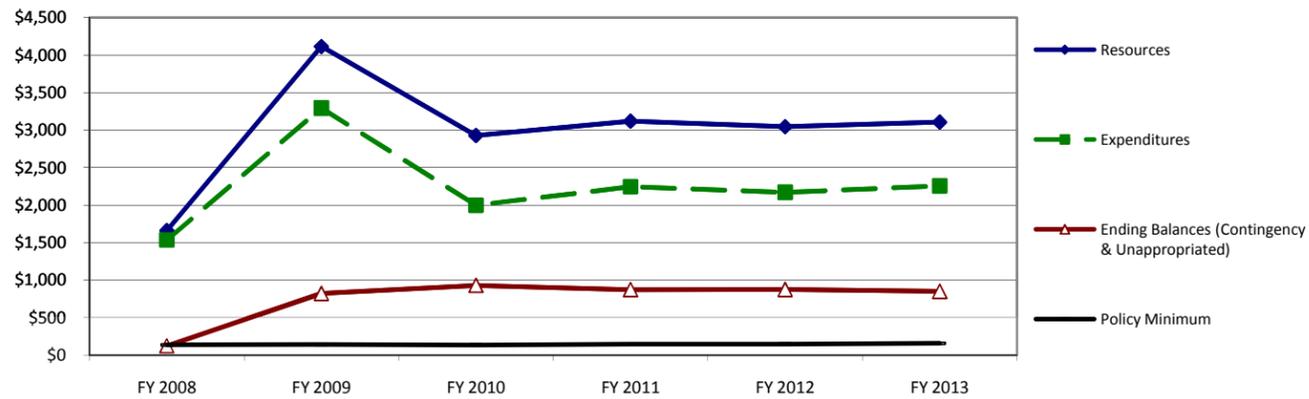
Noteworthy Items:

- Completed several significant projects, including:
 - \$2 million pavement improvement project
 - Blankenship sidewalk/bike lane improvements
 - Salamo re-paving (ARRA)
 - Crack sealing projects
 - 8,200 square feet of asphalt patching
 - 1,000 feet of asphalt berms
 - Four ADA ramps on Buck Street
- Cleaned and inspected all city street signs; replaced signs to maintain retro-reflectivity compliance
- Continued upgrade from painted to thermo-plastic pavement markings
- Replaced 26 outdated stop signs with new 30-inch hi-intensity stop signs per MUTCD requirements
- Planning to construct Rosemont pedestrian improvements from LDS Church to Santa Anita
- Planning for annual crack sealing and slurry sealing with budgeted funds
- Planning to complete TSP update to comply with Metro RTP

Streets Fund Summary

	Actual FY 2008	Actual FY 2009	BN 2011				BN 2013		
			Actual FY 2010	Estimate FY 2011	Total	Budget BN 2011	Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Resources									
Beginning Fund Balance	\$ 270	\$ 124	\$ 822	\$ 929	\$ 822	\$ 1,654	\$ 873	\$ 875	\$ 873
Intergovernmental - Gas Tax	1,058	1,018	1,013	1,073	2,086	2,314	1,134	1,145	2,279
Intergovernmental - Grant	-	-	147	146	293	293	-	-	-
Intergovernmental - Stimulus	-	-	-	-	-	900	-	-	-
Fees & Charges - Street Maint Fee	235	714	778	817	1,595	1,492	858	901	1,759
Franchise Fees	64	79	81	80	161	96	124	128	252
Franchise Fees (dedicated to Sustainability)	-	-	20	20	40	40	-	-	-
Interest	8	4	2	4	6	12	4	4	8
Miscellaneous	26	147	65	50	115	40	53	54	107
Debt Proceeds	-	2,030	-	-	-	-	-	-	-
Total Resources	\$ 1,661	\$ 4,116	\$ 2,928	\$ 3,119	\$ 5,118	\$ 6,841	\$ 3,046	\$ 3,107	\$ 5,278
Requirements									
Personal Services	\$ 471	\$ 433	\$ 410	\$ 470	\$ 880	\$ 873	\$ 500	\$ 525	\$ 1,025
Materials & Services	447	511	488	500	988	1,170	490	530	1,020
Debt Service - Series 2009	-	-	150	151	301	302	152	152	304
Transfers to Other Funds	514	719	671	659	1,330	1,330	529	550	1,079
Capital Outlay (projects)	105	1,631	280	466	746	2,959	500	500	1,000
Contingency	-	-	-	-	-	155	600	600	600
Unappropriated Ending Fund Balance	124	822	929	873	873	52	275	250	250
Total Requirements	\$ 1,661	\$ 4,116	\$ 2,928	\$ 3,119	\$ 5,118	\$ 6,841	\$ 3,046	\$ 3,107	\$ 5,278
Budgeted Positions (in FTEs)	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Monthly Operating Costs per Capita	\$5	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6

Streets Fund Resources & Expenditure Trends



Performance Measures:

Strategy	Measure	FY08	FY09	FY10	Projected	Projected	Projected
					FY11	FY12	FY13
Maintain roads and right-of-way to the highest quality standard	City-wide average PCI rating (PCI=Pavement Condition Index)	65	64	63	62	61	60
	Number of streets reconstructed	0	7	2	0	0	0
	Number of slurry seals	0	37	0	38	40	40
	Number of crack sealings	20	0	9	38	40	40
Maintain signage for safety	Number of signs updated	30	81	100	125	150	150
Complete newly paved streets with legend information	Number of Thermo-Plastic street legends installed or replaced	20	20	30	30	30	30
Stripe streets for safety	Number of street miles restriped	31	31	31	15	31	15



Did You Know?

The replacement value of the street pavement in the City is estimated at approximately \$95 million.

Street Department Inventory:

- 107 miles of streets
- 120 miles of sidewalks
- 2,000 street lights
- 21 street miles of mowing
- 30 speed humps on seven streets
- 31 miles of pavement striping
- 526 stop signs
- 7 miles of bike paths and lanes



Water Fund

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.



Budget Highlights:

- The proposed budget includes the reduction of 1.0 FTE utility worker position.
- Notably, current biennium revenues are less than projected. If these revenue estimates hold, then the capital projects budgeted for the proposed biennium will not be completed.
- Revenue forecasts assume a five percent rate increase, with a flat water usage projection.

Capital Projects:

- The Capital Outlay budgeted in the Water Fund are planned projects from the Six Year Capital Improvement Plan (CIP):
 - \$200,000 for deteriorated line replacement



A recent four-inch main break on Skyline Circle resulted in water shut off for all homes in the area. Routine maintenance can prevent main breaks.

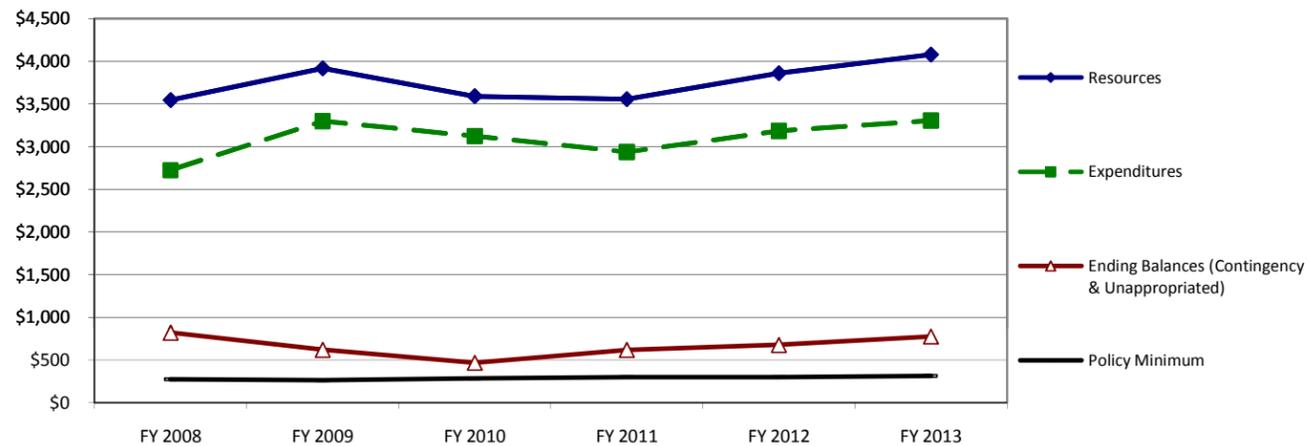
Noteworthy Items:

- Completed the water rate study
- Completed Bland Reservoir recoating and cathodic protection project
- Repaired an 18-inch water break on Skyline Drive
- Completed 1,000 locate requests
- Completed 14 meter drop-ins, seven meter dig-ins, and 71 meters replaced, for a total of 1,100 hours of work
- More than 550 hours spent on reservoir and pump station maintenance
- More than 240 hours related to meter re-reads, and turn off/on requests
- More than 165 hours on water main maintenance

Water Fund Summary

			BN 2011				BN 2013		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2008	FY 2009	FY 2010	FY 2011		BN 2011	FY 2012	FY 2013	Total
Resources									
Beginning Fund Balance	\$ 905	\$ 820	\$ 620	\$ 468	\$ 620	\$ 1,087	\$ 619	\$ 677	\$ 619
Fees & Charges	2,578	2,955	2,908	3,045	5,953	6,579	3,197	3,358	6,555
Interest	25	85	1	3	4	83	3	3	6
Miscellaneous	36	57	61	40	101	93	41	42	83
Total Resources	\$ 3,544	\$ 3,917	\$ 3,590	\$ 3,556	\$ 6,678	\$ 7,842	\$ 3,860	\$ 4,080	\$ 7,263
Requirements									
Personal Services	\$ 596	\$ 510	\$ 580	\$ 585	\$ 1,165	\$ 1,236	\$ 530	\$ 550	\$ 1,080
Materials & Services	1,234	1,249	1,313	1,400	2,713	2,882	1,470	1,544	3,014
Debt Service	151	153	153	150	303	304	151	151	302
Transfers to Other Funds	617	1,027	686	717	1,403	2,229	657	684	1,341
Capital Outlay	126	358	390	85	475	680	375	375	750
Contingency	-	-	-	-	-	360	450	450	450
Unappropriated Ending Fund Balance	820	620	468	619	619	151	227	326	326
Total Requirements	\$ 3,544	\$ 3,917	\$ 3,590	\$ 3,556	\$ 6,678	\$ 7,842	\$ 3,860	\$ 4,080	\$ 7,263
Budgeted Positions (in FTEs)	6.0	6.0	6.0	6.0	6.0	6.0	5.0	5.0	5.0
Monthly Operating Costs per Capita	\$9	\$10	\$9	\$10	\$9	\$11	\$10	\$10	\$10

Water Fund Resources & Expenditure Trends



Performance Measures:

Strategy	Measure	Projected					
		FY08	FY09	FY10	FY11	FY12	FY13
Provide clean and safe water via an efficiently maintained and operated water system.	Number of reservoirs maintained	6	6	6	6	6	6
	Number of reservoirs recoated	0	0	1	0	0	0
	Number of pump stations maintained	5	5	5	6	6	6
	Number of pressure reducing stations maintained	32	32	32	32	32	32
	Miles of water lines maintained	119	119	119	119	119	119
	Number of meters installed/replaced	155	200	309	350	400	450
	Number of water quality samples taken	-	-	510	550	600	650
Assure back flow prevention program is current and meets all legal requirements.	Number of back flow systems installed within City limits	3,472	3,593	3,839	3,889	3,920	3,950
	Percentage tested	100%	98%	95%	95%	95%	95%

About the West Linn Water System

From the snowmelt of the Cascade Mountains, West Linn water is drawn from the Clackamas River by the South Fork Water Board and then sold wholesale to West Linn once treated to drinking water standards. After treatment, West Linn pumps the clean water supply across the Willamette River through a pipe suspended under the I-205 Abernethy Bridge and into one of the City's six covered reservoirs that store up to 5.5 million gallons to help meet the daily indoor and outdoor needs of West Linn residents, schools and businesses for drinking, cooking, bathing, dishwashing, laundering, gardening, car washing, etc. West Linn also has an emergency intertie tie with Lake Oswego to meet any emergency water supply needs. In total, the City's water distribution system has 119 miles of underground pipe maintained and operated by the West Linn Public Works Department.



To better understand the effects of deteriorating infrastructure, the West Linn Water Department schedules showings of "Liquid Assets: The Story Of Our Water Infrastructure." This compelling documentary about water systems and resources is a Penn State Public Broadcasting-produced documentary about water resources and infrastructure. Please contact Jim Whynot at jwhynt@westlinnoregon.gov to schedule a showing for your organization or classroom.

Environmental Services Fund

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



Budget Highlights:

- Revenue forecasts assume a five percent rate increase.
- The Environmental Services Fund is the healthiest West Linn Fund, with all CIP projects fully funded.
- Please note that a wording change for the two Environmental Services is in effect:
 - Instead of 'Sewer,' now using 'Waste Water'
 - Instead of 'Stormwater,' now using 'Surface Water'

Capital Projects:

- The Capital Outlay budgeted in the Environmental Services Fund are planned projects from the Six Year Capital Improvement Plan (CIP):
 - \$25,000 for Public Works yard improvements
 - \$15,000 for River Heights pump replacement
 - \$500,000 for sewer pipeline replacement
 - \$84,000 for storm water pipeline replacement
- The following budgeted expenditures are outside of the CIP process:
 - \$100,000 for waste water and surface water equipment needs



Environmental Services utility workers are responsible for storm drain maintenance. An important component of clear storm drains is clean streets, which is why the monthly street sweeping service is accounted for in this fund.

