

CITY OF WILSONVILLE
OREGON

ADOPTED BUDGET
FISCAL YEAR ENDING
JUNE 30, 2008

The aerial scene of Southern Wilsonville with Interstate 5 Boone Bridge over the Willamette River in the foreground, Charbonneau community on the right and Mount Hood in the distance.
(photo courtesy of Lisa Nead, March 2007)

QUICK FACTS AND LOCATOR PAGES

	City			More information on these pages
	Operating & Other	Capital Projects	Urban Renewal Agency	
<u>Where The Money Comes From:</u>				
Property taxes	\$ 4,679,000	\$ -	\$ 5,205,000	60, 212, 221
Other governments	2,749,200	4,754,990	-	62-64, 160
Charges for services	15,177,984	-	-	62-67
Bond sales	-	50,000,000	34,000,000	160, 219-220
System Development Charges	-	4,526,537	-	161
All other revenues	8,055,530	1,161,125	875,895	62-68, 210
Carryover/beginning balance	24,045,623	20,681,549	15,604,636	20-21, 210
Total Resources	\$ 54,707,337	\$ 81,124,201	\$ 55,685,531	
<u>Where The Money Goes:</u>				
Personal services	\$ 11,277,327	\$ -	\$ -	72-157
Materials and services	12,527,447	-	1,629,205	78-157, 210
Capital - equipment	381,700	-	-	72-157
Capital - projects	-	23,498,034	11,418,143	160, 215, 219
Debt service	4,253,831	-	28,688,000	193-199, 210
Contingency/reserves	22,462,423	59,822,619	6,257,289	200-202, 210
Unappropriated ending balance	1,608,157	-	7,692,894	203, 210
Total Requirements	\$ 52,510,885	\$ 83,320,653	\$ 55,685,531	
Net transfers in (out) of funds	\$ 2,196,452	\$ (2,196,452)		
<u>Other Facts:</u>				
Staffing (full time equivalent)	170.06			72
Debt outstanding (July 2007)	\$ 27,288,693		\$ 36,917,000	193-199, 210
Designated contingencies	\$ 8,355,380			200-201
Tax rate (per \$1000)				
General operations	\$ 2.5206			60-61
Bonded debt (estimate)	\$ 0.1885			60-61
<u>Definitions and Explanations:</u>				
Accounting funds				18
City Boards and Commissions				225
Fiscal Management Policies				229
Account Dictionary by Budget Line Item				241
Glossary of Terms				251
Acronyms				259



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Wilsonville
Oregon**

For the Fiscal Year Beginning

July 1, 2006

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Wilsonville, Oregon** for its annual budget for the fiscal year beginning **July 1, 2006**. In order to receive this award, a governmental 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 communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

CITY OF WILSONVILLE, OREGON

FY 2007-08

BUDGET COMMITTEE	TERM EXPIRES
Norman Bengel, Chairperson	Dec. 2009
Paul Bunn	Dec. 2008
Bruce Barton	Dec. 2008
Kay Johnson	Dec. 2007
Tony Holt	Dec. 2009
Charlotte Lehan, Mayor	Dec. 2008
Alan Kirk, Council President	Dec. 2010
Celia Núñez, Councilor	Dec. 2008
Tim Knapp, Councilor	Dec. 2008
Michelle Ripple, Councilor	Dec. 2010

CITY MANAGER
ARLENE LOBLE

FINANCE DIRECTOR
GARY WALLIS

ASSISTANT FINANCE DIRECTOR
CATHY ALEXANDER

City Of Wilsonville
29799 SW Town Center Loop, East
Wilsonville, Oregon 97070
503.682.1011

www.ci.wilsonville.or.us

CITY OF WILSONVILLE
2007-08 ADOPTED BUDGET
TABLE OF CONTENTS

Budget Message ix

READER’S GUIDE

Organization of the Budget Document 1
City Information 2
City History Timeline..... 3
Budgetary Indicators 4
City Statistics 6
Mission Statement 9
Organizational Vision 9
City Council Goals 10
Budget Policies 12
Budget Process and Calendar 14
City of Wilsonville Organizational Chart 16

FUND SUMMARIES

Fund Descriptions 18
Summary of Resources and Requirements 19
 Budget Summary - All City Funds Combined..... 19
 Summary of City Funds..... 20
Comparative Analysis - Resources 22
Comparative Analysis - Expenditures 23
Program Budget Matrix 25
Summary of Funds 31
 General Fund 32
 Community Development Fund 33
 Transit Fund 34
 Road Operating Fund 35
 Fleet Services Fund 36
 Road Maintenance Regulatory Fund 37
 Water Operating Fund 38
 Sewer Operating Fund 39
 Street Lighting Fund 40
 Storm Water Operating Fund 41
 Library Expendable Capital Endowment Fund 42
 Library Expendable Campaign Endowment Fund 43
 Library Non-Expendable Endowment Fund 44
 Debt Service Fund 45
 Water Capital Projects Fund 46
 Sewer Capital Projects Fund 47
 Streets Capital Projects Fund 48
 Storm Water Capital Projects Fund 49
 Building Capital Projects Fund 50
 Parks Capital Projects Fund 51

Water Development Charges Fund	52
Sewer Development Charges Fund	53
Streets Development Charges Fund	54
Storm Water Development Charges Fund	55
Parks Development Charges Fund	56

PROGRAM REVENUES

Summary of Program Revenues	58
Trend Information	59
Property Tax Summary.....	60
General Fund Revenues.....	61
Summary of General Fund Revenues	62
Summary of Special Revenue Funds.....	64
Community Development Fund.....	64
Transit Fund.....	64
Road Operating Fund.....	64
Fleet Service Fund	65
Road Maintenance Regulatory Fund.....	65
Summary of Enterprise Fund Revenues	66
Water Operating Fund.....	66
Sewer Operating Fund	66
Street Lighting Fund.....	67
Storm Water Fund	67
Summary of Library Endowment Revenues.....	68

PROGRAM EXPENDITURES

Program Budget Organization	69
Return on Investments	70
Summary of Employment Trends.....	72
Ratio of FTE to Population.....	72
Comparison of Personnel Changes	73
OPEU Compensation Plan.....	74
Management Compensation Plan	76
Expenditure Summaries	77
Policy & Administration.....	78
Administration.....	78
Finance.....	80
Information Systems	84
Geographic Information Systems	88
Legal.....	90
Human Resources/Risk Management.....	92

TABLE OF CONTENTS, *CONTINUED*

Community Development.....	96
Administration	96
Engineering.....	98
Building Inspections.....	100
Planning.....	102
Storm Water.....	104
Public Works	108
Administration	108
Buildings, Grounds, and Parks	110
Roads.....	112
Street Lighting.....	116
Water Distribution and Sales	118
Water Treatment Plant.....	122
Industrial Pretreatment.....	126
Wastewater Collection and Treatment	128
Community Services	132
Community Services.....	132
Library.....	136
Library Endowments.....	140
Transportation.....	143
SMART Transit	143
Fleet.....	148
Public Safety	152
Law Enforcement	152
Municipal Court	156

CAPITAL PROJECTS

Capital Projects	159
Summary of Resources	160
Summary of System Development Revenues	161
System Development Charges.....	161
Water.....	162
Sewer	166
Streets	170
Streetscape/Bikeway	176
Storm Water.....	178
Transit.....	182
Building	184
Parks	188

DEBT AND OTHER

Debt Service Overview..... 193
Legal Debt Limit..... 194
Overlapping Debt..... 195
Debt Service Payments..... 196
Debt Service Obligations 197
Contingencies..... 200
 Summary of Designated Contingencies..... 201
 Summary of Undesignated Contingencies 202
Unappropriated Ending Fund Balances..... 203
 Summary of Unappropriated Ending Fund Balances 203

URBAN RENEWAL

Urban Renewal Budget Committee 205
Budget Message 206
Urban Renewal Districts Map..... 208
Urban Renewal Agency Quick Facts 209
Budget Summary - All Urban Renewal Funds Combined 210
History of Year 2000 Plan Urban Renewal Projects..... 211
Year 2000 Plan 212
 Tax Increment Summary 212
 Program Income 213
 Capital Projects..... 214
 Debt Service..... 216
West Side Plan 219
 Capital Projects..... 219
 Debt Service..... 220
 Tax Increment Summary 221

APPENDIX

Supplemental Street System Development Charges 223
Capital Projects Overhead Analysis 224
Boards And Commissions..... 225
Fiscal Management Policies 229
Chart of Accounts..... 241
Glossary 251
Acronyms..... 259



April 17, 2007

BUDGET MESSAGE FOR FY 2007-08

Members of the Budget Committee:

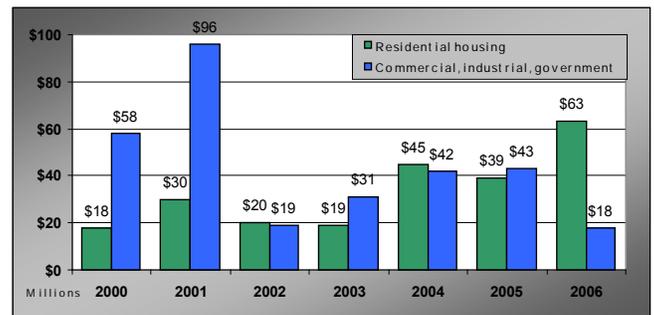
I am pleased to present the FY 2007-08 budget. The total operating budget is \$24.2 million, up \$1.4 million from the preceding year, a 6% increase. As prepared, service levels in some General Fund programs have been reduced. Most programs, however, will provide the same levels of service as provided in the preceding year. Those programs with reductions are explained below.

As with previous years, an aggressive capital projects budget is presented. The capital portion of the budget again exceeds our operating budget. Proposed projects, including those funded by urban renewal, will total \$37.2 million. A few key projects comprise the majority of the total. Among them are Boeckman Road extension, Boeckman water line and the start of the sewer plant improvements.

The City is not experiencing financial difficulties as are some of our surrounding communities. We continually look at revenue and expenditure trends to assure a sustainability of service levels. The trends largely indicate positive information; however, some challenges are seen on the horizon. As we look to our current bottom line, we continue our trend of building or maintaining healthy balances in each of our operating funds.

Local Economy - Construction

On the plus side, Wilsonville's economy remains strong. New construction continues to be robust. Housing permits for calendar 2006 was the highest ever for the City. Residential permits had a total of \$63 million in estimated value. A significant portion of that is related to the Villebois development with over 160 home starts that year. With build-out estimated at 2500 homes, we can expect housing construction to increase in the coming years. Commercial and industrial construction has been active as well. While 2006 was the lowest level, projects planned within Villebois, a new commuter rail station and in-fill projects will raise the level in 2007 and future years. Still years away, construction in the Coffee Creek Area will open up many acres for industrial development once planning and annexation have completed.

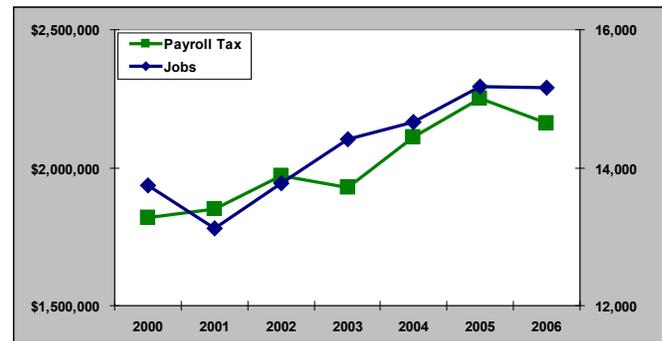


Growth in housing and commercial sites translates into increased demand for services. Services provided by the General Fund, e.g. police, library, parks maintenance and community services, will feel an increase for services beyond the new property taxes that will be generated. We attempted to address that via a local levy, but it was defeated in November 2006. On the other hand, increased demand for services in our utilities is likely to generate more revenues without a significant increase in costs. This bodes well for the rate payers.

Local Economy – Workforce

As a small city, Wilsonville is not tracked separately by state or regional entities. To track the local workforce, we monitor our business license data base for the number of businesses and employee counts. Additionally, we track wages within the City via our transit tax which is based on local payroll.

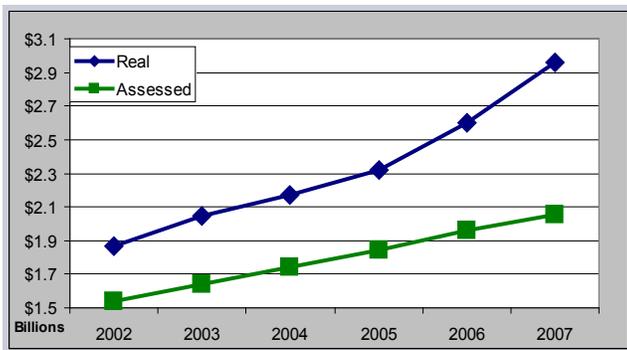
The accompanying table indicates two important trends. First, the rate of growth in new jobs in the city has slowed this last year, and second, the wages for 2006 are less than those of 2005. A leveling of the workforce caps business license revenue in the General Fund. More significantly, the downturn in total wages has a dramatic impact on our SMART mass transit program which is funded by a tax on payroll.



Several local companies reduced their staffing from 2005 to 2006. A review of the top 25 employers indicates that 22 are reporting lower wages paid. Add to this Nike's announcement the local warehouse will cease operations in 2008. After a couple of years of robust increases, the decrease in payroll tax is disconcerting. It is too soon to tell if this is an anomaly or a trend for the future. If a trend, it will adversely impact our ability to meet future service levels and commitments to TriMet.

Local Economy – Real and Assessed Values

Oregon voters separated assessed values from real market values in 1997. From that point forward, assessed value growth was limited to 3% annually plus new construction and major remodeling work. One aspect of the Oregon law that many people are unaware of is that new construction is not added to the tax rolls at the current value. It is instead assessed at the same value as a comparable dwelling that existed in 1997. Within the City, this means that most homes are currently assessed at 62% of their real market value.



This graph shows the growth in values over the past six fiscal years. Note that assessed values are trending on a straight line that equates to 6% per year. This reflects the 3% maximum on existing properties plus new construction. Real market values are growing much faster, ranging from 6% to 15% per year.

One of the reasons for Wilsonville's property growth is that the City contains prime real estate for industrial growth. The available property is highly valued due to its location at the southern end of the Portland metropolitan area and its easy access to the Port

of Portland, International Airport, and Interstate 5 which is the major west coast arterial.

City Finances – Levy Defeated

The voters defeated the November ballot measure 47% to 53%. The 58 cent measure would have provided necessary funding for police, library and parks maintenance. Since then, the Budget Committee and Council have met and discussed what to do next. Council has given direction to reduce library hours from 61 hours per week to 54; to eliminate the police Detective position; and to limit both water feature operations to coincide with the start

Levy vote: 2720 Yes; 3094 No
Tax rate: 58 cents

Average annual levy: \$1.3 million
Current service level cuts: (\$0.3 million)
Future service levels (\$1.0 million)

of summer vacation. The levy was proposed after financial projections had indicated that recurring revenues could not sustain the current levels of service. The public was given an opportunity to retain and expand these three key service areas via the levy vote.

The reductions go a long way towards achieving sustainability in the General Fund. Nevertheless, demand for service levels will grow in the future. Without a new resource, we will be ill-equipped to pay for more police and maintain the parks at a high quality level. The library will likely face further financial challenges in the years ahead as nearly half of their funding comes from Clackamas County and the County is having to wrestle with the loss of federal timber payments.

Referring a new ballot measure to the public is under consideration. This time police, library and parks may be separated into separate measures. And, revisiting how much growth might be supported by the community, i.e. the tax rate, is necessary.

City Finance – Wastewater

Plant improvements costs:

Estimated in 2006	\$45 million
Estimated in 2007	\$50 million

Last year, the wastewater plant was scheduled to be completed in two phases of construction. The first phase was to start by the end of FY 2007. In a year's time, conditions at the operating plant and concepts for improving and expanding the plant have changed. We had hoped to continue the disposal of the liquid slurry product (Class B Sludge) on nearby farmlands until the improvements were completed; however, one of the farms was recently sold and the new owner does not want the bio-solids. As a result, we have had to bring in a large centrifuge to assist in de-watering the bio-solids and then truck this drier material to a landfill. This has driven our operating costs higher than expected. The rental cost of the centrifuge is \$200,000 and it will be used during the wet winter months which limits the frequency of hauling the liquid bio-solids to the remaining farmland.

Construction costs and development plans have changed. Rather than construct the improvements in one phase and the expansion in a separate phase, the need to move quickly to Class A sludge means both improvements and expansion be constructed at the same time. A year later the cost estimates for this project have increased as well from \$45 million to \$50 million. Last year user fees were raised 55% in May 2006 and system development charges were increased 142% at that time. What the increased operating and construction costs mean to our citizens and businesses is that the second round of sewer rate increases will most likely be larger than projected a year ago and will occur sooner than anticipated. SDCs could increase as well. An update to the sewer rate study is included in the budget.

City Finances – Transit

A year ago the big story was that federal operating grants had permanently been reduced by \$225,000 per year. That reduction, in conjunction with rapidly rising fuel costs, put our bus system in a bind. A 10% increase in the payroll tax was approved, raising it from 0.3% to 0.33% (equivalent of \$.33 on each \$100 of wage) and services to Canby were cut. Now we find, as noted earlier, that employment has leveled off and wages have declined from the prior year. Even with the 10% increase, the payroll tax is expected to be level with the prior year. While we could live with that funding level for a short period, we have made financial commitments to TriMet for the operations of the commuter rail station. Plus, when the rail service begins in the fall 2008, we will need to add buses and modify our existing routes in order to meet the arriving and departing trains. Another rate increase is the only viable option to meeting these commitments in service. A Transit Master Plan will recommend the new rate and the level of services to be provided.

City Finances – Community Development Fund

Four years ago, the Community Development department was moved into a new accounting fund. The purpose for the move was to clearly document the revenues they generate and determine whether the permits and fees were sufficient to cover the costs of providing the service. Since then, rates charged for services, both internally and externally, have increased. Beginning in FY 2007-08, the \$375,000 subsidy from the General Fund has ended. Rather than reprogram that amount to other programs, I am recommending it be set aside in case the recent rate increases are insufficient to cover the department's costs. If time proves that the permits, fees and internal charges are adequate to cover the full cost of this program long-term, the General Fund subsidy portion can be used to fund necessary activities in that fund.

Next Year's Budget - Staffing Levels

Total staffing remains about the same. Reductions have been made in library (2.3 fte) and law enforcement (1 fte), both in response to the failed levy. City administration eliminated the Public Information Officer position (1 fte) to help relieve pressures on the General Fund. No General Fund programs have added staff. The Community Development Fund looks to add 1 new Engineer Tech to assist with the heavy construction workload, and to increase several existing part-time positions for a cumulative 1 fte. Roads maintenance seeks to increase a half-time position to full time, which would be paid from gas taxes.

Full Time Equivalent (FTE)	
2007	170.71
2008	169.06

While not a staffing change, the Storm Water program has been moved from Public Works to Community Development. This was done to better capitalize the talents and efforts of our Natural Resources Manager who will oversee storm water activities.

Next Year's Budget - Major Capital Projects

One aspect of the City has held constant for the last decade – capital projects are a major portion of our budget. This year is no different with nearly \$37 million of projects. The good news is that we have resources available to pay for this level. The larger projects are explained below. It is interesting to note that all the major projects are occurring on the west side of the City. Previously, most street and other improvements were on the east side.

Capital Projects 2007-08

	millions
Water	\$ 6.7
Wastewater	\$ 6.7
Storm Water	\$ 2.0
Roads	\$17.5
Buildings	\$ 3.0
Parks	\$ 1.3
Total	\$37.2

(includes urban renewal funded projects)

Water line under new Boeckman Road. Construction began in FY 2006-07 and will complete in 2007-08. The 48 inch line will provide water to the new residences in Villebois and serve as a conduit for the City of Sherwood. Sherwood is expected to pay approximately half of the \$7 million cost. Water system development charges will pay our share.

Wastewater treatment plant improvements. The work encompasses both necessary improvements and expansion of capacity. The project is estimated to cost \$50 million, with \$5 million budgeted in FY 2007-08. Funding will primarily come from a bond sale which will pledge sewer revenues and sewer system development charges to repay the debt.

Two road projects consume the bulk of the budget. Boeckman Road Extension began in FY 2006-07 and will complete in FY 2007-08. When completed, the road will be 1.2 miles long, cross both wetlands and a railroad and have bike paths on both sides of the road. Funding for this \$18 million

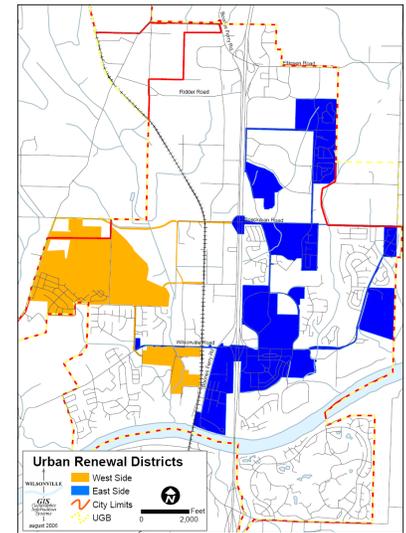
project comes principally from urban renewal (\$16 million) and state grants (\$2 million). Barber Street project will widen and straighten the existing roadway. The improvement will initially serve transit riders headed to the rail station and will later be extended into Villebois. The total cost of this phase is estimated to be \$5 million and will use urban renewal resources.

Ground breaking has already taken place for the new commuter rail station. Project management is being handled by TriMet, the metropolitan transit agency. The City's share, \$2 million, is to pay for a portion of the park and ride area and for bus turnouts. Half of our costs will be paid from the Transit Fund and the remainder from federal grants. A few years later, construction of office space for SMART, private retail space and public restrooms will occur if financing can be obtained.

Beyond Next Year - Future Changes for the City

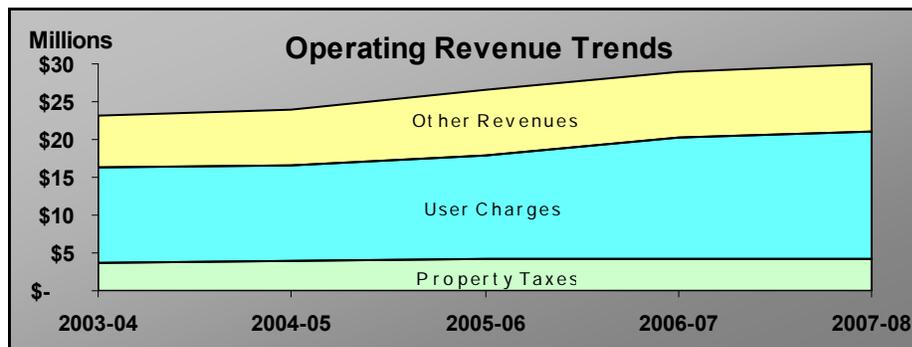
A large area just south and east of the state prison, Coffee Creek, is a likely candidate for annexation in the future. The area is within the Urban Growth Boundary (UGB) but has not been annexed. Planning obtained a transportation growth management grant from the state to study the area. Conducting the study and creating a master plan for development are initial steps before the area could be annexed. The area is mostly undeveloped or underdeveloped. With 226 acres it represents a significant new area for development.

Another large parcel which may be considered for annexation is the Frog Pond area. It is within the UGB and the property is already being sold in anticipation of future changes; however, the property owners have not yet come together to start a study or master plan. Accordingly, City involvement in annexation discussions is some time away. At 181 acres the City envisions most of this would be used for residential housing.



Operating Revenue Trends

Operating revenues pay for all services provided by the City and for a portion of the principal and interest due on water and sewer bonds. The City can control certain revenues, e.g. user charges and fees. Other revenue, e.g. gas tax, county library contribution and grants, is allocated by the state or federal government based on formulas for which we have little or no control. The following graph recaps the City's operating revenues.



Property Taxes

Property taxes, as the chart demonstrates, are not the primary source of income for the City; however, they do continue to grow at a steady rate. According to state statutes, we can expect a maximum 3% per year growth in assessed value which equates to a \$150,000 increase for the year.

User Charges

User charges include fees associated with city provided utilities (water, sewer, storm water, street lights), permits, recreation fees and charges to the urban renewal district agency for services provided, a road maintenance fee and transit fees. Over 70% of the user fee revenue is derived from our utility enterprise funds. Water consumption increased 11% in 2005-06 and another 11% in 2006-07. A more modest 3% increase, or \$200,000, is forecast for

2007-08. A 55% sewer rate increase on May 1, 2006 has resulted in a \$600,000 increase in 2006-07. Projected revenue for 2007-08 is a more modest 3% increase related to new customers and increased water usage.

Revenue from permit fees are expected to rise slightly in 2007-08 due to planning fee increases. Permit fees fluctuate yearly based on development activity. The major development area continues to be Villebois. Construction in this development is currently in Phase III and will continue over the next several years until the nearly 2,500 homes are built.

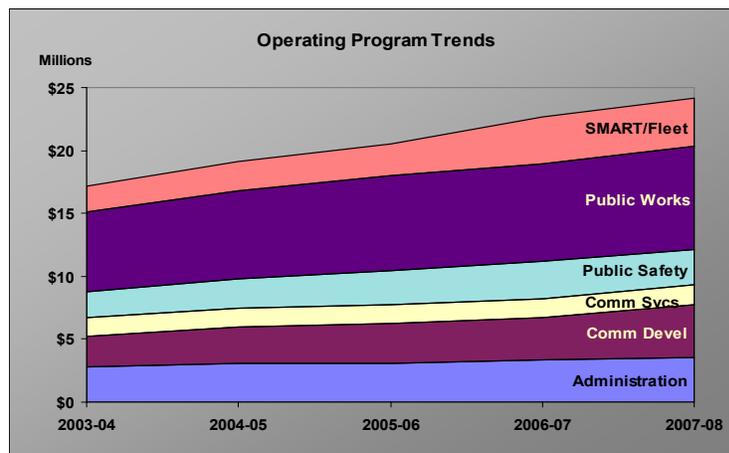
SMART, the City's transit system, began charging passengers for services to and from Salem in September 2005. This past fiscal year, other routes outside of the City limits also began collecting fares from passengers. After an initial reaction of a 17% drop in ridership, current numbers indicate a steady increase as the passengers return to using the SMART system for their travels which might be largely influenced by high gas prices.

Other Revenues

Three types of revenues comprise just over 50% of the total. Franchise fees are expected to increase by \$100,000, or 5% in 2007-08. Transit tax is optimistically projected to increase \$180,000 or 8%. Part of that increase is related to the 10% tax increase that became effective October 1, 2006. The third component is interest earnings. Across all operating funds, investment activities could bring in nearly \$1 million, a \$150,000 increase over the current year. Actual results, will of course, depend on the federal funds rate and market conditions. If the rate drops, so too will our earnings.

OPERATING EXPENDITURES - BY APPROPRIATION CATEGORY

Operating expenditures include personal services, material and services, and equipment capital outlay. The following graph groups the operating costs by program (or department). If you compare this graph to the preceding one on operating revenues, you will note that operating costs are some \$5 million less than revenues. The difference is used to pay debt service, fund major capital projects and to set aside for future use.



Over the five years, the total operating costs have grown by 41%. The growth is associated with increased costs of operating the water and sewer utilities, fuel cost impact on SMART, and the need for more staffing in Community Development to keep up with the development activity. Despite the significant rise, FY 2007-08 is only 6% more than FY 2006-07. The following paragraphs take a closer look at what's going on within each major program area.

Administration includes the City Manager's office, Finance, Information Systems, GIS, Legal and Human Resources/Risk Management. The Manager's office has eliminated the Public Information Officer position in conjunction with balancing General Fund costs with revenues. Overall expenses in this category are increasing 5% principally from normal salary and fringe benefit increases. One new activity started in 2006-07 that will carryover to

2007-08 is the redesign of the City's web pages. While the format was effective five years ago, it no longer provides a good platform for providing information and access to City services.

Community Development includes Building Inspections, Planning, Engineering, general services provided to urban renewal and new for 2007-08 the Storm Water program. Engineering has requested one new engineer position to be funded from fees charged on new development, otherwise this department is largely unchanged from 2006-07 to 2007-08. The increase observed in the graph above is related to the inclusion of the Storm Water program which previously was in the Public Works department. The change is being made to better align the function of storm water activities with the goals of the natural resource function in the department.

Community Services includes the Library and Community Services programs. The Library reduced its operating hours in March 2007 in response to the failed levy. A reduction in staffing will yield nearly \$90,000 in savings for 2007-08. The Community Services department will also control its costs as there is no budgetary increase. As mentioned earlier in this message, steps were taken to provide a level of service that is sustainable with the projected level of revenues.

Public Safety includes the contracted services through Clackamas County Sheriff's Office for law enforcement and the City run municipal court. The one Detective serving Wilsonville was eliminated in March 2007. As a result, the budgeted contract amount for the new year is essentially unchanged from the present year. While this would appear to be a no-growth scenario, it is really a reduction in service. Municipal Court's budget will decrease next year with the completed purchase of the electronic ticketing system this year.

SMART and Fleet SMART is the City's bus system and no program increases are planned. The budget growth is related to normal wage and benefit increases and the higher cost of fuel. We monitor this program's grant and tax revenues to match program expenditure levels accordingly. A recent slowdown in the payroll tax collections has increased the need to closely monitor the level of services provided. Fleet maintenance is also in this category. Increases in this program are related to higher fuel costs and vehicle purchases. Fuel costs are recovered via service charges to the programs using vehicles and vehicle purchases are all funded via accumulated cash reserves set aside for that purpose.

Public Works includes water, sewer, roads, street lighting, and building and parks maintenance programs. Only water and sewer include substantial budget increases for 2007-08. The contract for operating the water treatment plant is subject to renewal and the budget includes an expected increase. The first five years of this contract were beneficial to the City and we look forward to negotiating a continuation of these services. Sewer operating costs are expected to increase 40% next year. Increases are related to the de-watering process we have already started, increased bio-solids handling in an attempt to minimize odor issues, contracting for utility locate services as other utility companies trench or bore in the public right of way and to initiate a video taping project to assess the status of our collection system. Parks maintenance is part of this department. To control costs our plan is to operate the water features during the summer months that school is closed and usage is at a peak. This is about one month less and could save about \$20,000.

DEBT SERVICE

The City has one outstanding general obligation bond. The bonds were issued in 2001 and used to construct the library expansion. By the end of FY 2007-08, the amount of bonds outstanding will be \$2,680,000. These bonds are repaid via a special levy, for which the rate is anticipated to be \$0.1885 per \$1,000 of assessed valuation. On a typical home valued at \$250,000 that equates to \$47.

The City anticipates issuing \$50 million of debt for the wastewater treatment plant improvement and expansion project. The debt is expected to be supported solely by sewer revenue sources.

The Urban Renewal Agency expects to refinance two short-term construction loans totaling \$25 million. At that time, an additional \$5 million of debt will be issued and used to complete some near-term park and street projects in Villebois.

ACKNOWLEDGEMENTS

In closing, I would like to thank Gary Wallis, Finance Director, for his efforts in coordinating the budget process and to all program managers and staff that have contributed to the creation of this document. Special thanks to Kristin Retherford who led the capital projects section and finance staff members Kourtnei Kersey, Keith Katko and Cathy Alexander for their efforts in the budget document preparation process.

And lastly, I would like to thank you the members of the Budget Committee and City Council for your continuing support and thoughtful analysis of the budgetary issues facing the City. It is with your help that the City will continue to maintain a good financial position while working through the difficulties of revenue shortfalls.

Sincerely,

A handwritten signature in black ink, appearing to read "Arlene Loble". The signature is fluid and cursive, with a large initial "A" and a long, sweeping underline.

Arlene Loble

Budget Officer and City Manager

BUDGET COMMITTEE CHANGES FROM PROPOSED TO APPROVED BUDGET

The annual budget for FY 2007-08 was approved by the budget committee with one change.

	Proposed	Approved	Difference
A motion to restore the Public Information Officer position in City Manager's office and to reduce the amount of watering in Building and Parks Maintenance, each at \$70,000.			
General Fund			
Personal services	\$ 4,588,540	\$ 4,658,540	\$ 70,000
Materials and services	\$ 5,459,027	\$ 5,389,027	\$ (70,000)
Transfers out - Building CIP	\$ 589,000	\$ 589,000	\$ -
Contingency	\$ 8,638,565	\$ 8,638,565	\$ -
Total Appropriations	\$ 19,275,132	\$ 19,275,132	\$ -

CITY COUNCIL CHANGES FROM APPROVED TO ADOPTED BUDGET

The annual budget for FY 2007-08 was adopted by the city council with no changes.



READER'S GUIDE

ORGANIZATION OF THE BUDGET DOCUMENT

A budget, as defined by Oregon State Law, is a “*financial plan containing estimates of revenues and expenditures for a single fiscal year.*” Local governments have the option of budgeting on a 24-month biennial budget period, or by a fiscal year.

The City of Wilsonville operates on a fiscal year beginning July 1 and ending the following June 30. Budgeting requires local governments to evaluate plans and priorities in light of the financial resources available to meet those needs.

The budget document describes how the City of Wilsonville’s government plans to meet the needs of the community and is a resource for citizens interested in learning more about the operations of their city government, and is divided into eight major sections as shown.

Readers’ Guide

The Reader’s Guide section contains the City’s budget policies and describes the basis of budgeting for FY 2007-08. It also provides a calendar of the City’s budget process as well as a description of the budget amendment procedures that the City must follow. In addition, background information is provided such as demographics, economic information, construction trends, and comparisons to neighboring communities.

Fund Summaries

The City’s budget is organized on the basis of funds, and each is considered a separate accounting entity. This section includes a series of charts analyzing revenue and expenditure trends, and summaries by fund.

Program Revenues

The fund revenue section provides summary and detail information about program operating revenues.

Program Expenditures

Program objectives, as well as performance measures and funding issues for FY 2007-08, are provided. This section also includes two prior year actuals, current year adopted and estimated actuals, and the next year’s proposed expenditures for each program.

Capital Projects

This section includes narrative descriptions as well as budgeted revenue and expenditure information regarding the City’s major capital projects. It is segregated into eight sub-sections: *water, sewer, street, streetscape and bikeway, storm water, transit, building, and park projects.*

Debt & Other

Revenues and expenditures associated with outstanding debt are presented in this section. Also presented are designated set asides, contingencies, and ending fund balances.

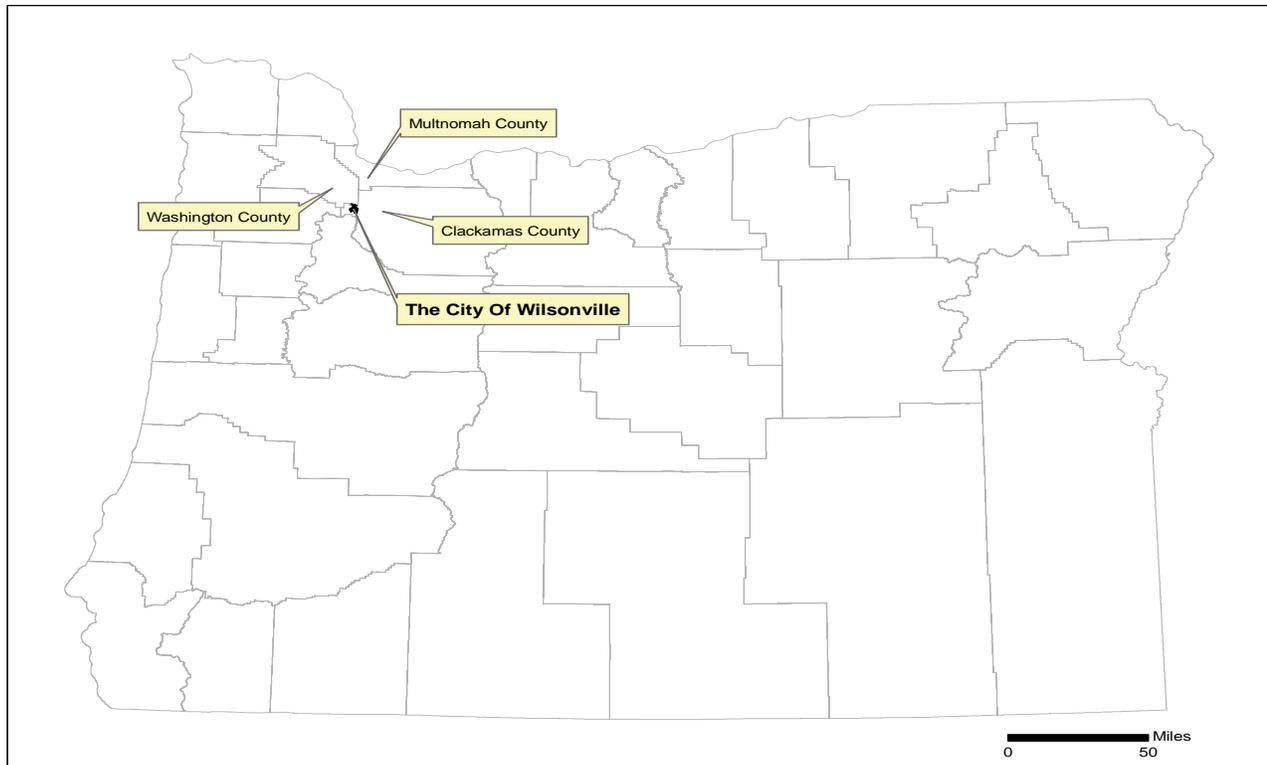
Urban Renewal Agency

This section includes revenues and expenditures related to the city’s two districts. The Urban Renewal Agency is a component unit of the City of Wilsonville and is required to submit its own budget. Assessed value and trend information and a history of urban renewal projects is presented.

Appendix

The appendix contains a variety of other budget-related information to assist the reader’s understanding such as the Street System Development Charges, Capital Projects overhead charges, a listing of the various board and commission members, the City’s Fiscal Management Policies, a Chart of Accounts, and a glossary of terms and acronyms used in the budget document.

CITY INFORMATION



Located 20 miles south of Portland, Oregon, the City of Wilsonville was formally incorporated in 1969. At the time, the population was about 1,000 and the City was basically a market town for the surrounding farms.

Shortly after incorporation, things started changing fast. First some land developers announced plans to turn a large farm on the Willamette River into a planned residential community that would eventually be home to more than 3,000 people. That community, known as Charbonneau, began developing in 1970 and was incorporated into the City in 1971. By 1980, the population had grown to about 3,000 and the City employed only a few people. In fact, beyond water and sewer, the City provided limited services.

That changed over the course of the 1990's. The end of the timber recession brought a housing boom to Wilsonville that swelled the population to more than 7,000 by 1990 and more than 13,000 by 2000. City services expanded to include police, mass transit, parks & recreation, street maintenance, senior services and a library.

Meanwhile, some of Oregon's largest and most influential corporate citizens, including Mentor Graphics, Hollywood Video, In Focus Systems, Flir, and Joe's have also chosen Wilsonville as their home, swelling the City's employment base to over 16,000.

Wilsonville's demographics are unusual in that home values and education levels are higher than national or regional averages. In addition, the percentages of the City's population older than 65 and younger than 18 are higher than national and regional averages. Wilsonville is a relatively wealthy community that is both a great place to raise a family and a great place in which to retire.

CITY HISTORY TIMELINE

1968 Wilsonville incorporates on October 17, 1968.

1969 Wilsonville citizens vote to adopt the city's first charter.

Population approximately 1,000.

1970 Developers announce plans for a major residential subdivision known as "Charbonneau."

1971 Charbonneau is annexed into Wilsonville. At build-out, it will have 1,700 housing units and 3,500 residents. City Council adopts a "General Plan" for growth.

1972 Marge Heintz, city recorder, is hired as Wilsonville's first full-time employee. Oregon enacts SB 100, a sweeping reform of land-use law.

1973 Tektronix selects Wilsonville as its corporate HQ. The city will eventually be home to more than 700 businesses, including some of Oregon's largest companies.

1979 Construction begins on Inza R. Wood Middle School.

1980 Wilsonville adopts its first Comprehensive Plan.

Population: 2,920

1982 Voters approve Wilsonville's first tax base: \$300,000.

Wilsonville's first library opens.

1983 The current city hall building opens at Wilsonville Road and Town Center Loop.

1984 Voters approve a tax base amendment to incorporate a serial levy for senior services into the base.

1986 Pete Wall is hired as Wilsonville's first city manager.

1987 Voters approve a bond measure to pay for a new library and park improvements.

1988 Recession ends, bringing an unprecedented boom in housing and population. Wilsonville becomes Oregon's fastest-growing city.
New library opens.

1989 Wilsonville withdraws from Tri-Met district, launches SMART.

1991 Arlene Loble hired as city manager. Town Center Shopping Center opens.

1990 Census population: 7,705

1992 Incredible Universe opens, pushing traffic to levels projected for the year 2010. Voters approve creation of an urban renewal district and a bond measure for a new high school.

1993 Serial levy failure forces \$1 million budget cut, reorganization of departments.

1994 In an effort to get a handle on growth, City Council adopts a precedent-setting growth management ordinance.

1995 Wilsonville High School opens. Growth management ordinance overturned by Land Use Board of Appeals.

1996 Charlotte Lehan elected mayor. City implements development limits in the form of a public facilities strategy as officials try to get a handle on traffic.

1998 City Council imposes moratorium on new development approvals until new, long-term water supply is identified.

1999 The State of Oregon sites its new women's prison complex in northwest Wilsonville. City voters approve the Willamette River as Wilsonville's new long-term water source.

2000 Construction begins on new prison and on water treatment facility on the Willamette River. Voters approve \$4M library expansion bond. Population: 13,991

2001 Construction underway on library expansion. Women's prison facility completed and begins accepting inmates.

2002 Wilsonville's water treatment plant becomes operational. Expanded library opens.

2003 The opening of Argyle Square greatly expands Wilsonville's retail sector with Costco and Target as the anchor stores.

2004 Property acquired for future multi-modal transportation center. This land will become the southern terminus of the proposed commuter rail.

2005 Construction begins at Villebois with 60 homes. When finished, it will boast 2,700 homes as well as parks and retail space.

2006 Murase Plaza opens with water feature and new park with rolling hills, unique play structures and restrooms.
New City Hall opened.