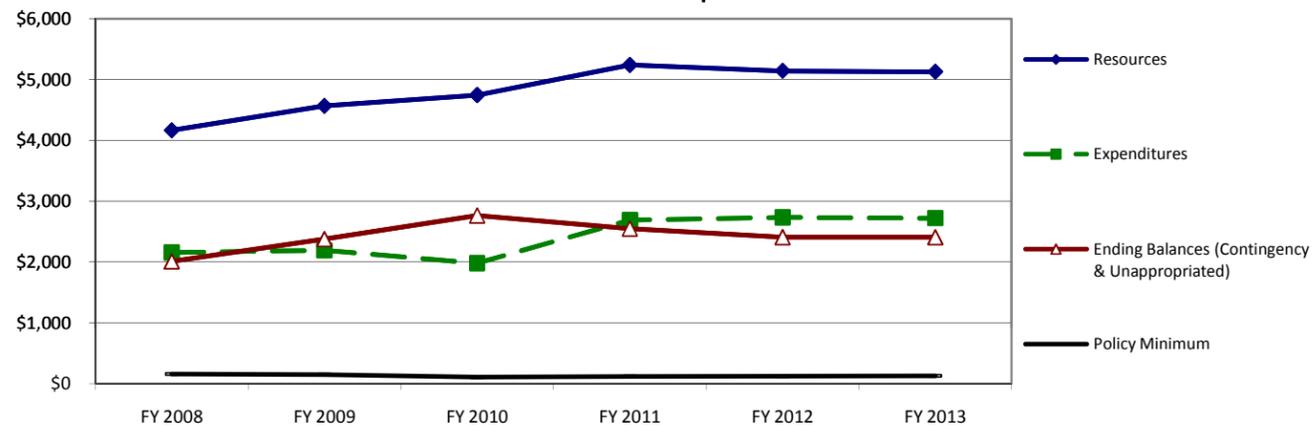
Noteworthy Items:

- Completed waste water upsize project along Willamette Falls Drive
- Completed first phase of waste water pipeline rehabilitation
- Completed stormwater treatment work associated with Salamo Road Re-paving Project
- Inspected 2,684 catch basins; cleaned 519 catch basins removing 35 cubic meters of material
- Inspected 10,000 lineal feet of storm line; cleaned 1,250 lineal feet
- Inspected 94 head walls, cleaned five head walls
- Inspected 5,150 lineal feet of drainage ditch
- Inspected and maintained 18 bio-swales
- Inspected and maintained 43 water quality ponds
- Cleaned 250,000 lineal feet of waste water line

Environmental Services Fund Summary

	Actual FY 2008	Actual FY 2009	BN 2011				BN 2013		
			Actual FY 2010	Estimate FY 2011	Total	Budget BN 2011	Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Resources									
Beginning Fund Balance	\$ 2,061	\$ 2,009	\$ 2,376	\$ 2,765	\$ 2,376	\$ 2,388	\$ 2,549	\$ 2,408	\$ 2,549
Licenses & Permits	26	48	56	50	106	63	51	52	103
Fees & Charges - Wastewater	1,412	1,775	1,633	1,715	3,348	3,233	1,801	1,891	3,692
Fees & Charges - Surface Water	511	562	593	623	1,216	1,187	654	687	1,341
Interest	84	104	6	10	16	126	10	10	20
Miscellaneous	71	67	80	75	155	115	77	79	156
Total Resources	\$ 4,165	\$ 4,565	\$ 4,744	\$ 5,238	\$ 7,217	\$ 7,112	\$ 5,142	\$ 5,127	\$ 7,861
Requirements									
Personal Services	\$ 718	\$ 638	\$ 463	\$ 485	\$ 948	\$ 1,024	\$ 515	\$ 540	\$ 1,055
Materials & Services	315	343	248	285	533	635	299	314	613
Transfers to Other Funds	1,019	932	1,051	1,119	2,170	2,170	1,070	1,117	2,187
Capital Outlay	104	276	217	800	1,017	3,000	850	750	1,600
Contingency	-	-	-	-	-	241	2,000	2,000	2,000
Unappropriated Ending Fund Balance	2,009	2,376	2,765	2,549	2,549	42	408	406	406
Total Requirements	\$ 4,165	\$ 4,565	\$ 4,744	\$ 5,238	\$ 7,217	\$ 7,112	\$ 5,142	\$ 5,127	\$ 7,861
Budgeted Positions (in FTEs)	6.0	6.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Monthly Operating Costs per Capita	\$7	\$7	\$6	\$6	\$6	\$7	\$6	\$7	\$7

Environmental Services Fund Resources & Expenditure Trends



Performance Measures:

Strategy	Measure	FY08	FY09	FY10	Projected	Projected	Projected
					FY11	FY12	FY13
Always provide safe and efficient storm and waste water systems	Number of inspections performed each month	353 locations 1250 feet	338 locations 1263 feet	328 locations 725 feet	340 locations 1080 feet	340 locations 1080 feet	340 locations 1080 feet
Require testing of City streams	Annual inspections of streams and creeks	100%	100%	100%	100%	100%	100%
Provide public outreach and education	Number of local students on annual field trips	200	200	0	200	200	200
Monitor and inspect erosion control measures from pre-application to project completion for all construction sites within the City	Number of new site inspections	237	96	80	138	160	185
Annual inspection of all catch basins	Percentage of catch basin inspected and cleaned, as required	100%	100%	100%	100%	100%	100%
Inspect water quality facilities and detention tanks	Percentage inspected and maintained	100%	100%	100%	100%	100%	100%
Provide higher quality effluent than required by state/federal regulations	Percentage of required testing which meets or surpasses state/federal regulations	100%	100%	100%	100%	100%	100%
Scheduled maintenance of wastewater infrastructure	Maintained and repaired as needed	100%	100%	100%	100%	100%	100%
Clean streets & storm drains	Number of times on average each City street is swept	6	6	6	6	6	6



Did You Know?

Each day, 2.3 million gallons of wastewater goes down the drain from washing or toilet flushing inside homes, schools and other buildings into the West Linn sanitary sewer system. Small pipes, called laterals, carry wastewater from those structures into sewer pipes placed under streets.

By gravity and a series of increasingly larger pipes, the wastewater flows through a main pipe underneath the Willamette River and into the Tri-City Water Pollution Control Plant, located in Oregon City and operated by the County which processes about 8.4 million gallons of wastewater per day from the cities of West Linn, Oregon City and Gladstone.

After treatment, the water is released into the Willamette River as clean water, though not suitable for drinking.



SDC Fund

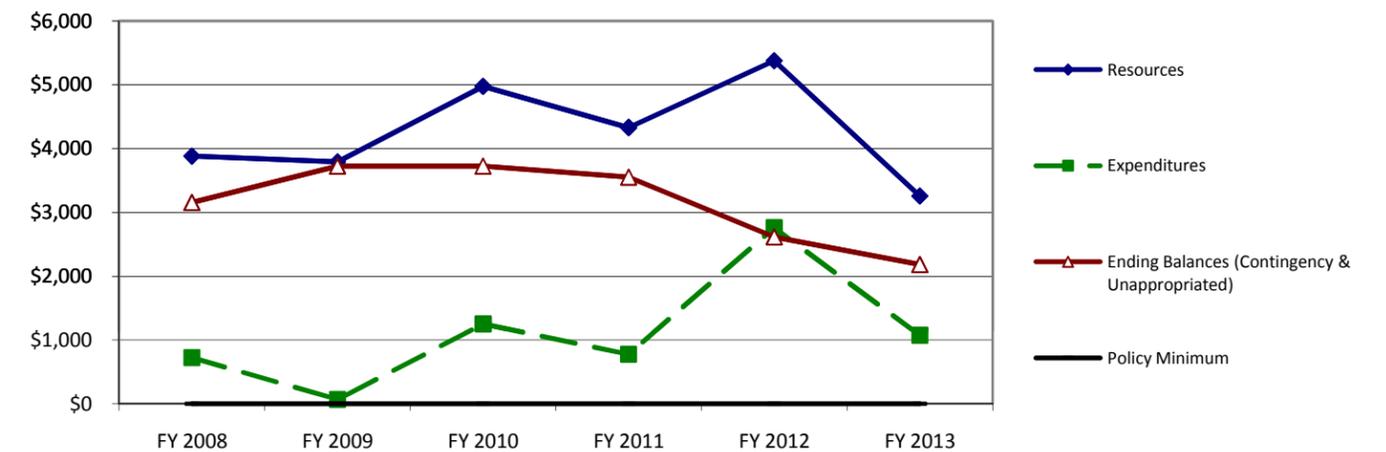
The Systems Development Charges (SDC) Fund accounts for the city's system development charges. A systems development charge is a one-time fee imposed on new development and some types of redevelopment. The fee is intended to recover the full share of the costs of existing and planned infrastructure that provide capacity to serve growth.



Systems Development Charges Fund

	Actual FY 2008	Actual FY 2009	BN 2011			Budget BN 2011	BN 2013		
			Actual FY 2010	Estimate FY 2011	Total		Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Resources									
Beginning Fund Balance	\$ 2,519	\$ 3,156	\$ 3,726	\$ 3,727	\$ 3,726	\$ 3,632	\$ 3,555	\$ 2,617	\$ 3,555
Interest	150	18	9	19	28	207	19	19	38
Systems Development Charges	963	620	607	585	1,192	516	1,803	621	2,424
Intergovernmental	-	-	634	-	634	667	-	-	-
Transfers from Other Funds	250	-	-	-	-	-	-	-	-
Total Resources	\$ 3,882	\$ 3,794	\$ 4,976	\$ 4,331	\$ 5,580	\$ 5,022	\$ 5,377	\$ 3,257	\$ 6,017
Requirements									
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	2	-	-	40	40	100	50	50	100
Transfers to Other Funds	20	35	35	36	71	71	100	103	203
Capital Outlay	704	33	1,214	700	1,914	4,600	2,610	920	3,530
Contingency	-	-	-	-	-	251	1,590	1,103	1,103
Unappropriated Ending Fund Balance	3,156	3,726	3,727	3,555	3,555	-	1,027	1,081	1,081
Total Requirements	\$ 3,882	\$ 3,794	\$ 4,976	\$ 4,331	\$ 5,580	\$ 5,022	\$ 5,377	\$ 3,257	\$ 6,017

SDC Fund Resources & Expenditure Trends



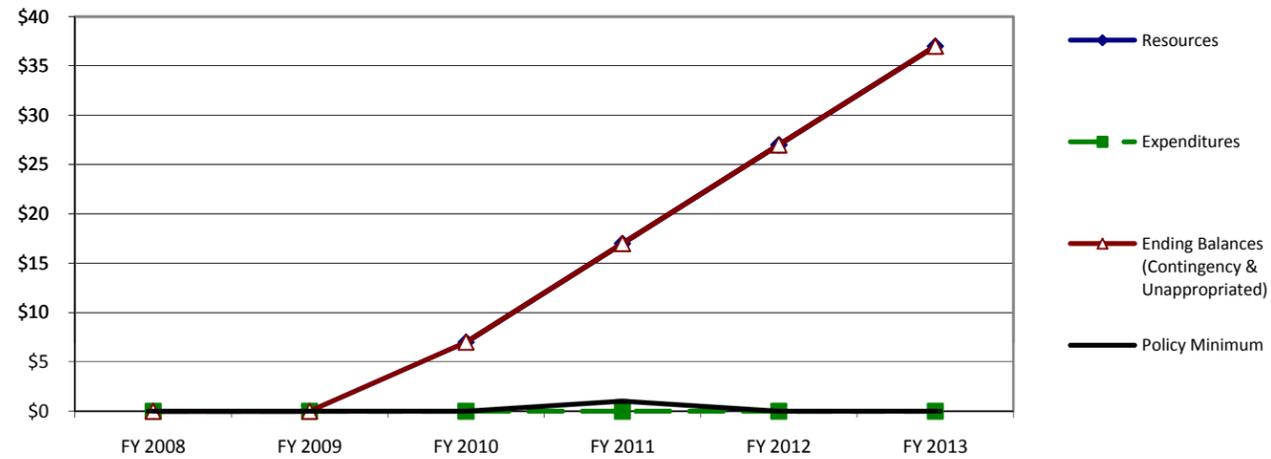
SDC Fund - Bike/Pedistrian Summary

			BN 2011			Budget BN 2011	BN 2013		
	Actual FY 2008	Actual FY 2009	Actual FY 2010	Estimate FY 2011	Total		Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Resources									
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 7	\$ -	\$ -	\$ 17	\$ 27	\$ 17
Interest	-	-	-	-	-	-	-	-	-
Systems Development Charges	-	-	7	10	17	-	10	10	20
Total Resources	\$ -	\$ -	\$ 7	\$ 17	\$ 17	\$ -	\$ 27	\$ 37	\$ 37
Requirements									
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	27	37	37
Unappropriated Ending Fund Balance	-	-	7	17	17	-	-	-	-
Total Requirements	\$ -	\$ -	\$ 7	\$ 17	\$ 17	\$ -	\$ 27	\$ 37	\$ 37

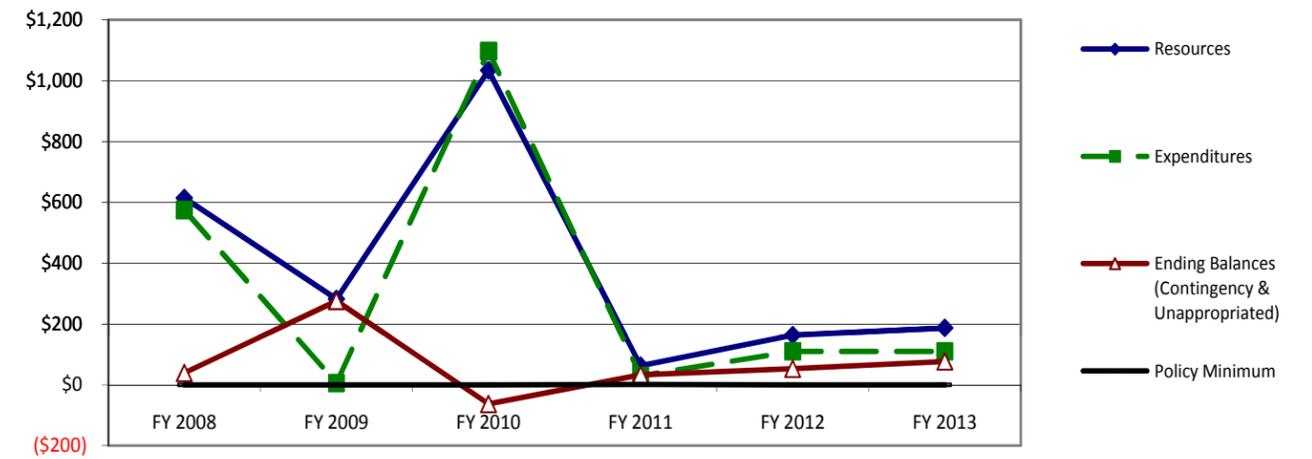
SDC Fund - Parks Summary

			BN 2011			Budget BN 2011	BN 2013		
	Actual FY 2008	Actual FY 2009	Actual FY 2010	Estimate FY 2011	Total		Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Resources									
Beginning Fund Balance	\$ 220	\$ 39	\$ 276	\$ (63)	\$ 276	\$ 265	\$ 33	\$ 53	\$ 33
Interest	-	1	1	1	2	53	1	1	2
Intergovernmental	-	-	634	-	634	667	-	-	-
Systems Development Charges	394	242	123	125	248	254	129	133	262
Total Resources	\$ 614	\$ 282	\$ 1,034	\$ 63	\$ 1,160	\$ 1,239	\$ 163	\$ 187	\$ 297
Requirements									
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	2	-	-	10	10	20	10	10	20
Transfers to Other Funds	-	-	20	20	40	40	-	-	-
Capital Outlay	573	6	1,077	-	1,077	1,175	100	100	200
Contingency	-	-	-	-	-	4	-	-	-
Unappropriated Ending Fund Balance	39	276	(63)	33	33	-	53	77	77
Total Requirements	\$ 614	\$ 282	\$ 1,034	\$ 63	\$ 1,160	\$ 1,239	\$ 163	\$ 187	\$ 297

SDC Fund - Bike/Pedistrian Resources & Expenditure Trends



SDC Fund - Parks Resources & Expenditure Trends



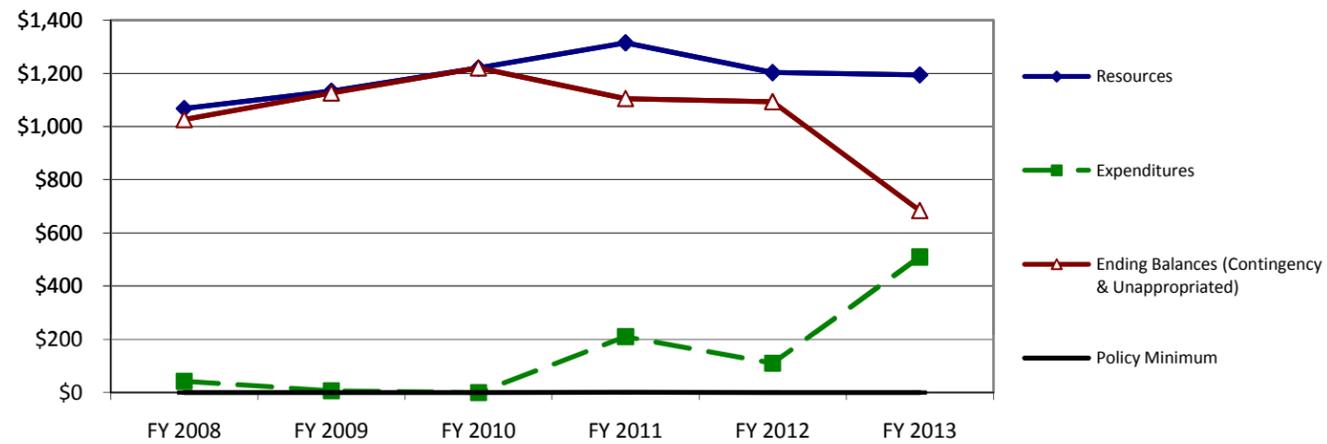
SDC Fund - Waste Water Summary

	Actual FY 2008	Actual FY 2009	BN 2011			Budget BN 2011	BN 2013		
			Actual FY 2010	Estimate FY 2011	Total		Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Resources									
Beginning Fund Balance	\$ 876	\$ 1,026	\$ 1,126	\$ 1,220	\$ 1,126	\$ 1,094	\$ 1,105	\$ 1,093	\$ 1,105
Interest	67	6	2	5	7	20	5	5	10
Systems Development Charges	125	101	92	90	182	65	93	96	189
Total Resources	\$ 1,068	\$ 1,133	\$ 1,220	\$ 1,315	\$ 1,315	\$ 1,179	\$ 1,203	\$ 1,194	\$ 1,304
Requirements									
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	10	10	20	10	10	20
Transfers to Other Funds	5	-	-	-	-	-	-	-	-
Capital Outlay	37	7	-	200	200	1,100	100	500	600
Contingency	-	-	-	-	-	59	693	284	284
Unappropriated Ending Fund Balance	1,026	1,126	1,220	1,105	1,105	-	400	400	400
Total Requirements	\$ 1,068	\$ 1,133	\$ 1,220	\$ 1,315	\$ 1,315	\$ 1,179	\$ 1,203	\$ 1,194	\$ 1,304

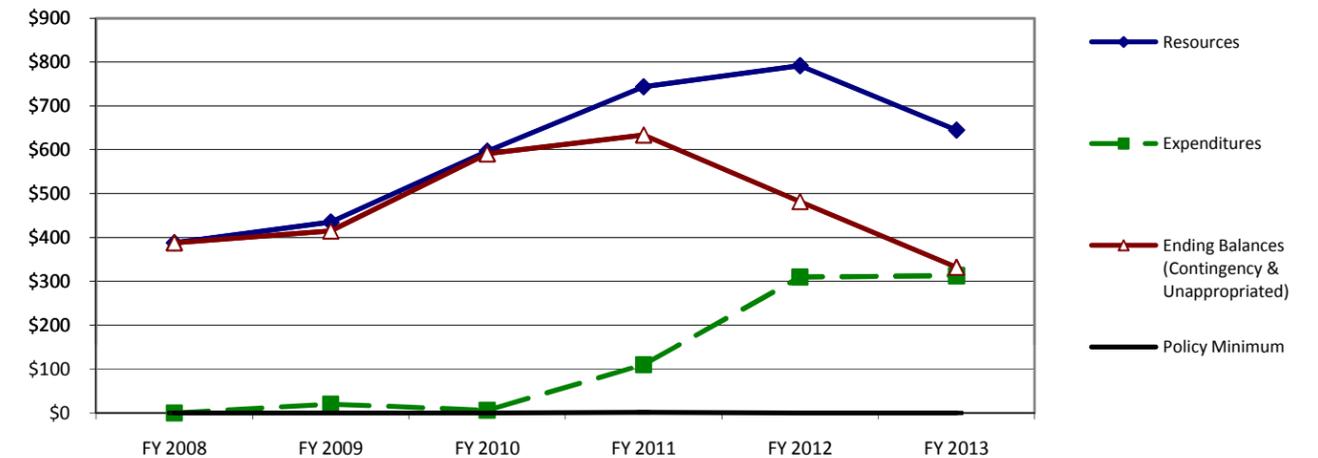
SDC Fund - Streets Summary

	Actual FY 2008	Actual FY 2009	BN 2011			Budget BN 2011	BN 2013		
			Actual FY 2010	Estimate FY 2011	Total		Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Resources									
Beginning Fund Balance	\$ 274	\$ 388	\$ 415	\$ 591	\$ 415	\$ 433	\$ 634	\$ 482	\$ 634
Interest	-	2	1	3	4	30	3	3	6
Systems Development Charges	114	45	181	150	331	41	155	160	315
Total Resources	\$ 388	\$ 435	\$ 597	\$ 744	\$ 750	\$ 504	\$ 792	\$ 645	\$ 955
Requirements									
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	10	10	20	10	10	20
Transfers to Other Funds	-	20	-	-	-	-	100	103	203
Capital Outlay	-	-	6	100	106	450	200	200	400
Contingency	-	-	-	-	-	34	200	200	200
Unappropriated Ending Fund Balance	388	415	591	634	634	-	282	132	132
Total Requirements	\$ 388	\$ 435	\$ 597	\$ 744	\$ 750	\$ 504	\$ 792	\$ 645	\$ 955

SDC Fund - Waste Water Resources & Expenditure Trends



SDC Fund - Streets Resources & Expenditure Trends



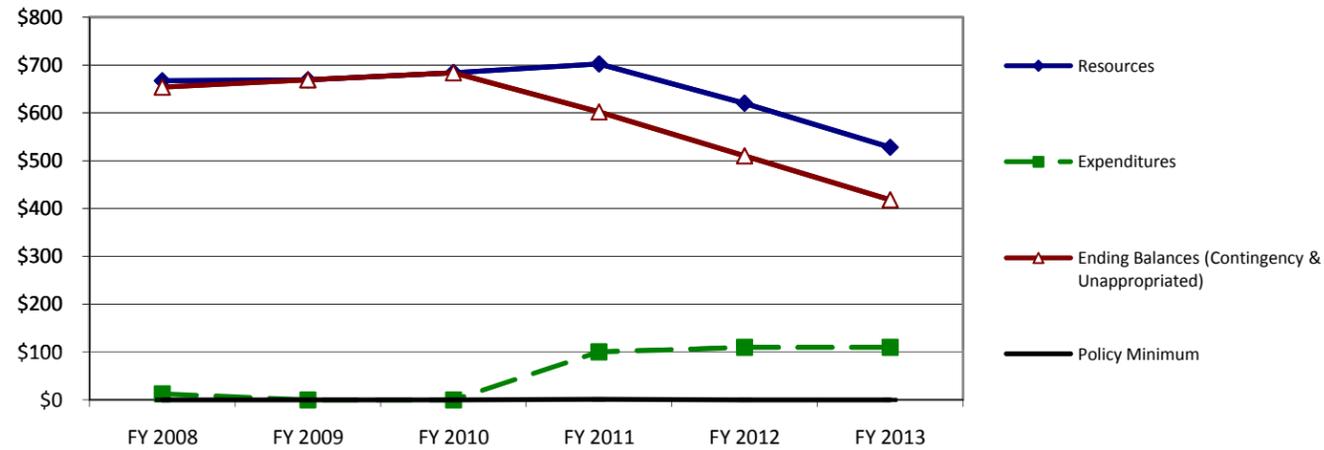
SDC Fund - Surface Water Summary

			BN 2011			Budget BN 2011	BN 2013		
	Actual FY 2008	Actual FY 2009	Actual FY 2010	Estimate FY 2011	Total		Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Resources									
Beginning Fund Balance	\$ 359	\$ 654	\$ 669	\$ 684	\$ 669	\$ 663	\$ 602	\$ 510	\$ 602
Interest	41	3	2	3	5	51	3	3	6
Systems Development Charges	17	12	13	15	28	18	15	15	30
Transfers from Other Funds	250	-	-	-	-	-	-	-	-
Total Resources	\$ 667	\$ 669	\$ 684	\$ 702	\$ 702	\$ 732	\$ 620	\$ 528	\$ 638
Requirements									
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	-	-	20	10	10	20
Transfers to Other Funds	5	-	-	-	-	-	-	-	-
Capital Outlay	8	-	-	100	100	675	100	100	200
Contingency	-	-	-	-	-	37	310	18	18
Unappropriated Ending Fund Balance	654	669	684	602	602	-	200	400	400
Total Requirements	\$ 667	\$ 669	\$ 684	\$ 702	\$ 702	\$ 732	\$ 620	\$ 528	\$ 638