BUDGETARY INDICATORS

	Adopted 2001-02	Adopted 2002-03
City general credit rating (Moody's)	A1	A1
Consumer Price Index (Portland/Salem Area - all items)	182.4	183.8
Population, at July 1 (2000 US Census, subsequent estimates from Portland State University Center for Population Studies, estimate for 2006-07 by City staff)	14,170	15,590
City personnel - Full Time Equivalent (FTE's) (Including contracted Law Enforcement and Water Treatment Plant Staff)	143.79	148.77
<u>Expenditures:</u>		
City and Urban Renewal Agency - personal services	\$7,767,382	\$8,245,520
City and Urban Renewal Agency - materials and services ¹	\$8,816,394	\$9,752,541
City and Urban Renewal Agency - capital equipment	\$1,113,401	\$854,235
City and Urban Renewal Agency - total operating costs	<u>\$17,697,177</u>	<u>\$18,852,296</u>
City and Urban Renewal Agency - capital improvement expenditures	\$43,995,737	\$23,766,636
City and Urban Renewal Agency - debt service	\$8,872,341	\$8,748,911
Total expenditures	<u><u>\$70,565,255</u></u>	<u><u>\$51,367,843</u></u>
<u>Analytics:</u>		
Per capita - City personnel (FTE's)	1.01	0.95
Per capita cost - operating costs	\$1,249	\$1,209
Per capita cost - capital improvement expenditures	\$3,105	\$1,524
Per capita cost - debt service	\$626	\$561
Per capita cost - total expenditures	<u><u>\$4,980</u></u>	<u><u>\$3,294</u></u>
Inflation Adjusted (base year 2000) - total operating costs	\$17,270,271	\$18,257,392
Inflation Adjusted (base year 2000) - per capita operating costs	\$1,219	\$1,171
Percentage of total operating costs - personal services	44%	44%
Percentage of total operating costs - materials & services	50%	52%
Percentage of total operating costs - capital equipment	6%	5%

Program areas change

Street light poles purchased	New Water Treatment Plant
---------------------------------	------------------------------

Property Values:

Total real market value (estimated)	\$1,987,744,000	\$2,044,135,290
Total assessed valuation (net of urban renewal incremental value)	\$1,328,157,618	\$1,410,638,415
Operating costs per \$1,000 of real market value	\$8.90	\$9.22

¹ Urban Renewal excludes administrative charges paid to City

BUDGETARY INDICATORS

Adopted 2003-04	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
A1	A1	Aa3	Aa3	Aa3
186.3	191.1	196.0	201.1	207.1
15,880	16,250	16,510	16,885	17,100
152.90	156.61	165.76	169.36	170.06
\$8,771,605	\$8,823,474	\$10,106,816	\$10,601,814	\$11,277,327
\$9,779,078	\$9,937,245	\$10,863,824	\$12,791,456	\$14,156,652
\$381,665	\$973,602	\$834,250	\$694,213	\$381,700
<u>\$18,932,348</u>	<u>\$19,734,321</u>	<u>\$21,804,890</u>	<u>\$24,087,483</u>	<u>\$25,815,679</u>
\$29,654,000	\$27,607,597	\$45,791,472	\$50,596,272	\$34,916,177
\$9,896,895	\$5,068,963	\$11,671,428	\$7,926,777	\$32,941,831
<u>\$58,483,243</u>	<u>\$52,410,881</u>	<u>\$79,267,790</u>	<u>\$82,610,532</u>	<u>\$93,673,687</u>
0.96	0.96	1.00	1.00	0.99
\$1,192	\$1,214	\$1,321	\$1,427	\$1,510
\$1,867	\$1,699	\$2,774	\$2,997	\$2,042
\$623	\$312	\$707	\$469	\$1,926
<u>\$3,682</u>	<u>\$3,225</u>	<u>\$4,802</u>	<u>\$4,893</u>	<u>\$5,478</u>
\$18,088,878	\$18,381,523	\$19,802,400	\$21,320,597	\$22,188,271
\$1,139	\$1,131	\$1,200	\$1,263	\$1,298
46%	45%	46%	44%	44%
52%	50%	50%	53%	55%
2%	5%	4%	3%	1%
4 new positions: SMART, parks, & police	1 police officer, new GIS program	10 new positions: SMART, police, CD programs	3 new positions: park maint & engineering	Library staff & police reductions
\$2,169,160,089	\$2,320,353,518	\$2,602,032,428	\$2,958,936,921	\$3,200,000,000
\$1,483,545,732	\$1,607,868,325	\$1,687,954,232	\$1,746,776,185	\$1,824,000,000
\$8.73	\$8.50	\$8.38	\$8.14	\$8.07

CITY STATISTICS

THE PEOPLE - A GROWING POPULATION

	Base Year 2000	July 1, 2006	% Change
Population of Wilsonville	13,991	16,885	21%
Population of Portland Metro Area (Oregon Portion)	1,444,219	1,569,170	9%
Population of Oregon	3,421,399	3,690,505	8%
 Acreage in Wilsonville limits	 4,363	 4,740	 9%
Wilsonville Population Density (per acre)	3.21	3.56	11%
<i>Age:</i>		<i>Education (age 25 and over):</i>	
Median age (years)	35	% High school graduate or higher	93%
% of population aged 65+	14%	% Bachelor's degree or higher	38%
% of population aged 18 and under	27%		
<i>Race:</i>		<i>Marital Status (age 15 and over):</i>	
White	90.5%	Never married	20%
Black or African American	0.7%	Married	59%
Asian	2.2%	Separated	2%
American Indian	0.7%	Widowed	6%
Other	3.2%	Divorced	13%
Two or more races	2.7%		
Hispanic	6.9%		

Sources: U.S. Census Bureau, Census 2000 / Portland State University Population Research Center

THE PLACE - A THRIVING COMMUNITY

Description	Base Year 2000	Year 2006-07	Source
<i>Housing:</i>			
Median Home Cost	\$200,972	\$346,900	www.bestplaces.net
Home Appreciation (average 1 year)	n/a	19.30%	www.bestplaces.net
 <i>Education:</i>			
Number of public primary schools	2	2	West Linn - Wilsonville School District
Number of public secondary schools	1	1	West Linn - Wilsonville School District
Number of public high school	1	1	West Linn - Wilsonville School District
Number of public colleges	1	1	Clackamas Community College
 <i>Culture & Recreation:</i>			
Restaurants	39	56	City Business License Data Base
Movie Theaters	1	1	City Business License Data Base
Golf Courses	1	1	City Business License Data Base
Libraries	1	1	City Library
Parks	10	13	City Public Works
Park Acreage	137	181.26	City Public Works

THE ECONOMY - DIVERSIFIED & EXPANDING

	Base Year 2000	Year 2006-07	% Change	Source
Business licenses issued	889	937	5%	City Business License Data Base
Total annual business payroll	\$508,789,000	\$744,638,333	46%	City Transit Tax Data Base
Total employment base (FTE)	13,748	15,156	10%	City Business License Data Base

Major Employers of 2006-07	Type of Business	# Employees	% of City FTE Base
Xerox Corporation	Color printers	1,666	11.0%
Mentor Graphics Corporation	CAD software systems	1,113	7.3%
Hollywood Entertainment Corporation	Video rental distribution	759	5.0%
Precision Interconnect	Electronic machinery	614	4.1%
Sysco Food Services	Warehouse & distribution center	445	2.9%
Fry's Electronics	Retail	278	1.8%
Rite Aid Distribution Center	Warehouse & distribution center	266	1.8%
InFocus Corporation	Projectors & display systems	250	1.6%
Nike USA	Athletic wear distribution	240	1.6%
Oregon Glass Company	Glass products manufacturer	230	1.5%

Source: City Business License Data Base

Major Taxpayers of 2006-07	Type of Business	2006-07 Assessed Taxes	2006-07 Assessed Value	% of City Assessed Value*
Xerox Corporation	Color printers	\$ 1,317,450	\$ 78,711,435	3.80%
Mentor Graphics Corporation	CAD software systems	838,304	47,798,161	2.31%
Argyle Capital LLC	Shopping center	640,830	38,928,490	1.88%
BIT Holdings	Hollywood Entertainment properties	579,459	32,578,961	1.57%
Goodman Financial Services Inc	Apartment rental properties	541,393	30,360,140	1.47%
Nike USA	Athletic wear distribution	457,789	27,366,557	1.32%
Villebois LLC	Property development	444,495	14,178,493	0.68%
Trammell Crow Services, Inc	Commercial property	423,948	24,131,948	1.17%
Flir Systems Inc	Thermal imaging & infared cameras	392,522	21,256,717	1.03%
Senior Partners Portfolio LLC	Commercial property	386,949	24,986,188	1.21%

*Total City assessed valuation for 2006-07 was \$2,054,032,171

Source: Clackamas and Washington County Assessor's Office

New Building Construction

Fiscal Year	Commercial Construction	Residential Construction	Total New Construction
05-06	\$ 42,122,767	\$ 45,687,205	\$ 87,809,972
04-05	25,794,802	40,604,606	66,399,408
03-04	32,906,178	41,101,788	74,007,966
02-03	19,480,428	26,472,992	45,953,420
01-02	52,454,104	8,188,052	60,642,156

Source: Building Department, City of Wilsonville

CITY STATISTICS

IN COMPARISON - METRO AREA

City	Population	Maximum Assessed Value	Real Market Value*	RMV Per Capita	Combined Tax Rate**
Tualatin	25,650	\$2,768,660,759	\$4,159,063,572	\$162,147	\$4.0417
Tigard	46,300	4,344,958,735	7,152,421,012	154,480	4.2883
Wilsonville	16,885	2,054,032,171	2,958,936,921	175,241	4.2958
West Linn	24,180	2,369,462,477	3,804,091,192	157,324	4.3796
Hillsboro	84,445	7,009,038,595	13,796,232,055	163,375	4.7665
Lake Oswego	36,350	4,589,447,185	7,909,898,318	217,604	4.9703
Sherwood	16,115	1,229,251,632	2,181,671,499	135,381	5.0727
Oregon City	29,540	1,847,793,906	3,009,249,307	101,870	5.5913
Canby	14,705	930,582,179	1,448,161,575	98,481	5.6442
Gladstone	12,210	634,030,599	993,282,693	81,350	5.8074
Molalla	6,830	353,358,670	550,071,116	80,537	6.0891
Forest Grove	20,380	989,663,061	1,596,858,696	78,354	6.2220
Milwaukie	20,835	1,354,692,412	2,132,207,372	102,338	6.5379
Beaverton	84,270	6,531,047,930	10,514,148,443	124,767	7.7005

*Real market value includes values within urban renewal districts.

**For comparability purposes the rates include permanent tax rate, and where applicable local option levy, fire district, park district, and urban renewal special levy. Portions of Lake Oswego are in the Lake Grove Park District, whose rate is not reflect

Sources: Population from Portland State University Population Research Center's July 1, 2006 certified estimates.

Property values from Washington and Clackamas County Assessors Offices, 2006-07

Utility Rate Comparables - Averaged monthly utility rates for typical single family home

City	Water	Sewer	Storm Water	Road Maint.	Total
Wilsonville	\$ 40.23	\$ 29.28	\$ 3.72	\$ 4.03	\$ 77.26
Gresham	32.16	23.68	7.65	-	63.49
Portland	18.56	29.69	14.85	-	63.10
Milwaukie	16.38	36.15	8.05	-	60.58
Lake Oswego	21.01	24.69	7.67	3.75	57.12
Oregon City	28.18	24.20	4.00	-	56.38
Tigard	21.10	28.88	4.00	2.18	56.16
Beaverton	24.32	24.96	6.00	-	55.28
Tualatin	23.91	23.96	4.00	-	51.87
Hillsboro	19.50	23.96	4.00	-	47.46
West Linn	14.70	21.60	3.75	-	40.05

Source: Data compiled by City of Lake Oswego, July, 2006

Mission Statement

*To Protect and Enhance Wilsonville's Livability
By Providing Quality Service
To Ensure a Safe, Attractive, Economically
Vital Community While Preserving Our
Natural Environment and Heritage.*

Organizational Vision

*Council and Staff working together to
create a challenging, dynamic workplace committed to
excellence and innovation that anticipates and
responds to community needs in a healthy
balance with available time and resources.*

ENABLE OTHERS TO ACT

Foster collaboration and support each other

Model the Way

Set an example for others to follow and plan small wins

ENCOURAGE THE HEART

Recognize contributions and celebrate accomplishments

2007-08 CITY COUNCIL GOALS

Goal 1

IMPROVE LIVABILITY AND SAFETY OF WILSONVILLE

- *Adopt exterior lighting standards for new development.*

Goal 2

CREATE A SENSE OF PLACE, AND PRESERVE COMMUNITY CHARACTER AND QUALITY OF LIFE

- *Celebrate Wilsonville Road Completion.*
- *Bring citizens together through City and community sponsored special events.*
- *Encourage families of all cultural backgrounds to participate in community programs through bilingual outreach and publicity.*
- *Continue to host neighborhood BBQ's as a means of providing an opportunity for citizens to meet with City leaders and staff in an informal setting.*
- *Study options to best preserve the Old Town Church.*

Goal 3

PROVIDE QUALITY PARKS, TRAILS, BIKE AND PEDESTRIAN PATHS AND PROTECT SIGNIFICANT OPEN SPACES AND NATURAL AREAS

- *Adopt Parks, Bike/Pedestrian and Transit Master Plan Updates.*
- *Implement Heritage Tree Program - Appoint Board Members.*
- *Construct Civic Center Park in Summer of 2005 with opening celebration in June of*

Goal 4

MANAGE GROWTH TO MAINTAIN A LIVABLE AND ECONOMICALLY HEALTHY COMMUNITY

- *Construct Boeckman & Barber road extensions.*
- *Plan Wilsonville Road/I-5 interchange improvements.*
- *Fund and Plan Wastewater Treatment Plant Expansion.*
- *Plan for Commuter Rail and SMART Multi-modal Transit Center.*
- *Continue to encourage participation of Boards and Commission members in conferences and educational opportunities on topics germane to planning and growth.*

Goal 5

MAINTAIN STRONG RELATIONSHIPS WITH BUSINESS, SENIORS, YOUTH, INDIVIDUAL NEIGHBORHOODS AND SCHOOL DISTRICTS

- *Facilitate Implementation of the Youth Summit Action Plan.*
- *Support Girls Sports and Field Improvements at the High School.*
- *Strengthen community outreach by providing and expanding opportunities for interaction with the public in a variety of settings and formats such as town halls, open houses, and neighborhood and Home Owner's Association meetings.*
- *Continue to strengthen the City's relationship with the business community and the Chamber of Commerce.*

Goal 6

INSURE CONTINUED FINANCIAL STABILITY

- *Develop Funding Strategy for Police, Library and Parks services.*

Goal 7

BUILD COLLABORATIVE AND SUPPORTIVE REGIONAL PARTNERSHIPS

- *Hold a North Willamette Valley Summit with impacted cities and counties to thoughtfully plan our future.*
- *Continue effort to find funding solutions for infrastructure needs through strengthening the City's regional, state and federal partnerships.*

Goal 8

CONTINUE COUNCIL COMMITMENT TO TRAINING AND PRACTICE IN RELATING TO OUR COMMON GOALS, VALUES AND VISION

BUDGET POLICIES

When developing the budget, departments are guided by the following policies that govern the assumptions made by major appropriation category.

Status Quo

Status quo reflects the estimated cost of providing the current service level. Line item increases have a target inflation factor. Some line items exceed this target and explanations are found in the Statement of Funding Issues for the respective program.

Personal Services

Personal Services budgets reflect contracted wage benefit packages and annual pay increases. Union positions increase 2 percent for cost of living adjustments and up to 4 percent for merit. Non-union positions increase approximately 4 percent for merit, with no cost of living adjustments planned. Management salaries reflect a pay scale that became effective March 2006. Health insurance benefits are expected to increase by 15 percent and no increase in state retirement is anticipated. New positions are assumed eligible for the full benefits package from the date of hire.

Materials and Services

Adopted increases for materials and services are targeted to a 3 percent increase over the current year estimated actual unless the requesting department explains a higher percentage. Significant variances from current year budget are explained in the Statement of Funding Issues for each program.

Capital Outlay

Capital outlay is reviewed on a case-by-case basis. Vehicles are replaced according to an established replacement schedule. Equipment requests are explained in the Statement of Funding Issues for 2007-08 for each program.

Debt Service

Debt service for scheduled principal and interest payments is included; debt service on new issues is estimated and included in the appropriate fund. All debt is within legal debt margins set by the state.

Revenue

Revenue estimates are based upon historic trends, estimates provided by outside sources and independent analysis by city staff. Every attempt is made to limit or reduce appropriations prior to increasing fees or charges. However, to avoid a degradation of service, increases in fees and charges are adopted when necessary.

Contingency

The City's Fiscal Management Policies state that operating funds are to have a contingency of 5 percent of operating costs. In some funds, all or a portion of the excess over the 5 percent level is designated for specific future costs. Within capital project funds, resources not budgeted as capital outlay or transfers is budgeted as contingency.

Unappropriated Ending Balance

The City's Fiscal Management Policies state that operating funds are to have an unappropriated fund balance of 5 percent of operating costs. This balance is in addition to Contingency. Within Debt Service Funds, the portion not budgeted for principal, interest, and related fees is reflected as unappropriated ending balance.

Balanced Budget

Local Budget Law requires the sum of each fund's resources equal the sum of appropriations and unappropriated ending balance.

BASIS OF BUDGETING

The City is required by state law to budget and maintain accounting records by fund. The city's accounting records are maintained on a budgetary basis of accounting in line with Generally Accepted Accounting Principles (GAAP), with specific exceptions mandated or allowed by state law.

In accordance with GAAP, the City maintains and budgets its governmental fund types (all city funds except those associated with water, sewer, storm water, and street lights) with a modified accrual basis of accounting, except as noted. Under a modified accrual basis of accounting, revenues are estimated when they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are budgeted when the related fund liability is incurred. Principle and interest on long-term debt is budgeted when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Exceptions to the GAAP modified accrual basis of accounting are made when required by state budget law. State law requires a focus on cash inflows and outflows. For example, interfund loans are required by state law to be budgeted as expenditure and revenue by the lending and receiving funds, respectively. On a GAAP basis the loans are reported as balance sheet items, receivable and payable.

In accordance with GAAP, the City maintains and budgets its Proprietary Fund types (Water, Sewer, Storm Water, and Street Lights) with a full accrual basis of accounting, except as noted. Under this method, revenues are estimated when earned and expenditures budgeted at the time liabilities incurred. Exceptions to the GAAP full accrual basis of accounting are made in accordance with state budget law. Differences between GAAP and budgetary basis include recognition of collections on notes receivable as revenue on a budget basis, payments of debt principal as an expenditure, capitalized assets are expensed when acquired and depreciation is not budgeted as an expense.

Oregon Local Budget Law allows public input and participation throughout the process. All Budget Committee meetings are open to the public and are advertised as such. Advertisements of the public hearing prior to City Council adoption include a summary of the budget as approved by the Budget Committee.

BUDGET AND MASTER PLAN INTEGRATION

The budget is just one step in many that the City uses to plan for the future. Other steps include development of master plans for certain services (e.g. Transportation, Water, Sewer, Stormwater, Old Town, etc.) and a five-year financial plan. In FY 2007-08, the City will update the Storm Water Master Plan. Each plan contributes guidance to the future direction of the City. The recommendations from each plan are embraced in the development of each year's budget.

The *financial plan* focuses on city operations and projects revenues and expenditures for each of the City's operating funds. It is developed using a status quo assumption for future years and add packages to identify increased service levels. Basic assumptions and guidance from this plan are then embraced by the budget for the next year.

BUDGET AMENDMENT PROCESS

Oregon Local Budget Law sets forth procedures to be followed to amend the budget as events occur after budget adoption. The types of events determine the procedures to be followed.

The adopted budget appropriates certain amounts for contingencies in each fund to be used at the discretion of the governing body. Contingencies in each fund can only be appropriated for specific unforeseen events by approval of a resolution by the City Council. Specific appropriations of contingencies may include funding for service level policy changes, unforeseen catastrophic events, or redirection of resources.

Most budget changes after adoption require a supplemental budget. When the supplemental budget will adjust a current fund's budget by 10 percent or less of that fund's expenditures, the supplemental budget can be acted on by City Council at a regularly scheduled meeting. If, however, the supplemental budget includes any changes greater than 10 percent in any fund, a public hearing must be held to adopt the supplemental budget.

BUDGET PROCESS & CALENDAR

The process followed in the preparation of this budget complies with the Local Budget Law established by the State of Oregon (ORS Chapter 294). This process also applies to the Urban Renewal Agency's budget. The process and calendar of events leading up to the adoption of this budget are as follows.

BUDGET REQUEST PHASE

In the Request phase the program managers submit their needs for staffing, materials, and supplies. They also provide the text portion for their program. The finance department computes the wages and benefits for all departments. During this phase the programs are asked to submit add package requests for equipment or program growth.

CALENDAR

JAN 2007:
APPOINT BUDGET
OFFICER
ORS 294.331

PROCESS

The City Charter establishes the City Manager as the Budget Officer. The City Manager and department managers hold planning sessions to establish the priorities for FY 2007-08 as well as to identify significant issues to be addressed by this year's budget. Managers prepare status quo and add package budgets, establish goals and performance targets for FY 2007-08, and submit their budgets, along with supporting documentation, to the Finance Director.

BUDGET PROPOSAL PHASE

The Proposed phase entails reviews by the City Manager and finance staff with each program manager. Financial requests are reviewed for changes and anomalies from prior years, add packages are explained and program goals, performance measures, and funding issues are discussed. The City Manager decides which add packages are approved and provides guidance on the narrative and financial portions of each program. During this phase the capital projects are also reviewed and all funds are balanced. At the completion of this phase the proposed budget document is sent to the printer.

CALENDAR

FEB-MAR 2007:
PROPOSED BUDGET
PREPARATION
ORS 294.331

PROCESS

The Finance Director, Assistant Finance Director, and City manager meet with each department/program manager to review budget requests and ask questions about program changes, enhancements, budget variances, and performance measures. Capital Improvement Projects (CIP) budgets are developed and refined in conjunction with Council Goals. CIPs are integrated with information from internal budget reviews, leading to preparation of proposed budget.

APRIL 2007:
NOTICES OF BUDGET
COMMITTEE MEETING
ORS 294.401

Appropriate public notices are published in the local newspaper no more than 30 days before the first meeting. City Manager's proposed FY 2007-08 budget is finalized and submitted to the Budget Committee Members for review and consideration prior to the first meeting. At least five days after the first public notice, but no less than 5 days before the first meeting, a second notice is published.

BUDGET APPROVAL PHASE

In the Approval phase, the budget committee convenes and hears presentations by city staff on the financial and program highlights. The committee evaluates the proposed budget and may make changes as they see necessary. At the completion of their review, they take formal action to approve the budget for referral to city council.

CALENDAR

APRIL 2007:

BUDGET COMMITTEE MEETS
ORS 294.401

PROCESS

Budget Committee meets to receive the FY 2007-08 Budget Message from the City Manager as well as presentations from staff, and to discuss program issues. A portion of each meeting is provided to take public input.

APRIL 24 OR 30, 2007:

APPROVE BUDGET
ORS 294.406

When the Budget Committee is satisfied with the budget, including any additions or deletions, the proposed budget is approved.

BUDGET ADOPTION PHASE

The final phase is Adoption. Council may make additional changes if desired, within limitations set by statute, and then passes resolutions to adopt the budget, appropriate expenditures by fund, and set a tax levy.

CALENDAR

MAY 23, 2007:

**PUBLISH BUDGET SUMMARY
& NOTICE OF BUDGET
HEARING**
ORS 294.421

PROCESS

Once approved, a summary of the budget and notice of the Budget Hearing before Council is published in the local newspaper (five to 30 days before a public hearing for adoption).

JUNE 4, 2007:

HOLD BUDGET HEARING
ORS 294.430

A public hearing before City Council is held to allow citizens to comment on the approved budget. After which, Council may adopt the budget with no changes or they may make additions and reductions within certain limitations. Adoption occurs through a series of resolutions.

JUNE 4, 2007:

ADOPT BUDGET
ORS 294.435

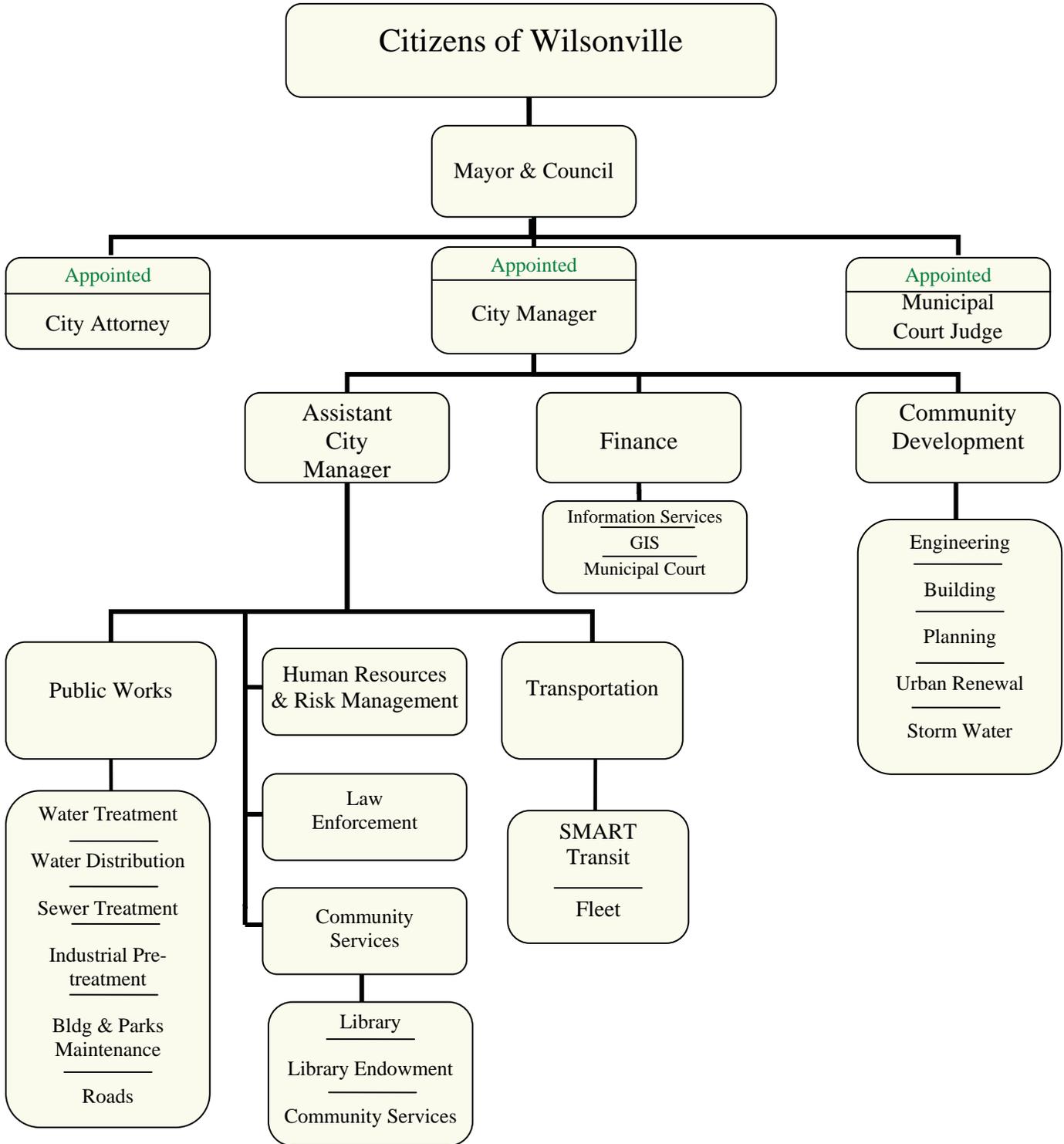
Budget is adopted, appropriations are made, and tax is imposed and categorized. June 30th is the latest date that Council may adopt the budget.

JULY 15, 2007:

SUBMIT TAX CERTIFICATION
ORS 294.555

The adopted budget for FY 2007-08 becomes effective July 1, 2007. Certain reports, forms, and documentation are provided to County Assessor's office by July 15.

CITY OF WILSONVILLE ORGANIZATIONAL CHART



FUND SUMMARIES

The City's financial operations are budgeted and accounted for in the funds listed on the following pages. The funds are grouped by major types, as set forth by the Governmental Accounting Standards Board (GASB).

FUND DESCRIPTIONS

GENERAL FUND

The General Fund accounts for resources devoted to support the services associated with local government. Programs resident in the General Fund are parks and recreation, building and parks maintenance, general administration, library, law enforcement, and any other activity for which a special fund has not been created.

SPECIAL REVENUE FUNDS

These funds account for revenues allocated for a specific purpose.

Community Development – Dedicated to civil engineering, building inspections, and community planning.

Transit Operating – Dedicated to providing a mass transit system that serves the City of Wilsonville and provides links north to the larger Portland metropolitan area transit system (Tri-Met) and south to Salem.

Road Operating – Dedicated to signal lights, striping, curbs and gutters, pothole and minor repairs.

Fleet Services – Services and maintains all vehicles and equipment for other city programs.

Road Maintenance Regulatory – Dedicated to pay for major street repairs and reconstruction.

Library Expendable Campaign Endowment Fund – Accounts for donations that are not restricted and may be used to generate more endowments or for fund raising efforts.

Library Expendable Capital Endowment Fund – Accounts for donations that are not restricted and may be expended on library expansion and related capital outlay.

ENTERPRISE FUNDS

Enterprise funds account for goods and services provided on a continuing basis to the general public and are structured to be self-supporting.

Water Operating – Dedicated to operations, maintenance, and debt service on the City-owned water wells and water treatment plant, reservoirs, transmission and distribution system.

Sewer Operating – Dedicated to operations, maintenance, and debt service on the wastewater collection and treatment system.

Storm Water – Dedicated to maintenance of the City's storm water detention and diversion system. Resources may also be used to pay for construction of improvements in developed areas of the City.

Street Lighting – Dedicated to pay for street lighting costs.

PERMANENT FUND

Only the interest earned can be expended.

Library Non-expendable Endowment Fund – Intended to provide a long-term resource for library operations.

CAPITAL PROJECTS FUNDS

Capital Project Funds are segregated into two categories: **Improvement Funds** which account for the construction of, or improvements to, the City's capital assets; and **System Development Charges (SDC) Funds**, which account for and budget the receipt of fees derived from charges the City imposes on new development.

Improvement Funds – Water, Sewer, Streets, Building, Storm Water, Parks

SDC Funds – Water, Sewer, Streets, Storm Water, Parks

DEBT SERVICE

The City's non-enterprise debt is accounted for in this fund.

Debt Service Fund – Accounts for accumulation of resources and payment of principal and interest on bonded debt and certificates of participation.

SUMMARY OF RESOURCES AND REQUIREMENTS

The table below summarizes the major resources and expenditures for all City funds exclusive of urban renewal. It also contains highlights for major revenue and expenditure categories. Following the table is a series of charts comparing the Adopted FY 2006-07 budget with the Proposed FY 2007-08 budget. This combination of financial data and graphs is intended to provide the reader with a broad overview of the City's budget.

BUDGET SUMMARY - ALL CITY FUNDS COMBINED

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Property taxes	\$ 4,418,721	\$ 4,552,963	\$ 4,758,200	\$ 4,679,000	\$ 4,679,000	\$ 4,679,000
Other taxes	2,272,061	2,440,918	2,983,000	2,725,000	2,725,000	2,725,000
Licenses, franchise fees & permits	3,193,527	3,557,117	3,594,569	3,822,030	3,822,030	3,822,030
Other governments	5,424,724	2,926,904	9,971,244	7,504,190	7,504,190	7,504,190
Charges for services	11,100,573	12,284,461	13,605,367	15,177,984	15,177,984	15,177,984
Interest earnings	800,565	1,218,193	717,300	1,915,700	1,915,700	1,915,700
Miscellaneous	727,166	16,074,659	956,287	927,153	927,153	927,153
Bonds & system development charges	5,245,084	4,861,773	22,737,044	54,353,309	54,353,309	54,353,309
Interfund transfers	6,437,977	4,804,324	22,085,403	20,780,615	20,780,615	20,780,615
Beginning fund balance	30,621,542	35,188,962	36,413,596	44,727,172	44,727,172	44,727,172
Total Resources	70,241,940	87,910,274	117,822,010	156,612,153	156,612,153	156,612,153
REQUIREMENTS						
Personal services	8,585,844	9,567,040	10,601,814	11,207,327	11,277,327	11,277,327
Materials & services	9,536,453	10,633,050	11,487,432	12,597,447	12,527,447	12,527,447
Capital outlay	6,490,203	2,112,617	31,300,613	23,879,734	23,879,734	23,879,734
Debt service	3,840,964	17,912,263	4,440,777	4,253,831	4,253,831	4,253,831
Interfund transfers	6,437,977	4,804,324	22,085,403	20,780,615	20,780,615	20,780,615
Note receivable writedown	161,537	-	-	-	-	-
Contingencies	-	-	36,450,843	82,285,042	82,285,042	82,285,042
Total Expenditures	35,052,978	45,029,294	116,366,882	155,003,996	155,003,996	155,003,996
Resources over expenditures	<u>\$ 35,188,962</u>	<u>\$ 42,880,980</u>				
Unappropriated ending balance			<u>\$ 1,455,128</u>	<u>\$ 1,608,157</u>	<u>\$ 1,608,157</u>	<u>\$ 1,608,157</u>

SUMMARY OF CITY FUNDS - 2007-08 ADOPTED

	General*	Community Development*	Transit*	Road Operating	Fleet Services	Road Maintenance
RESOURCES						
Property taxes	\$ 4,338,000	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	250,000	-	2,475,000	-	-	-
Licenses, franchise fees & permits	2,150,400	1,498,402	-	-	-	-
Other governments	942,520	-	979,180	827,500	-	-
Charges for services	465,174	1,078,000	122,500	-	980,310	590,000
Interest earnings	416,800	119,600	76,200	39,700	30,000	500
Miscellaneous	458,900	-	-	-	34,050	-
Bonds & system development charges	-	-	-	-	-	-
Interfund transfers	2,305,738	2,225,830	-	-	-	-
Beginning fund balance	8,457,600	2,593,355	2,165,632	908,395	981,271	301,021
Total Resources	19,785,132	7,515,187	5,818,512	1,775,595	2,025,631	891,521
REQUIREMENTS						
Personal services	4,658,540	3,130,133	1,734,674	201,407	355,711	-
Materials & services	5,389,027	628,582	972,350	466,615	477,755	-
Capital outlay	-	20,000	25,000	-	329,500	-
Debt service	-	-	-	-	76,000	-
Interfund transfers	589,000	126,286	1,539,256	934,216	1,700	540,000
Contingencies	8,638,565	3,450,186	1,407,232	138,357	724,965	351,521
Total Appropriations	19,275,132	7,355,187	5,678,512	1,740,595	1,965,631	891,521
Unappropriated ending balance	\$ 510,000	\$ 160,000	\$ 140,000	\$ 35,000	\$ 60,000	\$ -

* Identifies funds that are designated as a major fund for GASB 34 purposes.

Water Operating	Sewer Operating	Street Lights	Storm Water Operating	Library Endowments	Debt Service*	Capital Projects	System Development	Grand Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 341,000	\$ -	\$ -	\$ 4,679,000
-	-	-	-	-	-	-	-	2,725,000
-	-	-	-	-	-	-	173,228	3,822,030
-	-	-	-	-	-	4,754,990	-	7,504,190
6,182,000	4,510,000	375,000	875,000	-	-	-	-	15,177,984
127,600	47,600	22,600	54,400	1,200	25,500	141,200	812,800	1,915,700
3,500	16,560	-	-	-	207,018	207,125	-	927,153
-	-	-	-	-	-	50,000,000	4,353,309	54,353,309
350,000	700,000	-	-	-	-	15,199,047	-	20,780,615
3,721,272	2,933,234	372,350	1,155,493	27,421	428,579	1,743,864	18,937,685	44,727,172
10,384,372	8,207,394	769,950	2,084,893	28,621	1,002,097	72,046,226	24,277,022	156,612,153
312,975	727,233	-	156,654	-	-	-	-	11,277,327
2,573,865	1,491,402	215,000	291,900	20,451	500	-	-	12,527,447
-	7,200	-	-	-	-	23,498,034	-	23,879,734
2,090,671	1,475,550	-	-	-	611,610	-	-	4,253,831
1,718,884	911,795	331,740	1,085,143	-	-	2,313,128	10,689,467	20,780,615
3,537,977	3,479,214	208,210	526,196	-	-	46,235,064	13,587,555	82,285,042
10,234,372	8,092,394	754,950	2,059,893	20,451	612,110	72,046,226	24,277,022	155,003,996
\$ 150,000	\$ 115,000	\$ 15,000	\$ 25,000	\$ 8,170	\$ 389,987	\$ -	\$ -	\$ 1,608,157

COMPARATIVE ANALYSIS - RESOURCES

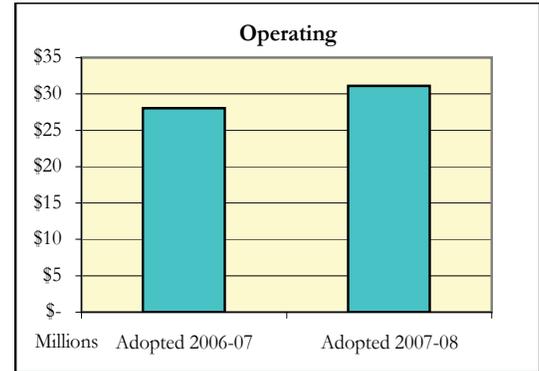
Operating revenues pay for the cost of city services. The more significant revenue increases are noted below

Property taxes: This resource is expected to increase by approximately \$150,000, or 3% over the current year.

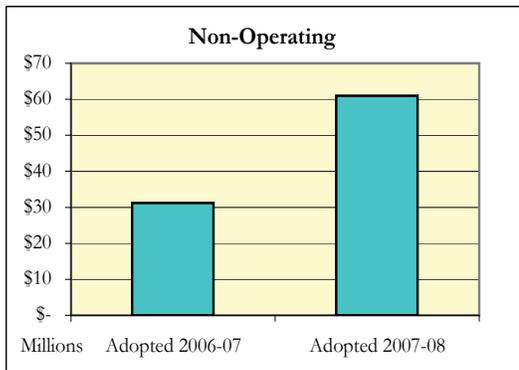
Permits: Due to timing of when Villebois projects are expected, permit revenues are expected to decline by \$135,000, or 8% less than budgeted in 2006-07.

Charges for services: Water use increases are expected to continue thus providing nearly \$1.2 million in new revenues, a 12% increase over the prior year.

Other Revenues: Transit taxes are expected to be \$275,000 less than originally projected, even after a rate increase. Transit grants will fall another \$66,000. Increasing revenues include franchise taxes by \$100,000, interest by \$600,000 and BETC receipts of \$580,000 (a one-time item).



Non-operating revenues pay for capital projects, debt service or are large one-time receipts.



Intergovernmental: A \$3 million contribution from the City of Sherwood is anticipated in conjunction with a water pipeline installation. Other grants are related to construction of the multi-modal transit station.

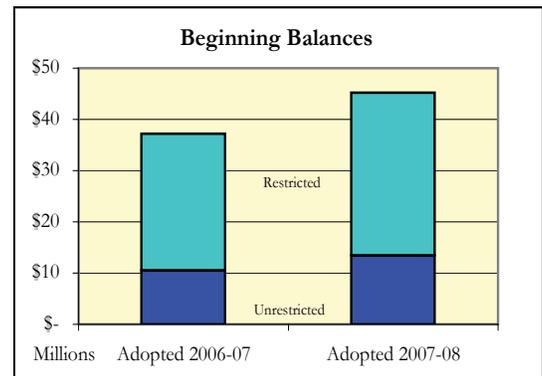
Debt sales: A \$50 million bond wastewater revenue bond is included to finance the improvements to the wastewater treatment plant.

System development charges: Estimated at \$4.5 million this is less than the prior year and reflects timing of construction starts at Villebois.

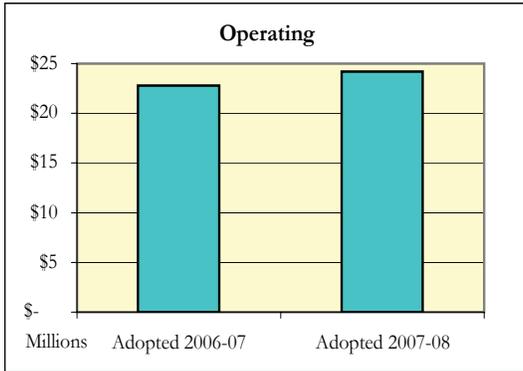
Beginning balances are unexpended resources from the prior year that are carried over into the new year. They are categorized as restricted or unrestricted.

Restricted balances: This category includes debt service funds, capital project funds and amounts set-aside in operating funds for designated future use. An increase related to system development charges funds is anticipated.

Unrestricted balances: The balance includes operating fund contingencies that are not designated for other purposes. The increase is related to accumulating utility resources.



Operating expenses include staffing costs, supplies, services and equipment.



Personal services: Total employee count is about the same as the prior year. Normal wage increases amount to \$350,000 and benefits \$250,000. This is a combined increase of 6% over the prior year. Health insurance is expected to increase by 15%.

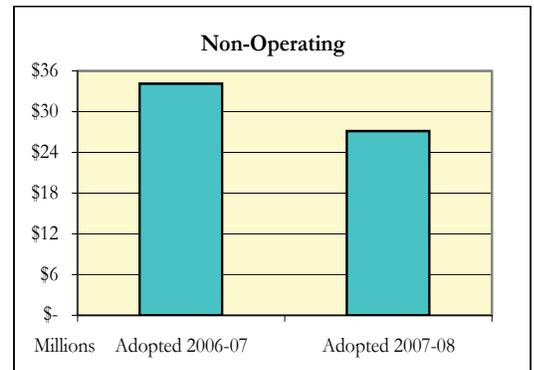
Material and services: This category is budgeted to increase by \$1.1 million, or 10%. Multiple items comprise the increase and include higher fuel costs, utility costs, contract for water treatment plant and basic repairs and maintenance items.

Capital outlay: New equipment purchases include replacement of five trucks, one van and a new tractor/trailer to haul dewatered sewage product. All purchases will be financed from accumulated cash reserves. Total outlay will be \$300,000 less than prior year.

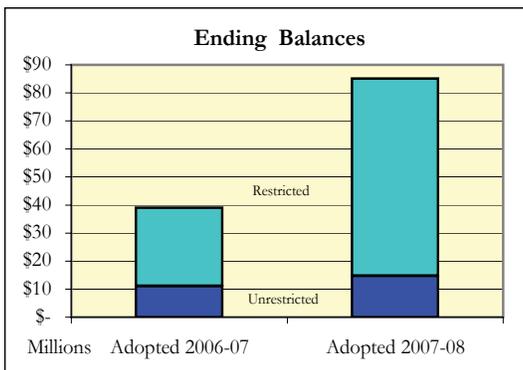
Non-operating expenses include debt and major capital improvements.