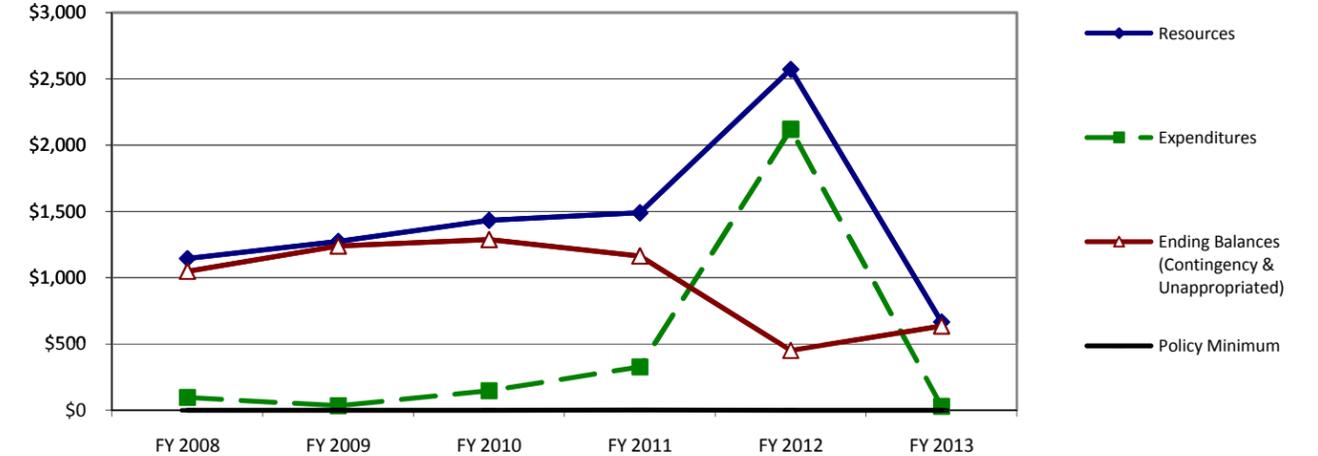
SDC Fund - Water Summary

			BN 2011			Budget BN 2011	BN 2013		
	Actual FY 2008	Actual FY 2009	Actual FY 2010	Estimate FY 2011	Total		Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Resources									
Beginning Fund Balance	\$ 790	\$ 1,049	\$ 1,240	\$ 1,288	\$ 1,240	\$ 1,177	\$ 1,164	\$ 452	\$ 1,164
Interest	42	6	3	7	10	53	7	7	14
Systems Development Charges	313	220	191	195	386	138	1,401	207	1,608
Total Resources	\$ 1,145	\$ 1,275	\$ 1,434	\$ 1,490	\$ 1,636	\$ 1,368	\$ 2,572	\$ 666	\$ 2,786
Requirements									
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	10	10	20	10	10	20
Transfers to Other Funds	10	15	15	16	31	31	-	-	-
Capital Outlay	86	20	131	300	431	1,200	2,110	20	2,130
Contingency	-	-	-	-	-	117	360	564	564
Unappropriated Ending Fund Balance	1,049	1,240	1,288	1,164	1,164	-	92	72	72
Total Requirements	\$ 1,145	\$ 1,275	\$ 1,434	\$ 1,490	\$ 1,636	\$ 1,368	\$ 2,572	\$ 666	\$ 2,786

SDC Fund - Surface Water Resources & Expenditure Trends



SDC Fund - Water Resources & Expenditure Trends



Parks Bond Fund

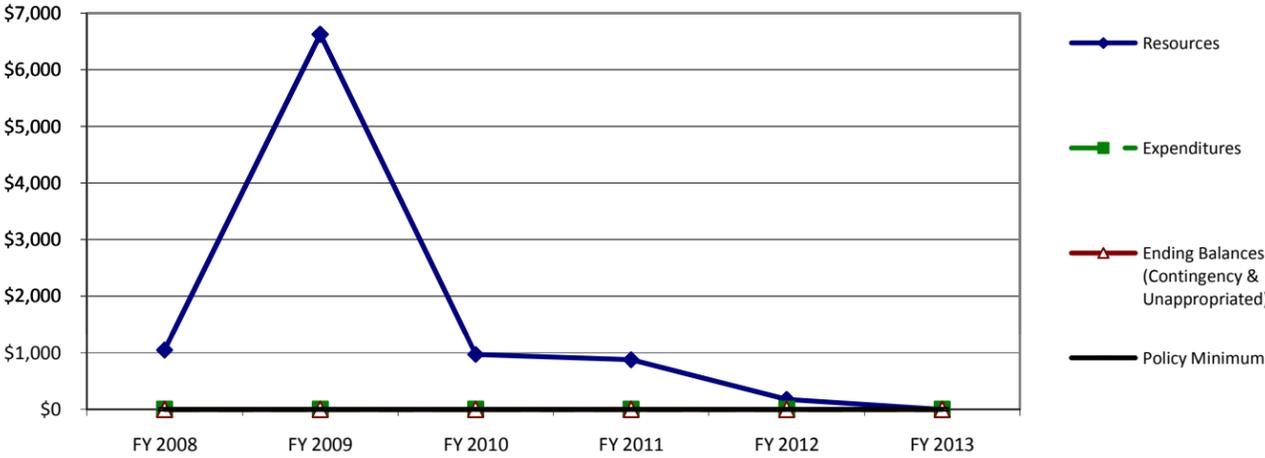
The Parks Bond Fund accounts for voter approved general obligation bond funds for the acquisition of land and construction of park facilities, as well as the interest earned on bond funds. Parks Bond funds will be used to acquire suitable property, and plan for construction that is consistent with the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



Parks Bond Fund Summary

	Actual FY 2008	Actual FY 2009	BN 2011			Budget BN 2011	BN 2013		
			Actual FY 2010	Estimate FY 2011	Total		Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Resources									
Beginning Fund Balance	\$ 1,006	\$ 1,049	\$ 968	\$ 875	\$ 968	\$ 1,046	\$ 177	\$ -	\$ 177
Interest	43	6	2	2	4	10	-	-	-
Debt Proceeds	-	5,569	-	-	-	-	-	-	-
Total Resources	\$ 1,049	\$ 6,624	\$ 970	\$ 877	\$ 972	\$ 1,056	\$ 177	\$ -	\$ 177
Requirements									
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	73	-	10	10	40	-	-	-
Refunded Bonds	-	4,993	-	-	-	-	-	-	-
Capital Outlay	-	590	95	690	785	1,016	177	-	177
Unappropriated Ending Fund Balance	1,049	968	875	177	177	-	-	-	-
Total Requirements	\$ 1,049	\$ 6,624	\$ 970	\$ 877	\$ 972	\$ 1,056	\$ 177	\$ -	\$ 177

Parks Bond Fund Resources & Expenditure Trends



Debt Service Fund

The Debt Service 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. The Debt Service fund accounts for the accumulation of resources and for the payment of general long-term debt principal and interest. Debt service consists of interest and principal payments on outstanding bonds due and payable during the fiscal year.



Debt Service Fund Summary

	Actual FY 2008	Actual FY 2009	BN 2011			Budget BN 2011	BN 2013		
			Actual FY 2010	Estimate FY 2011	Total		Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Resources									
Beginning Fund Balance	\$ 273	\$ 117	\$ 214	\$ 117	\$ 214	\$ 222	\$ 137	\$ 83	\$ 137
Property Taxes	761	925	827	904	1,731	1,770	840	875	1,715
Interest	24	1	-	2	2	12	1	1	2
Total Resources	\$ 1,058	\$ 1,043	\$ 1,041	\$ 1,023	\$ 1,947	\$ 2,004	\$ 978	\$ 959	\$ 1,854
Requirements									
Debt Service - Principal									
Series 1998 GO - Parks	\$ 220	\$ 230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Series 1999 GO - Parks	165	170	-	-	-	-	-	-	-
Series 2000 GO - Library	110	125	140	-	140	295	-	-	-
Series 2009 GO - Refunding	-	-	405	555	960	875	505	515	1,020
Series 2010 GO - Refunding	-	-	-	210	210	-	200	220	420
Sub-total, Principal	495	525	545	765	1,310	1,170	705	735	1,440
Debt Service - Interest									
Series 1998 GO - Parks	133	66	-	-	-	-	-	-	-
Series 1999 GO - Parks	136	66	-	-	-	-	-	-	-
Series 2000 GO - Library	177	172	165	2	167	328	-	-	-
Series 2009 GO - Refunding	-	-	214	63	277	362	119	110	229
Series 2010 GO - Refunding	-	-	-	56	56	-	71	65	136
Sub-total, Interest	446	304	379	121	500	690	190	175	365
Total Debt Service	941	829	924	886	1,810	1,860	895	910	1,805
Unappropriated Ending Fund Balance	117	214	117	137	137	144	83	49	49
Total Requirements	\$ 1,058	\$ 1,043	\$ 1,041	\$ 1,023	\$ 1,947	\$ 2,004	\$ 978	\$ 959	\$ 1,854
Bonded Debt Property Tax Rate per \$1,000	\$0.3117	\$0.3784	\$0.3293	\$0.3322	\$0.3322	\$0.3286	\$0.2970	\$0.2975	\$0.2975

Closed Funds

In fiscal year 2009, the Public Works Support Services Fund and the Vehicle and Equipment Maintenance Funds were closed and moved into the General Fund. Because these funds relied solely on Transfers from Other Funds as revenue sources, similar to the General Fund, these funds were closed and consolidated with the General Fund.



Closed Funds Summary

	Actual FY 2008	Actual FY 2009	BN 2011			Budget BN 2011	BN 2013		
			Actual FY 2010	Estimate FY 2011	Total		Proposed Biennial Budget		
							FY 2012	FY 2013	Total
Resources									
Beginning Fund Balance	\$ 211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	166	-	-	-	-	-	-	-	-
Interest	7	-	-	-	-	-	-	-	-
Miscellaneous	5	-	-	-	-	-	-	-	-
Transfers from Other Funds	1,404	-	-	-	-	-	-	-	-
Total Resources	\$ 1,793	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Requirements									
Personal Services	\$ 880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	247	-	-	-	-	-	-	-	-
Transfers to Other Funds	641	-	-	-	-	-	-	-	-
Capital Outlay	25	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Requirements	\$ 1,793	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budgeted Positions (in FTEs)	14.1	-	-	-	-	-	-	-	-
Monthly Operating Costs per Capita	\$6	-	-	-	-	-	-	-	-

In FY 2009, Public Works Support Services and Vehicle Equipment & Maintenance operations were moved into separate departments under the General Fund.

Glossary



Actual

Actual, as used in the fund summaries, revenue summaries and department and division summaries within the budget document, represents the actual financial results. This category is presented on a budgetary basis, and thus excludes full-accrual audit items such as depreciation and amortization.

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. The 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 modified for any changes made by the Citizens Budget Committee.

Appropriations

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

Assessed Valuation

The assessed value (AV) 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

An annual financial report prepared by an independent auditing firm. A comprehensive audit document contains a summary statement of the scope of the audit, explanatory comments concerning any exceptions to generally accepted auditing standards, explanatory comments concerning verification procedures, financial statements and schedules, statistical information, supplemental comments, and any finding or 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 Fund Balance

The beginning fund balance is the residual fund balances representing unused funds brought forward from the previous financial year (ending fund 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 calculated variable rate of interest.

Bond Fund

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

Budget

A budget is a financial operational plan including an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a certain period of time, typically one or two years. 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 proposed, or whether the appropriating body has approved it.

Budget Calendar

The schedule of key dates which a government follows to prepare and adopt the budget.

Budget Committee

A group comprised of the elected officials plus an equal number of 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, typically one or two years, that includes both capital and operations.

Budget Message

Written explanation of the budget as proposed by the City Manager including the City's financial priorities, policies, and target goals for the coming budget period.

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 portion of the City budget slated for projects, major

repairs, and improvements or additions to the City's capital assets (streets, sidewalks, roads, sewers, surface water, 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 \$10,000 per item), (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 improvements 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 capital asset or increase the capacity, efficiency, span of life, or economy of operating as an existing capital 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) have a cost of \$10,000 or more per item; 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.

Cash Management

Management of cash necessary to pay for government services while investing temporary cash excesses in order to earn investment income. Includes forecasting inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in accordance with the City's investment policy objectives.

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 audit document publishing the City's financial results including notes, statistics, and the auditor's opinion and comments.

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 can separate 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

Principal and Interest 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 obligation debt that have been approved by the voters. It would exclude Enterprise Fund debt and contractual obligations accounted for in other 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 goods or services.

Ending Fund Balance

The residual non-restricted funds that are spendable or available for appropriation after the end of the fiscal year, or during the fiscal year, if a state of emergency is declared by the City Manager.

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

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 service, and capital outlay.

Fees

Charges for specific services in connection with providing a service, permitting an activity or imposing a fines.

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.

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 net ending balance of a Fund's 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. 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 capital assets such as roads, bridges, streets, sidewalks and similar assets that are immovable.

Indirect Charges

Administrative and overhead costs that are incurred in one area, but charged to another. These charges are budgeted as interfund transfers.

Indirect Cost Allocation

Funding transferred from one fund to another 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 are appropriated as expenditures.

Intergovernmental Revenues

Levied by one government but shared on a predetermined basis with another government or class of governments.

Levy

Gross amount of property taxes imposed on the assessed value of 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

References the individual account lines of budget, where proposed appropriations are based on individual objects of expense within a department or program.

Local Budget Law

Oregon Revised Statutes (ORS) Chapter 294 dictates local budgeting practices governed by Local Budget Law which regulates the roles, authorities, and process.

Local Improvement District

Consists of a group property owners desiring improvements to their property. Bonds can be 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 affected properties to spread out 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 for capital purposes or 5 years for operations. A local option levy must be approved by a majority of voters.

Materials and Services

Expendable items purchased for delivery of city services. This classification includes supplies, dues, printing, repairs, small tools acquisitions, and contract services 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 maximum tax rates on individual properties of no more than \$5 per real market value for education taxing districts and \$10 for general government taxing districts.

Measure 47/50

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. Property tax rates are now considered permanent and not subject to change. Voters may approve local initiatives above permanent rates provided a majority of voters approves.

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 categories: debt service, interfund transfers, capital outlay, contingencies, and unappropriated ending fund balances.

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. On the expenditure side, it is the part of the budget composed of personal services and materials and services.

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 represents 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 the effectiveness or efficiency of a department, program, or activity is doing in achieving its objectives.

Permanent Tax Rate

Under Measure 47/50, each taxing district such as school districts, city governments, counties, and special districts were assigned a permanent tax rate maximum in fiscal year 1997-98. This permanent tax rate applies to property taxes for core operations. The permanent tax rate for the City of West Linn was set at \$2.1200 per \$1,000 of assessed value and is the comparative lowest tax rate in the State of Oregon.

Personal Services

Includes the compensation paid to employees plus the City's contribution for employee benefits such as retirement, social security, health and dental insurance, and workers' compensation costs.

Property Tax

Based off of the assessed value of property (which in Oregon is much lower than the real market value) times the permanent tax rate and are used as the source of monies to pay general obligation debt and core city services.

Project Manager

The individual responsible for budgeting, managing, and coordinating projects seeing them through to completion.

Proposed Budget

Combines the operating, non-operating, and reserve estimates prepared by the City Manager, then presented to the community and the Citizens Budget Committee for their review, approval, and recommendation to City Council.

Real Market Value

The estimated value of property as if it were sold. Within the City, the average real market value exceeds the assessed value by just about half. This disparity is the result of voter approved tax Measure 47/ 50 passed in 1997.

Resolution

A special or temporary order of a legislative body requiring City Council action. See also Ordinance.

Resources

Represents the total of all revenues, transfers, and beginning fund balances.

Revenues

Funds received by the City from either taxes, fees, and other sources such as grants and interest income.

Revenue Bonds

Bonds payable from a pledged source of revenue such as water revenues, which does not also pledge the taxing authority of the City. Pledged revenues may be derived from operation of the financed projects, grants, utility revenues, or other specified revenue streams.

Special Assessment

A compulsory levy made against certain properties to spread out the cost of a capital improvement or service deemed to be beneficial to said properties.

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, streets, or sewer systems.

Special Revenue Funds

Established to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

Supplemental Budget

Additional appropriations established to meet needs not anticipated at the time the budget was originally adopted. A supplemental budget cannot increase the tax levy.

Systems 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, surface water, streets and parks and are paid by developers and builders as part of the permit process.

Taxes

Compulsory charges levied by taxing districts 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 basic government operations as well as sufficient amounts to pay for principal and interest on voter-approved bond issues.

Tax Rate

The amount of tax levied for each \$1,000 of assessed valuation, which in Oregon, represents about half of a properties real market value.

Tax Revenue

Represents the funds received from the calculation of the tax rate times all of the property’s assessed values.

Transfers

The authorized exchange of cash or other resources between funds that is appropriated along with the other expenditures with the adopted budget.

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

Represents the portion of the ending fund balance that is not appropriated to be spent in the current year. It must be segregated for future use and is not available for current appropriation or expenditure, except in the event when the City Manager declares an emergency.

User Fees

Charges for services to the specific entity who directly benefits. Often referred to as Charges for Service.

Updated Five Year Forecasts

City of West Linn

Total of 12 Funds
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5	
	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	
RESOURCES												
Beginning Fund Balances	\$7,381	\$8,460	\$10,370	\$10,245	\$12,962	\$13,298	\$11,678	\$10,106	\$9,689	\$9,017	\$8,767	20%
Revenues	27,724	24,314	25,820	35,761	27,829	34,266	32,727	30,795	40,142	41,511	34,977	80%
Total Resources	\$35,105	\$32,774	\$36,190	\$46,006	\$40,791	\$47,564	\$44,405	\$40,901	\$49,831	\$50,528	\$43,744	100%
REQUIREMENTS												
Expenditures	\$26,645	\$22,404	\$25,945	\$33,044	\$27,493	\$35,886	\$34,299	\$31,212	\$40,814	\$41,761	\$35,539	81%
Ending Fund Balances	8,460	10,370	10,245	12,962	13,298	11,678	10,106	9,689	9,017	8,767	8,205	19%
Total Requirements	\$35,105	\$32,774	\$36,190	\$46,006	\$40,791	\$47,564	\$44,405	\$40,901	\$49,831	\$50,528	\$43,744	100%

City of West Linn

Total of 12 Funds
(amounts in thousands)

	ACTUALS					Current Year	PROJECTED					% of rev	
	FY06	FY07	FY08	FY09	FY10		FY11	+ 1	+ 2	+ 3	+ 4		+ 5
Resources													
Beginning fund balance	\$7,381	\$8,460	\$10,370	\$10,245	\$12,962	\$13,298	\$11,678	\$10,106	\$9,689	\$9,017	\$8,767		
Taxes	9,392	7,532	5,965	6,392	6,603	6,916	7,014	7,297	7,668	8,005	8,384	24%	
Fees and Charges	7,517	9,893	9,591	10,883	11,097	11,488	13,397	12,807	13,473	14,180	14,932	43%	
Intergovernmental	3,369	2,375	2,376	2,485	3,525	3,038	5,467	3,551	3,645	3,746	3,851	11%	
Charges for services	3,184	2,735	5,186	4,670	5,079	5,057	5,472	5,714	5,885	6,062	6,244	18%	
Debt proceeds	250	-	175	9,121	-	5,935	-	-	8,000	8,000	-	0%	
Other	4,012	1,779	2,527	2,210	1,525	1,832	1,377	1,426	1,471	1,518	1,566	4%	
Total revenues	27,724	24,314	25,820	35,761	27,829	34,266	32,727	30,795	40,142	41,511	34,977	100%	
Total Resources	\$35,105	\$32,774	\$36,190	\$46,006	\$40,791	\$47,564	\$44,405	\$40,901	\$49,831	\$50,528	\$43,744		
Requirements												% of exp	
Personal services	\$12,105	\$9,664	\$11,000	\$12,140	\$12,048	\$12,715	\$13,601	\$14,247	\$14,960	\$15,707	\$16,492	46%	
Materials & services	5,350	5,502	5,843	5,741	5,608	5,894	6,405	6,524	6,773	7,031	7,297	21%	
Debt service	1,412	1,427	1,698	6,378	1,839	7,579	1,649	1,664	1,674	2,030	2,604	7%	
Transfers to other funds	4,340	4,150	5,564	5,207	5,355	5,446	5,772	6,087	6,277	6,473	6,676	19%	
Capital outlay	3,438	1,661	1,840	3,578	2,643	4,252	6,872	2,690	11,130	10,520	2,470	7%	
Total expenditures	26,645	22,404	25,945	33,044	27,493	35,886	34,299	31,212	40,814	41,761	35,539	100%	
Ending Fund Balance	8,460	10,370	10,245	12,962	13,298	11,678	10,106	9,689	9,017	8,767	8,205		
Total Requirements	\$35,105	\$32,774	\$36,190	\$46,006	\$40,791	\$47,564	\$44,405	\$40,901	\$49,831	\$50,528	\$43,744		

City of West Linn

Total of 12 Funds
(amounts in thousands)

	ACTUALS					Current Year	PROJECTED					% of exp	
	FY06	FY07	FY08	FY09	FY10		FY11	+ 1	+ 2	+ 3	+ 4		+ 5
Resources													
Beginning fund balance	\$7,381	\$8,460	\$10,370	\$10,245	\$12,962	\$13,298	\$11,678	\$10,106	\$9,689	\$9,017	\$8,767		
Taxes												% of rev	
Taxes - General	8,523	6,610	5,204	5,467	5,776	6,012	6,174	6,422	6,743	7,080	7,434	21%	
Taxes - Bonded Debt	869	922	761	925	827	904	840	875	925	925	950	3%	
	9,392	7,532	5,965	6,392	6,603	6,916	7,014	7,297	7,668	8,005	8,384	24%	
Fees and Charges													
Fees and charges - Water	2,436	2,926	2,578	2,955	2,908	3,045	3,197	3,358	3,527	3,704	3,890	11%	
Fees and charges - Sewer	1,341	1,630	1,412	1,775	1,633	1,715	1,801	1,891	1,986	2,085	2,189	6%	
Fees and charges - Surface	478	561	511	562	593	623	654	687	721	757	795	2%	
Fees and charges - Parks	-	-	821	1,060	1,128	1,184	1,243	1,305	1,370	1,439	1,511	4%	
Fees and charges - Streets	-	-	235	714	778	817	858	901	946	993	1,043	3%	
Fees and charges - SDCs	1,155	1,205	963	620	607	585	1,803	621	639	657	676	2%	
Fees and charges - Other	292	637	691	867	856	924	1,011	1,068	1,147	1,236	1,335	4%	
Franchise fees	1,398	2,098	1,685	1,726	1,952	1,941	2,080	2,160	2,246	2,336	2,430	7%	
Licenses and permits	417	836	695	604	642	654	750	816	891	973	1,063	3%	
	7,517	9,893	9,591	10,883	11,097	11,488	13,397	12,807	13,473	14,180	14,932	43%	
Intergovernmental	3,369	2,375	2,376	2,485	3,525	3,038	5,467	3,551	3,645	3,746	3,851	11%	
Charges for services	3,184	2,735	5,186	4,670	5,079	5,057	5,472	5,714	5,885	6,062	6,244	18%	
Fines and forfeitures	514	568	550	586	564	585	603	621	639	658	677	2%	
Interest	177	570	524	239	32	57	55	55	55	55	55	0%	
Miscellaneous	459	41	603	848	653	801	419	377	385	393	401	1%	
Debt proceeds	250	-	175	9,121	-	5,935	-	-	8,000	8,000	-	0%	
Transfers from other funds	2,862	600	850	537	276	389	300	373	392	412	433	1%	
Total revenues	27,724	24,314	25,820	35,761	27,829	34,266	32,727	30,795	40,142	41,511	34,977	100%	
Total Resources	\$35,105	\$32,774	\$36,190	\$46,006	\$40,791	\$47,564	\$44,405	\$40,901	\$49,831	\$50,528	\$43,744		
Requirements												% of	
Personal services	\$12,105	\$9,664	\$11,000	\$12,140	\$12,048	\$12,715	\$13,601	\$14,247	\$14,960	\$15,707	\$16,492	46%	
Materials & services	5,350	5,502	5,843	5,741	5,608	5,894	6,405	6,524	6,773	7,031	7,297	21%	
Debt service	1,412	1,427	1,698	6,378	1,839	7,579	1,649	1,664	1,674	2,030	2,604	7%	
Transfers to other funds	4,340	4,150	5,564	5,207	5,355	5,446	5,772	6,087	6,277	6,473	6,676	19%	
Capital outlay	3,438	1,661	1,840	3,578	2,643	4,252	6,872	2,690	11,130	10,520	2,470	7%	
Total expenditures	26,645	22,404	25,945	33,044	27,493	35,886	34,299	31,212	40,814	41,761	35,539	100%	
Ending Fund Balance	8,460	10,370	10,245	12,962	13,298	11,678	10,106	9,689	9,017	8,767	8,205		
Policy requirements	2,561	2,314	2,410	2,759	2,730	2,862	3,122	3,255	3,423	3,595	3,776		
Reserves for debt service	151	151	151	151	151	151	151	151	151	151	151		
Reserves for SDC capital	2,351	2,519	3,156	3,726	3,727	3,555	2,617	2,184	1,866	1,673	1,546		
Over (under) policy/reserves	3,397	5,386	4,528	6,326	6,690	5,110	4,216	4,099	3,577	3,348	2,732		
Total ending fund balance	8,460	10,370	10,245	12,962	13,298	11,678	10,106	9,689	9,017	8,767	8,205		
Total Requirements	\$35,105	\$32,774	\$36,190	\$46,006	\$40,791	\$47,564	\$44,405	\$40,901	\$49,831	\$50,528	\$43,744		

City of West Linn

General Fund
(amounts in thousands)