Capital projects: Total capital projects are budgeted at \$23 million. Many of these are rebudgeted from 2006-07. Major projects for 2007-08 include a water line under Boeckman Road extension (\$6 million), sewer plant improvements (\$9 million), detention pond in Dammath area (\$1 million), and our share of the multi-modal commuter rail station park & ride (\$2 million).

Debt service: A proposed \$50 million debt issuance for wastewater treatment plant improvements will increase this category. Offsetting this increase are retiring debt issues. Overall, debt service is expected to decline by \$200,000.



Ending balances are the unexpended resources remaining at the end of the year. They are categorized as restricted or unrestricted.



Restricted: The very large increase is related to anticipated unexpended bond proceeds at year end. Of the \$50 million in bonds to be sold, some \$40 million will be carried over.

Unrestricted: Increases here are related to the utility funds, e.g. water, sewer and storm water.



PROGRAM BUDGET MATRIX

The City of Wilsonville's budget process estimates revenues by fund, and expenditures by program. As a result, there isn't an obvious link between departmental activities and sources of revenue funding for those activities.

The program budget matrix is a tool used by the City to bring together revenues and expenditures and describes relationships between programs and the various funds.

The program budget matrix shown on the following pages is designed with department and program subtotals down the left-hand column. Each fund is listed across the top of the page. The proportion of each department's funding support is shown in the appropriate fund's column. The total for each department and program is shown in the far right-hand column, and the total for each fund is shown on the total uses line in each column.

Although technical in nature, the matrix provides the reader with a capsulated version of the budget and a wealth of other information. The program budget matrix relationships are derived from specifically identifying funds that benefit from the various programs. The City uses program/project codes within each program to identify the funds that benefit from a program's services. This is all part of the City's effort to move to a cost-of-service based system. Interfund service charges and operating transfers as listed represent the transfer of resources out of a fund for services provided by another fund.

Another important aspect of the budget program matrix is that it reconciles the City's *total* budget with its *working* budget. As mentioned above, the City uses interfund services and transfers to shift dollars from where they are received to the funds that actually benefit and pay for the programs. Oregon budget law requires that the City must budget and appropriate for both the incurred cost and the interfund services/transfers. This inflates the budget above actual costs to be incurred.

The City's working budget is \$134,223,381, from a total budget of \$155,003,996. The difference of \$20,780,615 is due to the aforementioned interfund service charges and transfers. The working budget number of \$134,223,381 represents the real cost of running the City of Wilsonville. The program expenditures section of this report focuses on the working budget – not the total budget.

BUDGET MATRIX

BUDGET UNITS	OPERATING FUNDS					
	General Fund	Comm. Dev. Fund	Transit Fund	Road Operating	Fleet Services	Road Maintenance
Policy and Administration						
Administration	\$ 755,995	\$ 11,446	\$ 49,570	\$ 12,082	\$ -	\$ -
Finance	328,723	14,519	115,279	9,051	-	-
Information Systems	218,460	17,487	31,858	10,255	-	-
GIS	34,260	37,686	3,426	3,426	-	-
Legal	309,226	4,465	9,005	8,895	-	-
Human Resources/Risk Mgmt	318,515	21,525	96,302	8,442	-	-
Total	1,965,180	107,128	305,440	52,150	-	-
Community Development						
Administration	-	200,440	-	-	-	-
Engineering	-	(164,911)	-	30,000	-	-
Building Inspections	-	637,774	-	-	-	-
Planning	-	888,007	-	-	-	-
Storm Water	-	-	-	-	-	-
Total	-	1,561,310	-	30,000	-	-
Public Works						
Administration	17,905	-	-	152,944	-	-
Bldg, Parks & Grounds Maint.	1,395,406	19,133	49,086	42,332	-	-
Roads	-	-	2,500	668,022	-	-
Street Lighting	-	-	-	-	-	-
Water Distribution and Sales	-	-	-	-	-	-
Water Treatment Plant	-	-	-	-	-	-
Industrial Pretreatment	-	-	-	-	-	-
Wastewater Collect & Treat	-	-	-	-	-	-
Total	1,413,311	19,133	51,586	863,298	-	-
Community Services						
Community Services	743,399	-	-	-	-	-
Library	832,629	-	-	-	-	-
Library Endowment	-	-	-	-	-	-
Total	1,576,028	-	-	-	-	-
Transportation						
Transit	-	-	2,719,424	-	-	-
Fleet Service	-	-	-	-	1,162,966	-
Total	-	-	2,719,424	-	1,162,966	-
Public Safety						
Law Enforcement	2,645,325	-	-	-	-	-
Municipal Court	165,387	-	-	-	-	-
Total	2,810,712	-	-	-	-	-
Total Operating Budget	7,765,231	1,687,571	3,076,450	945,448	1,162,966	-
Non-Operating Units						
Capital Improvements	589,000	-	1,043,974	673,500	-	540,000
Debt Service	-	-	-	-	76,000	-
Contingencies/Designations	8,638,565	3,450,186	1,407,232	138,357	724,965	351,521
Total Non-Operating Budget	9,227,565	3,450,186	2,451,206	811,857	800,965	891,521
Total Working Budget	16,992,796	5,137,757	5,527,656	1,757,305	1,963,931	891,521
Adjustments:						
Interfund Service & Transfers	2,282,336	2,217,430	150,856	(16,710)	1,700	-
Total Appropriations	19,275,132	7,355,187	5,678,512	1,740,595	1,965,631	891,521
Unappropriated Ending Balance	510,000	160,000	140,000	35,000	60,000	-
Total Uses	\$ 19,785,132	\$ 7,515,187	\$ 5,818,512	\$ 1,775,595	\$ 2,025,631	\$ 891,521
Revenues and Transfers In	\$ 11,327,532	\$ 4,921,832	\$ 3,652,880	\$ 867,200	\$ 1,044,360	\$ 590,500
Estimated 07-08 Beginning Bal	8,457,600	2,593,355	2,165,632	908,395	981,271	301,021
Total Estimated Resources	\$ 19,785,132	\$ 7,515,187	\$ 5,818,512	\$ 1,775,595	\$ 2,025,631	\$ 891,521

BUDGET MATRIX CONT.

OPERATING FUNDS (Continued)				CIP & SDC FUNDS	DEBT SVC & ENDWMNT FUNDS	TOTAL ALL FUND	PAGE REFERENCE #
Water Operating	Sewer Operating	Street Lighting	Storm Water Operating				
\$ 52,957	\$ 40,710	\$ -	\$ 8,381	\$ 65,710	\$ -	\$ 996,850	78
172,505	171,908	-	77,673	135,743	500	1,025,900	80
59,702	48,455	-	-	117,579	-	503,796	84
47,964	25,695	-	18,843	-	-	171,300	88
32,063	27,071	-	4,594	22,182	-	417,501	90
13,698	29,118	-	6,977	-	-	494,577	92
378,889	342,956	-	116,468	341,214	500	3,609,924	
11,000	11,000	-	72,000	643,546	-	937,986	96
40,000	100,000	-	30,000	1,287,284	-	1,322,373	98
-	-	-	-	-	-	637,774	100
-	-	-	-	-	-	888,007	102
-	-	-	426,004	-	-	426,004	104
51,000	111,000	-	528,004	1,930,830	-	4,212,144	
240,017	60,294	-	26,829	41,082	-	539,071	108
73,458	68,045	-	10,096	-	-	1,657,557	110
-	-	-	-	-	-	670,522	112
-	-	215,000	-	-	-	215,000	116
996,360	-	-	-	-	-	996,360	118
1,811,080	-	-	-	-	-	1,811,080	122
-	117,898	-	-	-	-	117,898	126
-	2,067,337	-	-	-	-	2,067,337	140
3,120,915	2,313,574	215,000	36,925	41,082	-	8,074,825	
-	-	-	-	-	-	743,399	132
-	-	-	-	-	-	832,629	136
-	-	-	-	-	20,451	20,451	140
-	-	-	-	-	20,451	1,596,479	
-	-	-	-	-	-	2,719,424	143
-	-	-	-	-	-	1,162,966	148
-	-	-	-	-	-	3,882,390	
-	-	-	-	-	-	2,645,325	152
-	-	-	-	-	-	165,387	156
-	-	-	-	-	-	2,810,712	
3,550,804	2,767,530	215,000	681,397	2,313,126	20,951	24,186,474	
918,000	315,000	291,000	745,000	18,382,560	-	23,498,034	
1,740,671	775,550	-	-	1,050,000	611,610	4,253,831	
3,537,977	3,479,214	208,210	526,196	59,822,619	-	82,285,042	
6,196,648	4,569,764	499,210	1,271,196	79,255,179	611,610	110,036,907	
9,747,452	7,337,294	714,210	1,952,593	81,568,305	632,561	134,223,381	
486,920	755,100	40,740	107,300	14,754,943	-	20,780,615	
10,234,372	8,092,394	754,950	2,059,893	96,323,248	632,561	155,003,996	
150,000	115,000	15,000	25,000	-	398,157	1,608,157	
\$ 10,384,372	\$ 8,207,394	\$ 769,950	\$ 2,084,893	\$ 96,323,248	\$ 1,030,718	\$ 156,612,153	
\$ 6,663,100	\$ 5,274,160	\$ 397,600	\$ 929,400	\$ 75,641,699	\$ 574,718	\$ 111,884,981	
3,721,272	2,933,234	372,350	1,155,493	20,681,549	456,000	44,727,172	
\$ 10,384,372	\$ 8,207,394	\$ 769,950	\$ 2,084,893	\$ 96,323,248	\$ 1,030,718	\$ 156,612,153	

DETAIL OF CAPITAL PROJECT FUNDS

BUDGET UNITS	CAPITAL PROJECT FUNDS - IMPROVEMENTS						TOTAL
	Water	Sewer	Streets	Storm Water	Building Improvements	Parks	IMPVMENTS FUNDS
<i>Policy and Administration</i>							
Administration	\$ 20,344	\$ 11,004	\$ 22,018	\$ 5,559	\$ 3,781	\$ 3,004	\$ 65,710
Finance	42,026	22,733	45,485	11,482	7,810	6,207	135,743
Information Systems	36,403	19,690	39,398	9,946	6,766	5,376	117,579
GIS	-	-	-	-	-	-	-
Legal	6,868	3,715	7,433	1,876	1,276	1,014	22,182
Human Resources/Risk Mgmt	-	-	-	-	-	-	-
Total	105,641	57,142	114,334	28,863	19,633	15,601	341,214
<i>Community Development</i>							
Administration	236,696	61,367	201,860	64,674	43,995	34,954	643,546
Engineering	473,464	122,753	403,780	129,366	88,002	69,919	1,287,284
Building Inspections	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-
Total	710,160	184,120	605,640	194,040	131,997	104,873	1,930,830
<i>Public Works</i>							
Administration	12,719	6,880	13,766	3,475	2,364	1,878	41,082
Bldg, Parks & Grounds Maint.	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-
Water Distribution and Sales	-	-	-	-	-	-	-
Water Treatment Plant	-	-	-	-	-	-	-
Industrial Pretreatment	-	-	-	-	-	-	-
Wastewater Collect & Treat	-	-	-	-	-	-	-
Total	12,719	6,880	13,766	3,475	2,364	1,878	41,082
<i>Community Services</i>							
Community Services	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-
Library Endowment	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>Transportation</i>							
Transit	-	-	-	-	-	-	-
Fleet Service	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>Public Safety</i>							
Law Enforcement	-	-	-	-	-	-	-
Municipal Court	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
Total Operating Budget	828,520	248,142	733,740	226,378	153,994	122,352	2,313,126
<i>Non-Operating Units</i>							
<i>Capital Improvements</i>	3,100,000	5,500,000	194,625	-	930,990	302,500	10,028,115
<i>Debt Service</i>	-	-	-	-	-	-	-
<i>Contingencies/Designations</i>	339,161	44,632,264	556,516	10,334	267,772	429,017	46,235,064
Total Non-Operating Budget	3,439,161	50,132,264	751,141	10,334	1,198,762	731,517	56,263,179
Total Working Budget	4,267,681	50,380,406	1,484,881	236,712	1,352,756	853,869	58,576,305
<i>Adjustments:</i>							
Interfund Service & Transfers	2,818,000	700,998	5,771,000	1,617,002	1,688,976	873,945	13,469,921
Total Appropriations	7,085,681	51,081,404	7,255,881	1,853,714	3,041,732	1,727,814	72,046,226
<i>Unappropriated Ending Balance</i>							
Total Uses	\$ 7,085,681	\$ 51,081,404	\$ 7,255,881	\$ 1,853,714	\$ 3,041,732	\$ 1,727,814	\$ 72,046,226
Revenues and Transfers In	\$ 6,757,220	\$ 50,857,640	\$ 6,736,565	\$ 1,844,180	\$ 2,789,460	\$ 1,317,297	70,302,362
Estimated 07-08 Beginning Bal	328,461	223,764	519,316	9,534	252,272	410,517	1,743,864
Total Estimated Resources	\$ 7,085,681	\$ 51,081,404	\$ 7,255,881	\$ 1,853,714	\$ 3,041,732	\$ 1,727,814	\$ 72,046,226

DETAIL OF DEBT & ENDOWMENT FUNDS

BUDGET UNITS	DEBT SERVICE FUND	LIBRARY ENDOWMENT			TOTAL DEBT & ENDWMNT
		Library Non- Expendable	Library Expendable	TOTAL	
<i>Policy and Administration</i>					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	500	-	-	-	500
Information Systems	-	-	-	-	-
GIS	-	-	-	-	-
Legal	-	-	-	-	-
Human Resources/Risk Mgmt	-	-	-	-	-
Total	500	-	-	-	500
<i>Community Development</i>					
Administration	-	-	-	-	-
Engineering	-	-	-	-	-
Building Inspections	-	-	-	-	-
Planning	-	-	-	-	-
Stormwater	-	-	-	-	-
Total	-	-	-	-	-
<i>Public Works</i>					
Administration	-	-	-	-	-
Bldg, Parks & Grounds Maint.	-	-	-	-	-
Roads	-	-	-	-	-
Street Lighting	-	-	-	-	-
Water Distribution and Sales	-	-	-	-	-
Water Treatment Plant	-	-	-	-	-
Industrial Pretreatment	-	-	-	-	-
Wastewater Collect & Treat	-	-	-	-	-
Total	-	-	-	-	-
<i>Community Services</i>					
Community Services	-	-	-	-	-
Library	-	-	-	-	-
Library Endowment	-	3,732	16,719	20,451	20,451
Total	-	3,732	16,719	20,451	20,451
<i>Transportation</i>					
Transit	-	-	-	-	-
Fleet Service	-	-	-	-	-
Total	-	-	-	-	-
<i>Public Safety</i>					
Law Enforcement	-	-	-	-	-
Municipal Court	-	-	-	-	-
Total	-	-	-	-	-
Total Operating Budget	500	3,732	16,719	20,451	20,951
<i>Non-Operating Units</i>					
<i>Capital Improvements</i>					
Debt Service	611,610	-	-	-	611,610
<i>Contingencies/Designations</i>					
Total Non-Operating Budget	611,610	-	-	-	611,610
Total Working Budget	612,110	3,732	16,719	20,451	632,561
<i>Adjustments:</i>					
Interfund Service & Transfers	-	-	-	-	-
Total Appropriations	612,110	3,732	16,719	20,451	632,561
<i>Unappropriated Ending Balance</i>	389,987	8,170	-	8,170	398,157
Total Uses	\$ 1,002,097	\$ 11,902	\$ 16,719	\$ 28,621	\$ 1,030,718
Revenues and Transfers In	\$ 573,518	\$ 500	\$ 700	\$ 1,200	574,718
Estimated 07-08 Beginning Bal	428,579	11,402	16,019	27,421	456,000
Total Estimated Resources	\$ 1,002,097	\$ 11,902	\$ 16,719	\$ 28,621	\$ 1,030,718

SUMMARY OF FUNDS

The following pages offer a fund-by-fund analysis of resources and requirements. Actual results for the previous two years, the preceding year's adopted budget, the new year's proposed budget, and the final adopted budget are provided in columnar form.

RESOURCES

Revenues, transfers, and beginning fund balances.

Revenues are income received from major sources such as property taxes, user charges, permits and fees, state shared revenues and interest earnings on investments.

Transfers are transactions between funds and represent the payment for services provided by one fund to another.

Beginning fund balance is the carry-forward of unexpended resources from the previous year.

REQUIREMENTS

Expenditures, transfers, contingencies, and ending fund balances.

Expenditures include employee wages and benefits, supplies and services purchased by the city, capital expenditures, and payment of principal and interest on debt.

Transfers are transactions between funds and represent the payment for services provided by one fund to another.

Contingencies are discretionary amounts, which the City's Fiscal Management Policy sets at a minimum of 5% of the operating costs.

Ending fund balance (or *Unappropriated ending balance*) is the difference between total resources and the sum of the previous requirements. Under Oregon Local Budget law, amounts in this classification may not be expended in the current year. This classification should not be confused with contingency. Amounts in the contingency classification may be transferred to other accounts if approved by Council.

GENERAL FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
Property taxes	\$ 4,003,562	\$ 4,129,767	\$ 4,390,000	\$ 4,338,000	\$ 4,338,000	\$ 4,338,000
Hotel/Motel taxes	189,537	207,002	233,000	250,000	250,001	250,003
Franchise fees	1,653,984	1,764,528	1,821,000	2,015,000	2,014,999	2,014,997
Licenses & permits	126,387	125,300	135,400	135,400	135,400	135,400
Intergovt./other agencies	989,216	955,469	909,950	942,520	942,520	942,520
Charges for services	474,253	443,489	462,724	465,174	465,174	465,174
Municipal court fines	265,556	311,545	305,000	325,000	325,000	325,000
Investment income	186,132	304,261	186,800	416,800	416,800	416,800
Miscellaneous revenue	128,421	129,882	104,250	133,900	133,900	133,900
Revenue Subtotal	<u>8,017,048</u>	<u>8,371,243</u>	<u>8,548,124</u>	<u>9,021,794</u>	<u>9,021,794</u>	<u>9,021,794</u>
Transfers from other funds:						
Community Development Fund	61,904	63,099	135,225	126,286	126,286	126,286
Transit Fund	247,096	278,364	340,030	349,126	349,126	349,126
Road Operating Fund	113,910	126,251	224,330	239,426	239,426	239,426
Fleet Services Fund	1,700	1,700	1,700	1,700	1,700	1,700
Water Operating Fund	478,176	483,552	579,014	621,364	621,364	621,364
Sewer Operating Fund	333,679	308,700	441,972	441,695	441,695	441,695
Storm Water Fund	85,864	81,934	148,313	143,843	143,843	143,843
Water Capital Fund	14,209	6,251	110,724	118,360	118,360	118,360
Sewer Capital Fund	18,956	5,028	115,576	64,020	64,020	64,020
Streets Capital Fund	13,760	12,245	56,282	128,100	128,100	128,100
Storm Water Capital Fund	2,245	7,335	28,600	32,340	32,340	32,340
Building Capital Fund	4,007	1,883	8,337	21,999	21,999	21,999
Parks Capital Fund	7,000	2,230	8,829	17,479	17,479	17,479
Interfund loans:						
Street Lighting Fund	140,143	-	-	-	-	-
Road Maintenance Fund	-	297,113	-	-	-	-
Transfers/Interfund Subtotal	<u>1,522,649</u>	<u>1,675,685</u>	<u>2,198,932</u>	<u>2,305,738</u>	<u>2,305,738</u>	<u>2,305,738</u>
Beginning fund balance	8,173,119	8,606,537	8,864,992	8,457,600	8,457,600	8,457,600
Residual equity transfer	-	-	146,401	-	-	-
TOTAL RESOURCES	<u>\$ 17,712,816</u>	<u>\$ 18,653,465</u>	<u>\$ 19,758,449</u>	<u>\$ 19,785,132</u>	<u>\$ 19,785,132</u>	<u>\$ 19,785,132</u>
REQUIREMENTS						
Expenditures:						
Personal services	\$ 3,588,312	\$ 3,989,367	\$ 4,511,735	\$ 4,588,540	\$ 4,658,540	\$ 4,658,540
Materials & services	4,270,892	4,752,505	5,492,939	5,459,027	5,389,027	5,389,027
Capital outlay	426,114	147,239	132,166	-	-	-
Expenditures Subtotal	<u>8,285,318</u>	<u>8,889,111</u>	<u>10,136,840</u>	<u>10,047,567</u>	<u>10,047,567</u>	<u>10,047,567</u>
Transfers to other funds:						
Community Development Fund	515,000	365,000	375,000	-	-	-
Streets Capital Projects Fund	17,761	21,177	-	-	-	-
Building Capital Projects Fund	3,200	81,477	1,300,100	589,000	589,000	589,000
Parks Capital Projects Fund	-	-	45,600	-	-	-
Interfund loans:						
Road Maintenance Fund	285,000	-	-	-	-	-
Transfers/Interfund Subtotal	<u>820,961</u>	<u>467,654</u>	<u>1,720,700</u>	<u>589,000</u>	<u>589,000</u>	<u>589,000</u>
Contingencies/Designations	-	-	7,390,909	8,638,565	8,638,565	8,638,565
Unappropriated ending balance	8,606,537	9,296,700	510,000	510,000	510,000	510,000
TOTAL REQUIREMENTS	<u>\$ 17,712,816</u>	<u>\$ 18,653,465</u>	<u>\$ 19,758,449</u>	<u>\$ 19,785,132</u>	<u>\$ 19,785,132</u>	<u>\$ 19,785,132</u>

This is a major fund for GASB 34 purposes.

COMMUNITY DEVELOPMENT FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
Permits						
Building	\$ 682,819	\$ 946,267	\$ 1,147,070	\$ 856,190	\$ 856,190	\$ 856,190
Engineering	387,013	390,710	175,000	315,000	315,000	315,000
Planning	322,774	204,949	316,099	327,212	327,212	327,212
Permit subtotal	1,392,606	1,541,926	1,638,169	1,498,402	1,498,402	1,498,402
Intergovernmental	30,000	-	5,000	-	-	-
Charges for services						
Urban renewal	759,279	865,000	901,300	1,025,000	1,025,000	1,025,000
Traffic engineering	60,975	53,516	50,000	53,000	53,000	53,000
Charges for services subtotal	820,254	918,516	951,300	1,078,000	1,078,000	1,078,000
Investment income	32,239	65,279	44,000	119,600	119,600	119,600
Miscellaneous Revenue	2,058	91,439	-	-	-	-
Revenue Subtotal	2,277,157	2,617,160	2,638,469	2,696,002	2,696,002	2,696,002
Transfers from other funds:						
General Fund	515,000	365,000	375,000	-	-	-
Road Operating Fund	65,000	107,323	62,000	41,000	41,000	41,000
Water Operating Fund	75,000	92,323	71,000	51,000	51,000	51,000
Sewer Operating Fund	65,000	82,323	62,000	111,000	111,000	111,000
Storm Water Operating Fund	95,872	106,739	95,000	92,000	92,000	92,000
Water Capital Fund	30,722	11,493	664,344	710,160	710,160	710,160
Sewer Capital Fund	24,662	42,455	357,456	184,120	184,120	184,120
Streets Capital Fund	108,926	80,065	337,690	605,640	605,640	605,640
Storm Water Capital Fund	8,144	52,338	171,600	194,040	194,040	194,040
Building Capital Fund	3,840	12,325	50,023	131,997	131,997	131,997
Parks Capital Fund	38,826	25,552	80,973	104,873	104,873	104,873
Transfers Subtotal	1,030,992	977,936	2,327,086	2,225,830	2,225,830	2,225,830
Beginning fund balance	1,366,517	1,741,730	1,723,636	2,593,355	2,593,355	2,593,355
TOTAL RESOURCES	\$ 4,674,666	\$ 5,336,826	\$ 6,689,191	\$ 7,515,187	\$ 7,515,187	\$ 7,515,187
REQUIREMENTS						
Expenditures:						
Personal services	\$ 2,236,896	\$ 2,425,065	\$ 2,777,748	\$ 3,130,133	\$ 3,130,133	\$ 3,130,133
Materials & services	551,391	529,851	608,215	628,582	628,582	628,582
Capital outlay	82,745	103,832	-	20,000	20,000	20,000
Expenditures Subtotal	2,871,032	3,058,748	3,385,963	3,778,715	3,778,715	3,778,715
Transfers to other funds:						
General Fund	61,904	63,099	135,225	126,286	126,286	126,286
Contingencies/Designations	-	-	2,998,003	3,450,186	3,450,186	3,450,186
Unappropriated ending balance	1,741,730	2,214,979	170,000	160,000	160,000	160,000
TOTAL REQUIREMENTS	\$ 4,674,666	\$ 5,336,826	\$ 6,689,191	\$ 7,515,187	\$ 7,515,187	\$ 7,515,187

This is a major fund for GASB 34 purposes.

TRANSIT FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
Transit tax	\$ 2,082,524	\$ 2,233,915	\$ 2,750,000	\$ 2,475,000	\$ 2,475,000	\$ 2,475,000
Charges for services	1,346	33,860	51,000	122,500	122,500	122,500
Intergovernmental	855,942	649,409	928,409	399,180	399,180	399,180
Investment income	21,258	41,125	18,400	76,200	76,200	76,200
Miscellaneous	18	8	-	-	-	-
Business Energy Tax Credit	-	587,872	-	580,000	580,000	580,000
Vehicle sales	6,341	2,226	1,000	-	-	-
Revenue Subtotal	2,967,429	3,548,415	3,748,809	3,652,880	3,652,880	3,652,880
Beginning fund balance	1,505,834	1,515,718	2,547,619	2,165,632	2,165,632	2,165,632
TOTAL RESOURCES	\$ 4,473,263	\$ 5,064,133	\$ 6,296,428	\$ 5,818,512	\$ 5,818,512	\$ 5,818,512
REQUIREMENTS						
Expenditures:						
Personal services	\$ 1,310,770	\$ 1,546,468	\$ 1,633,681	\$ 1,734,674	\$ 1,734,674	\$ 1,734,674
Materials & services	774,165	793,534	853,623	972,350	972,350	972,350
Capital outlay	316,430	113,118	438,713	25,000	25,000	25,000
Expenditures Subtotal	2,401,365	2,453,120	2,926,017	2,732,024	2,732,024	2,732,024
Transfers to other funds:						
General Fund	247,096	278,364	340,030	349,126	349,126	349,126
Building Capital Fund	309,084	6,359	133,219	1,190,130	1,190,130	1,190,130
Transfers Subtotal	556,180	284,723	473,249	1,539,256	1,539,256	1,539,256
Contingencies/Designations	-	-	2,767,162	1,407,232	1,407,232	1,407,232
Unappropriated ending balance	1,515,718	2,326,290	130,000	140,000	140,000	140,000
TOTAL REQUIREMENTS	\$ 4,473,263	\$ 5,064,133	\$ 6,296,428	\$ 5,818,512	\$ 5,818,512	\$ 5,818,512

This is a major fund for GASB 34 purposes.

ROAD OPERATING FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
Gasoline tax	\$ 785,233	\$ 800,724	\$ 807,200	\$ 827,500	\$ 827,500	\$ 827,500
Investment income	8,254	26,726	13,600	39,700	39,700	39,700
Miscellaneous	2,075	3,723	-	-	-	-
Revenue Subtotal	795,562	831,173	820,800	867,200	867,200	867,200
Beginning fund balance	562,283	705,747	811,177	908,395	908,395	908,395
TOTAL RESOURCES	\$ 1,357,845	\$ 1,536,920	\$ 1,631,977	\$ 1,775,595	\$ 1,775,595	\$ 1,775,595
REQUIREMENTS						
Expenditures:						
Personal services	\$ 162,276	\$ 184,567	\$ 180,906	\$ 201,407	\$ 201,407	\$ 201,407
Materials & services	231,064	207,719	258,590	466,615	466,615	466,615
Capital outlay	-	16,045	18,334	-	-	-
Expenditures Subtotal	393,340	408,331	457,830	668,022	668,022	668,022
Transfers to other funds:						
General Fund	113,910	126,251	224,330	239,426	239,426	239,426
Community Development Fund	65,000	107,323	62,000	41,000	41,000	41,000
Streets Capital Projects Fund	79,848	11,435	143,600	598,500	598,500	598,500
Building Capital Fund	-	-	20,000	22,800	22,800	22,800
Parks Capital Fund	-	5,721	28,500	32,490	32,490	32,490
Transfers Subtotal	258,758	250,730	478,430	934,216	934,216	934,216
Contingencies/Designations	-	-	670,717	138,357	138,357	138,357
Unappropriated ending balance	705,747	877,859	25,000	35,000	35,000	35,000
TOTAL REQUIREMENTS	\$ 1,357,845	\$ 1,536,920	\$ 1,631,977	\$ 1,775,595	\$ 1,775,595	\$ 1,775,595

FLEET SERVICES FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
Charges for services						
General Fund	\$ 67,550	\$ 92,220	\$ 113,310	\$ 114,330	\$ 114,330	\$ 114,330
Community Development	35,500	37,180	35,510	38,390	38,390	38,390
Transit Fund	410,450	554,820	580,873	659,600	659,600	659,600
Road Operating Fund	31,600	27,960	26,390	21,350	21,350	21,350
Water Operating Fund	42,600	39,250	48,730	56,210	56,210	56,210
Sewer Operating Fund	65,800	73,320	67,620	64,840	64,840	64,840
Storm Water Operating Fund	13,400	20,330	21,910	25,590	25,590	25,590
Investment income	21,115	33,876	24,000	30,000	30,000	30,000
Miscellaneous	41,832	34,050	34,050	34,050	34,050	34,050
Revenue Subtotal	729,847	913,006	952,393	1,044,360	1,044,360	1,044,360
Beginning fund balance	891,245	828,905	860,006	981,271	981,271	981,271
TOTAL RESOURCES	\$ 1,621,092	\$ 1,741,911	\$ 1,812,399	\$ 2,025,631	\$ 2,025,631	\$ 2,025,631

REQUIREMENTS

Expenditures:						
Personal services	\$ 286,880	\$ 349,982	\$ 361,486	\$ 355,711	\$ 355,711	\$ 355,711
Materials & services	320,614	381,973	401,511	477,755	477,755	477,755
Capital outlay	107,328	60,342	91,000	329,500	329,500	329,500
Debt service	75,665	75,665	75,700	76,000	76,000	76,000
Expenditures Subtotal	790,487	867,962	929,697	1,238,966	1,238,966	1,238,966
Transfers to other funds:						
General Fund	1,700	1,700	1,700	1,700	1,700	1,700
Contingencies/Designations	-	-	838,002	724,965	724,965	724,965
Unappropriated ending balance	828,905	872,249	43,000	60,000	60,000	60,000
TOTAL REQUIREMENTS	\$ 1,621,092	\$ 1,741,911	\$ 1,812,399	\$ 2,025,631	\$ 2,025,631	\$ 2,025,631

ROAD MAINTENANCE REGULATORY FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
Usage charge	\$ 548,668	\$ 554,945	\$ 580,000	\$ 590,000	\$ 590,000	\$ 590,000
Investment income	-	1,648	-	500	500	500
Revenue Subtotal	548,668	556,593	580,000	590,500	590,500	590,500
Transfers from other funds:						
General Fund - Interfund Loan	285,000	-	-	-	-	-
Beginning fund balance	47,206	42,588	304,588	301,021	301,021	301,021
TOTAL RESOURCES	\$ 880,874	\$ 599,181	\$ 884,588	\$ 891,521	\$ 891,521	\$ 891,521
REQUIREMENTS						
Transfers to other funds:						
Streets Capital Projects Fund	\$ 838,286	\$ -	\$ 800,000	\$ 540,000	\$ 540,000	\$ 540,000
Interfund loans:						
General Fund	-	297,113	-	-	-	-
Contingencies/Designations	-	-	84,588	351,521	351,521	351,521
Unappropriated ending balance	42,588	302,068	-	-	-	-
TOTAL REQUIREMENTS	\$ 880,874	\$ 599,181	\$ 884,588	\$ 891,521	\$ 891,521	\$ 891,521

WATER OPERATING FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
Usage charge	\$ 4,763,218	\$ 5,264,652	\$ 5,190,000	\$ 6,040,000	\$ 6,040,000	\$ 6,040,000
Connection fees	36,708	63,692	32,000	61,000	61,000	61,000
User fee - fire charge	70,134	72,579	74,000	81,000	81,000	81,000
Investment income	63,972	72,707	37,500	127,600	127,600	127,600
Miscellaneous	2,595	52	3,000	3,500	3,500	3,500
Bond sale proceeds	-	9,325,000	-	-	-	-
Revenue Subtotal	4,936,627	14,798,682	5,336,500	6,313,100	6,313,100	6,313,100
Transfers from other funds:						
Water SDC Fund	350,000	350,000	350,000	350,000	350,000	350,000
Beginning fund balance	1,860,773	2,171,952	2,286,777	3,721,272	3,721,272	3,721,272
TOTAL RESOURCES	\$ 7,147,400	\$ 17,320,634	\$ 7,973,277	\$ 10,384,372	\$ 10,384,372	\$ 10,384,372
REQUIREMENTS						
Expenditures:						
Personal services	\$ 274,010	\$ 283,438	\$ 306,470	\$ 312,975	\$ 312,975	\$ 312,975
Materials & services	1,950,990	2,354,278	2,311,515	2,573,865	2,573,865	2,573,865
Capital outlay	-	25,000	-	-	-	-
Debt service	2,112,846	11,292,727	2,128,316	2,090,671	2,090,671	2,090,671
Expenditures Subtotal	4,337,846	13,955,443	4,746,301	4,977,511	4,977,511	4,977,511
Transfers to other funds:						
General Fund	478,176	483,552	579,014	621,364	621,364	621,364
Community Development Fund	75,000	92,323	71,000	51,000	51,000	51,000
Water Capital Fund	84,426	77,063	1,107,852	1,046,520	1,046,520	1,046,520
Transfers Subtotal	637,602	652,938	1,757,866	1,718,884	1,718,884	1,718,884
Contingencies/Designations	-	-	1,339,110	3,537,977	3,537,977	3,537,977
Unappropriated ending balance	2,171,952	2,712,253	130,000	150,000	150,000	150,000
TOTAL REQUIREMENTS	\$ 7,147,400	\$ 17,320,634	\$ 7,973,277	\$ 10,384,372	\$ 10,384,372	\$ 10,384,372

SEWER OPERATING FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
Usage charge	\$ 2,379,931	\$ 2,704,970	\$ 3,850,000	\$ 4,200,000	\$ 4,200,000	\$ 4,200,000
High strength surcharge	174,940	207,676	290,000	310,000	310,000	310,000
Investment income	11,395	7,264	3,600	47,600	47,600	47,600
Bond sale proceeds	-	5,355,918	-	-	-	-
Miscellaneous	22,970	18,416	16,560	16,560	16,560	16,560
Revenue Subtotal	2,589,236	8,294,244	4,160,160	4,574,160	4,574,160	4,574,160
Transfers from other funds:						
Sewer Dvlpmt Fund (SDC)	300,000	300,000	700,000	700,000	700,000	700,000
Beginning fund balance	1,074,240	1,007,695	1,019,462	2,933,234	2,933,234	2,933,234
TOTAL RESOURCES	\$ 3,963,486	\$ 9,601,949	\$ 5,879,622	\$ 8,207,394	\$ 8,207,394	\$ 8,207,394
REQUIREMENTS						
Expenditures:						
Personal services	\$ 619,359	\$ 657,777	\$ 682,936	\$ 727,233	\$ 727,233	\$ 727,233
Materials & services	1,036,256	1,164,132	1,114,890	1,491,402	1,491,402	1,491,402
Capital outlay	64,855	53,486	14,000	7,200	7,200	7,200
Debt Service	691,790	6,008,326	1,302,106	1,475,550	1,475,550	1,475,550
Expenditures Subtotal	2,412,260	7,883,721	3,113,932	3,701,385	3,701,385	3,701,385
Transfers to other funds:						
General Fund	333,679	306,700	441,972	441,695	441,695	441,695
Community Development Fund	65,000	75,000	62,000	111,000	111,000	111,000
Sewer Capital Fund	144,852	155,901	760,608	359,100	359,100	359,100
Transfers Subtotal	543,531	537,601	1,264,580	911,795	911,795	911,795
Contingencies/Designations	-	-	1,411,110	3,479,214	3,479,214	3,479,214
Unappropriated ending balance	1,007,695	1,180,627	90,000	115,000	115,000	115,000
TOTAL REQUIREMENTS	\$ 3,963,486	\$ 9,601,949	\$ 5,879,622	\$ 8,207,394	\$ 8,207,394	\$ 8,207,394

STREET LIGHTING FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
Usage charge	\$ 336,989	\$ 353,203	\$ 365,000	\$ 375,000	\$ 375,000	\$ 375,000
Investment income	2,603	4,039	2,600	22,600	22,600	22,600
Revenue Subtotal	339,592	357,242	367,600	397,600	397,600	397,600
Beginning fund balance	241,207	264,817	289,562	372,350	372,350	372,350
TOTAL RESOURCES	\$ 580,799	\$ 622,059	\$ 657,162	\$ 769,950	\$ 769,950	\$ 769,950
REQUIREMENTS						
Expenditures:						
Materials & services	\$ 159,806	\$ 167,685	\$ 194,467	\$ 215,000	\$ 215,000	\$ 215,000
Transfers to other funds:						
Streets Capital Projects Fund	16,033	36,159	258,780	331,740	331,740	331,740
General Fund	140,143	-	-	-	-	-
Transfers Subtotal	156,176	36,159	258,780	331,740	331,740	331,740
Contingencies/Designations	-	-	193,915	208,210	208,210	208,210
Unappropriated ending balance	264,817	418,215	10,000	15,000	15,000	15,000
TOTAL REQUIREMENTS	\$ 580,799	\$ 622,059	\$ 657,162	\$ 769,950	\$ 769,950	\$ 769,950

STORM WATER OPERATING FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
Storm Water utility charge	\$ 827,232	\$ 826,382	\$ 865,000	\$ 875,000	\$ 875,000	\$ 875,000
Intergovt./other agencies	18,503	33,334	-	-	-	-
Investment income	19,143	37,509	19,600	54,400	54,400	54,400
Miscellaneous	3,741	219	-	-	-	-
Revenue Subtotal	868,619	897,444	884,600	929,400	929,400	929,400
Beginning fund balance	1,133,586	1,455,311	1,323,534	1,155,493	1,155,493	1,155,493
TOTAL RESOURCES	\$ 2,002,205	\$ 2,352,755	\$ 2,208,134	\$ 2,084,893	\$ 2,084,893	\$ 2,084,893
REQUIREMENTS						
Expenditures:						
Personal services	\$ 107,344	\$ 130,377	\$ 146,852	\$ 156,654	\$ 156,654	\$ 156,654
Materials & services	239,020	279,113	230,385	291,900	291,900	291,900
Capital Outlay	-	-	-	-	-	-
Expenditures Subtotal	346,364	409,490	377,237	448,554	448,554	448,554
Transfers to other funds:						
General Fund	71,736	81,934	148,313	143,843	143,843	143,843
Community Development Fund	-	106,739	95,000	92,000	92,000	92,000
Storm Water Capital Fund	128,794	204,387	628,824	849,300	849,300	849,300
Transfers Subtotal	200,530	393,060	872,137	1,085,143	1,085,143	1,085,143
Contingencies/Designations	-	-	938,760	526,196	526,196	526,196
Unappropriated ending balance	1,455,311	1,550,205	20,000	25,000	25,000	25,000
TOTAL REQUIREMENTS	\$ 2,002,205	\$ 2,352,755	\$ 2,208,134	\$ 2,084,893	\$ 2,084,893	\$ 2,084,893

LIBRARY EXPENDABLE CAPITAL ENDOWMENT FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
Investment income	\$ 241	\$ 448	\$ 400	\$ 500	\$ 500	\$ 500
Beginning fund balance	10,638	10,879	11,254	11,842	11,842	11,842
TOTAL RESOURCES	\$ 10,879	\$ 11,327	\$ 11,654	\$ 12,342	\$ 12,342	\$ 12,342
REQUIREMENTS						
Expenditures:						
Materials and services	\$ -	\$ -	\$ 11,654	\$ 12,342	\$ 12,342	\$ 12,342
Ending Balance	10,879	11,327	-	-	-	-
TOTAL REQUIREMENTS	\$ 10,879	\$ 11,327	\$ 11,654	\$ 12,342	\$ 12,342	\$ 12,342

LIBRARY EXPENDABLE CAMPAIGN ENDOWMENT FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
Investment income	\$ 79	\$ 148	\$ 100	\$ 200	\$ 200	\$ 200
Gifts for the library	16	-	-	-	-	-
Revenue Subtotal	95	148	100	200	200	200
Beginning fund balance	3,766	3,861	3,961	4,177	4,177	4,177
TOTAL RESOURCES	\$ 3,861	\$ 4,009	\$ 4,061	\$ 4,377	\$ 4,377	\$ 4,377
REQUIREMENTS						
Expenditures:						
Materials and services	\$ -	\$ -	\$ 4,061	\$ 4,377	\$ 4,377	\$ 4,377
Ending Balance	3,861	4,009	-	-	-	-
TOTAL REQUIREMENTS	\$ 3,861	\$ 4,009	\$ 4,061	\$ 4,377	\$ 4,377	\$ 4,377

LIBRARY NON-EXPENDABLE ENDOWMENT FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
Investment income	\$ 226	\$ 431	\$ 400	\$ 500	\$ 500	\$ 500
Beginning fund balance	10,251	10,477	10,852	11,402	11,402	11,402
TOTAL RESOURCES	\$ 10,477	\$ 10,908	\$ 11,252	\$ 11,902	\$ 11,902	\$ 11,902
REQUIREMENTS						
Expenditures:						
Materials & services	\$ -	\$ -	\$ 3,082	\$ 3,732	\$ 3,732	\$ 3,732
Unappropriated ending balance	10,477	10,908	8,170	8,170	8,170	8,170
TOTAL REQUIREMENTS	\$ 10,477	\$ 10,908	\$ 11,252	\$ 11,902	\$ 11,902	\$ 11,902

DEBT SERVICE FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
Property taxes - current year	\$ 398,036	\$ 414,089	\$ 355,000	\$ 330,000	\$ 330,000	\$ 330,000
Property taxes - prior year	17,122	9,107	13,200	11,000	11,000	11,000
Investment income	8,295	16,156	10,800	25,500	25,500	25,500
Bonded assessments interest	39,749	28,872	44,651	8,296	8,296	8,296
Bonded assessments	209,772	178,145	188,151	198,722	198,722	198,722
Revenue Subtotal	<u>672,974</u>	<u>646,369</u>	<u>611,802</u>	<u>573,518</u>	<u>573,518</u>	<u>573,518</u>
Transfers from other funds:						
Streets Dvlpmt Fund (SDC)	142,407	143,460	143,460	-	-	-
Beginning fund balance	532,713	407,786	647,252	428,579	428,579	428,579
TOTAL RESOURCES	<u>\$ 1,348,094</u>	<u>\$ 1,197,615</u>	<u>\$ 1,402,514</u>	<u>\$ 1,002,097</u>	<u>\$ 1,002,097</u>	<u>\$ 1,002,097</u>
REQUIREMENTS						
Expenditures:						
Materials & services	\$ 2,255	\$ 2,265	\$ 2,500	\$ 500	\$ 500	\$ 500
Debt service						
Principal	731,375	360,000	775,000	480,000	480,000	480,000
Interest	206,678	175,545	159,655	131,610	131,610	131,610
Debt service total	<u>938,053</u>	<u>535,545</u>	<u>934,655</u>	<u>611,610</u>	<u>611,610</u>	<u>611,610</u>
Expenditures Subtotal	<u>940,308</u>	<u>537,810</u>	<u>937,155</u>	<u>612,110</u>	<u>612,110</u>	<u>612,110</u>
Transfers to other funds:						
General Fund - Residual Equity	-	-	146,401	-	-	-
Unappropriated ending balance	407,786	659,805	318,958	389,987	389,987	389,987
TOTAL REQUIREMENTS	<u>\$ 1,348,094</u>	<u>\$ 1,197,615</u>	<u>\$ 1,402,514</u>	<u>\$ 1,002,097</u>	<u>\$ 1,002,097</u>	<u>\$ 1,002,097</u>

This is a major fund for GASB 34 purposes.