	ACTUALS					Current Year	PROJECTED						
	FY06	FY07	FY08	FY09	FY10		FY11	+ 1	+ 2	+ 3	+ 4	+ 5	
Resources													
Beginning fund balance	\$439	\$1,232	\$847	\$838	\$985	1,182	\$1,275	\$1,253	\$1,244	\$1,141	\$938		
Charges for services	2,874	2,735	3,393	4,670	5,079	5,057	5,472	5,714	5,885	6,062	6,244	3.00%	
Fines and forfeitures	514	476	451	410	428	450	464	478	492	507	522	3.00%	
Fees and charges	292	51	54	427	178	294	306	312	321	331	341	3.00%	
Interest	2	52	67	8	3	5	5	5	5	5	5	3.00%	
Miscellaneous	99	199	436	488	208	394	150	102	104	106	108	2.00%	
Taxes	4,642	-	-	-	-	-	-	-	-	-	-		
Franchise fees	1,299	-	-	20	-	-	160	165	171	178	185	4.50%	
Intergovernmental	358	3	-	114	6	-	-	-	-	-	-		
Debt proceeds	-	-	-	-	-	5,935	-	-	-	-	-		
Transfer from other funds	-	-	-	-	-	66	-	-	-	-	-		
Total revenues	10,080	3,516	4,401	6,137	5,902	12,201	6,557	6,776	6,978	7,189	7,405		
Total Resources	\$10,519	\$4,748	\$5,248	\$6,975	\$6,887	\$13,383	\$7,832	\$8,029	\$8,222	\$8,330	\$8,343		
Requirements													
Personal services	\$5,470	\$1,775	\$1,723	\$3,206	\$3,339	\$3,590	\$3,789	\$3,970	\$4,169	\$4,377	\$4,596	5.00%	
Materials & services	2,068	1,457	1,751	1,819	1,974	2,035	2,342	2,299	2,384	2,473	2,563	3.00%	
Debt service	343	341	343	340	341	6,242	300	300	300	300	300	Scheduled	
Transfers to other funds	956	317	417	350	31	32	123	191	203	217	232	3.00%	
Capital outlay	450	11	176	275	20	209	25	25	25	25	25	Estimated	
Total expenditures	9,287	3,901	4,410	5,990	5,705	12,108	6,579	6,785	7,081	7,392	7,716		
Ending Fund Balance													
Policy requirement (15%)	1,131	485	521	754	797	844	920	940	983	1,028	1,074		
Over (under) Policy	101	362	317	231	385	431	333	304	158	(90)	(447)		
Total ending fund balance	1,232	847	838	985	1,182	1,275	1,253	1,244	1,141	938	627		
Total Requirements	\$10,519	\$4,748	\$5,248	\$6,975	\$6,887	\$13,383	\$7,832	\$8,029	\$8,222	\$8,330	\$8,343		

City of West Linn

General Fund
(amounts in thousands)

	ACTUALS					Current Year	PROJECTED						
	FY06	FY07	FY08	FY09	FY10		FY11	+ 1	+ 2	+ 3	+ 4	+ 5	
Expenditures - by Department													
City Council	\$54	\$71	\$64	\$40	\$55	\$46	\$263	\$266	\$278	\$291	\$304	4.50%	
City Administration	264	526	816	762	916	881	851	886	926	968	1,012	4.50%	
Communications	-	-	-	-	-	-	65	65	68	71	74	4.50%	
Human Resources	311	390	248	281	333	361	401	422	441	461	482	4.50%	
Finance	800	837	908	847	944	950	1,021	1,062	1,110	1,160	1,212	4.50%	
Municipal Court	241	258	253	206	221	332	332	345	361	377	394	4.50%	
Information Technology	186	385	829	974	740	1,068	909	950	993	1,038	1,085	4.50%	
City Facilities	267	349	461	531	442	453	484	492	514	537	561	4.50%	
Public Works	963	811	1,317	1,261	1,239	1,239	1,204	1,251	1,307	1,366	1,427	4.50%	
Vehicle & Equipment Maint	466	421	476	359	341	353	379	392	410	428	447	4.50%	
Non-Departmental													
General	496	27	71	39	104	149	247	163	170	178	186	4.50%	
Debt service	343	341	343	340	341	6,242	300	300	300	300	300	Scheduled	
Transfers to other funds	261	300	417	350	31	32	123	191	203	217	232	3.00%	
Total expenditures	4,652	4,716	6,203	5,990	5,707	12,106	6,579	6,785	7,081	7,392	7,716		
Departments moved to(from) separate Funds													
Library services	1,182	-	-	-	-	-	-	-	-	-	-		
Police services	2,396	-	-	-	-	-	-	-	-	-	-		
Planning services	630	-	-	-	-	-	-	-	-	-	-		
Parks & Recreation	1,476	-	-	-	-	-	-	-	-	-	-		
Community Services	380	417	-	-	-	-	-	-	-	-	-		
Public Works	(963)	(811)	(1,317)	-	-	-	-	-	-	-	-		
Vehicle & Equipment Maint	(466)	(421)	(476)	-	-	-	-	-	-	-	-		

City of West Linn

Public Safety Fund
(amounts in thousands)

	ACTUALS					Current Year	PROJECTED						
	FY06	FY07	FY08	FY09	FY10		FY11	FY12	FY13	FY14	FY15		FY16
								+ 1	+ 2	+ 3	+ 4		+ 5
Resources													
Beginning fund balance	\$0	\$565	\$1,044	\$955	\$2,160	2,085	\$1,031	\$894	\$1,121	\$1,394	\$1,287		
Charges for services	-	-	-	-	-	-	-	-	-	-	-	3.00%	
Fines and forfeitures	-	27	32	108	77	75	77	79	81	83	85	3.00%	
Fees and charges	-	-	-	-	-	-	-	-	-	-	-	3.00%	
Interest	-	114	60	8	5	8	8	8	8	8	8	3.00%	
Miscellaneous	-	34	21	44	50	55	56	57	58	59	60	2.00%	
Taxes	2,405	3,630	2,975	2,924	3,851	3,927	4,219	4,380	4,568	4,845	5,134	Estimated	
Franchise fees	-	1,186	1,409	1,412	1,568	1,550	1,612	1,676	1,743	1,813	1,886	4.00%	
Intergovernmental	21	381	130	379	303	276	408	416	424	432	441	2.00%	
Intergovernmental (State 911)	117	92	189	130	125	124	124	124	124	124	124	0.00%	
Licenses and permits	-	56	35	28	28	34	35	36	37	38	39	2.00%	
Debt proceeds	-	-	-	1,522	-	-	-	-	8,000	-	-		
Transfers from other funds	841	-	250	200	-	-	-	-	-	-	-	3.00%	
Total revenues	3,384	5,520	5,101	6,755	6,007	6,049	6,539	6,776	15,043	7,402	7,777		
Total Resources	\$3,384	\$6,085	\$6,145	\$7,710	\$8,167	\$8,134	\$7,570	\$7,670	\$16,164	\$8,796	\$9,064		
Requirements													
Personal services	\$2,587	\$3,215	\$3,455	\$3,998	\$3,924	\$3,900	\$4,281	\$4,478	\$4,702	\$4,937	\$5,184	5.00%	
Materials & services	232	902	681	592	510	564	705	722	744	766	789	3.00%	
Debt service	-	-	-	-	113	112	114	114	114	460	460	Scheduled	
Transfers to other funds	-	789	951	829	1,459	1,355	1,116	1,175	1,210	1,246	1,283	3.00%	
Capital outlay	-	135	103	131	76	1,172	460	60	8,000	100	100	Estimated	
Total expenditures	2,819	5,041	5,190	5,550	6,082	7,103	6,676	6,549	14,770	7,509	7,816		
Ending Fund Balance													
Policy requirement (20%)	564	823	827	918	887	893	997	1,040	1,089	1,141	1,195		
Over (under) Policy	1	221	128	1,242	1,198	138	(103)	81	305	146	53		
Total ending fund balance	565	1,044	955	2,160	2,085	1,031	894	1,121	1,394	1,287	1,248		
Total Requirements	\$3,384	\$6,085	\$6,145	\$7,710	\$8,167	\$8,134	\$7,570	\$7,670	\$16,164	\$8,796	\$9,064		

City of West Linn

Library Fund
(amounts in thousands)

	ACTUALS					Current Year	PROJECTED						
	FY06	FY07	FY08	FY09	FY10		FY11	FY12	FY13	FY14	FY15		FY16
								+ 1	+ 2	+ 3	+ 4		+ 5
Resources													
Beginning fund balance	\$0	\$220	\$313	\$316	\$231	\$247	\$291	\$308	\$329	\$340	\$353		
Charges for services	-	-	-	-	-	-	-	-	-	-	-	3.00%	
Fines and forfeitures	-	65	67	68	59	60	62	64	66	68	70	3.00%	
Fees and charges	-	-	-	-	-	-	-	-	-	-	-	3.00%	
Interest	6	20	26	1	1	3	3	3	3	3	3	3.00%	
Miscellaneous	-	6	9	7	10	10	10	10	10	10	10	2.00%	
Taxes	-	850	922	963	398	465	830	875	900	935	975	To balance	
Franchise fees	-	-	-	-	-	-	-	-	-	-	-		
Intergovernmental - current	1,707	515	506	517	-	-	-	-	-	-	-		
Intergovernmental - new district	-	-	-	-	1,189	1,325	1,382	1,442	1,504	1,572	1,643	4.50%	
Intergovernmental - new capital	-	-	-	-	-	-	1,000	-	-	-	-		
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-		
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-		
Transfers from other funds	196	-	-	-	-	-	-	-	-	-	-		
Total revenues	1,909	1,456	1,530	1,556	1,657	1,863	3,287	2,394	2,483	2,588	2,701		
Total Resources	\$1,909	\$1,676	\$1,843	\$1,872	\$1,888	\$2,110	\$3,578	\$2,702	\$2,812	\$2,928	\$3,054		
Requirements													
Personal services	\$900	\$915	\$1,005	\$1,091	\$1,083	\$1,250	\$1,304	\$1,372	\$1,441	\$1,513	\$1,589	5.00%	
Materials & services	200	206	159	181	189	190	228	232	239	246	253	3.00%	
Debt service	-	-	-	-	-	-	-	-	-	-	-	Scheduled	
Transfers to other funds	239	242	363	359	369	379	738	769	792	816	840	3.00%	
Capital outlay	350	-	-	10	-	-	1,000	-	-	-	-	Estimated	
Total expenditures	1,689	1,363	1,527	1,641	1,641	1,819	3,270	2,373	2,472	2,575	2,682		
Ending Fund Balance													
Policy requirement (20%)	64	68	76	97	97	131	148	163	179	195	211		
Reserve for Caulfield (inc.)	156	156	157	157	157	157	158	158	157	157	157		
Over (under) Policy	-	89	83	(23)	(7)	3	2	8	4	1	4		
Total ending fund balance	220	313	316	231	247	291	308	329	340	353	372		
Total Requirements	\$1,909	\$1,676	\$1,843	\$1,872	\$1,888	\$2,110	\$3,578	\$2,702	\$2,812	\$2,928	\$3,054		

City of West Linn

Parks and Recreation Fund
(amounts in thousands)

Resources	ACTUALS					Current Year	PROJECTED						
	FY06	FY07	FY08	FY09	FY10		FY11	FY12	FY13	FY14	FY15		FY16
Beginning fund balance	\$0	\$0	\$308	\$223	\$494	\$402	\$590	\$576	\$465	\$432	\$394		
Charges for services	-	-	-	-	-	-	-	-	-	-	-	3.00%	
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	3.00%	
Fees - Rec Program Fees	-	348	433	416	403	410	450	460	483	507	532	5.00%	
Fees - Park Maintenance Fee	-	-	821	1,060	1,128	1,184	1,243	1,305	1,370	1,439	1,511	5.00%	
Interest	-	43	17	1	1	1	1	1	1	1	1	3.00%	
Miscellaneous	-	3	3	29	25	25	26	27	28	29	30	2.00%	
Taxes	1,476	2,130	1,307	1,580	1,527	1,620	1,125	1,167	1,275	1,300	1,325	To balance	
Franchise fees	-	-	-	-	-	-	-	-	-	-	-		
Intergovernmental	-	40	265	111	48	40	1,115	216	225	234	243	4.00%	
Licenses and permits	-	48	-	-	-	-	-	-	-	-	-		
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-		
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-		
Total revenues	1,476	2,612	2,846	3,197	3,132	3,280	3,960	3,176	3,382	3,510	3,642		
Total Resources	\$1,476	\$2,612	\$3,154	\$3,420	\$3,626	\$3,682	\$4,550	\$3,752	\$3,847	\$3,942	\$4,036		
Requirements													
Personal services	\$700	\$1,124	\$1,250	\$1,319	\$1,386	\$1,450	\$1,532	\$1,605	\$1,685	\$1,769	\$1,857	5.00%	
Materials & services	380	605	650	727	670	700	700	720	742	764	787	3.00%	
Debt service	-	-	-	-	37	39	37	37	37	37	37	Scheduled	
Transfers to other funds	296	456	590	617	780	803	830	865	891	918	946	3.00%	
Capital outlay	100	119	441	263	351	100	875	60	60	60	60	Estimated	
Total expenditures	1,476	2,304	2,931	2,926	3,224	3,092	3,974	3,287	3,415	3,548	3,687		
Ending Fund Balance													
Policy requirement (20%)	216	346	380	409	411	430	446	465	485	507	529		
Over (under) Policy	(216)	(38)	(157)	85	(9)	160	130	-	(53)	(113)	(180)		
Total ending fund balance	-	308	223	494	402	590	576	465	432	394	349		
Total Requirements	\$1,476	\$2,612	\$3,154	\$3,420	\$3,626	\$3,682	\$4,550	\$3,752	\$3,847	\$3,942	\$4,036		

City of West Linn

Communications Fund
(amounts in thousands)

Resources	ACTUALS					Current Year	PROJECTED						
	FY06	FY07	FY08	FY09	FY10		FY11	FY12	FY13	FY14	FY15		FY16
Beginning fund balance	(\$11)	\$317	\$426	\$241	\$157	\$ 102	\$0	\$0	\$0	\$0	\$0		
Charges for services	310	-	-	-	-	-	-	-	-	-	-	3.00%	
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	3.00%	
Fees and charges	-	-	-	-	-	-	-	-	-	-	-	3.00%	
Interest	-	18	17	2	-	-	-	-	-	-	-	3.00%	
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	2.00%	
Taxes	-	-	-	-	-	-	-	-	-	-	-	Estimate	
Franchise fees	99	232	98	105	115	114	-	-	-	-	-	4.00%	
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-		
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-		
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-		
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-	5.00%	
Total revenues	409	250	115	107	115	114	-	-	-	-	-		
Total Resources	\$398	\$567	\$541	\$348	\$272	\$216	\$0	\$0	\$0	\$0	\$0		
Requirements													
Personal services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	5.00%	
Materials & services	78	113	207	180	170	120	-	-	-	-	-	3.00%	
Debt service	-	-	-	-	-	-	-	-	-	-	-	Scheduled	
Transfers to other funds	3	3	62	-	-	66	-	-	-	-	-	3.00%	
Capital outlay	-	25	31	11	-	30	-	-	-	-	-	Estimated	
Total expenditures	81	141	300	191	170	216	-	-	-	-	-		
Ending Fund Balance													
Policy requirement (15%)	12	17	31	27	26	-	-	-	-	-	-		
Over (under) Policy	305	409	210	130	76	-	-	-	-	-	-		
Total ending fund balance	317	426	241	157	102	-	-	-	-	-	-		
Total Requirements	\$398	\$567	\$541	\$348	\$272	\$216	\$0	\$0	\$0	\$0	\$0		

City of West Linn

Planning Fund
(amounts in thousands)

	ACTUALS					Current Year	PROJECTED					
	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	
							+1	+2	+3	+4	+5	
Resources												
Beginning fund balance	\$0	\$0	\$206	\$288	\$211	\$326	\$381	\$270	\$143	\$43	(\$23)	
Charges for services	-	-	-	-	-	-	-	-	-	-	-	3.00%
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	3.00%
Fees and charges	-	238	204	24	275	220	255	296	343	398	462	16.00%
Interest	-	-	-	1	1	1	1	1	1	1	1	3.00%
Miscellaneous	-	2	6	4	-	1	1	1	1	1	1	2.00%
Taxes	-	-	-	-	-	-	-	-	-	-	-	
Franchise fees	-	129	114	110	168	177	184	191	199	207	215	4.00%
Intergovernmental	-	202	222	216	207	200	304	208	212	216	220	2.00%
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	2.00%
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-	2.00%
Transfers from other funds	630	414	350	337	276	323	300	373	392	412	433	5.00%
Total revenues	630	985	896	692	927	922	1,045	1,070	1,148	1,235	1,332	
Total Resources	\$630	\$985	\$1,102	\$980	\$1,138	\$1,248	\$1,426	\$1,340	\$1,291	\$1,278	\$1,309	
Requirements												
Personal services	\$390	\$442	\$510	\$527	\$573	\$620	\$730	\$767	\$805	\$845	\$887	5.00%
Materials & services	80	144	117	45	37	40	101	92	95	98	101	3.00%
Debt service	-	-	-	-	-	-	-	-	-	-	-	Scheduled
Transfers to other funds	160	193	187	197	202	207	325	338	348	358	369	3.00%
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	Estimated
Total expenditures	630	779	814	769	812	867	1,156	1,197	1,248	1,301	1,357	
Ending Fund Balance												
Policy requirement (15%)	71	88	94	86	92	99	125	129	135	141	148	
Over (under) Policy	(71)	118	194	125	234	282	145	14	(92)	(164)	(196)	
Total ending fund balance	-	206	288	211	326	381	270	143	43	(23)	(48)	
Total Requirements	\$630	\$985	\$1,102	\$980	\$1,138	\$1,248	\$1,426	\$1,340	\$1,291	\$1,278	\$1,309	

City of West Linn

Building Inspections Fund
(amounts in thousands)

	ACTUALS					Current Year	PROJECTED					
	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	
							+1	+2	+3	+4	+5	
Resources												
Beginning fund balance	(\$86)	\$49	\$191	\$109	(\$2)	\$73	\$200	\$145	\$122	\$140	\$205	
Charges for services	-	-	-	-	-	-	-	-	-	-	-	3.00%
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	3.00%
Fees and charges	-	-	-	-	-	-	-	-	-	-	-	3.00%
Interest	2	3	3	-	-	-	-	-	-	-	-	3.00%
Miscellaneous	1	-	2	5	7	5	5	5	5	5	5	2.00%
Taxes	-	-	-	-	-	-	-	-	-	-	-	
Franchise fees	-	-	-	-	-	-	-	-	-	-	-	
Intergovernmental	-	12	-	-	-	-	-	-	-	-	-	
Licenses and permits	378	696	634	528	558	570	664	728	801	881	969	10.00%
Debt proceeds	250	-	175	-	-	-	-	-	-	-	-	
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-	
Total revenues	631	711	814	533	565	575	669	733	806	886	974	
Total Resources	\$545	\$760	\$1,005	\$642	\$563	\$648	\$869	\$878	\$928	\$1,026	\$1,179	
Requirements												
Personal services	\$375	\$377	\$392	\$418	\$290	\$365	\$420	\$440	\$462	\$485	\$509	5.00%
Materials & services	23	38	33	21	9	10	20	21	22	23	24	3.00%
Debt service	-	13	263	63	120	-	-	-	-	-	-	Scheduled
Transfers to other funds	98	141	183	142	71	73	284	295	304	313	322	3.00%
Capital outlay	-	-	25	-	-	-	-	-	-	-	-	Estimated
Total expenditures	496	569	896	644	490	448	724	756	788	821	855	
Ending Fund Balance												
Policy requirement (15%)	60	62	64	66	45	56	66	69	73	76	80	
Over (under) Policy	(11)	129	45	(68)	28	144	79	53	67	129	244	
Total ending fund balance	49	191	109	(2)	73	200	145	122	140	205	324	
Total Requirements	\$545	\$760	\$1,005	\$642	\$563	\$648	\$869	\$878	\$928	\$1,026	\$1,179	

City of West Linn

Street Fund
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5	
	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	
	PROJECTED											
Resources												
Beginning fund balance	\$95	\$146	\$270	\$124	\$822	\$929	\$873	\$875	\$850	\$828	\$810	
Fees - street maintenance fees	-	-	235	714	778	817	858	901	946	993	1,043	5.00%
Interest	1	6	8	4	2	4	4	4	4	4	4	3.00%
Miscellaneous	37	31	26	147	212	196	53	54	55	56	57	2.00%
Franchise fees	-	551	64	79	101	100	124	128	133	138	144	4.00%
Intergovernmental - gas tax	1,166	1,130	1,058	1,018	1,013	1,073	1,134	1,145	1,156	1,168	1,180	1.00%
Debt proceeds	-	-	-	2,030	-	-	-	-	-	-	-	
Transfers from other funds	381	-	-	-	-	-	-	-	-	-	-	
Total revenues	1,585	1,718	1,391	3,992	2,106	2,190	2,173	2,232	2,294	2,359	2,428	
Total Resources	\$1,680	\$1,864	\$1,661	\$4,116	\$2,928	\$3,119	\$3,046	\$3,107	\$3,144	\$3,187	\$3,238	
Requirements												
Personal services	\$366	\$440	\$471	\$433	\$410	\$470	\$500	\$525	\$551	\$579	\$608	5.00%
Materials & services	819	554	447	511	488	500	490	530	546	562	579	3.00%
Debt service	-	-	-	-	150	151	152	152	152	152	152	Scheduled
Transfers to other funds	349	458	514	719	671	659	529	550	567	584	602	3.00%
Capital outlay												
Scheduled & emergencies	-	142	105	1,631	280	466	300	300	300	300	300	Estimated
Annual deferred maintenance	-	-	-	-	-	-	100	100	100	100	100	Estimated
Reserved for future needs	-	-	-	-	-	-	100	100	100	100	100	Estimated
Total expenditures	1,534	1,594	1,537	3,294	1,999	2,246	2,171	2,257	2,316	2,377	2,441	
Ending Fund Balance												
Policy requirement (15%)	178	149	138	142	135	146	149	158	165	171	178	
Over (under) Policy	(32)	121	(14)	680	794	727	726	692	663	639	619	
Total ending fund balance	146	270	124	822	929	873	875	850	828	810	797	
Total Requirements	\$1,680	\$1,864	\$1,661	\$4,116	\$2,928	\$3,119	\$3,046	\$3,107	\$3,144	\$3,187	\$3,238	

City of West Linn

Water Fund
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5	
	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	
	PROJECTED											
Resources												
Beginning fund balance	\$592	\$655	\$906	\$820	\$620	\$468	\$619	\$677	\$776	\$919	\$1,109	
Water charges - base	2,315	2,780	2,449	2,807	2,763	2,916	3,045	3,198	3,359	3,528	3,705	0.02%
Water charges - rate increases	121	146	129	148	145	129	152	160	168	176	185	5.00%
Interest	14	20	25	85	1	3	3	3	3	3	3	3.00%
Miscellaneous	23	(269)	35	57	61	40	41	42	43	44	45	2.00%
Licenses and permits	39	-	-	-	-	-	-	-	-	-	-	
Debt proceeds	-	-	-	-	-	-	-	-	-	8,000	-	
Transfers from other funds	149	80	-	-	-	-	-	-	-	-	-	
Total revenues	2,661	2,757	2,638	3,097	2,970	3,088	3,241	3,403	3,573	11,751	3,938	
Total Resources	\$3,253	\$3,412	\$3,544	\$3,917	\$3,590	\$3,556	\$3,860	\$4,080	\$4,349	\$12,670	\$5,047	
Requirements												
Personal services	\$581	\$580	\$596	\$510	\$580	\$585	\$530	\$550	\$578	\$607	\$637	5.00%
Materials & services	1,196	1,206	1,234	1,249	1,313	1,400	1,470	1,544	1,621	1,702	1,787	5.00%
Debt service	153	150	151	153	153	150	151	151	151	151	700	Scheduled
Transfers to other funds	490	561	617	1,027	686	717	657	684	705	726	748	3.00%
Capital outlay												
Scheduled & emergencies	178	9	126	358	390	85	200	200	25	25	25	Estimated
Annual deferred maintenance	-	-	-	-	-	-	-	-	175	175	175	Estimated
Reserved for future needs	-	-	-	-	-	-	175	175	175	8,175	175	Estimated
Total expenditures	2,598	2,506	2,724	3,297	3,122	2,937	3,183	3,304	3,430	11,561	4,247	
Ending Fund Balance												
Policy requirement (15%)	116	117	124	113	133	147	149	163	179	195	213	
Reserve for debt service (inc	151	151	151	151	151	151	151	151	151	151	151	
Over (under) Policy	388	638	545	356	184	321	377	462	589	763	436	
Total ending fund balance	655	906	820	620	468	619	677	776	919	1,109	800	
Total Requirements	\$3,253	\$3,412	\$3,544	\$3,917	\$3,590	\$3,556	\$3,860	\$4,080	\$4,349	\$12,670	\$5,047	

Utility Rate Information:												
% water rate increases	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Water portion of average bill	\$ 13	\$ 13	\$ 14	\$ 15	\$ 15	\$ 16	\$ 17	\$ 18	\$ 19	\$ 19	\$ 20	\$ 20
Total average utility bill	\$ 37	\$ 38	\$ 54	\$ 56	\$ 60	\$ 63	\$ 66	\$ 69	\$ 73	\$ 77	\$ 80	\$ 80
Bond Covenant Information:												
Coverage Ratio (130% min)	159%	417%	160%	202%	256%	257%	387%	414%	443%	474%	109%	109%
Reserves (Max Annual DS)	\$ 151	\$ 151	\$ 151	\$ 151	\$ 151	\$ 151	\$ 151	\$ 151	\$ 151	\$ 151	\$ 151	\$ 151

City of West Linn

Environmental Services Fund
(amounts in thousands)