WATER CAPITAL PROJECTS FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
Investment income	\$ -	\$ 10,200	\$ 6,700	\$ 10,700	\$ 10,700	\$ 10,700
Other	182,951	-	3,300,000	3,534,000	3,534,000	3,534,000
Revenue Subtotal	182,951	10,200	3,306,700	3,544,700	3,544,700	3,544,700
Transfers from other funds:						
Water Operating Fund	84,426	77,063	1,107,852	1,046,520	1,046,520	1,046,520
Water Dvlpmnt Fund (SDC)	366,478	119,306	5,203,416	2,166,000	2,166,000	2,166,000
Transfers Subtotal	450,904	196,369	6,311,268	3,212,520	3,212,520	3,212,520
Beginning fund balance	30,843	213,794	227,194	328,461	328,461	328,461
TOTAL RESOURCES	\$ 664,698	\$ 420,363	\$ 9,845,162	\$ 7,085,681	\$ 7,085,681	\$ 7,085,681
REQUIREMENTS						
Expenditures:						
Capital Projects	\$ 405,973	\$ 178,624	\$ 8,836,200	\$ 5,918,000	\$ 5,918,000	\$ 5,918,000
Transfers to other funds:						
General Fund	14,209	6,251	110,724	118,360	118,360	118,360
Community Development Fund	30,722	11,493	664,344	710,160	710,160	710,160
Transfers Subtotal	44,931	17,744	775,068	828,520	828,520	828,520
Contingency	-	-	233,894	339,161	339,161	339,161
Unappropriated ending balance	213,794	223,995	-	-	-	-
TOTAL REQUIREMENTS	\$ 664,698	\$ 420,363	\$ 9,845,162	\$ 7,085,681	\$ 7,085,681	\$ 7,085,681

SEWER CAPITAL PROJECTS FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
Investment income	\$ 29,323	\$ 42,471	\$ 32,800	\$ 58,500	\$ 58,500	\$ 58,500
Bond sale proceeds	-	-	15,000,000	50,000,000	50,000,000	50,000,000
Revenue Subtotal	29,323	42,471	15,032,800	50,058,500	50,058,500	50,058,500
Transfers from other funds:						
Sewer Operating Fund	144,852	146,578	760,608	359,100	359,100	359,100
Sewer Dvlpmt Fund (SDC)	90,381	44,555	1,039,224	440,040	440,040	440,040
Transfers Subtotal	235,233	191,133	1,799,832	799,140	799,140	799,140
Beginning fund balance	423,285	103,470	139,770	223,764	223,764	223,764
TOTAL RESOURCES	\$ 687,841	\$ 337,074	\$ 16,972,402	\$ 51,081,404	\$ 51,081,404	\$ 51,081,404
REQUIREMENTS						
Expenditures:						
Capital Projects	\$ 540,753	\$ 143,649	\$ 9,978,800	\$ 6,201,000	\$ 6,201,000	\$ 6,201,000
Transfer to other funds:						
General Fund	18,956	5,028	115,576	64,020	64,020	64,020
Community Development Fund	24,662	42,455	357,456	184,120	184,120	184,120
Transfers Subtotal	43,618	47,483	473,032	248,140	248,140	248,140
Contingency	-	-	6,520,570	44,632,264	44,632,264	44,632,264
Unappropriated ending balance	103,470	145,942	-	-	-	-
TOTAL REQUIREMENTS	\$ 687,841	\$ 337,074	\$ 16,972,402	\$ 51,081,404	\$ 51,081,404	\$ 51,081,404

STREETS CAPITAL PROJECTS FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
Intergovernmental						
State Grants	\$ 944,956	\$ 486,262	\$ 3,553,250	\$ -	\$ -	\$ -
Contributions	-	-	194,625	194,625	194,625	194,625
Investment income	2,972	8,085	4,800	37,200	37,200	37,200
Revenue Subtotal	<u>947,928</u>	<u>494,347</u>	<u>3,752,675</u>	<u>231,825</u>	<u>231,825</u>	<u>231,825</u>
Transfers from other funds:						
General Fund	17,761	21,177	-	-	-	-
Road Operating	79,847	11,435	143,600	598,500	598,500	598,500
Road Maintenance	838,286	-	800,000	540,000	540,000	540,000
Street Lighting	16,033	36,159	258,780	331,740	331,740	331,740
Sewer Dvlpmnt (SDC)	-	-	-	239,400	239,400	239,400
Streets Dvlpmnt (SDC)	534,228	395,614	2,949,278	4,624,100	4,624,100	4,624,100
Storm Water Dvlpmnt (SDC)	-	-	-	171,000	171,000	171,000
Parks Dvlpmnt (SDC)	-	-	-	-	-	-
Transfers Subtotal	<u>1,486,155</u>	<u>464,385</u>	<u>4,151,658</u>	<u>6,504,740</u>	<u>6,504,740</u>	<u>6,504,740</u>
Beginning fund balance	<u>318,687</u>	<u>327,069</u>	<u>333,769</u>	<u>519,316</u>	<u>519,316</u>	<u>519,316</u>
TOTAL RESOURCES	<u>\$ 2,752,770</u>	<u>\$ 1,285,801</u>	<u>\$ 8,238,102</u>	<u>\$ 7,255,881</u>	<u>\$ 7,255,881</u>	<u>\$ 7,255,881</u>
REQUIREMENTS						
Expenditures:						
Capital Projects	\$ 2,303,015	\$ 859,512	\$ 7,505,561	\$ 5,965,625	\$ 5,965,625	\$ 5,965,625
Transfers to other funds:						
General Fund	13,760	12,196	56,282	128,100	128,100	128,100
Community Development Fund	108,926	80,114	337,690	605,640	605,640	605,640
Transfers Subtotal	<u>122,686</u>	<u>92,310</u>	<u>393,972</u>	<u>733,740</u>	<u>733,740</u>	<u>733,740</u>
Contingency	-	-	338,569	556,516	556,516	556,516
Unappropriated ending balance	<u>327,069</u>	<u>333,979</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REQUIREMENTS	<u>\$ 2,752,770</u>	<u>\$ 1,285,801</u>	<u>\$ 8,238,102</u>	<u>\$ 7,255,881</u>	<u>\$ 7,255,881</u>	<u>\$ 7,255,881</u>

This is a major fund for GASB 34 purposes.

STORM WATER CAPITAL PROJECTS FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
Investment income	\$ 195	\$ 2,543	\$ 1,300	\$ 800	\$ 800	\$ 800
Transfers from other funds:						
Storm Water Fund	18,794	204,387	628,824	849,300	849,300	849,300
Storm Water Dvlpmt (SDC)	56,891	61,409	1,001,376	994,080	994,080	994,080
Transfers Subtotal	75,685	265,796	1,630,200	1,843,380	1,843,380	1,843,380
Beginning fund balance	4,662	6,010	8,509	9,534	9,534	9,534
TOTAL RESOURCES	\$ 80,542	\$ 274,349	\$ 1,640,009	\$ 1,853,714	\$ 1,853,714	\$ 1,853,714
REQUIREMENTS						
Expenditures:						
Capital Projects	\$ 64,143	\$ 209,592	\$ 1,430,000	\$ 1,617,000	\$ 1,617,000	\$ 1,617,000
Transfers to other funds:						
General Fund	2,245	7,335	28,600	32,340	32,340	32,340
Community Development Fund	8,144	52,338	171,600	194,040	194,040	194,040
Transfers Subtotal	10,389	59,673	200,200	226,380	226,380	226,380
Contingency	-	-	9,809	10,334	10,334	10,334
Unappropriated ending balance	6,010	5,084	-	-	-	-
TOTAL REQUIREMENTS	\$ 80,542	\$ 274,349	\$ 1,640,009	\$ 1,853,714	\$ 1,853,714	\$ 1,853,714

BUILDING CAPITAL PROJECTS FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
Intergovernmental						
Federal grant	\$ 34,863	\$ -	\$ 67,435	\$ -	\$ -	\$ -
Capital grant	1,583,061	1,708	400,000	930,990	930,990	930,990
Investment income	7,000	4,082	4,900	15,500	15,500	15,500
Revenue Subtotal	<u>1,624,924</u>	<u>5,790</u>	<u>472,335</u>	<u>946,490</u>	<u>946,490</u>	<u>946,490</u>
Transfers from other funds:						
General Fund	3,200	81,477	1,300,100	589,000	589,000	589,000
Transit Fund	309,084	6,359	133,219	1,190,130	1,190,130	1,190,130
Road Operating Fund	-	-	20,000	22,800	22,800	22,800
Parks Dvlpmt Fd (SDC)	451	60,145	342,000	41,040	41,040	41,040
Transfers Subtotal	<u>312,735</u>	<u>147,981</u>	<u>1,795,319</u>	<u>1,842,970</u>	<u>1,842,970</u>	<u>1,842,970</u>
Beginning fund balance	<u>196,829</u>	<u>152,647</u>	<u>155,447</u>	<u>252,272</u>	<u>252,272</u>	<u>252,272</u>
TOTAL RESOURCES	<u><u>\$ 2,134,488</u></u>	<u><u>\$ 306,418</u></u>	<u><u>\$ 2,423,101</u></u>	<u><u>\$ 3,041,732</u></u>	<u><u>\$ 3,041,732</u></u>	<u><u>\$ 3,041,732</u></u>
REQUIREMENTS						
Expenditures:						
Capital Projects	\$ 1,973,994	\$ 135,675	\$ 2,204,394	\$ 2,619,964	\$ 2,619,964	\$ 2,619,964
Transfers to other funds:						
General Fund	4,007	1,883	8,337	21,999	21,999	21,999
Community Development Fund	3,840	12,325	50,023	131,997	131,997	131,997
Transfers Subtotal	<u>7,847</u>	<u>14,208</u>	<u>58,360</u>	<u>153,996</u>	<u>153,996</u>	<u>153,996</u>
Contingency	-	-	160,347	267,772	267,772	267,772
Unappropriated ending balance	<u>152,647</u>	<u>156,535</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REQUIREMENTS	<u><u>\$ 2,134,488</u></u>	<u><u>\$ 306,418</u></u>	<u><u>\$ 2,423,101</u></u>	<u><u>\$ 3,041,732</u></u>	<u><u>\$ 3,041,732</u></u>	<u><u>\$ 3,041,732</u></u>

PARKS CAPITAL PROJECTS FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
Intergovernmental						
METRO open space	\$ -	\$ -	\$ -	\$ 290,000	\$ 290,000	\$ 290,000
Contributions	2,025	2,698	10,000	12,500	12,500	12,500
Investment income	9,323	8,033	7,100	18,500	18,500	18,500
Revenue Subtotal	<u>11,348</u>	<u>10,731</u>	<u>17,100</u>	<u>321,000</u>	<u>321,000</u>	<u>321,000</u>
Transfers from other funds:						
General Fund	-	-	45,600	-	-	-
Road Operating Fund	-	5,721	28,500	32,490	32,490	32,490
Parks Dvlpmt Fund (SDC)	246,217	85,858	457,147	963,807	963,807	963,807
Transfers Subtotal	<u>246,217</u>	<u>91,579</u>	<u>531,247</u>	<u>996,297</u>	<u>996,297</u>	<u>996,297</u>
Beginning fund balance	<u>360,871</u>	<u>367,762</u>	<u>372,661</u>	<u>410,517</u>	<u>410,517</u>	<u>410,517</u>
TOTAL RESOURCES	<u>\$ 618,436</u>	<u>\$ 470,072</u>	<u>\$ 921,008</u>	<u>\$ 1,727,814</u>	<u>\$ 1,727,814</u>	<u>\$ 1,727,814</u>
REQUIREMENTS						
Expenditures:						
Capital Projects	\$ 204,848	\$ 66,501	\$ 651,445	\$ 1,176,445	\$ 1,176,445	\$ 1,176,445
Transfers to other funds:						
General Fund	7,000	2,230	8,829	17,479	17,479	17,479
Community Development Fund	38,826	25,552	80,973	104,873	104,873	104,873
Transfers Subtotal	<u>45,826</u>	<u>27,782</u>	<u>89,802</u>	<u>122,352</u>	<u>122,352</u>	<u>122,352</u>
Contingency	-	-	179,761	429,017	429,017	429,017
Unappropriated ending balance	<u>367,762</u>	<u>375,789</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REQUIREMENTS	<u>\$ 618,436</u>	<u>\$ 470,072</u>	<u>\$ 921,008</u>	<u>\$ 1,727,814</u>	<u>\$ 1,727,814</u>	<u>\$ 1,727,814</u>

WATER DEVELOPMENT CHARGES FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
System development charges	\$ 1,049,714	\$ 845,538	\$ 1,724,935	\$ 1,216,444	\$ 1,216,444	\$ 1,216,444
Investment income	89,967	128,170	75,500	192,800	192,800	192,800
Revenue Subtotal	1,139,681	973,708	1,800,435	1,409,244	1,409,244	1,409,244
Beginning fund balance	4,134,909	4,536,280	3,760,840	2,367,016	2,367,016	2,367,016
TOTAL RESOURCES	\$ 5,274,590	\$ 5,509,988	\$ 5,561,275	\$ 3,776,260	\$ 3,776,260	\$ 3,776,260
REQUIREMENTS						
Transfers to other funds:						
Water Operating Fund	\$ 656,885	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Water Capital Projects Fund	59,593	119,306	5,203,416	2,166,000	2,166,000	2,166,000
Transfers Subtotal	716,478	469,306	5,553,416	2,516,000	2,516,000	2,516,000
Note receivable writedown	21,832	-	-	-	-	-
Contingency	-	-	7,859	1,260,260	1,260,260	1,260,260
Unappropriated ending balance	4,536,280	5,040,682	-	-	-	-
TOTAL REQUIREMENTS	\$ 5,274,590	\$ 5,509,988	\$ 5,561,275	\$ 3,776,260	\$ 3,776,260	\$ 3,776,260

SEWER DEVELOPMENT CHARGES FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
System development charges	\$ 722,870	\$ 463,746	\$ 1,333,840	\$ 1,095,805	\$ 1,095,805	\$ 1,095,805
Investment income	70,037	88,926	55,200	154,000	154,000	154,000
Revenue Subtotal	792,907	552,672	1,389,040	1,249,805	1,249,805	1,249,805
Beginning fund balance	2,733,613	3,117,092	2,628,363	3,545,009	3,545,009	3,545,009
TOTAL RESOURCES	\$ 3,526,520	\$ 3,669,764	\$ 4,017,403	\$ 4,794,814	\$ 4,794,814	\$ 4,794,814
REQUIREMENTS						
Transfers to other funds:						
Sewer Operating Fund (debt)	\$ 315,771	\$ 300,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
Sewer Capital Projects Fund	74,610	44,555	1,039,224	440,040	440,040	440,040
Streets Capital Projects Fund	-	-	-	239,400	239,400	239,400
Transfers Subtotal	390,381	344,555	1,739,224	1,379,440	1,379,440	1,379,440
Note receivable writedown	19,047	-	-	-	-	-
Contingency	-	-	2,278,179	3,415,374	3,415,374	3,415,374
Unappropriated ending balance	3,117,092	3,325,209	-	-	-	-
TOTAL REQUIREMENTS	\$ 3,526,520	\$ 3,669,764	\$ 4,017,403	\$ 4,794,814	\$ 4,794,814	\$ 4,794,814

STREETS DEVELOPMENT CHARGES FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
System development charges	\$ 559,108	\$ 906,154	\$ 2,033,977	\$ 953,393	\$ 953,393	\$ 953,393
Supplemental SDCs	1,101,897	2,706	-	-	-	-
I-5 Supplemental SDCs	866,304	1,864,148	664,352	312,227	312,227	312,227
Traffic impact fees	20,540	125,364	55,000	173,228	173,228	173,228
Investment income	140,101	203,505	110,800	338,300	338,300	338,300
Revenue Subtotal	2,687,950	3,101,877	2,864,129	1,777,148	1,777,148	1,777,148
Beginning fund balance	2,579,640	4,477,230	4,815,829	8,902,168	8,902,168	8,902,168
TOTAL RESOURCES	\$ 5,267,590	\$ 7,579,107	\$ 7,679,958	\$ 10,679,316	\$ 10,679,316	\$ 10,679,316

REQUIREMENTS

Expenditures:

Debt Service	\$ 22,609	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers to other funds:						
Streets Capital Projects Fund	273,209	395,614	2,949,278	4,624,100	4,624,100	4,624,100
Debt Service Fund	403,426	143,460	143,460	-	-	-
Transfers Subtotal	676,635	539,074	3,092,738	4,624,100	4,624,100	4,624,100
Note receivable writedown	91,116	-	-	-	-	-
Contingency	-	-	4,587,220	6,055,216	6,055,216	6,055,216
Unappropriated ending balance	4,477,230	7,040,033	-	-	-	-
TOTAL REQUIREMENTS	\$ 5,267,590	\$ 7,579,107	\$ 7,679,958	\$ 10,679,316	\$ 10,679,316	\$ 10,679,316

This is a major fund for GASB 34 purposes.

STORM WATER DEVELOPMENT CHARGES FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
System development charges	\$ 251,517	\$ 298,933	\$ 431,013	\$ 236,898	\$ 236,898	\$ 236,898
Investment income	13,191	31,077	14,800	36,100	36,100	36,100
Revenue Subtotal	264,708	330,010	445,813	272,998	272,998	272,998
Beginning fund balance	554,315	760,927	904,674	1,265,450	1,265,450	1,265,450
TOTAL RESOURCES	\$ 819,023	\$ 1,090,937	\$ 1,350,487	\$ 1,538,448	\$ 1,538,448	\$ 1,538,448
REQUIREMENTS						
Transfers to other funds:						
Streets Capital Projects Fund	\$ -	\$ -	\$ -	\$ 171,000	\$ 171,000	\$ 171,000
Storm Water Cap Proj Fund	56,891	61,409	1,001,376	994,080	994,080	994,080
Transfers Subtotal	56,891	61,409	1,001,376	1,165,080	1,165,080	1,165,080
Note receivable writedown	1,205	-	-	-	-	-
Contingency	-	-	349,111	373,368	373,368	373,368
Unappropriated ending balance	760,927	1,029,528	-	-	-	-
TOTAL REQUIREMENTS	\$ 819,023	\$ 1,090,937	\$ 1,350,487	\$ 1,538,448	\$ 1,538,448	\$ 1,538,448

PARKS DEVELOPMENT CHARGES FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES						
Revenues:						
System development charges	\$ 693,674	\$ 480,547	\$ 1,548,927	\$ 538,542	\$ 538,542	\$ 538,542
Investment income	63,500	79,487	41,600	91,600	91,600	91,600
Revenue Subtotal	757,174	560,034	1,590,527	630,142	630,142	630,142
Beginning fund balance	1,870,509	2,352,678	2,361,868	2,858,042	2,858,042	2,858,042
TOTAL RESOURCES	\$ 2,627,683	\$ 2,912,712	\$ 3,952,395	\$ 3,488,184	\$ 3,488,184	\$ 3,488,184
REQUIREMENTS						
Transfers to other funds:						
Building Capital Fund	\$ -	\$ -	\$ 342,000	\$ 41,040	\$ 41,040	\$ 41,040
Parks Capital Fund	246,668	146,003	457,147	963,807	963,807	963,807
Transfers Subtotal	246,668	146,003	799,147	1,004,847	1,004,847	1,004,847
Marathon Note Writedown Adj	28,337	-	-	-	-	-
Contingency	-	-	3,153,248	2,483,337	2,483,337	2,483,337
Unappropriated ending balance	2,352,678	2,766,709	-	-	-	-
TOTAL REQUIREMENTS	\$ 2,627,683	\$ 2,912,712	\$ 3,952,395	\$ 3,488,184	\$ 3,488,184	\$ 3,488,184

PROGRAM REVENUES

PROGRAM REVENUES

General Fund

Within the General Fund, principal sources of revenue are property taxes, licenses and franchise fees, state and county shared revenues, and charges for administrative services from other funds.

Special Revenue Funds

Special revenue funds account for purpose-specific revenues received primarily from intergovernmental sources, charges for services, or taxes.

Community Development Fund
Transit Fund
Road Operating Fund
Fleet Service Fund

Road Maintenance Regulatory Fund
Library Expendable Capital Endowment Fund
Library Expendable Campaign Endowment Fund

Enterprise Funds

These funds account for goods and services provided on a continuing basis to the general public. User fees are charged for these services. Enterprise funds are managed similarly to private business and are structured to be self-supporting.

Water Operating Fund
Sewer Operating Fund

Street Lighting Operating Fund
Storm Water Operating Fund

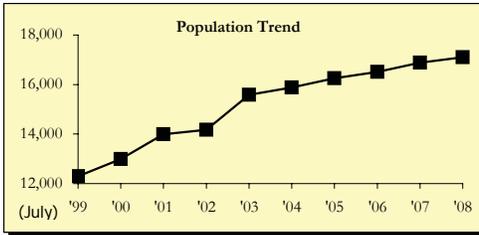
Permanent Funds

The Non-Expendable Endowment Fund records donations wherein the investment income may be expended but the principal donation may not.

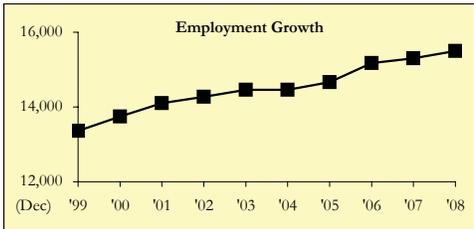
(Revenues for Capital Project Funds can be found beginning on page 160; Debt Funds can be found beginning on page 193.)

SUMMARY OF PROGRAM REVENUES

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Adopted 2007-08
General Fund	\$ 8,017,048	\$ 8,371,243	\$ 8,548,124	\$ 9,021,794	\$ 9,021,794
Special Revenue Funds					
Community Development	2,277,157	2,617,160	2,638,469	2,696,002	2,696,002
Transit	2,967,429	3,548,415	3,748,809	3,652,880	3,652,880
Road Operating	795,562	831,173	820,800	867,200	867,200
Fleet Services	729,847	913,006	952,393	1,044,360	1,044,360
Road Maintenance	548,668	556,595	580,000	590,500	590,500
Library Exp Capital Endowment	241	448	400	500	500
Library Exp Campaign Endowment	95	148	100	200	200
TOTAL Spec Rev Funds	7,318,999	8,466,945	8,740,971	8,851,642	8,851,642
Enterprise Funds					
Water Operating	4,936,627	5,473,682	5,336,500	6,313,100	6,313,100
Sewer Operating	2,589,236	2,938,326	4,160,160	4,574,160	4,574,160
Street Lighting Operating	339,592	357,243	367,600	397,600	397,600
Stormwater Operating	868,619	897,444	884,600	929,400	929,400
TOTAL Enterprise Funds	8,734,074	9,666,695	10,748,860	12,214,260	12,214,260
Permanent Fund					
Library Non-Expendable Endowment	226	431	400	500	500
GRAND TOTAL	\$ 24,070,347	\$ 26,505,314	\$ 28,038,355	\$ 30,088,196	\$ 30,088,196



Rapid increases can lead to service demands that may outpace the related revenue growth.

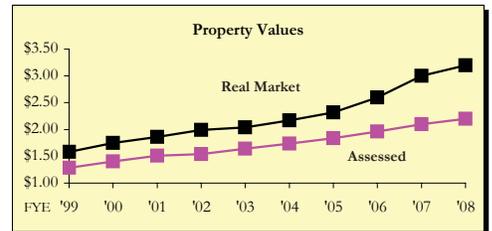


A decline in the number of jobs can result in a decline in revenues as well as indicate potential economic problems for the community.

Growth is expected to continue, albeit at a slower pace.

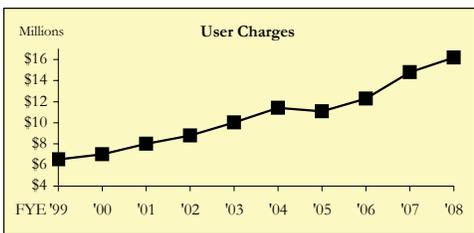
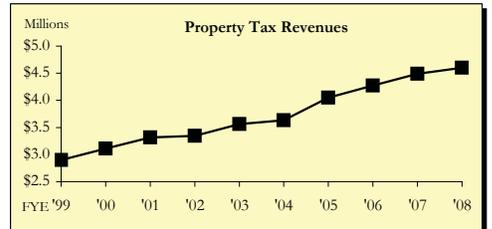
Assessed value is a measure of the taxable value of real, personal and utility property in the City.

Assessed values mirrored real market values through 1997 when voters approved a roll-back in assessed values and a limitation on future assessed value increases.



Property taxes are paid by businesses and homeowners on assessed value of their property. Revenue is used to support general operations of the City. Table excludes taxes on debt such as General Obligation and Urban Renewal.

Since 1998 growth is limited to 3% annually, plus taxes on new construction that has been retroactively adjusted to 1997 values.



User charges include fees paid by citizens and businesses for City services such as water, sewer, recreation, road maintenance, etc. Fees should cover all or part of the cost of providing the services.



Operating costs include personal services, materials and services, and capital equipment. These costs should not grow faster than the available recurring resources.

The large increases in 2003 and 2004 are due to the addition of the water treatment plant.

PROPERTY TAX SUMMARY

The State of Oregon has a constitutional limit on property taxes for governmental operations. Under the limitation, tax revenue is separated into those for public schools and those for local governments other than public schools. The limitation specifies a maximum rate for all local government operations of \$10.00 per \$1,000 of real market value, while schools are similarly limited to a \$5.00 maximum rate. Local government taxes in the City currently do not exceed the \$10.00 rate limit; however, this limitation may affect the availability of future tax revenues for the City.

In May 1997, voters approved Measure 50 which rolled back assessed values to 90% of 1995-96 and limits future increases of taxable assessed values to 3% per year, except for major improvements. Tax rates are now fixed and not subject to change. Voters may approve local initiatives above the fixed rate provided a majority approves at either (i) a general election in an even numbered year, or (ii) at any other election in which at least 50% of registered voters cast a ballot.

In Wilsonville, the permanent tax rate is \$2.5206 per \$1,000 of assessed valuation. Taxes from the permanent rate are recorded in the General Fund. No local initiative is outstanding. In addition to the permanent rate is a debt service levy. The levy is for a stipulated amount of taxes from which the county assessor's office computes a tax rate. For FY 2006-07, the bond levy was \$0.2207.

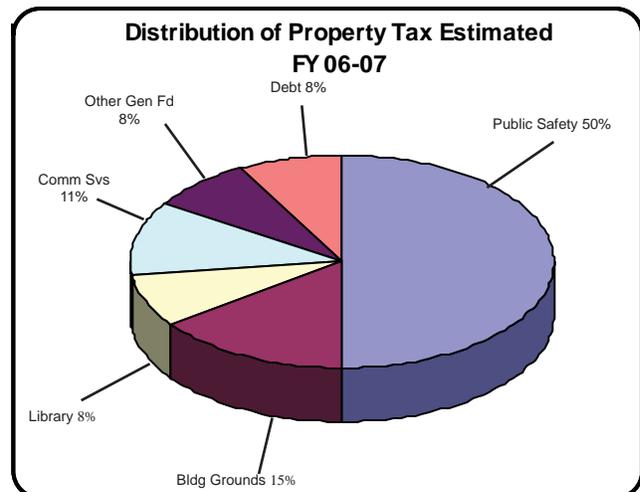
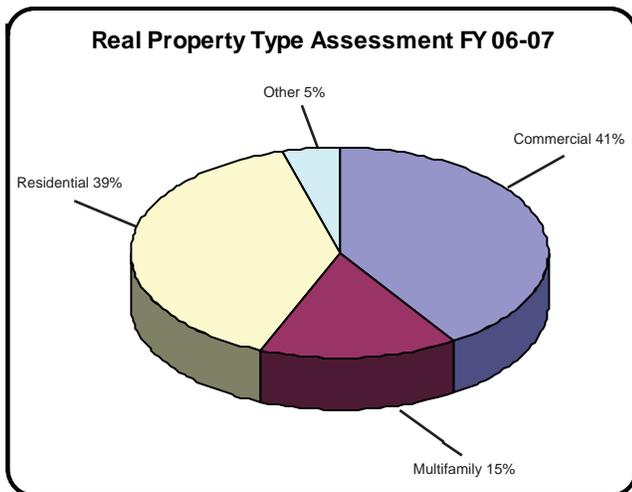
TAXES LEVIED

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Adopted 2007-08
Taxes within \$10 limit	\$ 4,052,843	\$ 4,266,984	\$ 4,494,806	\$ 4,742,997
Bonded debt	499,966	408,742	370,136	330,000
TOTAL TAX LEVIED	\$ 4,552,809	\$ 4,675,726	\$ 4,864,942	\$ 5,072,997
% of Change	9.61%	2.70%	4.05%	4.28%

ASSESSED VALUES

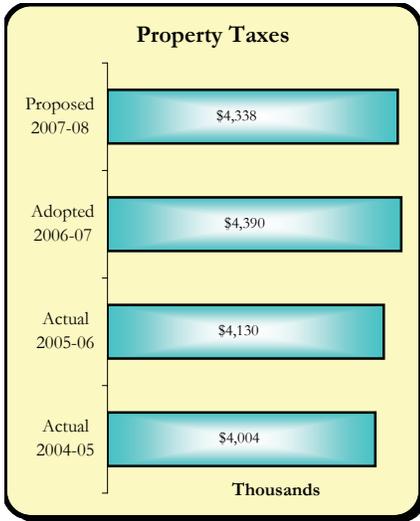
(NET OF URBAN RENEWAL EXCESS VALUES)

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Adopted 2007-08
Prior Year Assessed Value	\$ 1,483,545,732	\$ 1,607,868,325	\$ 1,693,954,232	\$ 1,746,776,185
Change in Value	124,322,593	86,085,907	52,821,953	76,945,223
TOTAL ASSESSED VALUE	\$ 1,607,868,325	\$ 1,693,954,232	\$ 1,746,776,185	\$ 1,823,721,408
% of Change	13.98%	5.35%	3.12%	4.40%



GENERAL FUND

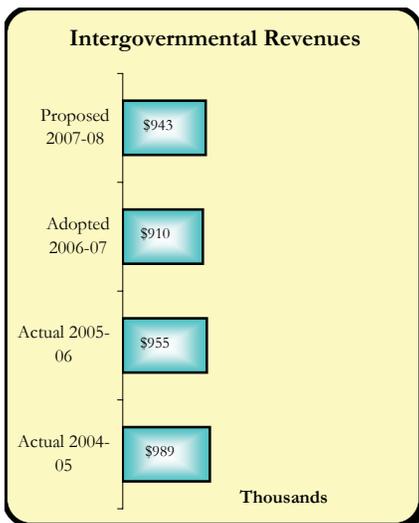
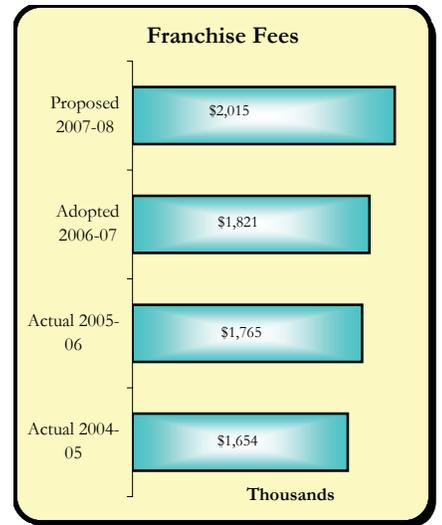
The General Fund is used to account for all revenues and expenditures of a general nature not required to be recorded in another fund. The primary revenues are described below.



Property taxes comprise 48% of the total revenues. The taxes are generated from a \$2.5206 tax rate per \$1,000 of assessed values. The county assessor determines the assessed value of the property, bills and collects the taxes and remits collections to the City. The proposed 2007-08 budget is based upon 3% growth in assessed value. Taxes for 2007-08 will be billed late October 2007, and can be paid in thirds on November 15, February 15 and May 15. Discounts are offered to payment made in full in November and February. For more information about property taxes see the preceding page. Budgeted taxes are less than levied amounts due to estimated uncollectibles, delinquencies and discounts.

Franchise fees are the second largest revenue source and comprise 22% of the total revenues. These fees are charged to various utilities for use of public right-of-way. The proposed 2007-08 budget is based upon trend analysis. The fees are based upon a percentage of net sales within city limits. The current percentages by utility category are:

Electric	Portland General Electric	3.5%
Natural Gas	Northwest Natural Gas	5.0%
Telephone	Verizon	7.0%
	Pacific Telecom	7.0%
Garbage	United Disposal	3.0%
Cable TV	Comcast	5.0%
Water, Sewer, Storm	City of Wilsonville	4.0%



Intergovernmental revenues come from state shared revenues and from county shared revenues. State shared revenues include alcoholic beverage tax, cigarette tax, emergency 911 tax, and state shared revenues. These four sources total \$430,000, or 5% of the fund's total. The revenues are allocated by various formulas, but one factor they have in common is a per capita rate. County shared revenue comes principally from Clackamas County and is dedicated to the library's operation. The \$430,000 allocation is based upon many factors including city population, and turnover of the collections. Since 2004-05, a decline of \$100,000 reflects the loss of a countywide library levy. For 2007-08, we have assumed only a slight reduction.

Certain programs provide services for which fees can be charged. Principle among the charges is fees to the Urban Renewal Agency. The Agency does not have staff and city administrative functions charge for providing these services. For 2007-08 the fees are computed to be \$268,574, or 3% of the General Fund's total revenue.

SUMMARY OF GENERAL FUND REVENUES

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Adopted 2007-08
Taxes					
Current property taxes	\$ 3,852,827	\$ 4,007,828	\$ 4,270,000	\$ 4,238,000	\$ 4,238,000
Prior year property taxes	150,735	121,939	120,000	100,000	100,000
Total property taxes	4,003,562	4,129,767	4,390,000	4,338,000	4,338,000
Hotel/Motel tax	189,537	207,002	233,000	250,000	250,000
Franchise fees					
Portland General Electric	689,281	690,257	760,000	750,000	750,000
NW Natural Gas	260,680	308,496	280,000	350,000	350,000
Verizon	89,700	91,756	85,000	85,000	85,000
United Disposal	85,424	114,354	110,000	120,000	120,000
MACC/Comcast Cable	149,036	162,286	160,000	185,000	185,000
Century Telecom	12,861	12,150	12,000	12,000	12,000
Sewer utilities	112,110	113,008	148,000	210,000	210,000
Water utilities	197,367	210,513	206,000	240,000	240,000
Stormwater	33,389	28,092	35,000	28,000	28,000
Other	24,136	33,616	25,000	35,000	35,000
Total franchise fees	1,653,984	1,764,528	1,821,000	2,015,000	2,015,000
Licenses & permits					
Professional and occupation	125,827	124,790	135,000	135,000	135,000
Alcoholic beverages	410	450	300	300	300
Other	150	60	100	100	100
Total licenses & permits	126,387	125,300	135,400	135,400	135,400
Intergovernmental/Other agencies					
911 shared revenue	87,907	68,259	82,000	84,000	84,000
Alcoholic beverages tax	154,486	175,117	155,000	175,000	175,000
Cigarette tax	27,653	30,449	26,400	31,000	31,000
State shared revenue	126,122	144,620	120,000	140,000	140,000
State - Dept. of Corrections contract	7,601	-	-	-	-
County shared revenue - Library	533,110	437,232	432,000	430,000	430,000
County shared revenue - Sheriff	6,000	6,000	-	-	-
Clack. Co. - Title III	30,491	30,706	28,000	18,815	18,815
Federal grants	9,040	6,411	3,500	4,066	4,066
State grants - Parks	3,300	3,300	3,300	3,300	3,300
State grants - Library	3,506	3,524	3,500	3,500	3,500
Other local gov't grant	-	49,851	56,250	52,839	52,839
Total intergov./Other agencies	989,216	955,469	909,950	942,520	942,520
Municipal court fines	265,556	311,545	305,000	325,000	325,000
Investment income	186,132	304,261	186,800	416,800	416,800

SUMMARY OF GENERAL FUND REVENUES (Continued)

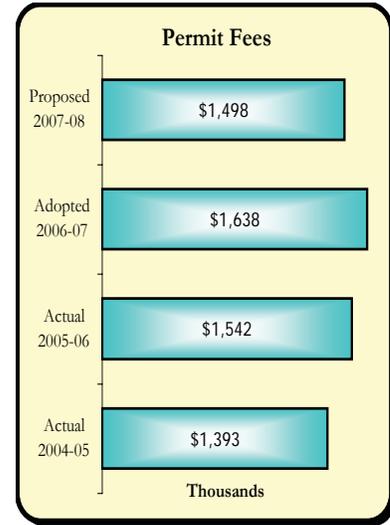
	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Adopted 2007-08
Charges for services					
Services provided to Urban Renewal	\$ 255,000	\$ 222,000	\$ 262,324	\$ 268,574	\$ 268,574
Class registrations	61,592	42,642	39,000	44,500	44,500
Parks reservations/Facility rental	49,880	63,332	44,000	40,000	40,000
Sports camp/Youth special services	31,718	32,251	33,000	32,500	32,500
New book sales	2,717	4,352	6,000	4,000	4,000
Library fees	39,385	42,078	42,000	41,000	41,000
Photocopying	5,084	5,064	4,800	4,800	4,800
Non-resident fees - library	4,008	4,295	4,000	4,600	4,600
Lost/damaged books	4,112	4,594	5,000	6,000	6,000
Library room rental	4,500	10,217	6,600	3,200	3,200
Passport fees	630	-	-	-	-
Lien search fees	15,330	12,620	16,000	16,000	16,000
Other charges	297	44	-	-	-
Total charges for services	<u>474,253</u>	<u>443,489</u>	<u>462,724</u>	<u>465,174</u>	<u>465,174</u>
Miscellaneous revenue					
Gifts	44,715	38,167	41,550	64,900	64,900
Meals on Wheels	5,950	8,866	6,200	5,000	5,000
Senior lunch revenue	9,831	8,884	9,000	6,500	6,500
Cable receipts	49,743	52,809	45,000	55,000	55,000
Other	18,182	21,156	2,500	2,500	2,500
Total miscellaneous revenue	<u>128,421</u>	<u>129,882</u>	<u>104,250</u>	<u>133,900</u>	<u>133,900</u>
TOTAL REVENUES	<u><u>\$ 8,017,048</u></u>	<u><u>\$ 8,371,243</u></u>	<u><u>\$ 8,548,124</u></u>	<u><u>\$ 9,021,794</u></u>	<u><u>\$ 9,021,794</u></u>

SUMMARY OF SPECIAL REVENUE FUNDS

COMMUNITY DEVELOPMENT FUND

Primary revenue sources are charges for services and permit revenues.

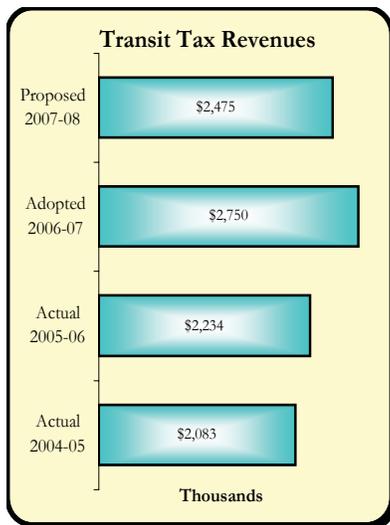
The Community Development Fund was established effective with the FY 2003-04 budget. This fund provides services to public and private development for which fees are charged. In addition, other programs within the City are charged for services provided (i.e. capital projects, water and sewer operations, roads, etc.). Permit revenue estimate is based upon scheduled development. Permit fees for Planning and Engineering are expected to increase July 2007 by 60% and 40%, respectively.



	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Adopted 2007-08
Permits	\$ 1,392,606	\$ 1,541,926	\$ 1,638,169	\$ 1,498,402	\$ 1,498,402
Charges for services	820,254	918,516	951,300	1,078,000	1,078,000
Investment income	32,239	65,279	44,000	119,600	119,600
Intergovernmental	30,000	0	5,000	-	-
Miscellaneous revenues	2,058	91,439	-	-	-
Total Revenues	\$ 2,277,157	\$ 2,617,160	\$ 2,638,469	\$ 2,696,002	\$ 2,696,002

TRANSIT FUND

Primary revenue source is a payroll tax assessed on local businesses.



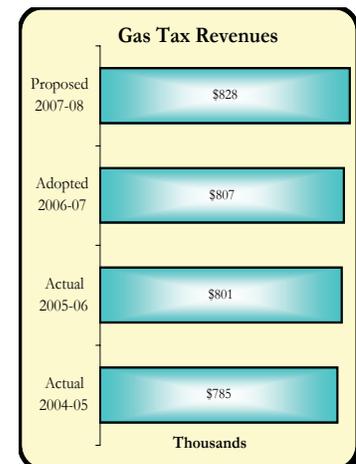
A transit tax is paid by the Wilsonville business community based on each employer's payroll or its self-employment income. In October 2006, the tax was increased from .3 percent (.003) to .33 percent (.0033). All companies doing business within the city limits are billed quarterly for their portion of the payroll tax. The tax is estimated based upon trend analysis.

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Adopted 2007-08
Transit tax	\$ 2,082,524	\$ 2,233,915	\$ 2,750,000	\$ 2,475,000	\$ 2,475,000
Charges for svcs	1,346	33,860	51,000	122,500	122,500
Intergovernmental	855,942	649,409	928,409	399,180	399,180
Investment income	21,258	41,125	18,400	76,200	76,200
Miscellaneous	18	587,880	-	580,000	580,000
Vehicle sales	6,341	2,226	1,000	-	-
Total Revenues	\$ 2,967,429	\$ 3,548,415	\$ 3,748,809	\$ 3,652,880	\$ 3,652,880

ROAD OPERATING FUND

Primary revenue source is a state-shared gasoline tax.

The Road Operating Fund records the revenues and expenditures associated with maintaining right-of-ways, streets, and traffic control devices. State gas tax funds are disbursed to the City of Wilsonville based on its population proportionate to the state's population. The chart illustrates gas tax revenues from state funds. The gas tax estimate is base upon a per capita rating provided by the State.



	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Adopted 2007-08
Gas tax	\$ 785,232	\$ 800,724	\$ 807,200	\$ 827,500	\$ 827,500
Investment income	8,254	26,726	13,600	39,700	39,700
Miscellaneous	2,076	3,723	-	-	-
Total Revenues	\$ 795,562	\$ 831,173	\$ 820,800	\$ 867,200	\$ 867,200

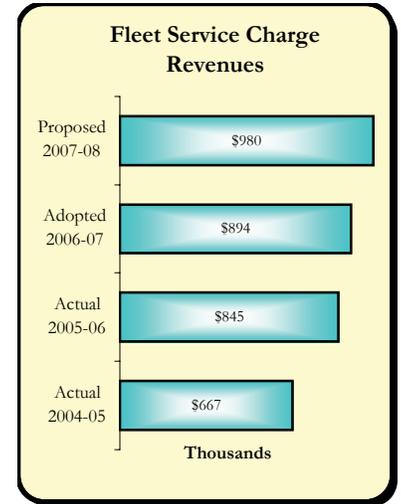
FLEET SERVICE FUND

Primary revenue is charges for services assessed on departments owning a vehicle or motorized equipment.

The Fleet Service Fund generates its revenues by servicing and maintaining all vehicles and equipment for other city programs. Resources pay for service, maintenance, overhauls, and fund a replacement reserve. Maintenance charges are based on an average of the prior three years. Replacement reserves assume a 10 year life for most vehicles. Buses are not part of the Fleet Fund replacement reserve.

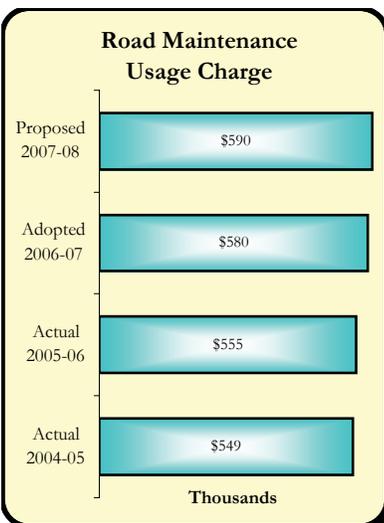
Fleet Service Fund Revenues

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Adopted 2007-08
Charges for services					
General Fund	\$ 67,550	\$ 92,220	\$ 113,310	\$ 114,330	\$ 114,330
CD Fund	35,500	37,180	35,510	38,390	38,390
Transit Fund	410,450	554,820	580,873	659,600	659,600
Road Op Fund	31,600	27,960	26,390	21,350	21,350
Water Op Fund	42,600	39,250	48,730	56,210	56,210
Sewer Op Fund	65,800	73,320	67,620	64,840	64,840
Stormwater Fund	13,400	20,330	21,910	25,590	25,590
Charges subtotal	\$ 666,900	\$ 845,080	\$ 894,343	\$ 980,310	\$ 980,310
Investment income	21,115	33,876	24,000	30,000	30,000
Rental income	34,050	34,050	34,050	34,050	34,050
Miscellaneous	7,782	-	-	-	-
Total Revenues	\$ 729,847	\$ 913,006	\$ 952,393	\$ 1,044,360	\$ 1,044,360



ROAD MAINTENANCE REGULATORY FUND

Primary revenue source is a user charge imposed on residents and businesses billed through a monthly utility account.



The Road Maintenance Regulatory Fund was created in FY 1997-98 to account for the revenues generated by the road maintenance fee and the first bills were mailed January 1998. All residential, commercial, and industrial customers are charged this fee on their monthly utility bill. Effective January 2002 the fees were reduced 10%. Residential customers are charged a flat fee of \$4.03 per household, while commercial and industrial customer's fees are based on a formula that considers traffic impact, square footage, and the amount of truck traffic generated. Commercial/industrial rates range from \$10.46 to \$285.88 per billing cycle. All revenues generated within this fund are restricted to repairs of existing roads and streets. Estimated changes are based on historic trends.

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Adopted 2007-08
Usage charge	\$ 548,668	\$ 554,945	\$ 580,000	\$ 590,000	\$ 590,000
Investment income	-	1,648	0	500	500
Total Revenues	\$ 548,668	\$ 556,593	\$ 580,000	\$ 590,500	\$ 590,500

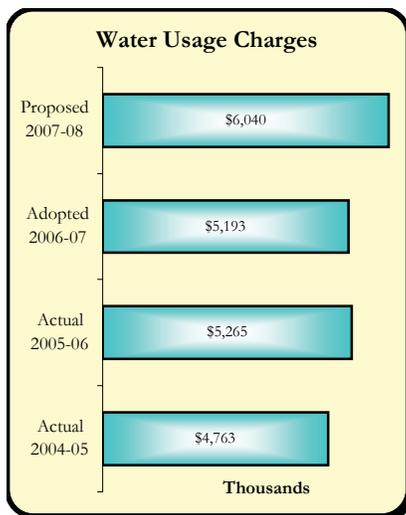
SUMMARY OF ENTERPRISE FUND REVENUES

WATER OPERATING FUND

Primary source of revenue is user charges based on monthly water consumption.

The Water Operating Fund records revenues and expenditures associated with operation and maintenance of the City's water system. Revenues collected maintain the water system operations, including water supply, treatment, storage, and distribution, as well as compliance with EPA and Oregon State Health Division requirements. Charges for services are billed based on actual water consumed.

The last rate increase was a 3% across the board increase and was approved in November 2005.



	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Adopted 2007-08
Usage charge	\$ 4,763,218	\$ 5,264,652	\$ 5,193,000	\$ 6,040,000	\$ 6,040,000
Connection fees	36,708	63,692	32,000	64,500	64,500
User fee- fire charge	70,134	72,579	74,000	81,000	81,000
Investment income	63,972	72,707	37,500	127,600	127,600
Miscellaneous	2,595	52	-	-	-
Total Revenues	\$ 4,936,627	\$ 5,473,682	\$ 5,336,500	\$ 6,313,100	\$ 6,313,100

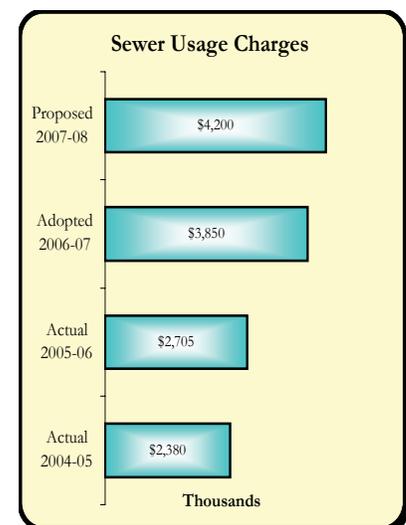
SEWER OPERATING FUND

Primary source of revenue is user charges imposed on residents and businesses based on monthly water consumption.

The Sewer Operating Fund records revenues and expenditures involved with the collection and treatment of municipal wastewater. Revenues help sustain the day to day operations of a treatment facility designed for 2.25 million gallons of sewage per day, as well as the maintenance of approximately 43.7 miles of gravity sewer lines, approximately 384 manholes, and 6 pumping lift stations.

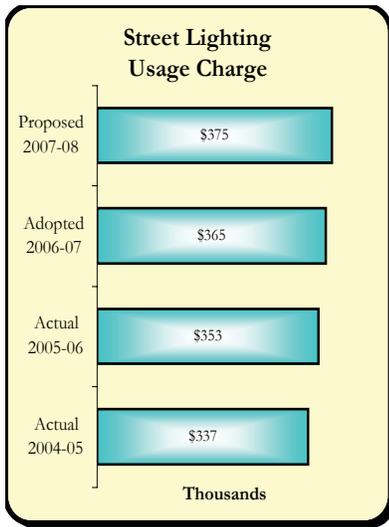
The last rate increase in the sewer usage charge was 55% in May 2006. This increase will help offset upcoming improvements to the wastewater treatment facility. Charges are also based on metered water consumption, and conservation efforts influence the revenue generated. Additionally, industrial customers are monitored for inordinate amounts of pollutants to the sewer lines and are assessed additional charges within the surcharge program. Revenue estimates are based on historic trends increased by rate changes.

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Adopted 2007-08
Usage charge	\$ 2,379,931	\$ 2,704,970	\$ 3,850,000	\$ 4,200,000	\$ 4,200,000
High strength surcharge	174,940	207,676	290,000	310,000	310,000
Investment income	11,395	7,264	3,600	47,600	47,600
Miscellaneous	22,970	18,416	16,560	16,560	16,560
Total Revenues	\$ 2,589,236	\$ 2,938,326	\$ 4,160,160	\$ 4,574,160	\$ 4,574,160



STREET LIGHTING FUND

Primary revenue source is user charges assessed to residents and businesses based on street lights in their neighborhood.



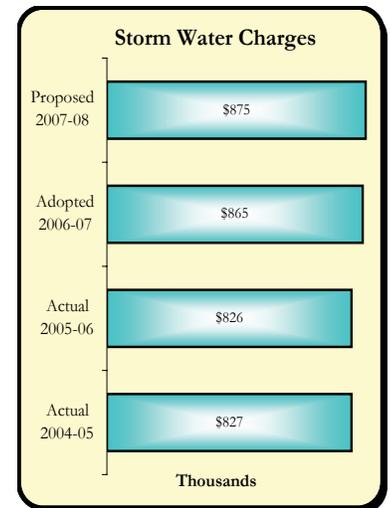
The Street Lighting Fund records the revenues and expenditures associated with operating and maintaining streetlights within the public right-of-way. Revenues are generated through user fees assessed to all Wilsonville residents and businesses. Monthly charges range from \$.80 to \$5.01. The fee is based on the cost of street lighting (determined by the type of pole and light fixture) in their neighborhoods. The last rate increase was in July 1998. Revenue projections are based on historic trends

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Adopted 2007-08
Usage charge	\$ 336,989	\$ 353,203	\$ 365,000	\$ 375,000	\$ 375,000
Investment income	2,603	4,039	2,600	22,600	22,600
Total Revenues	\$ 339,592	\$ 357,242	\$ 367,600	\$ 397,600	\$ 397,600

STORM WATER FUND

Primary revenue source is user charges imposed on residents and businesses.

This fund records revenues and expenditures associated with maintaining retention basins, storm water collection systems, and the enforcement of state and federal laws pertaining to runoff from the City's right-of-ways and streets. This program also responds to hazardous material spills that may discharge into the storm or sanitary sewer systems. Revenues also fund Storm Water Capital Improvements that cannot be funded through Storm Water System Development Charges. The program first implemented a monthly user charge in August 1994. A rate increase effective December 2001 raised the charge per equivalent dwelling unit to \$3.72 per month. Revenue projections are based on historic trends.



	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Adopted 2007-08
Stormwater charges	\$ 827,232	\$ 826,382	\$ 865,000	\$ 875,000	\$ 875,000
Intergovernmental	18,503	33,334	-	-	-
Investment income	19,143	37,509	19,600	54,400	54,400
Miscellaneous	3,741	219	-	-	-
Total Revenues	\$ 868,619	\$ 897,444	\$ 884,600	\$ 929,400	\$ 929,400

SUMMARY OF LIBRARY ENDOWMENT REVENUES

LIBRARY ENDOWMENT FUNDS

The Non-Expendable Endowment Fund records donations wherein the investment income may be expended but the principal donation may not. It will provide a long-term resource for Library operations.

Two expendable trust funds have been established to record unrestricted donations, yet earmarked especially for capital expansion and the campaign for capital expansion. The Capital Fund is designated for library expansion and capital outlay. The Campaign Fund is designated to fund-raising costs as well as library capital expansion purposes.

LIBRARY EXPENDABLE CAPITAL ENDOWMENT FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Adopted 2007-08
Investment income	\$ 241	\$ 448	\$ 400	\$ 500	\$ 500

LIBRARY EXPENDABLE CAMPAIGN ENDOWMENT FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Adopted 2007-08
Revenues:					
Donation	\$ 16	\$ -	\$ -	\$ -	\$ -
Investment income	79	148	100	200	200
Total Revenues	\$ 95	\$ 148	\$ 100	\$ 200	\$ 200

LIBRARY NON-EXPENDABLE ENDOWMENT FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Adopted 2007-08
Investment income	\$ 226	\$ 431	\$ 400	\$ 500	\$ 500

PROGRAM BUDGET ORGANIZATION

The bulk of the budget is made up of expenditure appropriations that are legal spending limits adopted by the City Council for each program. Program budgets contained in this section exclude interfund services and operating transfers between funds. Transfers are reported in the Fund Summary section.

The program budget detail contains a program summary, an identification of each related department, and an explanation of the functions and activities for each department. Some departments have implemented performance measurements and that information is also presented here.

Sources of funding for each operating program are summarized in the Budget Summary.

Each program is an aggregation of budget units/departments that are similar in nature or function, and are organized into seven operating programs.

Policy & Administration	Page	Public Works, <i>continued</i>	Page
Administration	78	Water Treatment Plant	122
Finance	80	Industrial Pretreatment	126
Information Systems	84	Wastewater Collection & Treatment	130
Geographic Information Systems	88	Community Services	
Legal	90	Community Services	132
Human Resources/Risk Management	92	Library	136
Community Development		Library Endowments	140
Administration	96	Transportation	
Engineering	98	Transit	143
Building Inspections	100	Fleet	148
Planning	102	Public Safety	
Storm Water	104	Law Enforcement	152
Public Works		Municipal Court	156
Administration	108		
Building, Grounds, Parks Maintenance	110		
Roads	112		
Street Lighting	116		
Water Distribution and Sales	118		

In addition to these operating programs, three other categories comprise the balance of the City's budget.

These categories are:

Capital Projects includes large dollar expenditures for buildings, infrastructure, and parks. The detail for capital projects is provided in a separate section of the budget document. This section begins on page 159.

Debt Service includes appropriations for interest and principal on all types of debt. This section begins on page 193.

Contingencies/designations include allowance for contingencies and set-asides for equipment replacement in various funds. This category begins on page 200.

PROGRAM INVESTMENTS

Every year, the City purchases various items which are intended to improve our efficiency and/or effectiveness. Rather than thinking of these as expenditures, they can be thought of as investments. Recent acquisitions and the impacts of those purchases are noted below.

LASER IMAGING DETECTION AND RANGING DATA

As part of our membership in the Metro Aerial Photography Consortium, the City of Wilsonville will receive its first LIDAR data (Laser Imaging Detection and Ranging). The City share of the cost will be a couple hundred dollars where it would cost the City \$30,000-\$40,000 to acquire LIDAR on its own. This GIS Layer will provide the City with its most accurate Digital Elevation Model. With this data, our ability to compute gravity flow for water, sewer, and storm systems will be greatly enhanced.

DEBT REFINANCING

Just like the benefit you get when you refinance your home loan when rates are low, the City took advantage of low rates in March and April 2006 to refinance some water and sewer debt. Certain water bonds were defeased and as a result the total principal and interest to be repaid will be \$654,867 less. When adjusted for inflation effects the present value savings is approximately \$538,000. Sewer debt was also refinanced. The corresponding total principal and interest savings is \$550,262 with a net present value of approximately \$461,000. While both of these are terrific savings, the annual savings are less than 1% of the annual user fees. Thus, the refinancings don't translate into rate reductions. Nevertheless, achieving savings is always a good goal.

INCODE/ELECTRONIC TICKETING

During the past two years, the Municipal Court department has implemented two separate software programs for use in its daily operations. The first program replaced an antiquated system of spreadsheets that was used to track violations and payments. The new system allows access to detailed information that was difficult, if not impossible, to retrieve and provides a much clearer audit trail for all transactions. A new electronic ticketing system is used by our officers at the time a ticket is written. The officer uses a lap-top in their vehicle and a hand-held printer to issue a computer-generated ticket that is given to the offender. The citation information is then uploaded into our court software eliminating the need for our clerks to manually enter. It is estimated that we will save approximately \$5,500 annually in labor costs with this time saving aspect of the program. A \$5,000 grant was received from ODOT to partially offset the initial cost of the software. Both ODOT and Clackamas County will also benefit from having access to the computerized data collected in the system.

ASSISTANT PLANNER/CODE ENFORCEMENT OFFICER

Citizens are able to contact the City and know that their concerns or complaints will be addressed. In the first half of the fiscal year 2006/2007, the City's Assistant Planner/Code Enforcer made contact with 67 individuals to address citizen complaints including illegal signs and banners, junk stored on property, overgrown bushes, illegal storage, tall grass, illegal tree removal, and rodents. The turn-around time for investigating a citizen's initial concern or complaint is one to two days, well less than the week or longer it used to take, and the calls are resolved in a friendly and respectful manner.

RETURN ON INVESTMENTS

PROGRAM INVESTMENTS

DROP-IN SANDING UNIT

Last year an additional sanding unit was purchased to provide better service during ice/snow events. This new unit was installed in the back of the Operation Manager's vehicle and is placed in service in the late fall and then removed in the spring. Previously, our only sanding unit was attached to our large dump truck which then tied up the vehicle from other uses. Having this new unit allows us to activate our sanding program at a moment's notice. It also allows us to keep the dump truck unencumbered except when the need arises to have two units in service at the same time for longer duration events.

WATER TREATMENT PLANT

This past year a complete media change was accomplished in two of the water treatment plant filters. The entire project cost, including installation of new granular activated carbon and sand media and disposal of the old media, was about \$130,000. Return on that investment will be about 4 to 5 years of treatment capacity that will yield water considered to be the best in the region.

COMMUNITY SERVICES

Community Services purchased a web-based registration system in 2006. This upgraded system offers the convenience of 24 hour access to information and registration for recreation programs, services and special events to our customers. An added benefit is the ability to send targeted emails, flyers and e-newsletters to our customers at no cost.

TRANSIT DISPATCH AND SCHEDULING SOFTWARE

In 2007, SMART purchased and installed a dispatch and scheduling software system. This system assists dispatchers with daily scheduling of rides, collects critical ridership and mileage data, and produces reports that previously were completed through multiple steps of manual calculation. The growing demand to keep up with the work associated with daily dispatching, data collections and analysis, and report generation would have required hiring an Administrative Assistant to handle these tasks if the software was not purchased. The cost of an employee at this level is approximately \$55,000 per year while the cost of the software and associated hardware was just under \$30,000, with annual maintenance costs of \$1,000.



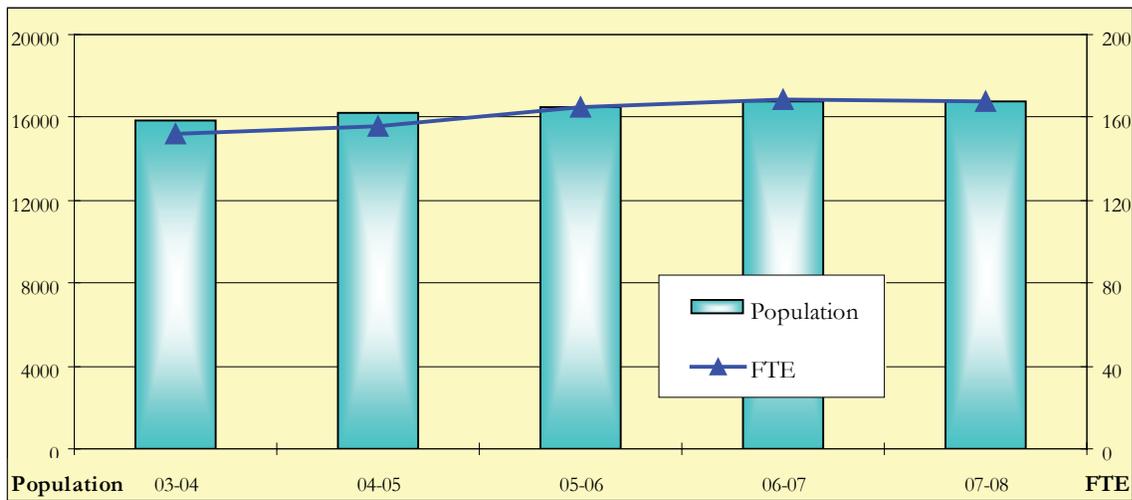
**THE CITY IS COMMITTED TO STRETCHING
TAX DOLLARS FOR THEIR CITIZENS BY
INVESTING IN COST EFFECTIVE PROGRAMS.**

SUMMARY OF EMPLOYMENT TRENDS

During the past four years, the City’s workforce has increased from about 153 to 170 FTE, where it will remain for FY 2007-08. It is important to note that the 169 FTE number includes contractual employees from the Sheriff’s Department (18), and the Water Treatment Plant (7).

The City currently has a single bargaining unit (SEIU Local 926) and FY 2007-08 is the second year of a three year labor contract. Terms of the contract included 2% COLAs in all three years of the contract with an additional 2% added to the top of ranges in the third year. In 2003-04, union members changed health plans to a lower cost plan with higher deductibles and a higher co-pay. This plan continues to be 100% paid. In exchange for this benefit, the Union accepted COLAs lower than reported by all indexes and other cities. Managers are paying 5% of their premiums (BC/BS and Kaiser). This year, managers on health insurance will pay roughly \$18-55 per month.

RATIO OF FTE TO POPULATION



**COMPARISON OF PERSONNEL CHANGES
FULL TIME EQUIVALENT (FTE) POSITIONS**

DEPARTMENT	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
ADMINISTRATION				
Administration	5.00	5.00	5.00	5.00
Finance	8.75	8.75	8.75	8.75
Information Systems	4.00	4.00	3.00	3.00
Geographic Information Systems	0.00	0.00	1.00	1.00
Legal	3.00	3.00	3.00	3.00
Human Resources/Risk Management	2.91	2.90	2.90	2.90
	<u>23.66</u>	<u>23.65</u>	<u>23.65</u>	<u>23.65</u>
COMMUNITY DEVELOPMENT				
Administration	7.00	7.20	7.20	7.75
Engineering	8.00	8.60	10.00	11.00
Building Inspections	5.00	6.00	6.00	6.35
Planning	7.30	8.30	8.30	8.50
Storm Water	0.00	0.00	0.00	2.25
	<u>27.30</u>	<u>30.10</u>	<u>31.50</u>	<u>35.85</u>
PUBLIC WORKS				
Administration	4.00	4.00	5.00	5.00
Buildings, Parks and Grounds Maintenance	6.50	7.50	10.00	10.00
Roads	2.50	2.50	2.50	2.75
Water Distribution and Sales	4.00	4.00	4.00	4.00
Water Treatment	7.00	7.00	7.00	7.00
Storm Water	1.50	2.00	2.00	0.00
Wastewater Collection and Treatment	8.50	7.50	7.50	7.50
Industrial Pretreatment	1.00	1.00	1.00	1.00
	<u>35.00</u>	<u>35.50</u>	<u>39.00</u>	<u>37.25</u>
TRANSIT				
SMART Transit	24.92	28.77	28.17	28.77
Fleet	5.50	5.50	5.50	5.50
	<u>30.42</u>	<u>34.27</u>	<u>33.67</u>	<u>34.27</u>
COMMUNITY SERVICES				
Community Services	7.90	7.90	8.20	7.97
Library	14.44	14.44	14.44	12.12
	<u>22.34</u>	<u>22.34</u>	<u>22.64</u>	<u>20.09</u>
PUBLIC SAFETY				
Law Enforcement	16.00	18.00	18.00	17.00
Municipal Court	1.90	1.90	1.90	1.95
	<u>17.90</u>	<u>19.90</u>	<u>19.90</u>	<u>18.95</u>
TOTAL FTE's	<u>156.62</u>	<u>165.76</u>	<u>170.36</u>	<u>170.06</u>

CITY OF WILSONVILLE OPEU COMPENSATION PLAN

Effective July 1, 2007

<u>Range</u>	<u>Position</u>	<u>Monthly</u>		<u>Hourly</u>	
		<u>Low Rate</u>	<u>High Rate</u>	<u>Low Rate</u>	<u>High Rate</u>
6	Library Aide	\$1,584	\$1,981	\$9.1385	\$11.4288
13	Nutrition Program Assistant	\$1,886	\$2,357	\$10.8808	\$13.5981
16	Fleet Hostler	\$2,032	\$2,540	\$11.7231	\$14.6538
17	Library Clerk I <i>Accounting Clerk I</i>	\$2,082	\$2,602	\$12.0115	\$15.0115
20	Library Clerk II <i>Sewer Vector Operator I</i>	\$2,242	\$2,804	\$12.9346	\$16.1769
21	Library Volunteer Coordinator/Aide	\$2,298	\$2,874	\$13.2577	\$16.5808
22	Equipment Mechanic I Transit Driver <i>Volunteer Coordinator</i> <i>CD Permit Clerk/ Receptionist</i> <i>Information Referral Specialist</i>	\$2,355	\$2,946	\$13.5865	\$16.9962
24	Library Clerk III Administrative Specialist I	\$2,476	\$3,094	\$14.2846	\$17.8500
25	Utility Worker <i>Comm Dev Tech</i>	\$2,537	\$3,171	\$14.6365	\$18.2942
26	Rotating Clerk Transit Dispatcher Administrative Specialist II Nutrition Program Coordinator	\$2,600	\$3,252	\$15.0000	\$18.7615
27	<i>Engineer Technician</i> <i>Technical Services Coordinator</i>	\$2,664	\$3,331	\$15.3692	\$19.2173
28	Accounting Technician	\$2,732	\$3,414	\$15.7615	\$19.6962
30	Court Clerk HR Assistant Administrative Assistant I <i>Information Systems Assistant I</i>	\$2,869	\$3,586	\$16.5519	\$20.6885
31	Senior Utility Worker Accounting Specialist	\$2,943	\$3,678	\$16.9788	\$21.2192

CITY OF WILSONVILLE OPEU COMPENSATION PLAN

Effective July 1, 2007

<u>Range</u>	<u>Position</u>	<u>Monthly</u>		<u>Hourly</u>	
		<u>Low Rate</u>	<u>High Rate</u>	<u>Low Rate</u>	<u>High Rate</u>
32	Permit Technician Sludge Truck Driver Administrative Assistant II Client Services Coordinator Water Distribution Technician	\$3,015	\$3,768	\$17.3942	\$21.7385
33	Equipment Mechanic II GIS and Mapping Technician Information Systems Assistant II	\$3,090	\$3,863	\$17.8269	\$22.2865
34	Project Coordinator Assistant Planner Reference Librarian Recreation Coordinator Sewer Vactor Operator II	\$3,167	\$3,959	\$18.2712	\$22.8404
35	Lead Mechanic Adult Services Librarian Youth Services Librarian Crew Chief (Parks, Roads)	\$3,247	\$4,060	\$18.7327	\$23.4231
36	Crew Chief (Water) Wastewater Operator II Maintenance Technician II	\$3,328	\$4,162	\$19.2000	\$24.0115
37	Accountant I Public Works Analyst <i>Senior Engineering Inspector</i>	\$3,411	\$4,264	\$19.6788	\$24.6000
38	Wastewater Lab Technician Public Works Operations Chief Storm Water Management Technician	\$3,497	\$4,371	\$20.1750	\$25.2173
39	Building Inspector Industrial Pre-treatment Coordinator	\$3,583	\$4,480	\$20.6712	\$25.8462
40	Senior Accountant Senior Engineering Tech Wastewater Lead Operator	\$3,674	\$4,592	\$21.1962	\$26.4923
42	Associate Planner Information Systems Analyst Building / Plumbing Inspector II	\$3,859	\$4,824	\$22.2635	\$27.8308
46	Plans Examiner	\$4,260	\$5,324	\$24.5769	\$30.7154

Italic not filled

CITY OF WILSONVILLE MANAGEMENT COMPENSATION PLAN

Effective March 1, 2007

Range	Position	Monthly		Annual	
		Low Rate	High Rate	Low Rate	High Rate
A	Transit Trainer Executive Secretary Legal Secretary	\$3,218	\$4,526	\$38,616	\$54,312
B	Transit Field Supervisor Operation Manager (Library)	\$3,534	\$4,968	\$42,408	\$59,616
C	City Recorder Fleet Supervisor <i>Accounting Manager</i> Senior Services Manager <i>Public Information Officer</i> <i>Sr. Human Resource Analyst</i>	\$3,889	\$5,476	\$46,668	\$65,712
D	GIS Manager Natural Resource Manager Operations Manager (Transit) Civil Engineer (Associate Engineer) Sr. Planner/Mgr of Current Planning Sr. Planner/Mgr of Long Range Planning	\$4,280	\$6,022	\$51,360	\$72,264
E	Human Resources Manager Deputy City Engineer Assistant Finance Director Urban Renewal Project Manager <i>Environmental Services Manager</i> Operations Manager (Public Works)	\$4,709	\$6,623	\$56,508	\$79,476
F	Library Director Building Official Transit Director Public Affairs Director Assistant City Attorney Redevelopment Director Information Systems Manager Community Services Director	\$5,180	\$7,285	\$62,160	\$87,420
G	City Engineer Planning Director Public Works Director	\$5,698	\$8,014	\$68,376	\$96,168
H	Finance Director Assistant City Manager Community Development Director	\$6,268	\$8,815	\$75,216	\$105,780

EXPENDITURE SUMMARIES

By PROGRAM

Excluding Interfund Services, Transfers, and Capital Projects

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Policy and Administration	\$ 3,122,513	\$ 3,101,828	\$ 3,524,844	\$ 3,539,924	\$ 3,609,924	\$ 3,609,924
Community Development	2,891,079	3,111,673	3,427,463	4,212,144	4,212,144	4,212,144
Public Works	6,949,609	7,636,700	7,439,662	8,144,825	8,074,825	8,074,825
Community Services	1,411,135	1,487,166	1,693,411	1,596,479	1,596,479	1,596,479
Transportation	2,388,794	2,446,009	3,767,264	3,882,390	3,882,390	3,882,390
Public Safety	2,372,186	2,701,895	2,930,815	2,810,712	2,810,712	2,810,712
Total Operating Budget	\$ 19,135,316	\$ 20,485,271	\$ 22,783,459	\$ 24,186,474	\$ 24,186,474	\$ 24,186,474

By MAJOR COST CATEGORY

Excluding Interfund Services, Transfers, and Capital Projects

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services	\$ 8,585,861	\$ 9,567,066	\$ 10,601,814	\$ 11,207,327	\$ 11,277,327	\$ 11,277,327
Materials and Services	9,551,981	10,399,141	11,487,432	12,597,447	12,527,447	12,527,447
Capital Outlay	997,474	519,064	694,213	381,700	381,700	381,700
Total Appropriations	\$ 19,135,316	\$ 20,485,271	\$ 22,783,459	\$ 24,186,474	\$ 24,186,474	\$ 24,186,474

STATEMENT OF PURPOSE

The City Manager, who works for and at the pleasure of the Mayor and the City Council, carries out their policy direction and provides overall supervision of the City’s operations. The City Manager is responsible for translating the City Council’s goals into budgetary priorities. The Public Affairs Director provides the information link between the citizenry, the business community, and the elected and appointed officials of the City, as well as taking on more special projects as assigned by the City Manager. The City Recorder serves as secretary for the City Council and is responsible for records management and elections.

PROGRAM OBJECTIVES

1. Seek public involvement and support for City services through effective communication and responsiveness to citizen concerns.
 - Encourage citizen involvement and respond to citizen’s concerns.
 - Utilize the Chamber and City newsletters to keep the public informed.
 - Develop and encourage the use of the City’s cable government access channel and web site.
 - Provide opportunities for the public to interact with the Council and City staff.
2. Facilitate City Council and community decision making concerning the future growth and development of Wilsonville and funding infrastructure improvements.
3. Guide implementation of City Council goals for FY 2007-08.
4. Work on public policy issues that impact the City at regional, state, and federal levels.
5. Support a work environment that promotes customer service and fully utilizes the talents of the City staff by reinforcing their knowledge, competence, and creativity.
 - Implement the staff and Council vision for our organization by inspiring a shared vision, enabling others to act, modeling the way, and encouraging the heart.
6. Continue Council commitment to training and practice relating to our common goals, values, and vision.
(Council Goal 9)
7. Continue efforts to find funding solutions for infrastructure needs through strengthening the City’s regional, state, and federal partnerships. *(Council Goal 8)*

FULL TIME EQUIVALENT POSITIONS

Position	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
City Manager	1.00	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00
City Recorder	1.00	1.00	1.00	1.00
Public Affairs Director	1.00	1.00	1.00	1.00
Public Information Officer	1.00	1.00	1.00	1.00
	5.00	5.00	5.00	5.00

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 317,836	\$ 348,018	\$ 400,939	\$ 366,679	\$ 408,496	\$ 408,496
Employee benefits	145,295	174,858	190,334	167,588	195,771	195,771
Total	463,131	522,876	591,273	534,267	604,267	604,267
Materials and Services						
Supplies	34,026	16,331	31,800	17,900	17,900	17,900
Prof and tech serv	66,096	47,569	100,720	73,257	73,257	73,257
Utility services	5,288	5,506	5,870	6,110	6,110	6,110
Comm svcs programs	121,014	134,676	161,200	166,036	166,036	166,036
Employee development	43,147	35,061	43,546	44,935	44,935	44,935
Fees, dues, advertising	31,150	20,924	22,600	21,025	21,025	21,025
Meetings & council	14,996	14,095	19,232	63,320	63,320	63,320
Total	315,717	274,162	384,968	392,583	392,583	392,583
Capital Outlay						
Machinery & equip	-	21,976	-	-	-	-
Total Department	\$ 778,848	\$ 819,014	\$ 976,241	\$ 926,850	\$ 996,850	\$ 996,850

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Taxes	\$ 120,000	\$ 120,000	\$ 120,000	\$ 125,000	\$ 125,000	\$ 125,000
Dedicated revenues	119,533	129,609	121,200	133,786	133,786	133,786
Interfund charges	268,635	253,159	284,989	321,952	321,952	321,952
General Fund revenues	270,680	316,246	450,052	346,112	416,112	416,112
Total	\$ 778,848	\$ 819,014	\$ 976,241	\$ 926,850	\$ 996,850	\$ 996,850

STATEMENT OF FUNDING ISSUES FOR 2007-08

Supplies and Professional and technical services budgets have decreased with the Boones Ferry Messenger publication being mailed bi-monthly rather than monthly.

Community Services Programs increased contributions to Wilsonville Community Sharing to support their plans for outreach to Hispanic families that are a growing part of our population; as well as an increase in the tourism grant to the Chamber of Commerce for additional maintenance of the restroom facilities because of the popular Town Center Park water feature.

Employee Development reflects the increased car allowance for City Manager.

Meetings and Council line item increased due to contract services for broadcasting city meetings, and cable fees.

STATEMENT OF PURPOSE

To efficiently operate the City’s financial information systems to provide timely, useful, and accurate financial information to internal management, the City Council, the Budget Committee, and external users. To provide treasury services with the goals of minimizing borrowing costs and maximizing the return on investments. To provide high quality customer support to all of the customers of the Finance Department, especially the citizens of Wilsonville.

Primary functions include accounting, budgeting, managing and investing cash, managing debt, paying invoices, processing payroll, billing receivables, and collecting receivables (utilities, business licenses, transit taxes, local improvement districts, hotel/motel taxes, miscellaneous and financial reporting). Finance answers all incoming phone calls for City Hall. Although budgeted separately, the department also oversees technology information services – computers, networks, telephones – and municipal court administration.

PROGRAM OBJECTIVES

1. Analyze administrative fees and recommended changes where necessary to cover related costs.
(Council Goal 6)
2. Update the City’s five-year financial plan. *(Council Goal 6)*
3. Prepare the FY 2006-07 Comprehensive Annual Financial Report (CAFR) in a format that qualifies for submittal to the Government Finance Officer’s Association (GFOA) Certificate of Achievement in Financial Reporting program.
4. Prepare the FY 2007-08 adopted budget document in a format that qualifies for submittal to the GFOA Distinguished Budget Award program.
5. Conduct citizen survey.

FULL TIME EQUIVALENT POSITIONS

	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
Finance Director	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00
Administrative Assistant I	1.00	0.75	0.75	0.75
Accountant	1.75	2.00	2.00	2.00
Accounting Specialist	1.00	1.00	1.00	1.00
Accounting Technician	3.00	3.00	3.00	3.00
	8.75	8.75	8.75	8.75

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 394,268	\$ 414,985	\$ 447,220	\$ 469,851	\$ 469,851	\$ 469,851
Employee benefits	168,618	199,035	220,317	238,139	238,139	238,139
Total	562,886	614,020	667,537	707,990	707,990	707,990
Materials and Services						
Supplies	49,953	52,412	76,950	69,400	69,400	69,400
Prof and tech serv	153,548	159,709	178,700	180,500	180,500	180,500
Utility services	4,224	4,302	4,700	4,150	4,150	4,150
Fleet services	3,800	4,090	4,290	4,010	4,010	4,010
Repairs & maint	5,838	2,412	6,000	3,100	3,100	3,100
Rents & leases	997	919	1,000	1,040	1,040	1,040
Insurance	404	335	375	260	260	260
Meeting expenses	526	458	500	500	500	500
Employee development	9,435	9,837	15,150	16,175	16,175	16,175
Fees, dues, advertising	4,369	11,443	13,800	14,300	14,300	14,300
Misc. service & supplies	24,264	15,626	28,400	24,475	24,475	24,475
Total	257,358	261,543	329,865	317,910	317,910	317,910
Capital Outlay						
Machinery & equip	132,556	39,405	-	-	-	-
Total Department	\$ 952,800	\$ 914,968	\$ 997,402	\$ 1,025,900	\$ 1,025,900	\$ 1,025,900

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Charges for services	\$ 118,693	\$ 11,178	\$ 18,000	\$ 16,000	\$ 16,000	\$ 16,000
Interfund charges	555,452	527,508	777,927	665,321	665,321	665,321
General Fund revenues	263,155	376,282	201,475	344,579	344,579	344,579
Designated contingency	15,500	-	-	-	-	-
Total	\$ 952,800	\$ 914,968	\$ 997,402	\$ 1,025,900	\$ 1,025,900	\$ 1,025,900

STATEMENT OF FUNDING ISSUES FOR 2007-08

Supplies line item has decreased due to one time items budgeted in 2006-07 for office move.

PERFORMANCE MEASUREMENTS

<i>Strategy</i>	<i>Measure</i>	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimate 2006-07	Forecast 2007-08
Deliver efficient, effective financial services	Costs to deliver financial services	\$ 757,053	\$ 804,744	\$ 875,563	\$ 945,324	\$ 1,025,900
	Costs to deliver financial services as percentage of total City operating budget	4%	4%	4%	4%	4%
Provide relevant, effective and timely information to users to facilitate decision making processes	Revenue forecasts on major revenues - percentage variance to budget	-0.1%	-2.6%	-0.1%	1.6%	2.0%

PERFORMANCE MEASUREMENTS OUTCOME

Revenue forecast methods are within acceptable ranges, thus no major modifications are planned.



STATEMENT OF PURPOSE

To effectively manage the City’s information and communications technologies. IS maintains the City’s network, phone system, desktop equipment, web sites, and applications as well as providing training, technology consulting, and special project assistance to all City departments. IS also oversees the City’s Geographic Information Systems Program.

In FY06-07, the IS Department participated in the following special projects:

1. Project management and support for the completion of the Eden implementation.
2. PC, network, and phone system moves to the New City Hall.
3. Support for the startup and training of the new Community Services online class registration program.
4. Project management and programming for the Building Department automated inspection line.
5. Working with the City Recorder to advance records management education and awareness and incorporate good document management practices and policies into electronic systems.
6. Began web site redesign project for City, Library, and Transit sites.
7. Helped a variety of departments with various small systems projects.

PROGRAM OBJECTIVES

1. Utilize current and emerging technologies to reduce costs and improve efficiencies wherever possible.
2. Oversee installation and implementation of new systems and technologies city wide.
3. Maintain accurate current inventory of hardware, software, and network systems city wide.
4. Develop and test business continuity and disaster recovery plans for city information systems.
5. Continually enhance City websites to increase their ability to deliver timely and accurate information and services to the public while reducing costs to the City.

FULL TIME EQUIVALENT POSITIONS

Position	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
Information Systems Manager	1.00	1.00	1.00	1.00
GIS Manager	1.00	1.00	0.00	0.00
Information System Assistant II	1.00	1.00	1.00	1.00
Systems Analyst	1.00	1.00	1.00	1.00
	4.00	4.00	3.00	3.00

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 178,017	\$ 225,664	\$ 181,091	\$ 189,760	\$ 189,760	\$ 189,760
Employee benefits	79,123	110,188	87,821	94,143	94,143	94,143
Total	257,140	335,852	268,912	283,903	283,903	283,903
Materials and Services						
Supplies	73,098	80,588	115,750	116,000	116,000	116,000
Prof and tech serv	54,574	74,656	79,785	81,278	81,278	81,278
Utility services	9,557	10,610	11,570	10,125	10,125	10,125
Repairs & maint	1,672	5,959	6,230	6,400	6,400	6,400
Employee development	3,340	12,779	5,820	5,990	5,990	5,990
Fees, dues, advertising	344	1,812	105	100	100	100
Total	142,585	186,404	219,260	219,893	219,893	219,893
Capital Outlay						
Mach & equipment	281,688	39,994	-	-	-	-
Total Department	\$ 681,413	\$ 562,250	\$ 488,172	\$ 503,796	\$ 503,796	\$ 503,796

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Interfund charges	\$ 154,256	\$ 112,545	\$ 171,944	\$ 203,683	\$ 203,683	\$ 203,683
Dedicated reserves	77,444	151,356	-	-	-	-
General Fund revenues	449,713	298,349	316,228	300,113	300,113	300,113
Total	\$ 681,413	\$ 562,250	\$ 488,172	\$ 503,796	\$ 503,796	\$ 503,796

STATEMENT OF FUNDING ISSUES FOR 2007-08

The IS budget for FY07-08 is status quo.