Resources	ACTUALS					Current Year	PROJECTED						
	FY06	FY07	FY08	FY09	FY10		FY11	FY12	FY13	FY14	FY15		FY16
								+ 1	+ 2	+ 3	+ 4		+ 5
Beginning fund balance	\$1,054	\$1,719	\$2,061	\$2,009	\$2,376	\$2,765	\$2,549	\$2,408	\$2,406	\$1,859	\$1,970		
Wastewater charges - base	1,274	1,549	1,341	1,686	1,551	1,633	1,715	1,801	1,891	1,986	2,085	0.02%	
Wastewater charges - rate incre	67	81	71	89	82	82	86	90	95	99	104	5.00%	
Surface water - base	454	533	485	534	563	593	623	654	687	721	757	0.02%	
Surface water - rate increases	24	28	26	28	30	30	31	33	34	36	38	5.00%	
Interest	28	90	84	104	6	10	10	10	10	10	10	3.00%	
Miscellaneous	81	35	65	67	80	75	77	79	81	83	85	2.00%	
Intergovernmental	-	-	6	-	-	-	-	-	-	-	-		
Licenses and permits	-	36	26	48	56	50	51	52	53	54	55	2.00%	
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-		
Transfers from other funds	665	106	-	-	-	-	-	-	-	-	-		
Total revenues	2,593	2,458	2,104	2,556	2,368	2,473	2,593	2,719	2,851	2,989	3,134		
Total Resources	\$3,647	\$4,177	\$4,165	\$4,565	\$4,744	\$5,238	\$5,142	\$5,127	\$5,257	\$4,848	\$5,104		
Requirements													
Personal services	\$736	\$796	\$718	\$638	\$463	\$485	\$515	\$540	\$567	\$595	\$625	5.00%	
Materials & services	255	266	315	343	248	285	299	314	330	347	364	5.00%	
Debt service	-	-	-	-	-	-	-	-	-	-	-	Scheduled	
Transfers to other funds	765	775	1,019	932	1,051	1,119	1,070	1,117	1,151	1,186	1,222	3.00%	
Capital outlay													
Scheduled & emergencies	172	279	104	276	217	800	500	400	1,000	400	400	3.00%	
Annual deferred maintenance	-	-	-	-	-	-	175	175	175	175	175	Estimated	
Reserved for future needs	-	-	-	-	-	-	175	175	175	175	175	Estimated	
Total expenditures	1,928	2,116	2,156	2,189	1,979	2,689	2,734	2,721	3,398	2,878	2,961		
Ending Fund Balance													
Policy requirement (15%)	149	159	155	147	107	116	122	128	135	141	148		
Over (under) Policy	1,570	1,902	1,854	2,229	2,658	2,433	2,286	2,278	1,724	1,829	1,995		
Total ending fund balance	1,719	2,061	2,009	2,376	2,765	2,549	2,408	2,406	1,859	1,970	2,143		
Total Requirements	\$3,647	\$4,177	\$4,165	\$4,565	\$4,744	\$5,238	\$5,142	\$5,127	\$5,257	\$4,848	\$5,104		

Utility Rate Information:												
% sewer rate increases	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Sewer portion of average bill	\$ 21	\$ 22	\$ 23	\$ 24	\$ 25	\$ 27	\$ 28	\$ 29	\$ 31	\$ 32	\$ 34	
% surface rate increases	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	
Surface portion of average bill	\$ 4	\$ 4	\$ 4	\$ 4	\$ 5	\$ 5	\$ 5	\$ 5	\$ 6	\$ 6	\$ 6	
Total average utility bill	\$ 37	\$ 38	\$ 54	\$ 56	\$ 60	\$ 63	\$ 66	\$ 69	\$ 73	\$ 77	\$ 80	

City of West Linn

Debt Service Fund
(amounts in thousands)

Resources	ACTUALS					Current Year	PROJECTED						
	FY06	FY07	FY08	FY09	FY10		FY11	FY12	FY13	FY14	FY15		FY16
								+ 1	+ 2	+ 3	+ 4		+ 5
Beginning fund balance	\$285	\$251	\$273	\$117	\$214	\$117	\$137	\$83	\$49	\$55	\$51		
Charges for services	-	-	-	-	-	-	-	-	-	-	-	3.00%	
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	3.00%	
Fees and charges	-	-	-	-	-	-	-	-	-	-	-	3.00%	
Interest	13	23	24	1	1	1	1	1	1	1	1	3.00%	
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	2.00%	
Taxes	869	922	761	925	827	904	840	875	925	925	950	To balance	
Franchise fees	-	-	-	-	-	-	-	-	-	-	-		
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-		
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-		
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-		
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-		
Total revenues	882	945	785	926	828	905	841	876	926	926	951		
Total Resources	\$1,167	\$1,196	\$1,058	\$1,043	\$1,042	\$1,022	\$978	\$959	\$975	\$981	\$1,002		
Requirements													
Personal services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	5.00%	
Materials & services	-	-	-	-	-	-	-	-	-	-	-	3.00%	
Debt service	916	923	941	829	925	885	895	910	920	930	955	Scheduled	
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-	3.00%	
Capital outlay												Estimated	
Total expenditures	916	923	941	829	925	885	895	910	920	930	955		
Ending Fund Balance													
Policy requirement (0%)	-	-	-	-	-	-	-	-	-	-	-		
Over (under) Policy	251	273	117	214	117	137	83	49	55	51	47		
Total ending fund balance	251	273	117	214	117	137	83	49	55	51	47		
Total Requirements	\$1,167	\$1,196	\$1,058	\$1,043	\$1,042	\$1,022	\$978	\$959	\$975	\$981	\$1,002		

City of West Linn

Park Bond Fund
(amounts in thousands)

	ACTUALS					Current Year	PROJECTED						
	FY06	FY07	FY08	FY09	FY10		FY11	+ 1	+ 2	+ 3	+ 4		+ 5
Resources													
Beginning fund balance	\$935	\$955	\$1,006	\$1,049	\$968	\$875	\$177	\$0	\$0	\$0	\$0		
Charges for services	-	-	-	-	-	-	-	-	-	-	-	3.00%	
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	3.00%	
Fees and charges	-	-	-	-	-	-	-	-	-	-	-	3.00%	
Interest	23	51	43	6	2	2	-	-	-	-	-	3.00%	
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	2.00%	
Taxes	-	-	-	-	-	-	-	-	-	-	-		
Franchise fees	-	-	-	-	-	-	-	-	-	-	-		
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-		
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-		
Debt proceeds	-	-	-	5,569	-	-	-	-	-	-	-		
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-		
Total revenues	23	51	43	5,575	2	2	-	-	-	-	-		
Total Resources	\$958	\$1,006	\$1,049	\$6,624	\$970	\$877	\$177	\$0	\$0	\$0	\$0		
Requirements													
Personal services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	5.00%	
Materials & services	-	-	-	73	-	10	-	-	-	-	-	3.00%	
Debt service	-	-	-	4,993	-	-	-	-	-	-	-	Scheduled	
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-	3.00%	
Capital outlay	3	-	-	590	95	690	177	-	-	-	-	Estimated	
Total expenditures	3	-	-	5,656	95	700	177	-	-	-	-		
Ending Fund Balance	955	1,006	1,049	968	875	177	-	-	-	-	-		
Total Requirements	\$958	\$1,006	\$1,049	\$6,624	\$970	\$877	\$177	\$0	\$0	\$0	\$0		

City of West Linn

SDC Fund
(amounts in thousands)

	ACTUALS					Current Year	PROJECTED						
	FY06	FY07	FY08	FY09	FY10		FY11	+ 1	+ 2	+ 3	+ 4		+ 5
Resources													
Beginning fund balance	\$4,078	\$2,351	\$2,519	\$3,156	\$3,726	\$3,727	\$3,555	\$2,617	\$2,184	\$1,866	\$1,673		
Charges for services	-	-	-	-	-	-	-	-	-	-	-	3.00%	
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	3.00%	
Fees and charges	1,155	1,205	963	620	607	585	1,803	621	639	657	676	3.00%	
Interest	88	130	150	18	9	19	19	19	19	19	19	3.00%	
Miscellaneous	218	-	-	-	-	-	-	-	-	-	-	2.00%	
Taxes	-	-	-	-	-	-	-	-	-	-	-		
Franchise fees	-	-	-	-	-	-	-	-	-	-	-		
Intergovernmental	-	-	-	-	634	-	-	-	-	-	-		
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-		
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-		
Transfers from other funds	-	-	250	-	-	-	-	-	-	-	-		
Total revenues	1,461	1,335	1,363	638	1,250	604	1,822	640	658	676	695		
Total Resources	\$5,539	\$3,686	\$3,882	\$3,794	\$4,976	\$4,331	\$5,377	\$3,257	\$2,842	\$2,542	\$2,368		
Requirements													
Personal services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	5.00%	
Materials & services	19	11	2	-	-	40	50	50	50	50	50	3.00%	
Debt service	-	-	-	-	-	-	-	-	-	-	-	Scheduled	
Transfers to other funds	984	215	20	35	35	36	100	103	106	109	112	3.00%	
Capital outlay	2,185	941	704	33	1,214	700	2,610	920	820	710	660	Estimated	
Total expenditures	3,188	1,167	726	68	1,249	776	2,760	1,073	976	869	822		
Ending Fund Balance	2,351	2,519	3,156	3,726	3,727	3,555	2,617	2,184	1,866	1,673	1,546		
Total Requirements	\$5,539	\$3,686	\$3,882	\$3,794	\$4,976	\$4,331	\$5,377	\$3,257	\$2,842	\$2,542	\$2,368		

Approval Language & Resolutions

The following actions are for the Citizens' Budget Committee on April 19 or May 3, 2011:

Approve Budget

1. Motion
2. *"I move to recommend the budget as proposed..."*
3. Second
4. Vote

Approve General Levy Tax Rate

1. Motion
2. *"I move to approve the general operating tax rate of \$2.12/\$1,000 of taxable assessed value..."*
3. Second
4. Vote

Approve Bond Levy Amount

1. Motion
2. *"I move to approve the bond levy amount exempt from the limitations of taxation in the amount of \$884,000 in fiscal year 2012 and \$921,000 in fiscal year 2013..."*
3. Second
4. Vote

Next Steps

- Publication of "Budget Overview" and required documentation
- City Council budget hearing in June 2011
- Adopted budget goes into effect July 1, 2011



A RESOLUTION CERTIFYING THE CITY OF WEST LINN IS ELIGIBLE IN THE 2012-2013 BIENNIUM TO RECEIVE STATE SHARED REVENUES (CIGARETTES, LIQUOR, 911, AND HIGHWAY GAS TAXES) BECAUSE IT PROVIDES FOUR OR MORE MUNICIPAL SERVICES.

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 __nd day of June, 2011.

John Kovash, Mayor

Attest:

Kathy Mollusky, City Recorder

Projection of 2012-2013 Biennium State Shared Revenues

Amount and Use of State Shared Revenues

Projected for the City of West Linn using data from the League of Oregon Cities

Type	FY 2012	FY 2013	Total	Fund Receiving the Revenue
Liquor Tax Revenue	\$310,000	\$315,000	\$625,000	Police
Cigarette Tax Revenue	\$41,000	\$41,000	\$82,000	Police
911 Tax Revenue	\$124,000	\$124,000	\$248,000	Police
Gas Tax Revenue	\$1,134,000	\$1,145,000	\$2,279,000	Streets

A RESOLUTION OF THE CITY OF WEST LINN DECLARING THE CITY OF WEST LINN'S ELECTION TO RECEIVE STATE REVENUE SHARING FUNDS (GENERAL FUNDS OF THE STATE) IN THE 2012-2013 BIENNIUM.

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 2010-2011 biennium, 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.

This resolution shall be deemed effective upon adoption.

This resolution adopted by the West Linn City Council this __nd day of June, 2011.

John Kovash, Mayor

Attest:

Kathy Mollusky, City Recorder

I, Chris Jordan, City Manager, certify that a public hearing before the Citizens' Budget Committee was held on April 19, 2011, and a public hearing before the City Council on June __, 2011, giving citizens the opportunity to comment on the use state revenue sharing funds.

Chris Jordan, City Manager

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WEST LINN REVISING FEES AND CHARGES AS SHOWN IN ATTACHMENT A AND UPDATING THE MASTER FEES AND CHARGES DOCUMENT OF THE CITY OF WEST LINN.

WHEREAS, it is the policy of the City of West Linn to require the discernment and recovery of certain City costs from fees and charges levied in providing City services, products and regulations; and

WHEREAS, the City Manager shall periodically cause a review of City fees and charges to recover the percentage of City costs in providing City services, products and regulations and recommend adjustments to the City Council; and

WHEREAS, West Linn advisory boards, commission, and committees periodically provide recommended adjustments to the fees and charges levied in providing City services, products and regulations; and

WHEREAS, the City Manager has caused a review of all City fees and charges, has received guidance from advisory boards, commissions, and committees, and has determined the cost for such fees and charges;

NOW, THEREFORE, BE IT RESOLVED that the City of West Linn "Master Fees and Charges" document, included as Attachment A to this resolution, is hereby adopted.

This resolution shall be deemed effective upon adoption.

This resolution adopted by the West Linn City Council this __th day of June, 2011.

John Kovash, Mayor

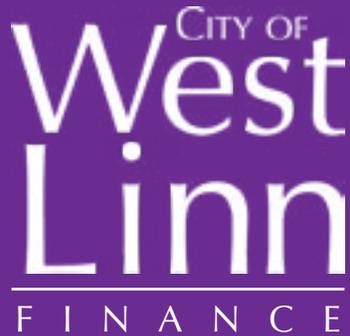
ATTEST:

Kathy Mollusky, City Recorder

APPROVED AS TO FORM:

CITY ATTORNEY





<http://westlinnoregon.gov/finance>

Richard Seals, CPA, CMA, CFM
Chief Financial Officer
rseals@westlinnoregon.gov

Casey Camors, CPA
Deputy Chief Financial Officer
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This is the **first** publication in a biennial series of financial communications tools:

Biennial Budget 2Q 2011

2011 Comprehensive Annual Financial Report 4Q 2011

2011 Popular Annual Financial Report 4Q 2011

Five Year Financial Forecast 1Q 2012

Budget Overview 2Q 2012

2012 Comprehensive Annual Financial Report 4Q 2012

2012 Popular Annual Financial Report 4Q 2012

Six Year Capital Improvement Plan 1Q 2012

Five Year Financial Forecast 1Q 2013