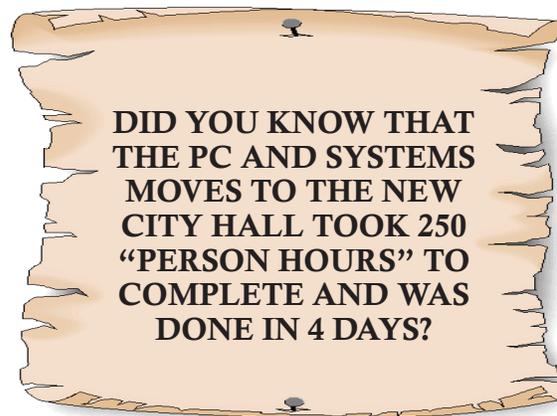
PERFORMANCE MEASUREMENTS

<i>Strategy</i>	<i>Measure</i>	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimate 2006-07	Forecast 2007-08
Identify and track workload indicators	Users supported	143	139	154	138	141
	Personal computers supported	155	153	162	167	172
	Servers supported	12	19	22	23	23
	Other equipment supported	95	94	93	89	90
	Applications supported	78	80	80	83	82
	Data storage requirements	43 GB	558 GB	958 GB	1400 GB	1600 GB
Effectively maintain and support City systems	Network up-time	99.35	98.94	99.4	98.94	99.62
	Customer satisfaction rating per annual survey	Very Good	Good	Very Good	Excellent	Excellent

PERFORMANCE MEASUREMENTS OUTCOME

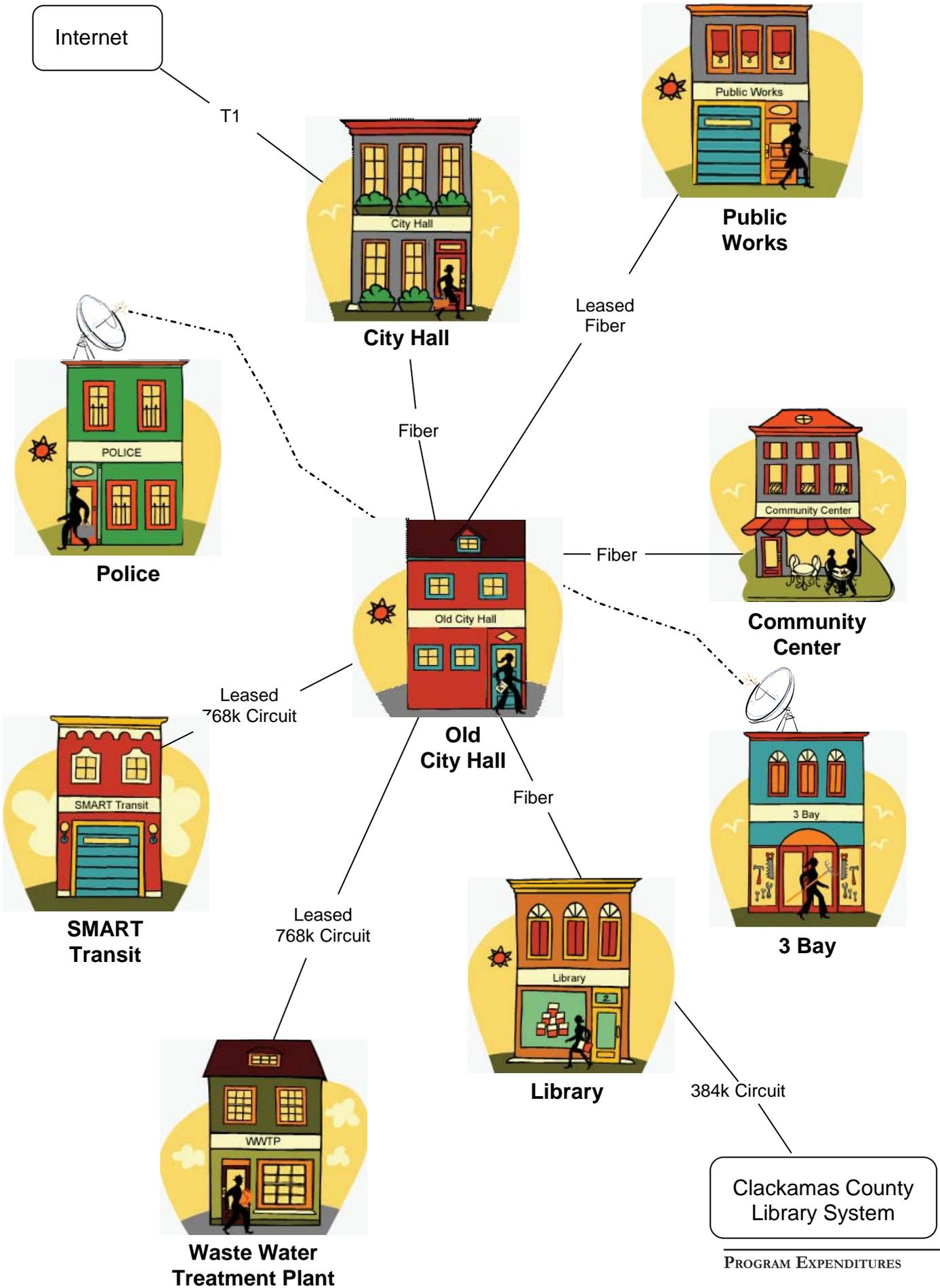
Performance measures for FY06-07 show fairly steady workload indicators with the fluctuation in number of users due, primarily, to employee turnover and temporary/intern staff. As shown, data storage needs continue to grow rapidly, fueled in large part by our growing GIS program.

Network uptime, as anticipated, was much lower this year due to the disruptions associated with the relocation from the Annex and Old City Hall to the New City Hall. We expect to be back on track in FY07-08. Despite the increased downtime, the IS survey results average increased from Very Good to Excellent.



POLICY & ADMINISTRATION

information systems



STATEMENT OF PURPOSE

To create, maintain, and administer the City’s Enterprise GIS system. GIS works with the GIS Steering Committee to identify projects and priorities across the enterprise. GIS strives to provide tools and analysis to City staff so that they are able to perform their jobs more efficiently and effectively with the over arching goal of providing excellent customer service to Wilsonville residents and business customers.

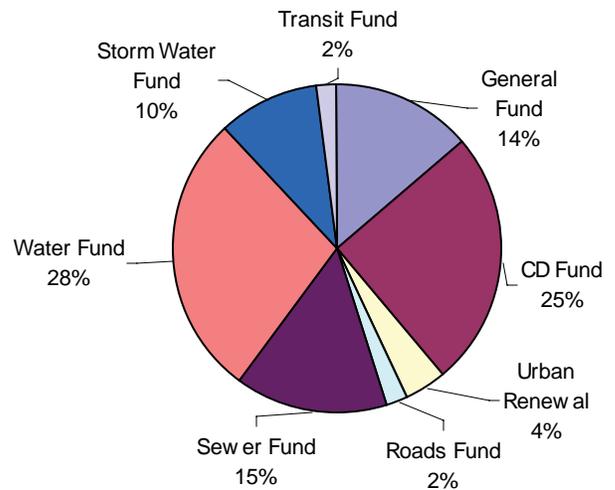
In FY 2006-2007, the GIS Department was involved in the following projects:

1. Parcel Data Layer Process Automation (Facilitates Rapid and Regular Integration with EDEN)
2. Completed pilot project for capturing water, storm, and sanitary infrastructure from as-built drawings for a single section of the City
3. Completed over 50 “Special Projects” for City Staff in the first half of the fiscal year
4. Continued to conduct GIS Steering Committee Meetings for prioritizing GIS projects and resources
5. Maintained the Enterprise GIS hardware and software
6. Continued to coordinate with regional partners in data sharing
7. Performed GIS Strategic Plan Development and updating
8. Began development of interactive mapping and GIS site for use by the public on the City’s internet site.

PROGRAM OBJECTIVES

1. Maintain GIS Hardware and Software Systems.
2. Develop and Maintain GIS Data Layers.
3. Develop and Maintain User Access Tools for City Staff.
4. Provide Education and Training on GIS to City Staff.
5. Identify Opportunities to Utilize GIS In Order To Improve City Services.
6. Develop long term funding strategy for the GIS Program.

Estimated FY 07/08 - GIS Use by Fund



FULL TIME EQUIVALENT POSITIONS

Position	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
GIS Manager	0.00	0.00	1.00	1.00
	0.00	0.00	1.00	1.00

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ -	\$ -	\$ 68,255	\$ 70,581	\$ 70,581	\$ 70,581
Employee benefits	-	-	35,380	37,156	37,156	37,156
Total	-	-	103,635	107,737	107,737	107,737
Materials and Services						
Supplies	-	-	8,360	7,442	7,442	7,442
Prof and tech serv	-	-	48,150	48,540	48,540	48,540
Utility services	-	-	180	216	216	216
Employee development	-	-	5,500	5,665	5,665	5,665
Fees, dues, advertising	-	-	1,700	1,700	1,700	1,700
Total	-	-	63,890	63,563	63,563	63,563
Total Department	\$ -	\$ -	\$ 167,525	\$ 171,300	\$ 171,300	\$ 171,300

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Interfund charges	\$ -	\$ -	\$ 141,508	\$ 145,614	\$ 145,614	\$ 145,614
Dedicated reserves	-	-	-	-	-	-
General Fund revenues	-	-	26,017	25,686	25,686	25,686
Total	\$ -	\$ -	\$ 167,525	\$ 171,300	\$ 171,300	\$ 171,300

STATEMENT OF FUNDING ISSUES FOR 2007-08

The GIS budget for FY 2007-2008 is status quo other than a decrease in office supply expense.

WILSONVILLE GIS HAS CONTRACTED WITH THE OREGON DEPARTMENT OF CORRECTIONS (DOC) TO SCAN ALL CITY AS-BUILT DRAWINGS. BECAUSE OF THE DOC'S USE OF PRISON LABOR, THEY ARE ABLE TO OFFER THIS SERVICE FOR HALF THE COST OF OTHER VENDORS.

STATEMENT OF PURPOSE

The City Attorney is appointed by, and reports directly to, the City Council. The department provides general counsel to the City and Urban Renewal Agency. The City Attorney or Assistant City Attorney attends meetings of the City Council, Urban Renewal Agency, Development Review Board, and Planning Commission, and works closely with the City Manager and all department managers. Under the supervision of the City Attorney, the department provides legal advice to City boards and commissions, reviews legal documents, drafts complex ordinances and resolutions, directs litigation (including that of City Prosecutor), negotiates and drafts contracts, and assists in risk management.

The City Attorney directly supervises the Assistant City Attorney and the Legal Secretary.

PROGRAM OBJECTIVES

1. Provide legal advice to City Council, City Manager, boards and commissions, and department heads that is timely, efficient, and effective.
 - Measured by ratings for legal advice from the annual legal department survey.
2. Provide documents that achieve the intended legal and business purpose using clear and concise language.
 - Measured by ratings for document provision on annual legal department survey.
3. Provide legal representation in administrative hearings and litigation matters that is professional, efficient, and effective.
 - Measured by the City Council on a per case basis.

FULL TIME EQUIVALENT POSITIONS

Position	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
City Attorney	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00	1.00
	3.00	3.00	3.00	3.00

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 212,998	\$ 225,304	\$ 242,109	\$ 252,507	\$ 252,507	\$ 252,507
Employee benefits	85,613	101,792	106,271	113,694	113,694	113,694
Total	298,611	327,096	348,380	366,201	366,201	366,201
Materials and Services						
Supplies	5,328	6,800	6,550	7,050	7,050	7,050
Prof and tech serv	-	3,576	30,000	30,000	30,000	30,000
Utility services	497	549	600	650	650	650
Employee development	6,915	8,106	9,800	9,800	9,800	9,800
Fees, dues, advertising	1,731	2,112	3,957	3,800	3,800	3,800
Total	14,471	21,143	50,907	51,300	51,300	51,300
Total Department	\$ 313,082	\$ 348,239	\$ 399,287	\$ 417,501	\$ 417,501	\$ 417,501

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Taxes	\$ 120,000	\$ 120,000	\$ 120,000	\$ 125,000	\$ 125,000	\$ 125,000
Interfund charges	96,974	109,732	158,312	182,743	182,743	182,743
General Fund revenues	96,108	118,507	120,975	109,758	109,758	109,758
Total	\$ 313,082	\$ 348,239	\$ 399,287	\$ 417,501	\$ 417,501	\$ 417,501

STATEMENT OF FUNDING ISSUES FOR 2007-08

FY 2006-07 included a summer/academic year work-study position through Lewis and Clark College Law School. The position funded in part by the City and part by the Law School. It has proven to be successful and will assist with the volume of research and special projects into FY 2007-08.

A minor dollar increase in Supplies is related to the increase of on-line law research fees.

STATEMENT OF PURPOSE

The purpose of the Human Resources Department is to enhance the efficiency and effectiveness of the organization by providing centralized personnel support for all City employees. This includes addressing labor relations, compensation, classification, recruitment and selection, and training issues. The department provides systems, services, and solutions to support the organization in order to effectively provide service to the citizens of Wilsonville.

The Assistant City Manager serves as the Human Resources Director and Risk Manager, and provides management oversight to five operating divisions: Community Services, Library, Public Works, Transit, and Sheriff (contract). The Human Resource Department includes a Senior Human Resources Analyst, and a Rotating Clerk position. The Rotating Clerk dedicates about 50% of her time to Human Resources with the rest of the time divided among Finance, Planning, Community Services, Transit, and Community Development.

Risk Management directs the City’s risk exposure and insurance programs including property, liability, and workers’ compensation coverage. The department supports an active city-wide safety program that identifies and eliminates hazardous conditions at all City facilities and promotes employee wellness and physical fitness. Through its workers’ compensation program (SAIF insured), Risk Management is responsible for processing and coordinating claims for injured workers. Finally, the department annually reviews all of the City’s insurance programs to ensure the best possible protection at the most reasonable cost.

PROGRAM OBJECTIVES

1. Recruit and hire the most qualified people to staff the City’s delivery of service. This means employees with positive attitudes and strong work ethics who fit within a culture of high quality customer service.
2. Maintain current and accurate job descriptions for all City staff positions.
3. Minimize work-related accidents through safety awareness and proactive programs.
4. Foster positive employment practices and a healthy and productive work environment.
5. Continue to evaluate training programs for new managers and others who need supervisory assistance, and help managers develop and implement long-term solutions.

FULL TIME EQUIVALENT POSITIONS

Position	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
Assistant City Manager	1.00	1.00	1.00	1.00
Sr. Human Resource Analyst	1.00	1.00	1.00	0.00
HR Manager	0.00	0.00	0.00	1.00
Rotating Clerk	0.71	0.70	0.70	0.00
HR Assistant	0.00	0.00	0.00	0.70
Intern (High School)	0.20	0.20	0.20	0.20
	2.91	2.90	2.90	2.90

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 153,837	\$ 166,034	\$ 179,981	\$ 188,533	\$ 188,533	\$ 188,533
Employee benefits	63,690	81,420	86,999	93,423	93,423	93,423
Total	217,527	247,454	266,980	281,956	281,956	281,956
Materials and Services						
Supplies	1,828	2,013	2,919	2,571	2,571	2,571
Prof and tech serv	11,345	43,295	18,178	21,062	21,062	21,062
Utility services	1,127	1,048	1,130	1,245	1,245	1,245
Insurance	108,174	102,066	141,600	120,600	120,600	120,600
Employee development	38,640	43,561	47,086	48,497	48,497	48,497
Fees, dues, advertising	1,734	2,086	1,704	1,755	1,755	1,755
Flex plan admin	6,984	7,146	7,568	7,568	7,568	7,568
Recognition expenses	1,166	984	1,477	1,521	1,521	1,521
Meeting expenses	7,845	7,704	7,575	7,802	7,802	7,802
Total	178,843	209,903	229,237	212,621	212,621	212,621
Total Department	\$ 396,370	\$ 457,357	\$ 496,217	\$ 494,577	\$ 494,577	\$ 494,577

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Taxes	\$ 120,000	\$ 120,000	\$ 120,000	\$ 125,000	\$ 125,000	\$ 125,000
Interfund charges	169,879	155,550	181,983	173,562	173,562	173,562
General Fund revenues	106,491	181,807	194,234	196,015	196,015	196,015
Total	\$ 396,370	\$ 457,357	\$ 496,217	\$ 494,577	\$ 494,577	\$ 494,577

STATEMENT OF FUNDING ISSUES FOR 2007-08

The Human Resource/Risk Management Department budget this year has no major changes or additions. Property and liability insurance costs will likely increase about 5 - 8%. All vehicle insurance and most property insurance costs are distributed to departments. Liability insurance is fully paid by HR/Risk Management. The allocation of costs to departments has contributed to the insurance line item remaining relatively flat.

Flex plan administration charges have remained consistent due to continuing participation in the plan by many city employees. These costs are offset by decreased FICA payments by the City. Professional and technical services show a significant decrease over this year's estimated actuals. This is due to outside assistance in FY 05-06 for labor contract bargaining.

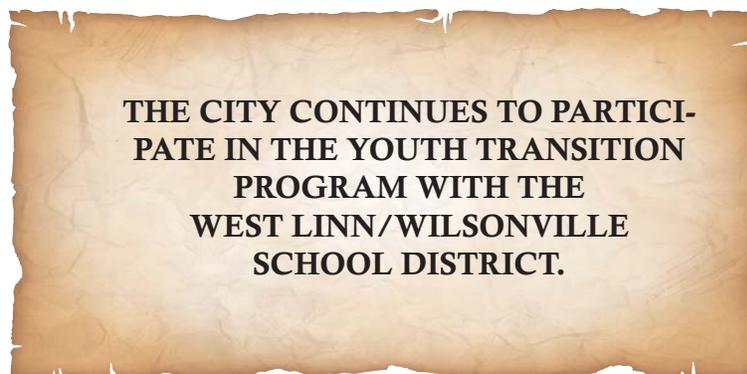
PERFORMANCE MEASUREMENTS

<i>Strategy</i>	<i>Measure</i>	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimate 2006-07	Forecast 2007-08
Recruit, hire and retain the most qualified people to staff the City's service delivery needs.	FTEs (not including Clackamas County Sheriff's Office or Water Treatment Plant - Veolia)	130	133	135	137	132
	Full-time recruitments	12	10	13	10	10
	Turnover rate (Full Time)	4%	6%	5%	7%	7%
	Percentage of FTEs that pass probationary period	90%	95%	95%	99%	98%
Minimize work-related accidents and maintain an excellent safety record.	Number of workers' compensation claims	10	8	8	8	5
	Number of time loss days due to workers compensation injuries	106	8	10	129	20
	Total paid losses	\$39,920	\$8,500	\$7,889	\$15,000	\$5,000
	Experience modification history	1.18	0.96	1.03	0.87	0.85
	Safety Award given by League of Oregon Cities	Silver	Silver	Silver	Gold	Gold

PERFORMANCE MEASUREMENTS OUTCOME

The HR department incurred one large worker's comp claim this year. That resulted in 129 time loss days. Because our experience modification history is based on the past three years, our rating remains low at .87 for 2006.

In 2006, the City did 32 recruitments including 5 internal recruitments which is an increase of 7 recruitments from 2005.





STATEMENT OF PURPOSE

To provide overall management and administrative support including Natural Resource Program compliance for the City’s development-related functions. The department includes administration, engineering, building inspections, planning, and urban renewal.

PROGRAM OBJECTIVES

1. Complete street and park Systems Development Charges (SDCs).
2. Continue to monitor and update Eden systems as necessary.
3. Continue planning for WWTP expansion.
4. Complete planning for Willamette River water service for Sherwood through Wilsonville transmission system.
5. Plan and implement the financing and infrastructure programs for Villebois.
6. Create development agreements to support capital program goals.
7. Continue to develop and implement a Natural Resource Compliance Program.
8. Implement habitat enhancement/restoration projects and provide environmental education and outreach to the community.
9. Implement project recommendations from the newly adopted Park and Recreation Master Plan and Bicycle/Pedestrian Trails Master Plan.
10. Complete annual update of the Five-Year Capital Improvement Program.
11. Complete a master planning study for the North Wilsonville Industrial area (Coffee Creek I).
12. Revise erosion control program and implement new NPDES storm water permit.
13. Real property acquisitions to support the City’s capital program.
14. Liaison efforts with ODOT for project development.
15. Implement Council policies on affordable housing and others as they are developed.
16. Develop solutions to traffic congestion at the I-5 interchange in Wilsonville.
17. Reduce the backlog of capital improvement projects.

FULL TIME EQUIVALENT POSITIONS

Position	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
Community Development Director	1.00	1.00	1.00	1.00
Project Coordinator	0.00	0.00	1.00	1.00
Administrative Assistant II	2.00	2.00	1.00	1.00
Receptionist/Permit Clerk	1.00	1.00	1.00	0.00
Administrative Specialist II	0.00	0.00	0.00	1.00
Urban Renewal Project Manager	1.00	1.00	1.00	1.00
Redevelopment Director	1.00	0.70	0.70	1.00
Special Projects Manager	0.00	0.50	0.50	0.50
Natural Resource Intern	0.00	0.00	0.00	0.25
Natural Resource Program Manager	1.00	1.00	1.00	1.00
	7.00	7.20	7.20	7.75

COMMUNITY DEVELOPMENT

administration

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 429,108	\$ 465,141	\$ 442,311	\$ 521,785	\$ 521,785	\$ 521,785
Employee benefits	179,081	208,203	217,560	254,597	254,597	254,597
Total	608,189	673,344	659,871	776,382	776,382	776,382
Materials and Services						
Supplies	51,554	52,293	53,020	41,780	41,780	41,780
Prof and tech serv	58,313	79,714	68,590	68,400	68,400	68,400
Utility services	5,758	10,654	11,900	4,020	4,020	4,020
Repairs & maint	7,758	6,320	6,540	6,736	6,736	6,736
Fleet services	4,200	4,670	3,990	3,930	3,930	3,930
Rents & leases	103,689	115,065	64,400	21,948	21,948	21,948
Insurance	258	205	250	360	360	360
Employee development	16,758	1,776	9,300	8,000	8,000	8,000
Meeting expenses	3,768	4,982	5,000	5,150	5,150	5,150
Fees, dues, advertising	542	1,260	1,250	1,280	1,280	1,280
Total	252,598	276,939	224,240	161,604	161,604	161,604
Capital Outlay						
Machinery & equip	82,746	34,372	-	-	-	-
Total Department	\$ 943,533	\$ 984,655	\$ 884,111	\$ 937,986	\$ 937,986	\$ 937,986

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Interfund charges	\$ 703,410	\$ 770,544	\$ 840,111	\$ 977,333	\$ 977,333	\$ 977,333
CD Fund revenues	240,123	214,111	44,000	-	-	-
Total	\$ 943,533	\$ 984,655	\$ 884,111	\$ 977,333	\$ 977,333	\$ 977,333

STATEMENT OF FUNDING ISSUES FOR 2007-08

Rents and leases declined as the department vacated the annex building. The new year budget includes equipment rent and space costs at the new city hall.

STATEMENT OF PURPOSE

The Engineering division staff provides project design services, project management, construction inspection, and other related needs for publicly funded capital improvement projects and privately financed residential, commercial and industrial development. Engineering also provides technical assistance to other departments for infrastructure planning, design, operations, and maintenance. Additional public services are provided through traffic management, maintenance of aerial photographic records, infrastructure mapping, and street addressing.

PROGRAM OBJECTIVES

1. Negotiate an Intergovernmental Agreement (IGA) with ODOT and commence the design of improvements to the Wilsonville Road interchange to accommodate future development while protecting the City’s livability by September 2008. **(Council Goal 2)**
2. Open the Boeckman Extension to traffic by October 2008. **(Council Goal 4)**
3. Continue to assist the Tualatin Valley Water District (TVWD) and the City of Sherwood in using the Willamette River Water Treatment Plant for domestic water.
4. Complete improvements to Barber Street in conjunction with the development of Commuter Rail by January 2008. **(Council Goal 4)**
5. Complete the relocation of the control of the City’s water distribution system to the water treatment plant by September 2008.
6. Select an owner’s representative and design-builder for Phase 1 &2 of the Wastewater Treatment Plant expansion by June 2008. **(Council Goal 4)**
7. Support private development through review and inspection of projects ranging from sidewalk repairs and fiber-optic line installation to large-scale developments.
8. Complete the design and construction of smaller capital improvement projects as may be required.
9. Provide professional engineering services for public infrastructure associated with the Villebois Development. Review and prepare conditions of approval for future “Specific Area Plans” as each phase of development occurs. As each phase of Villebois is approved in the planning stage, provide plan review, and construction inspection for the public infrastructure improvements.
10. Continue to support the other projects in the adopted CIP by providing project management, design, and other services as required.

FULL TIME EQUIVALENT POSITIONS

Position	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
City Engineer	1.00	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	0.00	0.00
Civil Engineer	1.00	1.00	1.00	1.00
Capital Project Manager	0.00	0.60	0.00	0.00
Senior Engineering Technician	3.00	3.00	4.00	5.00
GIS and Mapping Technician	1.00	1.00	1.00	1.00
Administrative Specialist II	1.00	1.00	1.00	1.00
Deputy City Engineer	0.00	0.00	2.00	2.00
	8.00	8.60	10.00	11.00

COMMUNITY DEVELOPMENT

engineering

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 439,595	\$ 402,385	\$ 571,965	\$ 677,113	\$ 677,113	\$ 677,113
Employee benefits	203,503	194,705	302,380	367,005	367,005	367,005
Total	643,098	597,090	874,345	1,044,118	1,044,118	1,044,118
Materials and Services						
Supplies	19,263	20,876	29,700	35,500	35,500	35,500
Prof and tech serv	76,806	102,816	153,100	153,200	153,200	153,200
Utility services	6,476	7,319	9,300	10,925	10,925	10,925
Repairs & maint	-	1,191	2,200	2,300	2,300	2,300
Fleet services	19,000	17,180	17,150	18,320	18,320	18,320
Rents & leases	-	-	1,050	11,100	11,100	11,100
Insurance	1,772	1,547	1,700	1,910	1,910	1,910
Employee development	9,987	14,144	15,500	18,500	18,500	18,500
Meeting expenses	-	-	1,000	1,100	1,100	1,100
Fees, dues, advertising	4,045	3,658	3,250	5,400	5,400	5,400
Total	137,349	168,731	233,950	258,255	258,255	258,255
Capital Outlay						
Mach & equipment	-	34,922	-	-	-	-
Vehicles	-	-	-	20,000	20,000	20,000
Total	-	34,922	-	20,000	20,000	20,000
Total Department	\$ 780,447	\$ 800,743	\$ 1,108,295	\$ 1,322,373	\$ 1,322,373	\$ 1,322,373

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Charges for services	\$ 260,973	\$ 53,755	\$ 51,800	\$ 52,500	\$ 52,500	\$ 52,500
Interfund charges	556,481	628,693	873,295	971,772	971,772	971,772
Permits	188,612	390,709	182,500	315,000	315,000	315,000
CD Fund revenues	-	-	700	-	-	-
Total	\$ 1,006,066	\$ 1,073,157	\$ 1,108,295	\$ 1,339,272	\$ 1,339,272	\$ 1,339,272

STATEMENT OF FUNDING ISSUES FOR 2007-08

One new engineer position is proposed. The position will focus on private development projects and will be paid from permit fees. Increases to personal services, supplies (computer and desk), utility (phones), employee development (training), and capital outlay (vehicle) account for the larger than normal increases.

Rents and leases increase is due to the program's share of space costs in the new city hall.

Reflective of the need to reduce transfers from the City's General Fund, Engineering is implementing a two prong approach to increase its fee revenue. First, in association with the approval of the City Council, the fees collected to review the plans and conduct field inspections on privately funded capital improvements will increase. Secondly, due to the increase in staffing levels, more publicly financed CIP projects will be completed which, like the privately funded CIP projects, will lead to an increase in the internal fees collected.

STATEMENT OF PURPOSE

To administer and enforce the State of Oregon Building, Plumbing, Mechanical, and Fire/Life Safety codes as adopted by local ordinance. To enforce those portions of the Wilsonville City Code as related to nuisance abatement and construction work standards. To conduct all required plan reviews both for fire/life safety and structural, in addition to providing all required building inspections to ensure compliance with adopted codes.

PROGRAM OBJECTIVES

1. Recognize and meet the adopted department operating plan and program standards mandated through the metro Tri-County Service Center.
2. Review all single family dwelling plans in the Villebois Development within 15 days of a completed application.
3. Review all commercial project plans within three weeks of a completed application.
4. Respond to public concerns within 48 hours from date received and coordinate with Assistant Planner/Code Enforcement in Planning Department.
5. Accomplish all requested building inspections within 24 hours from date of request.
6. Aid in the management and supervision of assigned capital improvement projects as directed in the budget. Assist Public Works Director in the tenant improvement and Library re-roof project.
7. Redesign and utilize the city's web page to provide enhanced customer service.
8. Monitor use and up-grade Integrated Voice Response system.

FULL TIME EQUIVALENT POSITIONS

Position	Adopted	Adopted	Adopted	Adopted
	2004-05	2005-06	2006-07	2007-08
Building Official	1.00	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00	1.00
Microfilmer	0.00	0.00	0.20	0.20
Plans Examiner	1.00	1.00	1.00	1.00
Building Inspector II	2.00	2.00	2.00	2.00
Building Inspector I	0.00	1.00	1.00	1.00
On-Call Inspector	0.00	0.00	0.15	0.15
	5.00	6.00	6.35	6.35

PERFORMANCE MEASUREMENTS

<i>Strategy</i>	<i>Measure</i>	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimate 2006-07	Forecast 2007-08
Perform requested inspections by the end of the next work day while maintaining or improving operating efficiency	Number of plan reviews and inspections per year	3,722	6,131	7,300	8,500	10,323
	Percentage completed within strategy	93%	90%	100%	100%	100%
Encourage use of Building Department's website	Number of website hits	2,000	2,500	4,001	5,000	5,000

PERFORMANCE MEASUREMENTS OUTCOME

The Building Inspections Department achieved its projected goals and, will be marketing utilization of the Building Division web permit and Integrated Voice Response System.

COMMUNITY DEVELOPMENT

building inspections

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 267,058	\$ 363,638	\$ 351,330	\$ 364,550	\$ 364,550	\$ 364,550
Employee benefits	123,340	175,842	171,505	193,747	193,747	193,747
Total	390,398	539,480	522,835	558,297	558,297	558,297
Materials and Services						
Supplies	12,586	13,051	14,525	12,735	12,735	12,735
Prof and tech serv	24,916	8,123	25,900	24,733	24,733	24,733
Utility services	2,833	4,256	3,549	4,064	4,064	4,064
Fleet services	12,300	15,330	14,370	16,140	16,140	16,140
Rents & leases	-	-	-	10,000	10,000	10,000
Insurance	1,070	916	1,000	1,300	1,300	1,300
Employee development	3,070	9,187	8,000	8,240	8,240	8,240
Fees, dues, advertising	595	2,117	2,200	2,265	2,265	2,265
Total	57,370	52,980	69,544	79,477	79,477	79,477
Capital Outlay						
Vehicles	-	18,211	-	-	-	-
Mach & equipment	-	16,328	-	-	-	-
Total	-	34,539	-	-	-	-
Total Department	\$ 447,768	\$ 626,999	\$ 592,379	\$ 637,774	\$ 637,774	\$ 637,774

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Permits	\$ 703,701	\$ 946,266	\$ 1,147,070	\$ 856,190	\$ 856,190	\$ 856,190
Operating reserve	-	-	-	-	-	-
Total	\$ 703,701	\$ 946,266	\$ 1,147,070	\$ 856,190	\$ 856,190	\$ 856,190

Revenues in excess of operating costs are used to pay administrative charges, a portion of the Natural Resource Program Manager, and maintain an operating reserve.

STATEMENT OF FUNDING ISSUES FOR 2007-08

The 2006-2007 estimated revenue was 24% lower than anticipated due to the slowing of the new housing market at Vil-lebois; however, revenues still exceed operating expenditures.

Rents and leases include the program's share of space costs in the new city hall.

THE BUILDING DIVISION HAS IMPLEMENTED AN INTEGRATED VOICE RESPONSE SYSTEM (IVR) WHICH WILL AUTOMATICALLY RECORD AND SCHEDULE ALL BUILDING INSPECTIONS. THE SYSTEM IS INCREASING THE SCHEDULING OF INSPECTIONS AND ALLOWS INSPECTIONS TO BE POSTED "PASS FAIL" FROM THE FIELD.

COMMUNITY DEVELOPMENT

planning

STATEMENT OF PURPOSE

The Planning Division is responsible for the City’s land use policies and regulations, including the Comprehensive Plan, the Development Code, and other implementing regulations and programs. Planners provide staff support to the Planning Commission, the two Development Review Boards, the Parks and Recreation Advisory Board and other ad hoc groups such as the Old Town Neighborhood, Coffee Creek I Advisory Committee and other task related groups. Planners present recommendations from these bodies to the City Council. Planning works with the Chamber of Commerce, homeowners associations, various Metro and State committees, adjacent cities and counties to gather and disseminate information about planning related matters.

Program responsibilities are divided between long range planning and current/development permitting. Current planning staff works with applicants, other city staff and citizens to interpret the City’s complex land use codes and facilitate the permitting process. This includes requests for information, pre-application conferences, review of applications for completeness, preparation of findings for review by the Development Review Boards, as well as administrative approvals of signs, tree permits, minor land divisions and other approvals delegated to staff. Current planning also includes code enforcement.

Long range planning works with citizens, staff, the boards and commissions and regional agencies in preparing plans for future growth and development of Wilsonville, implementing plans such as the Transportation Systems Plan, the three recently completed Master Plans, the Coffee Creek I Master Plan and the Frog Pond Area Master Plan. They facilitate legislative amendments to the Comprehensive Plan and the Development Code. They also work with regional agencies on plans such as the Tonquin Trail Plan and the Willamette River Water Trail Plan.

PROGRAM OBJECTIVES

1. Complete amendments to the TSP regarding Council decisions on the Wilsonville Road/I-5 Interchange.
(Council Goal 4)
2. Complete all other TSP related amendments and updates.
3. Complete Periodic Review.
4. Complete adoption of an affordable housing program for the City.
5. Complete work necessary for construction of a senior housing project in 2008-09.
6. Complete adoption of exterior “dark sky” lighting standards for the City. **(Council Goal 1)**
7. Continue to monitor costs and revenues to obtain a balanced Planning budget without reliance on the General Fund.
(Council Goal 6)
8. Work closely with the Chamber of Commerce and other local groups in meeting program objectives.
(Council Goal 5)
9. Work with the developers who are preparing concept and Master Plans for the Frog Pond Area. **(Council Goal 5)**
10. Complete the Old Town Neighborhood Plan and any necessary code amendments. **(Council Goal 5)**
11. Continue to streamline planning processes. **(Council Goal 6)**
12. Continue to work closely with developers of Villebois Village to strive for a superior overall project.
(Council Goal 5)

FULL TIME EQUIVALENT POSITIONS

Position	Adopted	Adopted	Adopted	Adopted
	2004-05	2005-06	2006-07	2007-08
Planning Director	1.00	1.00	1.00	1.00
Manager of Long Range Planning	1.00	1.00	1.00	1.00
Manager of Current Planning	1.00	1.00	1.00	1.00
Associate Planner	2.00	3.00	2.00	2.00
Assistant Planner	0.00	0.00	1.00	1.00
Project Coordinator	0.00	0.00	1.00	1.00
Administrative Assistant II	2.00	2.00	1.00	1.00
Clerk/Student Intern	0.30	0.30	0.30	0.50
	7.30	8.30	8.30	8.50

COMMUNITY DEVELOPMENT

planning

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 427,341	\$ 421,150	\$ 486,001	\$ 510,677	\$ 510,677	\$ 510,677
Employee benefits	167,867	194,002	234,696	240,659	240,659	240,659
Total	595,208	615,152	720,697	751,336	751,336	751,336
Materials and Services						
Supplies	10,638	8,717	14,350	15,810	15,810	15,810
Prof and tech serv	99,595	62,252	89,690	92,305	92,305	92,305
Utility services	1,297	1,433	1,581	1,706	1,706	1,706
Rents & leases	-	-	-	10,000	10,000	10,000
Employee development	2,959	2,801	5,090	5,242	5,242	5,242
Fees, dues, advertising	9,634	8,921	11,270	11,608	11,608	11,608
Total	124,123	84,124	121,981	136,671	136,671	136,671
Total Department	\$ 719,331	\$ 699,276	\$ 842,678	\$ 888,007	\$ 888,007	\$ 888,007

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Permits	\$ 350,301	\$ 206,091	\$ 308,599	\$ 327,712	\$ 327,712	\$ 327,712
Interfund charges	120,000	145,000	150,000	240,000	240,000	240,000
Intergovernmental	30,000	-	5,000	-	-	-
CD Fund revenues	219,030	348,185	379,079	320,295	320,295	320,295
Total	\$ 719,331	\$ 699,276	\$ 842,678	\$ 888,007	\$ 888,007	\$ 888,007

STATEMENT OF FUNDING ISSUES FOR 2007-08

Rents and leases include the program's share of space costs in the new city hall.

Intergovernment charges are for work performed for the Urban Renewal districts and for participation on master plans and certain capital projects.

THE WILSONVILLE CONCRETE PLANT OPENED FOR BUSINESS IN 1958 IN ORDER TO BE A PART OF THE SUPPLY LINE FOR THE DAMMASCH HOSPITAL. THEY WERE ON THE SUPPLY LINE FOR THE WATER TREATMENT PLANT CONSTRUCTION IN 2000. THE AREA THAT IS NOW THE WATER TREATMENT PLANT WAS USED AS A SUPPLY AND STAGING AREA FOR THE ORIGINAL I-5 BOONES BEND BRIDGE.

STATEMENT OF PURPOSE

To manage both the quantity and quality of storm water runoff in order to assure adequate drainage and protection of local stream habitats.

The Storm Water Management program at a glance:

- ✓ Our City’s storm water management program emphasizes the use of non-structural methods (i.e. best management practices) which focus on controlling runoff and pollution at the source.
- ✓ The storm water system drains approximately 4,700 acres, has 12 major outfalls, and contains 25.6 miles of culverts, ditches, and swales, 1370 catch basins, 1,481 manholes (including pollution control manholes), and 7 structural controls (i.e. retention/detention ponds).
- ✓ Staff checks for illicit discharges to the storm water system, and in the prior year identified no such discharges.
- ✓ Staff assisted with coordination of the City’s Adopt-a-Stream and Adopt-a-Road Program.
- ✓ Staff assists with water quality stream studies in conjunction with Wilsonville High School science class students each year.
- ✓ Vactor truck cleaned 1152 storm water catch basins.
- ✓ The City is entering the third year of a 5-year storm water permit renewal issued by the Department of Environmental Quality and is working on mercury, temperature, and bacteria programs for the Willamette River.

The City’s storm water program is funded by fees charged on utility bills to residents and businesses.

PROGRAM OBJECTIVES

1. Effectively and efficiently protect and maintain the City’s municipal storm water system.
2. Review storm water management activities and make refinements as needed to support the recommendations of the Storm water Master Plan.
3. In cooperation with staff in the Community Development Department, coordinate field activities to assure that new development is constructed (and maintained) in a way that meets the requirements of the Endangered Species Act and related regulations.
 4. Provide ongoing baseline monitoring to detect significant changes of the water quality associated with local non-point source discharges.

FULL TIME EQUIVALENT POSITIONS

Position	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
Stormwater Coordinator	1.00	1.00	1.00	1.00
Vactor Operator	0.50	0.50	0.50	0.50
Senior Utility Worker	0.00	0.50	0.50	0.50
Seasonal Utility Worker	0.00	0.00	0.00	0.25
	1.50	2.00	2.00	2.25

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 71,838	\$ 85,475	\$ 96,059	\$ 101,636	\$ 101,636	\$ 101,636
Employee benefits	35,507	44,901	50,793	55,018	55,018	55,018
Total	107,345	130,376	146,852	156,654	156,654	156,654
Materials and Services						
Supplies	3,221	4,006	4,250	4,350	4,350	4,350
Prof and tech serv	29,440	23,308	1,600	38,600	38,600	38,600
Utility services	528	540	650	650	650	650
Fleet services	13,400	20,330	21,910	25,590	25,590	25,590
Repairs & maint	127,654	154,292	138,500	154,000	154,000	154,000
Rents & leases	-	58	200	200	200	200
Insurance	410	336	375	360	360	360
Comm svcs programs	3,937	2,602	3,800	9,000	9,000	9,000
Employee development	441	464	1,100	1,100	1,100	1,100
Franchise fees	33,389	33,616	35,000	35,000	35,000	35,000
Fees, dues, advertising	463	250	500	500	500	500
Total	212,883	239,802	207,885	269,350	269,350	269,350
Total Department	\$ 320,228	\$ 370,178	\$ 354,737	\$ 426,004	\$ 426,004	\$ 426,004

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Charges for services	\$ 827,232	\$ 826,382	\$ 865,000	\$ 875,000	\$ 875,000	\$ 875,000
Intergovernmental	-	33,334	-	-	-	-
Other revenues	22,884	37,728	19,600	54,400	54,400	54,400
Total	\$ 850,116	\$ 897,444	\$ 884,600	\$ 929,400	\$ 929,400	\$ 929,400

Revenues in excess of operating costs are used to pay a portion of the Natural Resource Program Manager services provided to this program, administrative charges, and capital improvements.

STATEMENT OF FUNDING ISSUES FOR 2007-08

A 0.25 full time equivalent (FTE) has been added in the form of a seasonal laborer to assist with various seasonal maintenance tasks that need to be completed to better care for storm water features associated with roads. The other 0.25 FTE of this position is funded for the roads program.

To comply with the Oregon Public Utility Commission requirements for locating utilities, the City will be implementing a Utility Locate Program. It is anticipated that this program will be accomplished through a professional service contract that will provide accurate locates of our water, storm water, and sanitary sewer lines for contractors performing work in the public right-of-way or on public property.

STATEMENT OF FUNDING ISSUES FOR 2007-08 (CONT'D)

The community services program has been enlarged to cover an additional five weeks of crew labor to complete storm water system maintenance projects.

Repair and maintenance costs have increased to include the expansion of the litter pick-up and street sweeping programs, increased maintenance of vegetation in sensitive areas and the replacements of compromised culverts.

Fleet services expenditures have gone up to cover the costs for repair and maintenance of the vector truck.

PERFORMANCE MEASUREMENTS

Goal: Assure surface waters within the City support a healthy environment, healthy people, and healthy fish.

<i>Strategy</i>	<i>Measure</i>	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimate 2006-07	Forecast 2007-08
Quarterly monitoring for 12 water quality parameters in Boeckman and Coffee Lake Creeks	Number of problems noted and addressed	7	8	8	8	8
Inspect erosion control measures at all construction sites within the City	Written record of each inspection, noting deficiencies (and follow up) regarding erosion control requirements	Reports complete and filed.				
Clean 50% of all catch basins annually	Number/percent of all catch basins cleaned	867 / 74%	842 / 67%	1152/92%	1000/75%	1000/75%

PERFORMANCE MEASUREMENTS OUTCOME

The City's Storm Water program is operating successfully in accordance with established regulations and performance measures. We are consistently exceeding our goal for catch basin cleaning.

IN 2006, 52.46 INCHES OF RAIN FELL OVER WILSONVILLE. THIS EQUALS 6,694,801,095 GALLONS OF STORM WATER RUNOFF, WHICH COULD FILL THE NEW CITY HALL JUST OVER 1250 TIMES.



STATEMENT OF PURPOSE

To provide overall management and administrative support for day-to-day operation and maintenance of the City's infrastructure and properties.

Routine services provided by the Public Works Department include:

- ✓ water treatment
- ✓ storm water management
- ✓ street lighting
- ✓ road maintenance
- ✓ wastewater collection and treatment
- ✓ water supply and distribution
- ✓ building maintenance
- ✓ grounds maintenance
- ✓ parks maintenance

PROGRAM OBJECTIVES

1. Assure that the work of the department is adequately scheduled, documented and evaluated.
2. Facilitate the relocation of public works and police staff to the remodeled old city hall building and the SMART staff to the fleet services building.
3. Participate in the major facility upgrades for the wastewater treatment plant.
4. Coordinate the City's emergency preparedness program including training, table top exercises, facilities, supplies and inter-agency coordination.
5. Participate as an active member in the regional water supply consortium.
6. Administer the contracts with Veolia Water North American to operate and maintain the water treatment plant and provide management services at the wastewater treatment plant.

FULL TIME EQUIVALENT POSITIONS

Position	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
Public Works Director	1.00	1.00	1.00	1.00
Operations Manager	1.00	1.00	1.00	1.00
Operations Chief	0.00	0.00	1.00	1.00
Public Works Administrative Analyst	1.00	1.00	1.00	1.00
Administrative Specialist II	1.00	1.00	1.00	1.00
	4.00	4.00	5.00	5.00

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 216,863	\$ 219,410	\$ 301,518	\$ 312,464	\$ 312,464	\$ 312,464
Employee benefits	97,973	113,741	158,860	172,024	172,024	172,024
Total	314,836	333,151	460,378	484,488	484,488	484,488
Materials and Services						
Supplies	9,194	10,455	10,600	25,230	25,230	25,230
Prof and tech serv	-	-	100	103	103	103
Utility services	4,085	3,985	10,100	5,675	5,675	5,675
Fleet services	2,600	1,610	1,620	4,890	4,890	4,890
Repairs & maint	1,752	2,108	1,500	1,550	1,550	1,550
Insurance	710	778	775	970	970	970
Rents & leases	11,350	11,350	13,050	5,105	5,105	5,105
Employee development	1,949	3,369	3,250	10,355	10,355	10,355
Fees, dues, advertising	280	330	300	550	550	550
Meeting expenses	189	154	150	155	155	155
Total	32,109	34,139	41,445	54,583	54,583	54,583
Capital Outlay						
Mach & equipment	11,870	-	-	-	-	-
Total Department	\$ 358,815	\$ 367,290	\$ 501,823	\$ 539,071	\$ 539,071	\$ 539,071

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Interfund charges	\$ 307,451	\$ 278,876	\$ 458,305	\$ 491,592	\$ 491,592	\$ 491,592
General Fund revenues	51,364	88,414	43,518	47,479	47,479	47,479
Total	\$ 358,815	\$ 367,290	\$ 501,823	\$ 539,071	\$ 539,071	\$ 539,071

STATEMENT OF FUNDING ISSUES FOR 2007-08

Overall costs have increased due to the reassignment of the Operations Chief to the administration program and the replacement of the Public Works Analyst.

The supply budget has been under funded in the past few years and the adjustment to the budget better reflects that shared supplies for all the public works programs are expensed to the administration program.

Funding for emergency management supplies and equipment are now included in this program.

STATEMENT OF PURPOSE

Provide maintenance services to City buildings, parks, grounds, greenways and public open spaces. Facilities receiving these services include: all City parks and greenways, new City Hall and old City Hall (AKA public works & police building), Community Center, Library, SMART & fleet building, old SMART building, public spaces at the Water Treatment plant, well and pump sites, pedestrian/bicycle trails. Contract services such as custodial, mechanical, electrical, and other support are also coordinated through the Building, Parks and Grounds program.

Beyond simply maintaining these assets, special projects are undertaken each year to enhance the City facilities.

During the 2006/2007 budget year such improvements included:

- Installed a new roof and completed entire light replacement at the Community Center
- Added soft fall material to all City park playgrounds
- Installed and upgraded irrigation system at Boones Ferry Park and placed new leaf guard gutters on the Tauchman House
- Upgraded and added lights about Public Work facilities
- Installed monument signs at Canyon Creek and River Fox parks
- In Memorial Park, completed bike path connection, improved drainage in the main parking area and upgraded the Tennis Court landscaping

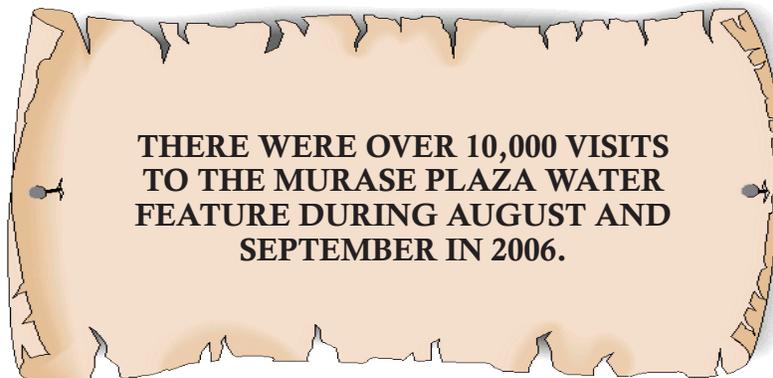
For the 2007/2008 budget year the anticipated special projects include:

- Repair deck and upgrade the heating, ventilation, air conditioning (HVAC) system at the Community Center
- Upgrade restrooms near the River Shelter in Memorial Park
- Facilitate relocation of the public works, police and SMART staff
- Upgrade dog area in Memorial Park to more user friendly

PROGRAM OBJECTIVES

1. Perform scheduled maintenance of City buildings, parks and grounds.
2. Prompt repairs as needed.
3. Ongoing improvements to City buildings, parks and grounds as opportunities arise.
4. Support civic activities such as W.E.R.K. Day, community festivals, public art displays, neighborhood bar-b-ques, room setup for public meetings, etc.

Position	FULL TIME EQUIVALENT POSITIONS			
	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
Crew Chief	2.00	2.00	2.00	2.00
Senior Utility Worker	3.00	4.00	5.00	5.00
Seasonal Utility Worker	1.50	1.50	2.50	2.50
Seasonal Park Ranger	0.00	0.00	0.50	0.50
	6.50	7.50	10.00	10.00



OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 223,338	\$ 257,540	\$ 305,800	\$ 349,882	\$ 349,882	\$ 349,882
Employee benefits	107,613	124,189	144,124	192,036	192,036	192,036
Total	330,951	381,729	449,924	541,918	541,918	541,918
Materials and Services						
Supplies	43,752	48,230	65,760	70,500	70,500	70,500
Prof and tech serv	30,717	27,393	25,500	29,100	29,100	29,100
Utility services	296,871	365,120	413,464	454,739	384,739	384,739
Fleet services	51,350	73,740	95,540	95,780	95,780	95,780
Repairs & maint	340,610	358,998	480,890	501,700	501,700	501,700
Rents & leases	14,737	16,573	16,500	16,500	16,500	16,500
Insurance	2,603	3,281	5,650	5,380	5,380	5,380
Employee development	3,457	7,054	10,700	7,300	7,300	7,300
Meeting expenses	-	-	-	160	160	160
Misc serv & supplies	-	-	-	3,080	3,080	3,080
Fees, dues, advertising	448	439	1,400	1,400	1,400	1,400
Total	784,545	900,828	1,115,404	1,185,639	1,115,639	1,115,639
Capital Outlay						
Machinery & equip	-	15,810	76,666	-	-	-
Total Department	\$ 1,115,496	\$ 1,298,367	\$ 1,641,994	\$ 1,727,557	\$ 1,657,557	\$ 1,657,557

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Taxes	\$ 667,386	\$ 689,308	\$ 687,248	\$ 726,417	\$ 726,417	\$ 726,417
Charges for services	34,653	70,240	20,800	107,300	107,300	107,300
Interfund charges	152,887	224,928	372,216	247,574	247,574	247,574
Designated contingency	-	-	85,000	-	-	-
General Fund revenues	260,570	313,891	476,730	646,266	576,266	576,266
Total	\$ 1,115,496	\$ 1,298,367	\$ 1,641,994	\$ 1,727,557	\$ 1,657,557	\$ 1,657,557

STATEMENT OF FUNDING ISSUES FOR 2007-08

Due to the uncertainty of general fund revenue availability, this year's budget is being presented as a status quo budget without any requests for additional staffing or equipment.

The cost of supplies, contracted services and utility services has increase because of market forces.

Due to the reinstatement of a position per an arbitration decree, the estimated actual for 2006/2007 was increased.

The Budget Committee directed a \$70,000 reduction in water use of parks and City buildings.

STATEMENT OF PURPOSE

Assure safe operation of the City’s street system. This department’s primary functions are installation and maintenance of street and traffic signs, maintenance of off-street paths, street landscapes, installation and maintenance of pavement markings, and coordination with contractors hired to repair/maintain pavement surfaces.

The Roads program is also involved in various efforts associated with public rights-of-way, such as:

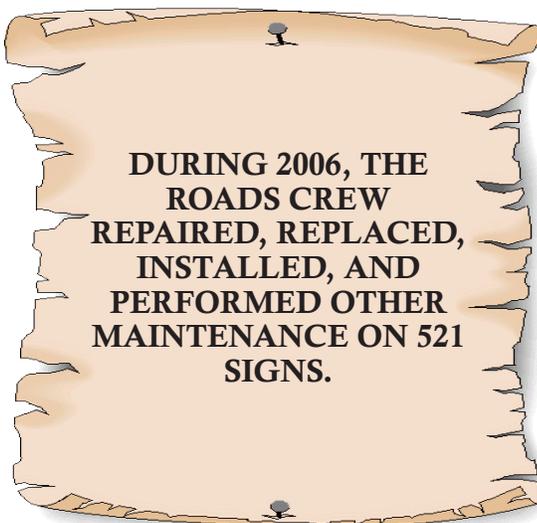
- ✓ Enforcement of City sign codes.
- ✓ Maintenance of guardrails, bikeways and pedestrian paths.
- ✓ Maintenance of all publicly owned parking areas.
- ✓ Maintenance of street trees, litter control and vegetation control.
- ✓ Providing support to community groups which volunteer their services to the Adopt-A-Road program.
- ✓ Installation of handicapped accessible ramps at intersections.
- ✓ Sanding streets during inclement weather.
- ✓ Graffiti removal.
- ✓ Oversee the repair of traffic signaling devices and provide oversight of street sweeping contractor.
- ✓ Maintenance of landscaped median and roadway landscapes

PROGRAM OBJECTIVES

1. Effective, efficient maintenance of road surfaces and signage through a systematic approach that quickly corrects damaged signs and roadway/pathway surfaces, including maintaining clear markings on roadways and crosswalks to promote safety.
2. Effective, efficient maintenance of road rights-of-way resulting in an attractive community free of sign clutter and obstructions to traffic flow.

FULL TIME EQUIVALENT POSITIONS

Position	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
Crew Chief	1.00	1.00	1.00	1.00
Senior Utility Worker	1.50	1.50	1.50	1.50
Seasonal Utility Worker	0.00	0.00	0.00	0.25
	2.50	2.50	2.50	2.75



OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 108,093	\$ 116,512	\$ 109,623	\$ 125,405	\$ 125,405	\$ 125,405
Employee benefits	54,184	68,055	71,283	76,002	76,002	76,002
Total	162,277	184,567	180,906	201,407	201,407	201,407
Materials and Services						
Supplies	4,949	5,517	5,600	12,900	12,900	12,900
Prof and tech serv	16,203	16,006	13,200	18,000	18,000	18,000
Utility services	28,716	29,383	33,900	85,250	85,250	85,250
Fleet services	31,600	27,960	26,390	21,350	21,350	21,350
Repairs & maint	128,013	113,168	160,500	317,000	317,000	317,000
Rents & leases	15,818	11,821	16,350	8,405	8,405	8,405
Insurance	1,511	947	1,050	1,030	1,030	1,030
Employee development	3,646	3,670	3,700	4,500	4,500	4,500
Meeting expenses	-	-	-	80	80	80
Fees, dues, advertising	1,609	370	400	600	600	600
Total	232,065	208,842	261,090	469,115	469,115	469,115
Capital Outlay						
Mach & equipment	-	16,045	18,334	-	-	-
Total Department	\$ 394,342	\$ 409,454	\$ 460,330	\$ 670,522	\$ 670,522	\$ 670,522

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Intergov'tl - Gas tax	\$ 785,233	\$ 800,724	\$ 807,200	\$ 827,500	\$ 827,500	\$ 827,500
Other revenues	10,329	30,449	13,600	39,700	39,700	39,700
Total	\$ 795,562	\$ 831,173	\$ 820,800	\$ 867,200	\$ 867,200	\$ 867,200

Revenues in excess of operating costs are used to pay administrative charges and capital improvement projects.

Activities shown in this portion of the budget are supported by the City's share of State gas tax revenues, which are also used to pay the administrative and overhead costs associated with the City's road maintenance program. All revenues collected from the monthly road maintenance fee are earmarked for street maintenance work discussed in the CIP portion of the budget.

**THE CITY'S PUBLIC WORKS STANDARDS
WERE CHANGED TO REQUIRE
THERMOPLASTIC PAVEMENT MARKINGS
ON NEWLY CONSTRUCTED OR REPAVED
STREETS. THE USE OF THESE MATERIALS
INSTEAD OF PAINT WILL EXTEND THE LIFE
OF THE MARKINGS BY AN AVERAGE OF
2 – 3 YEARS.**

PUBLIC WORKS

roads

STATEMENT OF FUNDING ISSUES FOR 2007-08

A 0.25 full time equivalent (FTE) has been added in the form of a seasonal laborer to assist with various seasonal maintenance tasks that need to be completed to better care for storm water features associated with roads. The other 0.25 FTE of this position is funded for the storm water program.

Additional professional services funds are required for the implementation of the Street Tree Pruning Program to maintain clearance above streets and sidewalks in accordance with the City standards and codes. This program would prune trees around the City on a five year rotation at a rate of 1,200 trees per year.

The repair and maintenance cost have increased with the reassignment of programs and budgets from the capital improvement plan to the roads program for the Charbonneau Tree Preservation, Street Tree Infill, and Sidewalk Replacement/Infill programs.

Other changes to this year budget include: increases to utility services are due to the reallocation of the water costs associated with roads; purchase of new truck bed and crew uniforms under supplies; inclusion of small engine rolling stock in our repair and maintenance program; and augmented employee development and dues budgets to ensure compliance with regulations and the appropriate level of certification, training and education of staff.

PERFORMANCE MEASUREMENTS

Goal: Assure safe operation of the City's street system.

<i>Strategy</i>	<i>Measure</i>	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimate 2006-07	Forecast 2007-08
Repaint lane markings annually	Linear feet of lane markings painted	623,000	560,000	561,792	572,000	560,000
Remove illegal signs from right-of-way	Signs removed	895	900	842	818	800
Prune street trees annually to maintain clearance and line of sight	Street trees pruned	314	550	344	361	1,450

PERFORMANCE MEASUREMENTS OUTCOME

Wilsonville's roads and accessories are consistently maintained at a high level.



STATEMENT OF PURPOSE

To provide adequate street lighting within the public rights-of-way.

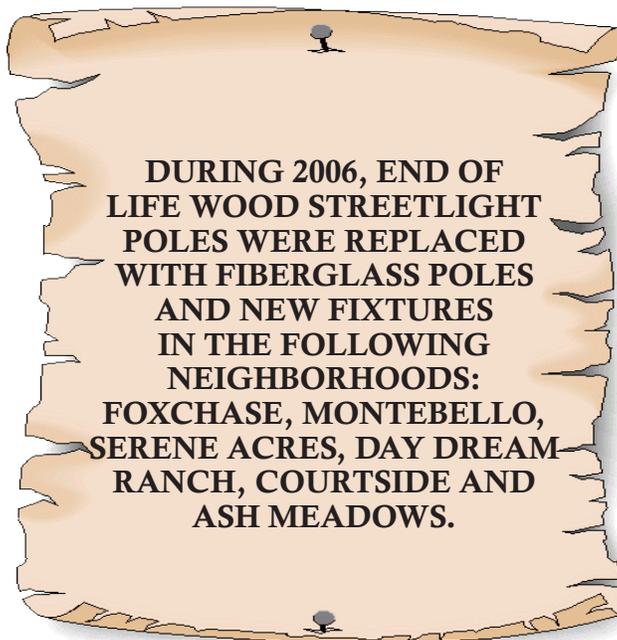
Personnel from the City’s Operations Department routinely inspect the street lights and coordinates repairs and citizen complaints with PGE. Funding for this service comes from street light fees paid by Wilsonville residents and businesses. These fees are based on the type of pole and lighting fixture in their respective neighborhoods.

PROGRAM OBJECTIVES

- 1. Effective, efficient street lighting in public rights-of-way.
- 2. Identify replacement and “infill” street light (safety) projects.

FULL TIME EQUIVALENT POSITIONS

There are no positions funded for this program. Work is contracted out, with the exception of a monthly street light inspection made by City staff, estimated to take a total of six hours per month.



OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Materials and Services						
Utility services	\$ 153,823	\$ 149,196	\$ 185,467	\$ 191,000	\$ 191,000	\$ 191,000
Repairs & maint	5,983	18,489	9,000	24,000	24,000	24,000
Total	159,806	167,685	194,467	215,000	215,000	215,000
Total Department	\$ 159,806	\$ 167,685	\$ 194,467	\$ 215,000	\$ 215,000	\$ 215,000

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Charges for services	\$ 336,990	\$ 353,203	\$ 365,000	\$ 375,000	\$ 375,000	\$ 375,000
Other revenues	2,603	4,039	2,600	22,600	22,600	22,600
Total	\$ 339,593	\$ 357,242	\$ 367,600	\$ 397,600	\$ 397,600	\$ 397,600

Revenues in excess of operating costs for system improvements, infill and scheduled replacements, as further described in the CIP portion of the budget.

STATEMENT OF FUNDING ISSUES FOR 2007-08

The increases in budget costs are due to projected Portland General Electric (PGE) rate increases plus the addition of 150 new light fixtures to the City's street light system. Over time, corresponding growth in the customer base will generate sufficient funds to cover these increased costs.

In addition, this year PGE started charging for end of life replacement work as is allowed by their tariff.

STATEMENT OF PURPOSE

Store and distribute clean, safe drinking water in sufficient volume and pressure to meet demand for residential, commercial, industrial, and fire-fighting purposes. Although the Water Treatment Plant is the City’s primary source of water, the City’s wells are kept in working order as a backup supply for emergencies.

The City’s water distribution system includes:

- ✓ Two booster pump stations.
- ✓ Four storage reservoirs. (totaling 8 million gallons)
- ✓ Approximately 93 miles of water mains.
- ✓ Approximately 880 fire hydrants.
- ✓ Approximately 2,360 valves.
- ✓ Approximately 4,740 water meters.
- ✓ Eight wells.

PROGRAM OBJECTIVES

1. Effective operation and maintenance of the water supply/distribution system.
2. Maintain wells as an auxiliary water supply.
3. Quality customer service.
4. Maintain investment in infrastructure system.
5. Upgrade water meter system to automatic meter reading.
6. Ensure safe drinking water by having a comprehensive and thorough backflow prevention program.

FULL TIME EQUIVALENT POSITIONS

Position	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
Crew Chief	1.00	1.00	1.00	1.00
Water Distribution Tech	3.00	3.00	3.00	3.00
	4.00	4.00	4.00	4.00

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 186,671	\$ 188,435	\$ 202,628	\$ 199,820	\$ 199,820	\$ 199,820
Employee benefits	87,337	95,004	103,842	113,155	113,155	113,155
Total	274,008	283,439	306,470	312,975	312,975	312,975
Materials and Services						
Supplies	57,210	61,648	102,855	110,200	110,200	110,200
Prof and tech serv	14,692	34,270	28,800	60,500	60,500	60,500
Utility services	59,548	54,824	50,700	53,265	53,265	53,265
Fleet services	42,600	39,250	48,730	56,210	56,210	56,210
Repairs & maint	115,995	120,894	127,780	133,300	133,300	133,300
Rents & leases	13,769	12,367	13,350	2,000	2,000	2,000
Insurance	12,388	10,534	11,600	10,330	10,330	10,330
Comm svcs programs	2,411	600	600	600	600	600
Employee development	1,925	4,512	4,800	4,900	4,900	4,900
Franchise fee	197,367	210,513	206,000	240,000	240,000	240,000
Fees, dues, advertising	14,896	11,814	11,500	12,000	12,000	12,000
Meeting expenses	82	84	-	80	80	80
Total	532,883	561,310	606,715	683,385	683,385	683,385
Capital Outlay						
Machinery & equip	-	25,000	-	-	-	-
Total Department	\$ 806,891	\$ 869,749	\$ 913,185	\$ 996,360	\$ 996,360	\$ 996,360

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Charges for services	\$ 3,473,551	\$ 3,780,842	\$ 3,698,100	\$ 4,370,920	\$ 4,370,920	\$ 4,370,920
Other revenues	73,018	72,758	40,500	131,100	131,100	131,100
Total	\$ 3,546,569	\$ 3,853,600	\$ 3,738,600	\$ 4,502,020	\$ 4,502,020	\$ 4,502,020

Revenues in excess of treatment and operating costs are used to pay administrative charges, debt service, capital improvements, and to fund an equipment and materials replacement reserve.

STATEMENT OF FUNDING ISSUES FOR 2007-08

To comply with the Oregon Public Utility Commission requirements for locating utilities, the City will be implementing a Utility Locate Program. It is anticipated that this program will be accomplished through a professional service contract that will provide accurate locates of our water, storm water, and sanitary sewer lines for contractors performing work in the public right-of-way or on public property.

Other budget changes include: inclusion of small rolling stock in our funding of reserves for future replacement; the market cost increase of franchise fees.

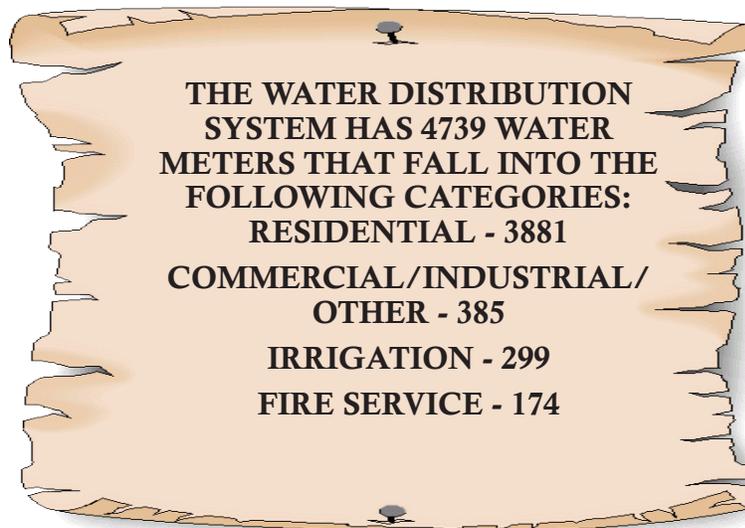
PERFORMANCE MEASUREMENTS

Goal: Distribute clean, safe drinking water of sufficient volume and pressure to meet demand for residential, commercial, industrial, and fire fighting purposes.

Strategy	Measure	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimate 2006-07	Forecast 2007-08
Exercise and maintain 25% of valves annually (i.e. all valves exercised on a 4-year cycle)	Number of valves exercised	520	500	500	500	580
	Percent of total valves	28%	25%	25%	25%	25%
Exercise and maintain 20% of fire hydrants annually (i.e. all hydrants exercised on a 5-year cycle)	Number of hydrants exercised	173	150	150	201	180
	Percent of total hydrants	23%	20%	18.75%	20%	20%
Assure back flow prevention program is current and meets all legal requirements	Number of devices tested	2,490	2,714	2,800	2,979	3,000
	Number of failed devices repaired/retested	87	65	70	50	50
	Percentage compliance with state reporting requirements	98%	99%	99%	98%	98%
Perform weekly checks on all 8 wells to assure a dependable water supply backup system in times of need	Number of weeks all 8 wells checked	52	52	52	52	52

PERFORMANCE MEASUREMENTS OUTCOME

The above chart provides a record of some of the important ongoing tasks successfully being conducted in the distribution portion of the system.





STATEMENT OF PURPOSE

The City provides management and oversight for contract operation of the Water Treatment Plant. The facility is operated by Veolia Water North America, under contract with the City and Tualatin Valley Water District (TVWD), with the City being the managing owner.

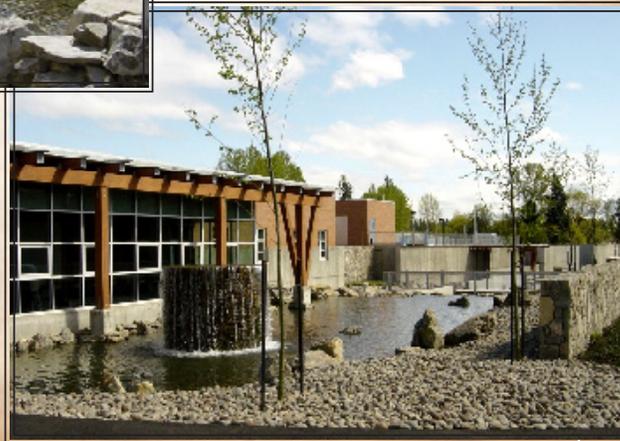
PROGRAM OBJECTIVES

1. Provide a safe, reliable water source to address the long-term needs of Wilsonville.
2. Effectively manage the contract with Veolia Water North America to the benefit of the City, TVWD, and ultimately the citizens of Wilsonville.
3. Negotiate an extension of the Veolia contract. Include in this negotiation other jurisdictions (if any) that have joined in Wilsonville's water supply.



**ONE GRAM OF THE
HIGHLY ABSORPTIVE
GRANULAR ACTIVATED
CARBON MEDIA USED IN
THE PLANT'S FILTERS HAS
MORE SURFACE AREA THEN
A FOOTBALL FIELD**

**THE WATER PLANT
TREATED MORE THAN
ONE BILLION GALLONS
OF WATER LAST YEAR.**



FULL TIME EQUIVALENT POSITIONS*

Position	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
Plant Manager	1.00	1.00	1.00	1.00
Assistant Plant Manager	1.00	1.00	1.00	1.00
Automation/Process Control Tech	1.00	1.00	1.00	1.00
Water Treatment Tech	3.50	3.50	3.50	3.50
Administrative Assistant	0.50	0.50	0.50	0.50
	7.00	7.00	7.00	7.00

*Personnel at the Water Treatment Plant are employed by Veolia Water North America, but are managed under contract by the City of Wilsonville.

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Materials and Services						
Supplies	\$ 75,632	\$ 212,344	\$ 185,700	\$ 211,400	\$ 211,400	\$ 211,400
Prof and tech serv	910,130	948,532	966,000	1,110,000	1,110,000	1,110,000
Utility services	265,472	283,820	319,700	356,280	356,280	356,280
Repairs & maint	90,184	134,057	85,000	100,000	100,000	100,000
Insurance	41,603	33,082	36,400	28,250	28,250	28,250
Meeting expenses	170	59	500	250	250	250
Fees, dues, advertising	6,868	8,188	4,600	4,900	4,900	4,900
Total	1,390,059	1,620,082	1,597,900	1,811,080	1,811,080	1,811,080
Total Department	\$ 1,390,059	\$ 1,620,082	\$ 1,597,900	\$ 1,811,080	\$ 1,811,080	\$ 1,811,080

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Charges for services	\$ 1,390,059	\$ 1,620,082	\$ 1,597,900	\$ 1,811,080	\$ 1,811,080	\$ 1,811,080
Total	\$ 1,390,059	\$ 1,620,082	\$ 1,597,900	\$ 1,811,080	\$ 1,811,080	\$ 1,811,080

STATEMENT OF FUNDING ISSUES FOR 2007-08

The contract with Veolia Water North America expires in July 2007 and is in the process of being renegotiated. Expenditures associated with this contract have not yet been determined thus until the final contract is in place an estimated budget for those services is being used.

Granular activated carbon used in the filtering process is typically replaced every four years. Each year one fourth of the total replacement cost is set aside to even out these cyclic expenditures.

Utility and repair costs are difficult to forecast. This is why the line items for the different utilities and repairs will vary from year to year.

Professional and technical services costs are for staff support provided by Veolia Water North America to operate the water treatment plant. Funds for the night watchman as well as contract laboratory services are also included in this line item of the budget.

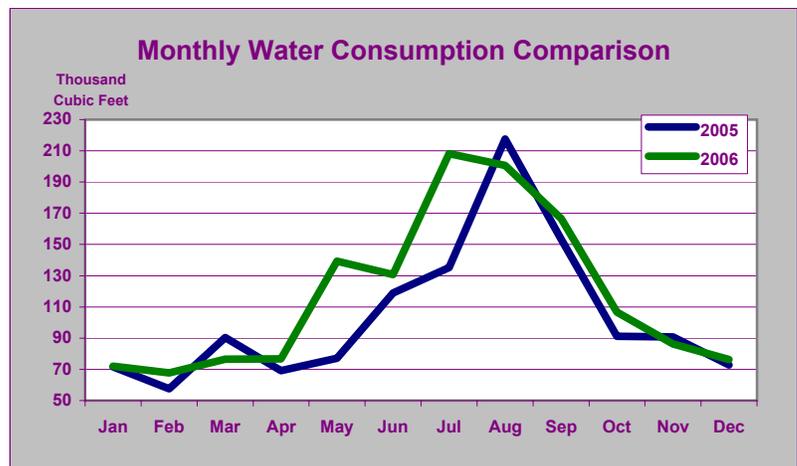
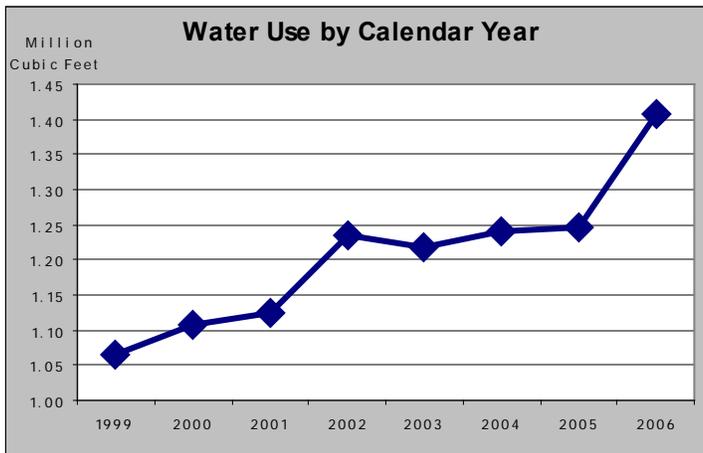
PERFORMANCE MEASUREMENTS

Goal: Assure that at all times water supplied by the Willamette Water Treatment Plant is of higher quality than required by drinking water standards.

<i>Strategy</i>	<i>Measure</i>	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimate 2006-07	Forecast 2007-08
Enforce contract provisions for "finished water quality" stricter than required by federal and state drinking water standards	Percentage attainment of "finished water quality" standards	100%	100%	100%	100%	100%

PERFORMANCE MEASUREMENTS OUTCOME

The water treatment plant continues to produce exceptionally high quality water — far surpassing federal and state drinking water standards. The plant has operated reliably every day since it came online April 29, 2002.





STATEMENT OF PURPOSE

To monitor and control the discharge of pollutants from nonresidential sources to the City’s wastewater collection system in order to:

- ✓ Protect against pass-through of pollution to the Willamette River.
- ✓ Protect biosolids from contamination.
- ✓ Protect the wastewater collection system from corrosion and damage.
- ✓ Protect City employees from exposure to health hazards.

The Wilsonville Industrial Pretreatment Program at a glance:

- ✓ Eight industries in Wilsonville are currently regulated by discharge permits.
- ✓ In addition to the eight formal discharge permits, dentist offices, restaurants, and several companies have entered into best management agreements with the City’s Industrial Pretreatment program to keep harmful pollutants from the sanitary sewer. This program is expected to expand every year.
- ✓ The City of Wilsonville does not accept discharges of trucked or hauled pollutants.
- ✓ Due to problems associated with excessive amounts of fats/oils/grease, efforts are underway to more effectively control these contaminants at their source.
- ✓ Received Environmental Protection Agency (EPA) National Award for Excellence in 1997 and 2005.
- ✓ Emphasized watershed approach in speaking to schools and at seminars regarding pollution prevention.

PROGRAM OBJECTIVES

1. Effectively and efficiently implement all of the required elements of the DEQ and EPA approved Industrial Pretreatment Program.
2. Perform site inspections and assist commercial and industrial customers in identifying pollution prevention opportunities.
3. Coordinate with other state and municipal programs regarding environmental protection.



FULL TIME EQUIVALENT POSITIONS

Position	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
Industrial Pretreatment Coordinator	1.00	1.00	1.00	1.00

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 57,694	\$ 58,154	\$ 54,275	\$ 66,213	\$ 66,213	\$ 66,213
Employee benefits	23,362	26,697	26,442	26,793	26,793	26,793
Total	81,056	84,851	80,717	93,006	93,006	93,006
Materials and Services						
Supplies	1,955	1,468	2,000	2,250	2,250	2,250
Prof and tech serv	10,537	7,269	12,500	12,550	12,550	12,550
Utility services	1,056	897	970	1,072	1,072	1,072
Repairs & maint	1,164	(29)	250	250	250	250
Rents & leases	-	-	-	360	360	360
Fleet services	1,700	2,360	3,090	4,210	4,210	4,210
Employee development	967	2,445	2,000	2,000	2,000	2,000
Fees, dues, advertising	1,462	1,854	2,150	2,200	2,200	2,200
Total	18,841	16,264	22,960	24,892	24,892	24,892
Total Department	\$ 99,897	\$ 101,115	\$ 103,677	\$ 117,898	\$ 117,898	\$ 117,898

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Charges for services	\$ 99,897	\$ 101,115	\$ 103,677	\$ 117,898	\$ 117,898	\$ 117,898

STATEMENT OF FUNDING ISSUES FOR 2007-08

Fleet services budget increase is to cover costs for a full year of repair, maintenance, replacement cost and fuel for a vehicle that was acquired in the middle of the last budget cycle.

PERFORMANCE MEASUREMENTS

Goal: Protect the environment and the wastewater treatment process through the management of contaminants.

Strategy	Measure	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimate 2006-07	Forecast 2007-08
Identify, screen and survey businesses for their potential impacts on the wastewater treatment system	New businesses qualifying for survey	40	25	25	25	25
Issue and enforce discharge permits to companies requiring specific discharge limits and/or reporting requirements	Permits in effect	6	7	8	8	9
	Number of minor violations	7	6	7	7	7
	Number of major violations	1	1	0	0	0

PERFORMANCE MEASUREMENTS OUTCOME

The City's Industrial Pretreatment program is operating in accordance with established regulations and performance measures. New businesses in Wilsonville are showing a trend toward commercial activities that do not have industrial wastewaters.

PUBLIC WORKS

wastewater collection and treatment

STATEMENT OF PURPOSE

To protect the water quality of the Willamette River and the health of the community. This protection is achieved through the efficient operation and maintenance of the City's wastewater treatment facility, wastewater collection system, and biosolids program.

The Wilsonville wastewater system at a glance:

- ✓ The wastewater treatment plant is designed to treat on average 2.7 million gallons per day in dry weather and 3.8 million gallons per day in wet weather.
- ✓ In addition to removing the pollution from wastewater, staff looks for the beneficial reuse of resources. Annually, approximately 1,100 truckloads of biosolids (reusable organic by-product of the treatment process) are land applied as a soil conditioner to local agriculture property, and recycled effluent is used for various treatment processes and grounds irrigation at the plant.
- ✓ In 2005, the City received a renewed wastewater discharge permit from the Department of Environmental Quality. The permit spells out what will be required of the City for the coming five-year period.
- ✓ Anticipating future regulations and reduced availability of application sites, the City's adopted facilities Master Plan calls for changes in biosolids processing which would reduce the number of truckloads by 90% or more.

Wastewater sewers are completely separate from storm water sewers; there are no combined sewer overflows.

PROGRAM OBJECTIVES

1. Provide wastewater service in compliance with all National Pollutant Discharge Eliminating System (NPDES) conditions and permit limits as set forth and regulated by the Department of Environmental Quality (DEQ) and the EPA.
2. Provide effective, efficient, odor-free operation and maintenance of the wastewater collection and treatment system.
3. Establish a long-term biosolids reuse program.
4. Prioritize and implement the elements of the updated Wastewater Facilities Plan.
5. Monitor and report information as required by the DEQ NPDES permit.
6. Better evaluate the condition and performance of the collection system.

FULL TIME EQUIVALENT POSITIONS

Position	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
Environmental Services Manager*	1.00	0.00	0.00	0.00
Waste Water Lead Operator	1.00	1.00	1.00	1.00
Waste Water Operators	2.00	2.00	2.00	2.00
Lab Technician	1.00	1.00	1.00	1.00
Vactor Operator	1.50	1.50	1.50	1.50
Truck Driver	1.00	1.00	1.00	1.00
Maintenance Technician	1.00	1.00	1.00	1.00
	8.50	7.50	7.50	7.50

* Management of the Environmental Services Division is provided by Veolia Water North America personnel, under the direction of Wilsonville's Public Works Director.

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 364,031	\$ 374,156	\$ 389,321	\$ 408,904	\$ 408,904	\$ 408,904
Employee benefits	174,273	198,770	212,898	225,323	225,323	225,323
Total	538,304	572,926	602,219	634,227	634,227	634,227
Materials and Services						
Supplies	71,672	77,937	89,550	92,100	92,100	92,100
Prof and tech serv	150,568	129,255	170,500	292,800	292,800	292,800
Utility services	251,397	281,830	257,800	263,990	263,990	263,990
Fleet services	64,100	81,611	64,530	60,630	60,630	60,630
Repairs & maint	284,389	292,146	280,500	339,800	339,800	339,800
Rents & leases	2,587	1,097	3,000	128,000	128,000	128,000
Insurance	24,644	17,439	21,450	17,290	17,290	17,290
Employee development	6,054	5,168	6,000	6,300	6,300	6,300
Franchise fees	112,110	113,008	148,000	210,000	210,000	210,000
Fees, dues, advertising	18,571	14,575	14,000	15,000	15,000	15,000
Total	986,092	1,014,066	1,055,330	1,425,910	1,425,910	1,425,910
Capital Outlay						
Machinery & equip	64,855	53,487	14,000	7,200	7,200	7,200
Total Department	\$ 1,589,251	\$ 1,640,479	\$ 1,671,549	\$ 2,067,337	\$ 2,067,337	\$ 2,067,337

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Charges for services	\$ 2,454,972	\$ 2,811,542	\$ 4,036,323	\$ 4,392,102	\$ 4,392,102	\$ 4,392,102
Other revenues	34,385	86,597	20,160	64,160	64,160	64,160
Total	\$ 2,489,357	\$ 2,898,139	\$ 4,056,483	\$ 4,456,262	\$ 4,456,262	\$ 4,456,262

Revenues in excess of operating costs are used to pay administrative charges, debt service, and capital improvements.

**OVER 1000 TRUCKS OF LIQUID BIOSOLIDS WERE
HAULED FROM THE TREATMENT PLANT TO
AGRICULTURAL APPLICATION SITES.
COLLECTION SYSTEM CREW CLEANED OVER 15 MILES
OF SANITARY SEWER LINES.**

PUBLIC WORKS

wastewater collection and treatment

STATEMENT OF FUNDING ISSUES FOR 2007-08

Rents and leases increases for biosolids management. Due to changes in land use, ownership and Department of Environmental Quality restrictions the field in which we can apply liquid biosolids application is dwindling. Rental of a mobile centrifuge to dewater the biosolids liquid is needed to accommodate the production of biosolids.

Professional and technical services is up to comply with the Oregon Public Utility Commission requirements for locating utilities. The locates will be accomplished through a service contract. The service will identify placement of our water, storm water, and sanitary sewer lines for contractors performing work in the public right-of-way or on public property.

Repairs and maintenance increases for a proactive approach in our maintenance of the system. A comprehensive and systematic program will be implemented to perform a complete videotaping survey of the whole wastewater collection system. The program will be accomplished over a 3 year period. The videotaping information will also be used as an additional resource for the Utility Locate Program.

To comply with permit regulations a capital outlay is required for an automatic sampler to be place between the secondary clarifier and the sand filters to monitor effluent during the warm weather period of May 1 to October 1.

With increases in locates, videotaping and dewatering biosolids, significant increases to the sewer rate will be needed to support capital projects described elsewhere in this budget document.

PERFORMANCE MEASUREMENTS

Goal: To protect the water quality of the Willamette River and the health of the community.

<i>Strategy</i>	<i>Measure</i>	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimate 2006-07	Forecast 2007-08
Provide higher quality effluent than required by state/federal regulations	Percentage of required testing which meets or surpasses state/federal regulations (*Does not include temperature, over which we have no control.)	100%*	100%*	99.9%*	100%*	100%*
Develop and implement monthly maintenance work plans	Percentage completion within 30 days of work order	90%	96%	96%	96%	96%
	Percentage completion of unscheduled tasks	100%	100%			
Scheduled maintenance of wastewater lines in accordance with the vactor truck service plan	Linear feet of wastewater lines cleaned annually	128,000	100,400	105,000	82,400	105,000

PERFORMANCE MEASUREMENTS OUTCOME

The reduction in cleaning of wastewater lines is due to several special projects that diverted vactor staff to other work. In FY 2007-08, we intend to resume a higher level of wastewater line cleaning.



STATEMENT OF PURPOSE

The Community Services Department offers leisure activities, senior services, and volunteer opportunities with an emphasis on providing an array of program options for individuals of all ages and ability levels.

The development of partnerships with local organizations enhances our ability to meet the unique needs of Wilsonville residents through programs that build a sense of community.

In addition, the department oversees the rental use of public parks and building facilities.

PROGRAM OBJECTIVES

1. Provide effective programming and services for youth and seniors. *(Council Goal 5)*
2. Support innovative, community-wide recreational, and cultural programming. *(Council Goal 2)*
3. Support opportunities for civic pride and volunteerism. *(Council Goal 2)*
4. Maintain quality facilities for public use. *(Council Goal 3)*
5. Provide quality customer service for both internal and external customers.
6. Implement a Parks and Recreation Master Plan in tandem with the Bicycle and Pedestrian and the Transit Master Plans. *(Council Goal 3)*
7. Establish a plan for ongoing assessment of recreational programs and facility needs of the community.
8. Increase offerings of programs and activities that help prevent chronic illness and obesity.

FULL TIME EQUIVALENT POSITIONS

Position	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
Community Services Director	1.00	1.00	1.00	1.00
Senior Services Manager	1.00	1.00	1.00	1.00
Client Services Coordinator	1.00	1.00	1.00	1.00
Nutrition Program Coordinator	1.00	1.00	1.00	1.00
Nutrition Program Assistant	0.50	0.50	0.50	0.55
Administrative Assistant	1.00	1.00	1.00	1.00
Community Services Receptionist	1.00	1.00	1.00	0.00
Administrative Specialist II	0.00	0.00	0.00	1.00
Building Monitor	0.40	0.40	0.40	0.12
Recreation Coordinator	1.00	1.00	1.00	1.00
Youth Services Director	0.00	0.00	0.00	0.00
Intern	0.00	0.00	0.30	0.30
	7.90	7.90	8.20	7.97

A VARIETY OF INTERGENERATIONAL PROGRAMS ARE OFFERED THROUGHOUT THE YEAR, PROVIDING YOUTH, ADULTS AND SENIORS WITH THE OPPORTUNITY TO ENGAGE IN SOCIAL, PHYSICAL AND CREATIVE ACTIVITIES TOGETHER. 845 INDIVIDUALS PARTICIPATED IN THESE ACTIVITIES LAST YEAR.

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 299,011	\$ 297,101	\$ 333,983	\$ 347,636	\$ 347,636	\$ 347,636
Employee benefits	120,667	126,959	159,463	162,213	162,213	162,213
Total	419,678	424,060	493,446	509,849	509,849	509,849
Materials and Services						
Supplies	53,890	54,863	65,300	66,360	66,360	66,360
Prof and tech serv	25,257	19,643	27,930	27,750	27,750	27,750
Utility services	6,657	6,388	7,850	6,210	6,210	6,210
Fleet services	200	230	190	80	80	80
Repairs and maint	-	-	2,000	3,000	3,000	3,000
Rents & leases	963	2,216	5,000	5,000	5,000	5,000
Comm svcs programs	105,337	90,590	123,620	102,500	102,500	102,500
Employee development	5,561	9,509	5,500	8,000	8,000	8,000
Recognition expenses	2,041		7,000	4,500	4,500	4,500
Fees, dues, advertising	3,604	8,167	4,500	5,500	5,500	5,500
Meetings & council	714	305	2,000	1,400	1,400	1,400
Misc serv & supplies	3,066	2,848	2,500	3,250	3,250	3,250
Total	207,290	194,759	253,390	233,550	233,550	233,550
Capital Outlay						
Machinery & equip	-	-	8,000	-	-	-
Total	-	-	8,000	-	-	-
Total Department	\$ 626,968	\$ 618,819	\$ 754,836	\$ 743,399	\$ 743,399	\$ 743,399

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Taxes	\$ 516,807	\$ 480,741	\$ 509,000	\$ 605,518	\$ 605,518	\$ 605,518
Charges for services	71,154	83,777	98,500	85,000	85,000	85,000
Donations	37,342	19,565	21,750	30,000	30,000	30,000
Intergovernmental grants	1,665	34,736	31,500	22,881	22,881	22,881
General Fund revenues	-	-	94,086	-	-	-
Total	\$ 626,968	\$ 618,819	\$ 754,836	\$ 743,399	\$ 743,399	\$ 743,399

STATEMENT OF FUNDING ISSUES FOR 2007-08

Continued use of nontraditional revenue of both monetary and in-kind sponsorships and donations offset the reliance on General Funds for increased youth and senior programming and community events.

The exploration of grant opportunities and business partnerships is making it possible to enhance the variety of programming available for individuals with physical or mental special needs.

The Wilsonville Community Seniors, Inc. continues to support senior classes and special events, offsetting department funding for increased senior opportunities.

An internet based registration system was activated on 12/18/06 to provide customers with 24 hour access to program and special event information and registration.

PERFORMANCE MEASUREMENTS

Goal: Support the needs of the community for recreational, cultural, and social opportunities for all ages and abilities.

<i>Strategy</i>	<i>Measure</i>	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimate 2006-07	Forecast 2007-08
Provide innovative opportunities for affordable, quality recreation for youth, ages 0-18	Activities/classes offered for youth	208	223	199	210	220
Increase participation in recreation programs, classes, and activities targeting youth ages 0-18	Participants ages 0-18	2,843	3,195	3,608	3,800	4,000
	Financial assistance requests granted	34	36	40	42	48
Provide innovative opportunities for affordable, quality events and activities for 'seniors' ages 55+	Activities/classes offered for 'seniors'	333	318	365	375	385
	Participants ages 55+	n/a	n/a	4,373	4,450	4,550
Adjust services to address changing needs of 'senior' population	Bistro Soup Cart servings	n/a	n/a	n/a	955	1,000
	Congregate meals	10,241	9,347	8,536	7,800	7,000
	Home-delivered meals	7,038	7,269	6,370	6,500	6,700
Adjust services to address emerging health needs for citizens of all ages	Activities targeted for prevention of chronic illness and increased fitness	n/a	n/a	49	55	60

Goal: Promote opportunities for service to the community and recognition of those efforts to enhance civic pride and quality of community life.

<i>Strategy</i>	<i>Measure</i>	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimate 2006-07	Forecast 2007-08
Promote volunteerism as a means of increasing community awareness and social capital	Volunteer hours donated annual	19,000	18,000	20,000	20,000	20,000
	Opportunities for youth civic involvement	3	4	5	8	9

PERFORMANCE MEASUREMENTS, CONTINUED

Goal: Provide a variety of affordable, accessible, and well-maintained facilities available for public and private use.

<i>Strategy</i>	<i>Measure</i>	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimate 2006-07	Forecast 2007-08
Maximize effective use of available facilities	Facility bookings from all user categories	n/a	435	441	450	450
	Park bookings from all user categories	n/a	950	870	975	975

PERFORMANCE MEASUREMENTS OUTCOME

The Wilsonville Community Seniors, Inc. (WCSI) continues to contribute funds to keep the fees for senior classes to a minimum. The senior classes are currently offered at a reduced rate and are available to individuals 55 and older.

Adjusting to the changing needs of active 55+ citizens, a soup bistro was added as a lite lunch alternative with sliding service time of 11:30 am to 1:00 p.m..

Staff continues to examine youth issues at all levels in the community including after school programming, teen center development, skateboarding, and methods of engaging youth in the planning process.

Completion of the Parks & Recreation, Bike and Pedestrian, and Transit Master Plans will ensure interconnected access to recreation and natural areas and increased opportunities for active living activities throughout the City.

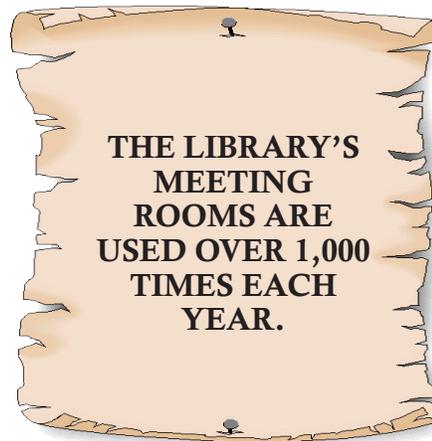
The Community Matching Grant continues to support local organizations to provide diverse public events that establish Wilsonville as a vigorous, interactive community.

STATEMENT OF PURPOSE

Provide effective library services to the Wilsonville area. The library aims to offer broad access to the human record for knowledge, information, self-improvement, education, business, and pleasure. Key roles include supporting independent learning, providing information for personal and business needs, stimulating children’s interest and enjoyment in reading and learning, and encouraging reading and literacy.

PROGRAM OBJECTIVES

1. Increase overall use of library materials and strengthen library collections.
2. Maintain convenient hours and levels of service to citizens during all open hours.
3. Maintain high quality children’s, teen and adult programming, including Spanish language programs.
4. Assist the Wilsonville Public Library Foundation as it begins to raise funds to build a long-term general endowment.
5. Develop a stable funding strategy for library services.



FULL TIME EQUIVALENT POSITIONS

Position	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
Library Director	1.00	1.00	1.00	1.00
Adult Services Librarian	1.00	1.00	1.00	0.90
Reference Librarian	0.98	0.72	0.93	0.87
Library Operations Manager	1.00	1.00	1.00	1.00
Children's Librarian	0.75	0.70	0.75	0.50
Administrative Assistant II	0.50	0.50	0.60	0.50
Library Clerk III	2.04	1.90	2.03	2.00
Library Clerk II	2.03	2.59	2.83	2.30
Library Clerk I	2.85	2.80	1.90	1.32
Aide/Volunteer Coordinator	0.60	0.50	0.60	0.50
Library Aide	1.36	1.33	1.35	0.85
Library Shelver	0.20	0.20	0.20	0.23
Building Monitor	0.13	0.20	0.25	0.15
	14.44	14.44	14.44	12.12
Volunteers	4.50	4.50	6.00	6.00

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 446,632	\$ 488,475	\$ 522,858	\$ 458,547	\$ 458,547	\$ 458,547
Employee benefits	175,807	209,025	213,399	186,767	186,767	186,767
Total	622,439	697,500	736,257	645,314	645,314	645,314
Materials and Services						
Supplies	131,580	138,122	134,771	149,860	149,860	149,860
Prof and tech serv	4,230	4,852	5,550	6,550	6,550	6,550
Utility services	4,469	4,967	5,500	4,055	4,055	4,055
Repairs & maint	976	1,212	1,400	1,400	1,400	1,400
Insurance	10,097	7,802	8,500	6,500	6,500	6,500
Comm svcs programs	8,375	11,692	15,600	16,500	16,500	16,500
Employee development	1,241	1,272	1,000	1,200	1,200	1,200
Misc serv & supplies	-	-	-	550	550	550
Fees, dues, advertising	760	928	700	700	700	700
Total	161,728	170,847	173,021	187,315	187,315	187,315
Capital Outlay						
Computer equip	-	-	10,500	-	-	-
Total Department	\$ 784,167	\$ 868,347	\$ 919,778	\$ 832,629	\$ 832,629	\$ 832,629

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
County shared taxes	\$ 533,110	\$ 437,232	\$ 432,000	\$ 430,000	\$ 430,000	\$ 430,000
Charges for services	59,806	70,600	68,400	63,600	63,600	63,600
Intergovernmental grants	3,506	3,524	3,500	3,500	3,500	3,500
Library gifts	24,432	27,172	37,500	48,900	48,900	48,900
General Fund taxes	163,310	269,819	318,378	286,629	286,629	286,629
Library/Parks set aside	-	60,000	60,000	-	-	-
Total	\$ 784,164	\$ 868,347	\$ 919,778	\$ 832,629	\$ 832,629	\$ 832,629

STATEMENT OF FUNDING ISSUES FOR 2007-08

With the loss of the November 2006 City of Wilsonville Levy, the Library will be reducing General Fund expenditures by approximately \$90,000 this year. This will lead to a reduction of 7 to 8 open hours per week, as well as other cuts. A future decline in revenue from Clackamas County is possible due to the loss of timber revenue.

While the Materials & Services budget seems to grow precipitously, new growth will largely come from a 44% increase in expenditures funded by donations. Actual Materials and Services expenditures using revenue from the General Fund are being reduced 4%, including a \$3,500 cut to the Library's book budget.

The Library will continue to look for ways to increase efficiencies without reducing services. To that end, the Library will be upgrading its self-checkout stations to allow citizens to pay library charges from any workstation or from home, looking for ways to take patron holds and DVD discs from behind the circulation desk; and installing PC time and print management software. Each of these initiatives is aimed at creating greater user self-sufficiency, improving user experiences in the library, and reducing demand for staff.

PERFORMANCE MEASUREMENTS

Goal: Provide high-demand and important material in a variety of formats, and supplement local resources with effective use of networking and technology.

Strategy	Measure	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimate 2006-07	Forecast 2007-08
Maintain Oregon Library Association "excellent" standard of at least 4 items per capita	Items in the collection at year-end	96,358	103,889	109,960	115,160	119,360
	Service area population, December estimate	23,379	23,729	24,155	24,646	25,000
	Items per capita	4.12	4.38	4.55	4.67	4.77
Annually weed approximately 5% of materials in the collection	Items deleted	2,233	3,508	4,131	5,800	5,800
Add at least 10,000 items to collection	Items added	13,068	12,125	12,092	11,000	10,000
Increase collection turnover to at least 6.0 by 2007-08	Average number of times each item is used	5.62	5.46	5.42	5.28	5.08

Goal: Provide friendly and effective help to library users and expedite their access to needed materials.

Increase reference volume by 5%	Reference questions answered	19,500	19,150	20,164	20,000	19,800
	Percentage change	6%	-2%	5%	-1%	-1%

Goal: Help stimulate an interest in and enjoyment of reading and learning.

Provide high quality children's programming	Number of children's programs	346	363	291	300	300
	Attendance at children's programs	18,763	18,661	14,338	15,000	15,000

Goal: Create a high level of public awareness and usage of library resources.

Increase circulation by at least 5% over prior year	Annual direct circulation	460,836	477,577	498,128	503,109	498,078
	Percentage change in circulation from previous year	5%	4%	4%	1%	-1%
Achieve average annual per capita circulation of 23 or higher	Per capita circulation	19.71	20.13	20.62	20.41	19.92
Maintain a high level of loans to other libraries	Annual interlibrary loans	87,867	95,952	105,004	112,000	115,000

PERFORMANCE MEASUREMENTS, CONTINUED

Goal: Provide high quality resource collections while maximizing benefits per dollar spent.

<i>Strategy</i>	<i>Measure</i>	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimate 2006-07	Forecast 2007-08
Maximize efficiency of Library staff	Circulation per staff FTE (not including Building Monitor)	32,249	35,376	34,592	34,938	41,507
	Average of all Oregon Libraries	28,044	29,167	29,785	30,976	31,500
Maintain ratio of operating expenditures to total loans which reflects efficiency in operations	Total expenditures divided by total loans (direct circulation plus interlibrary loans)	\$1.51	\$1.37	\$1.44	\$1.49	\$1.34
	Average of all Oregon Libraries	\$2.68	\$2.57	\$2.72	\$2.64	\$2.60
Increase volunteer hours worked to at least 6 FTE (12,480 hours)	Number of hours worked/FTE	9,389/4.5	10,056/4.8	10,329/5.0	10,800/5.2	11500/5.5

PERFORMANCE MEASUREMENTS OUTCOME

Overall performance measures show modest increases, with the usual areas showing strength. The Young Adult collection continues to be the star, showing a 7% increase in use over calendar year 2005. The collection continues to grow, and Storytime continues to introduce 200 children per week to the beauty of stories. Volunteers continue to bless the library with 10,800 hours of donated time, or the equivalent of more than 5 full time employees.

However, these gains are belied by stagnation in other, unreported measures. The number of physical items checked out from the library (circulation numbers used in the traditional measures include renewals) is down 2% from last year, which itself was down 2% from the previous year. The number of checkout sessions is flat. The number of Wilsonville-area citizens with library cards is down 4% from two years ago. Because of widespread budget reductions, similar declines are likely reflected in libraries throughout the area.

Even in the face of hourly cutbacks, over the next year the Library will begin exploring ways to expand all measures of library service. However, small reductions are built into next year's projections.

STATEMENT OF PURPOSE

The Library Endowment Fund is not tax supported, but is funded entirely by donations. Expenditures from gifts or grants in excess of \$2,500 must be approved by the City Council unless specifically included in the budget.

This fund accounts for private donations from the public to:

1. Build a General Endowment to supplement the annual library budget for purchase of library materials and for various special projects. Only the interest income of the General Endowment account is available for spending.
2. Help pay for furnishings and equipment or other enhancements for the library expansion, or to provide matching funds for grants for these purposes.

With the establishment of the Wilsonville Public Library Foundation as a private, charitable nonprofit organization with similar purposes, the Library has not solicited donations for the Library Endowment Fund since early 2001. Unsolicited gifts will be accepted and the balances will continue to earn interest. Capital and Campaign Endowment Funds are intended to be spent to help cover appropriate expenses for equipment or materials associated with library expansion or renovation. Income from the General Endowment Fund could be used to supplement funds for library materials. Neither is anticipated to be spent in FY 2007-08 unless revenue shortfalls would otherwise seriously inhibit spending for library materials.

STATEMENT OF FUNDING ISSUES FOR 2007-08

Staff will be exploring the transfer of these funds to the Wilsonville Public Library Foundation.

NON EXPENDABLE ENDOWMENT

Operating Summary

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Supplies	\$ -	\$ -	\$ 3,082	\$ 3,732	\$ 3,732	\$ 3,732

Resources Summary

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Interest Revenue	\$ 226	\$ -	\$ 400	\$ 500	\$ 500	\$ 500
Beginning balance	10,251	-	10,852	11,402	11,402	11,402
Total	\$ 10,477	\$ -	\$ 11,252	\$ 11,902	\$ 11,902	\$ 11,902

EXPENDABLE CAPITAL ENDOWMENT

Operating Summary

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Materials and services						
Supplies	\$ -	\$ -	\$ 11,654	\$ 12,342	\$ 12,342	\$ 12,342
Total	\$ -	\$ -	\$ 11,654	\$ 12,342	\$ 12,342	\$ 12,342

Resources Summary

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Interest Revenue	\$ 241	\$ -	\$ 400	\$ 500	\$ 500	\$ 500
Beginning balance	10,638	-	11,254	11,842	11,842	11,842
Total	\$ 10,879	\$ -	\$ 11,654	\$ 12,342	\$ 12,342	\$ 12,342

EXPENDABLE CAMPAIGN ENDOWMENT

Operating Summary

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Materials and services						
Supplies	\$ -	\$ -	\$ 4,061	\$ 4,377	\$ 4,377	\$ 4,377
Total	\$ -	\$ -	\$ 4,061	\$ 4,377	\$ 4,377	\$ 4,377

Resources Summary

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Interest Revenue	\$ 79	\$ -	\$ 100	\$ 200	\$ 200	\$ 200
Donations	16	-	-	-	-	-
Beginning balance	3,766	-	3,961	4,177	4,177	4,177
Total	\$ 3,861	\$ -	\$ 4,061	\$ 4,377	\$ 4,377	\$ 4,377



STATEMENT OF PURPOSE

The central mission of South Metro Area Rapid Transit (SMART) is to plan and provide safe, effective, efficient, and outstanding transportation services that meet the mobility needs of Wilsonville's citizens and businesses in a manner that will sustain the City as a livable and business-oriented community.

The goal of providing mobility for residents and commuters is achieved through a balanced system of transportation alternatives that support the City's land use vision and reduces automobile dependency while promoting the development of a pedestrian, cycling, and transit friendly community. Marketing and educational outreach is essential to ensure successful accomplishment of this goal.

SMART has five fixed routes with connections to Tri-Met in Portland, CAT in Canby, and Cherriots in Salem as well as demand response service. SMART provides service for medical out-of-town trips for its elderly and disabled transportation and uses taxis as backup for this service as well as guaranteed trip home programs. SMART also provides transit services for many of Wilsonville's community events.

PROGRAM OBJECTIVES

1. Implement the Transit Master Plan (TMP) to effectively serve commuter rail and major development projects in the community such as Villebois, etc.
 - Utilize the TMP to prioritize future service, delivery methods, and resource allocation to meet SMART's mission.
 - Implement operational changes and make capital changes in preparation with serving commuter rail.
 - Continue pursuit of funding and planning for the SMART Multi-Modal Transit Center that will be designed to centrally coordinate meeting the goals and objectives identified in the TMP.
2. Advocate for development of a pedestrian and transit friendly community.
 - Continue coordination with Bicycle and Pedestrian, and Parks Plan to support transit and pedestrian improvements.
 - Continue ADA bus stop and bus shelter upgrades.
 - Utilize the TMP to promote land use patterns and development standards that support alternatives to the vehicle and reduce reliance on the automobile.
3. Increase awareness of SMART and its program priorities as identified in the TMP.
 - Continue SMART Options program.
 - Continue public school transit education program.
 - Continue the development of a marketing plan and improve public information.
 - Continue the development of a communications plan to keep the business community informed of SMART's successes and benefit to the community.
4. Improve and expand service to customers in order to meet the goals and objectives in the TMP.
 - Utilize ridership profiles and surveys to better serve the community.
 - Continue service enhancements for Wilsonville seniors and persons with disabilities.
 - Maintain clean and safe equipment.
 - Continue collaboration with Tri-met, Salem Keizer Transit, and Canby Area Transit to ensure efficient service connections.
5. Attract, train, and retain highly competent employees through ongoing internal and external training programs.
 - Continue formal driver training, monitoring, and evaluation program.
 - Develop programs to expand employee potential.
6. Develop Plan for Commuter Rail and SMART multi modal transit center. **(Council Goal 4)**

FULL TIME EQUIVALENT POSITIONS

Position	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
Transit Director	1.00	1.00	1.00	1.00
Operation Manager	1.00	1.00	1.00	1.00
Scheduler/Dispatcher	1.00	2.00	2.00	2.00
Field Supervisors	2.00	2.00	2.00	2.00
Drivers	11.87	12.62	13.62	17.23
Grant Based Drivers	6.15	8.15	6.55	2.94
Trainer	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.00	0.60
Grant Based TDM Coordinator	0.90	1.00	1.00	1.00
	24.92	28.77	28.17	28.77

STATEMENT OF FUNDING ISSUES FOR 2007-08

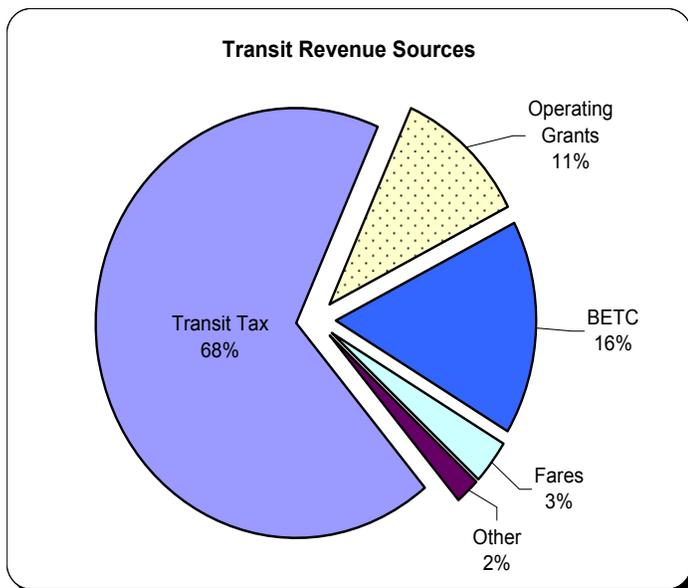
In FY 2006-07, for the first time in SMART’s history, service reductions combined with a 10% raise in the payroll tax rate were made to stay within budget and still be able to set aside \$200,000 for bus replacement match and Park and Ride construction. This shortfall was due to a combination of expenses outpacing payroll tax revenue growth and a change in how Jobs Access Reverse Commute (JARC) funds are allocated. The change in the allocation of JARC funds resulted in an annual grant of approximately \$225,000 has been reduced to less than \$5,000 a year. In FY 2007-08 SMART is faced with the ongoing challenge as expenses continue to rise due to inflationary factors and the ability for the existing payroll tax rate to keep pace through business growth has not been successful. An increase will be necessary in FY 2007-08 in order to maintain current services and prepare for the opening of the Washington County Commuter Rail (WCCR) that will begin revenue service in the early part of FY 2008-09.

As transit and transportation demand management priorities are developed and established in the Transit Master Plan (TMP), allocation of resources will be done in a manner that reflects the city’s priorities with a focus on achieving the goals and objectives of the TMP.

Fleet services increase is largely due to higher fuel costs and the addition of one mechanic.

Construction of the SMART Multi-Modal Transit Center that is in conjunction with the Washington County Commuter Rail (WCCR) will occur throughout FY08.

The demand from the residential and business communities for more service is steadily increasing. SMART’s special needs transportation services and capital equipment programs continue to be funded primarily with grants. The expanded transportation services for Wilsonville’s seniors and persons with disabilities, a city-wide TDM program, and the purchase of replacement vehicles are made possible with ongoing grant funding.



For FY 2007-08, total resources are broken out as follows: \$2,475,000 in payroll taxes, \$399,180 in operating grants, \$122,500 in fares, \$580,000 in business energy tax credits, and \$76,200 in other sources. Capital improvement grants, including grants for the SMART Multi-Modal Transit Center are accounted for in Building Capital Improvement Projects. SMART is planning to make various improvements to bus stops in fiscal year 2008.

The additional Administrative Assistant position is needed to provide support to the Transit Project Coordinator in the area of business outreach, data entry, materials preparation, and general project support. This position will be primarily supported with federal grant funds that are specifically allocated to Commute Options programs.

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 907,846	\$ 1,047,840	\$ 1,091,326	\$ 1,151,199	\$ 1,151,199	\$ 1,151,199
Employee benefits	402,930	498,634	542,355	583,475	583,475	583,475
Total	1,310,776	1,546,474	1,633,681	1,734,674	1,734,674	1,734,674
Materials and Services						
Supplies	19,056	43,694	28,400	37,550	37,550	37,550
Prof and tech serv	108,939	60,514	78,000	56,500	56,500	56,500
Utility services	24,342	27,274	25,800	28,000	28,000	28,000
Repairs & maint	14,860	1,644	5,000	5,000	5,000	5,000
Fleet services	410,452	572,359	610,873	689,600	689,600	689,600
Rents & leases	10	1,340	-	27,240	27,240	27,240
Insurance	19,504	21,787	24,200	24,760	24,760	24,760
Comm svcs programs	75,459	7,808	8,500	8,500	8,500	8,500
Employee development	29,907	22,048	31,500	33,000	33,000	33,000
Fees, dues, advertising	59,059	27,949	28,600	49,600	49,600	49,600
Total	761,588	786,417	840,873	959,750	959,750	959,750
Capital Outlay						
Machinery & equip	-	43,124	20,000	20,000	20,000	20,000
Vehicles	316,430	69,994	418,713	5,000	5,000	5,000
Total	316,430	113,118	438,713	25,000	25,000	25,000
Total Department	\$ 2,388,794	\$ 2,446,009	\$ 2,913,267	\$ 2,719,424	\$ 2,719,424	\$ 2,719,424

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Payroll taxes	\$ 2,082,524	\$ 2,233,915	\$ 2,750,000	\$ 2,475,000	\$ 2,475,000	\$ 2,475,000
Charges for services	1,346	33,860	51,000	122,500	122,500	122,500
Intergovernmental grants	855,942	649,409	928,409	399,180	399,180	399,180
Energy Tax Credits	-	587,872	-	580,000	580,000	580,000
Other revenues	27,617	43,359	19,400	76,200	76,200	76,200
Total	\$ 2,967,429	\$ 3,548,415	\$ 3,748,809	\$ 3,652,880	\$ 3,652,880	\$ 3,652,880

Revenues in excess of operating costs are used to pay administrative charges and capital improvements, as well as building a reserve to fund capital and operating programs related to commuter rail. For FY 2007-08 the addition to reserves is scheduled to be \$200,000.

TO DATE, THE WALKSMART PROGRAM'S 972 PARTICIPANTS HAVE LOGGED A TOTAL OF 1,876,341,884 STEPS OR THE EQUIVALENT OF 938,171 MILES AND REPORTED THAT 23,001,158 OF THESE STEPS REPLACED CAR TRIPS, FOR A REPORTED REDUCTION OF 11,501 VMT AND 9,856 POUNDS OF POLLUTION KEPT OUT OF THE AIR.

ANTICIPATED GRANTS FOR 2007-08

ELDERLY AND DISABLED (E&D): Grant funding in the amount of \$110,000 in state transportation formula funds has been requested to continue the program started in FY 2000-01. Service improvements for Wilsonville seniors and persons with disabilities include taxi and bus services for employment, medical, shopping, and other trips.

JOB ACCESS/REVERSE COMMUTE (JARC): Due to JARC program changes made by the most recent Congressional Transportation Act SAFETEA-LU funding for this program will be significantly reduced to \$4,200 per year. This small grant will supplement commuter services on Route 201.

TRANSPORTATION DEMAND MANAGEMENT (TDM): Ongoing federal grant funding in the amount of \$62,480 used to implement a TDM program to reduce single occupant vehicles and congestion, and improve air quality. These funds support the TDM Coordinator, marketing and education activities, and subsidizing employer vanpools. The payroll tax match is \$15,620 for FY 2007-08.

URBAN AREA CAPITAL GRANT (SECTION 5307): SMART will receive approximately \$215,000 in Section 5307 capital grant funds. These FTA funds require a 20% match for all projects, which equals \$53,750. Total funds of \$268,750 will be used to pay for fixed route fleet maintenance charges, major repairs, security camera equipment and E&D Operations.

BUS MAINTENANCE GRANT (E&D CAPITAL): Grant funding in the amount of \$7,500 in Elderly and Disabled Capital funds from the FTA has been requested. These FTA funds require a 10.27% match with local funds, which equals \$858. Total funds of \$8,358 will be used to support vehicle maintenance for E&D related operations.

ANTICIPATED GRANT FUNDING FOR 2007-08

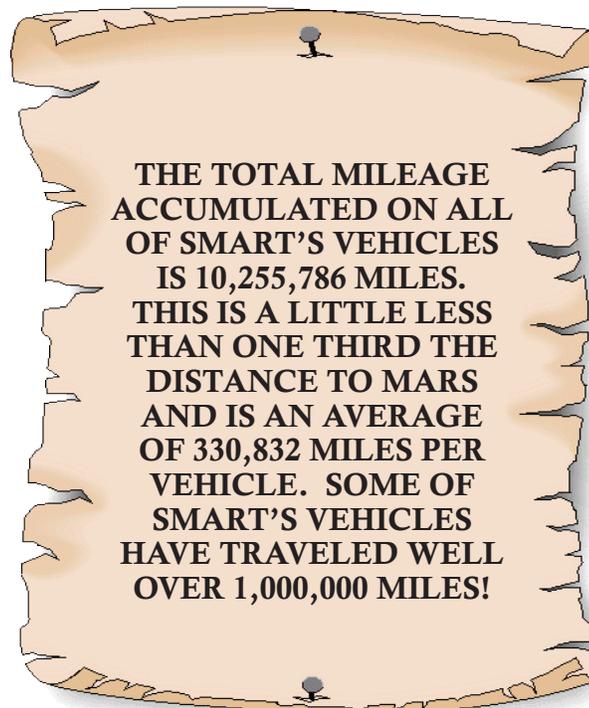
Operations	FTE	Funding Source		Total	Expenditures	
		Operating Grant Funding	Payroll Tax Match		Personal Services	Materials & Services
E&D (STF Funds)	3.00	\$ 110,000	\$ -	\$ 110,000	\$ 97,680	\$ 12,320
Transportation Demand Mgmt	1.00	62,480	15,620	78,100	49,500	28,600
Job Access Reverse Commute	0.01	4,200	-	4,200	4,200	-
Urban Area Capital Grant (5307)	0.50	215,000	53,750	268,750	21,500	247,250
Buses (E&D Capital Grant)	0.00	7,500	858	8,358	-	8,358
	4.51	\$ 399,180	\$ 70,228	\$ 469,408	\$ 172,880	\$ 296,528

PERFORMANCE MEASUREMENTS

<i>Goal/Strategy</i>	<i>Measure</i>	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimate 2006-07	Forecast 2007-08
Provide efficient transit services to meet the needs of the community	Cost per passenger trip	\$7.16	\$7.39	\$7.60	\$8.51	\$8.73
	Cost per service hour	\$86.47	\$92.74	\$69.18	\$74.66	\$80.11
	Cost per mile	\$4.14	\$4.35	\$3.99	\$4.31	\$4.60
	Passenger trips per service hour	12.08	12.73	9.1	8.77	9.18
	Passenger trips per mile	0.59	0.6	0.52	0.51	0.53
Increase ridership within the community	Number of passenger trips	257,491	273,922	305,809	283,594	300,610
	Service hours	21,313	21,517	33,597	32,327	32,761
	Annual miles driven	444,875	459,072	582,683	559,823	571,019
	On-time performance	0.98	0.98	0.98	0.98	0.98

PERFORMANCE MEASUREMENTS OUTCOME

Ridership estimates will decrease 7.2% from FY 2005-06. This is due to a combination of adding fares on Routes 201 Barbur and 205 Canby, along with reducing service on 205 Canby, eliminating mid-day service. Additionally, fares on 1X Salem increased from \$1.00 to \$2.00. This drop in ridership was expected.



TRANSPORTATION

fleet

STATEMENT OF PURPOSE

To provide our customers with safe, reliable and efficient vehicles and equipment to complete their jobs while being competitive and providing the lowest possible cost.

Fleet Services manages the equipment maintenance and replacement funds, coordinates all fleet acquisitions, repairs equipment, manages outside vendor support and supports radio acquisition/maintenance for the entire City's fleet.

Items serviced by fleet personnel include:

- ✓ 33 transit vehicles
- ✓ 7 passenger vehicles
- ✓ 24 pickup trucks
- ✓ 8 large trucks
- ✓ 7 emergency generators
- ✓ 123 pieces of small and medium sized equipment

PROGRAM OBJECTIVES

1. Optimize equipment utilization.
2. Lower costs through the use of best practices identified for fleet services.
3. Improve service by using modern maintenance practices and technology.
4. Provide clean and safe equipment for the City's use.

FULL TIME EQUIVALENT POSITIONS

Position	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
Fleet Services Supervisor	1.00	1.00	0.00	1.00
Mechanic	2.00	2.00	0.00	0.00
Lead Mechanic	0.00	0.00	1.00	0.00
Mechanic 2	0.00	0.00	2.00	2.00
Mechanic 1	0.00	0.00	1.00	1.00
Lube Technician	1.00	1.00	0.00	0.00
Fleet Hostler	1.00	1.50	1.50	1.50
	5.00	5.50	5.50	5.50

THE FLEET SHOP IS STAFFED FROM 4:30 AM TO 11:00 PM, A TOTAL OF 18.5 HOURS A DAY AND OVER THE LAST YEAR FLEET STAFF PERFORMED OVER 200 OIL CHANGES.

IN ADDITION TO VEHICLE REPAIR AND MAINTENANCE, FLEET STAFF PERFORMS A VARIETY OF SERVICES, INCLUDING REPAIR OF CITY OWNED BICYCLES AND WHEELCHAIRS, BUS SHELTER REPAIRS, AND DAILY PLACEMENT OF THE CITY'S SPEED RADAR TRAILER.

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 189,388	\$ 222,984	\$ 228,193	\$ 221,897	\$ 221,897	\$ 221,897
Employee benefits	97,493	127,000	133,293	133,814	133,814	133,814
Total	286,881	349,984	361,486	355,711	355,711	355,711
Materials and Services						
Supplies	286,491	341,224	353,473	430,700	430,700	430,700
Prof and tech serv	-	-	-	-	-	-
Utility services	13,079	14,162	26,402	17,585	17,585	17,585
Repairs & maint	18,099	12,096	15,000	21,000	21,000	21,000
Rents & leases	976	35	515	300	300	300
Insurance	854	635	700	670	670	670
Employee development	1,115	13,823	5,421	7,500	7,500	7,500
Total	320,614	381,975	401,511	477,755	477,755	477,755
Capital Outlay						
Machinery & equip	-	-	9,000	-	-	-
Vehicles	107,329	60,342	82,000	329,500	329,500	329,500
Total	107,329	60,342	91,000	329,500	329,500	329,500
Total Department	\$ 714,824	\$ 792,301	\$ 853,997	\$ 1,162,966	\$ 1,162,966	\$ 1,162,966

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Charges for services	\$ 666,900	\$ 845,080	\$ 894,343	\$ 980,310	\$ 980,310	\$ 980,310
Other revenues	62,947	67,926	58,050	64,050	64,050	64,050
Total	\$ 729,847	\$ 913,006	\$ 952,393	\$ 1,044,360	\$ 1,044,360	\$ 1,044,360

Revenues in excess of operating costs are used to fund a vehicle replacement fund, pay debt service on the Public Works Building purchase, and contribute towards capital improvement projects.

STATEMENT OF FUNDING ISSUES FOR 2007-08

For the coming fiscal year, the projected amount of Fleet’s supplies and parts budget has increased, based mainly on the rising costs of petroleum products. We expect the fuel pricing trends seen over the past few years to repeat themselves in the coming year. As fuel costs escalate, we anticipate an increase in Transit ridership. This translates into more miles traveled for the Transit portion of our fleet, resulting in the use of more fuel, tires, oil, etc.

We must also ensure funding to allow for the continuing education of our staff. Vehicle technology advances at a rapid rate, and we must keep our mechanics up to date. The federal government has mandated new emissions standards for Diesel powered vehicles for the 2007 model year. The changes made by the manufacturers to meet these standards will drastically change service procedures. Staff will need additional training to understand service procedures for the new emissions systems.

In the category of capital purchases, this is going to be a heavy year for vehicle replacements. We have eight vehicles that have reached or surpassed their life expectancy. Of those, six are scheduled for replacement this fiscal year, for an estimated cost of \$149,500. Additionally, an estimated \$180,000 is budgeted to be spent on the purchase of tractor/trailer unit for use by the waste water treatment operating program for biosolids management. The total amount for all these capital vehicle/equipment purchases is available out of the Fleet Fund reserve.

PERFORMANCE MEASUREMENTS

<i>Strategy</i>	<i>Measure</i>	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimate 2006-07	Forecast 2007-08
Track the cost associated with maintenance of each vehicle and piece of equipment	Actual cost per vehicle and per piece of equipment, including labor, overhead, parts and consumables other than fuel.	Reported	Reported	\$0.34	\$0.36	\$0.37
Track labor productivity in terms of time spent directly on maintenance activities, goal is a minimum of 70% of non-supervisory time	Percent of FTE applied to "wrench turning" labor activities.	65%	74%	62%	68%	70%

PERFORMANCE MEASUREMENTS OUTCOME

We have the ability to track all cost associated with vehicle maintenance through our Computerized Fleet Management System (RTA). This cost is tracked and reviewed by vehicle, vehicle category and / or department then analyzed for high or low cost and recorded.

Due to a change in reporting methods, the goal of reaching 70% has been established as an optimum target. As mechanic workload and scheduling improves, the current actual percentage will also increase in subsequent years.



STATEMENT OF PURPOSE

The Clackamas County Sheriff’s Office (CCSO) provides law enforcement services to the City of Wilsonville on a contract basis. The department operates 24 hours a day, 365 days a year. The department is located in leased space in the Town Center Shopping Center across the street from City Hall. A move from this space to the current city hall is anticipated midyear 2007. A lieutenant serves as the City’s Chief of Police, two sergeants provide additional supervisory presence in the community 40 hours each week. The department in Wilsonville also includes a traffic motorcycle officer, 11 patrol officers, community service officer and a school resource officer. Duties include the enforcement of all state, county, and municipal laws and ordinances pertaining to public safety. Services that are available to Wilsonville include dispatch, special investigations unit, the dive/rescue team, detective division, traffic teams, SWAT team, and the hazardous material and bomb squad.

PROGRAM OBJECTIVES

1. Uphold and enforce the laws of the state and city through professional law enforcement.
2. Deploy traffic enforcement assets to target high accident and neighborhood locations for directed traffic enforcement efforts to further reduce injury collisions.
3. Assign deputies to specific neighborhoods, apartment complexes and homeowners’ associations.
4. Expand and enhance the use of crime analysis data to better understand crime trends in the community and inform citizens of activity in their neighborhoods.
5. Develop empirically based staffing plan and funding alternatives to make sure the department’s presence in Wilsonville keeps pace with population and crime activity growth in the community.
6. Effectively review and investigate crimes against persons and property.

FULL TIME EQUIVALENT POSITIONS*

Position	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
Lieutenant	1.00	1.00	1.00	1.00
Sergeant	2.00	2.00	2.00	2.00
Detective	1.00	1.00	1.00	0.00
Traffic Officer	1.00	1.00	1.00	1.00
School Resource Officer (SRO)	0.00	1.00	1.00	1.00
Community Services Officer (CSO)	0.00	1.00	1.00	1.00
Patrol Officers	11.00	11.00	11.00	11.00
	16.00	18.00	18.00	17.00

*Law enforcement personnel are employed by the Clackamas County Sheriffs’ Department, and managed under contract by the City of Wilsonville.

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Materials and Services						
Supplies	\$ 44,752	\$ 17,526	\$ 24,088	\$ 24,255	\$ 24,255	\$ 24,255
Prof and tech serv	2,133,388	2,454,556	2,615,550	2,591,327	2,591,327	2,591,327
Utility services	7,162	6,285	7,826	7,300	7,300	7,300
Fleet services	15,347	12,550	11,670	9,570	9,570	9,570
Rents & leases	50,613	60,841	67,878	11,313	11,313	11,313
Insurance	-	50	60	60	60	60
Employee development	-	565	1,545	1,500	1,500	1,500
Total Department	\$ 2,251,262	\$ 2,552,373	\$ 2,728,617	\$ 2,645,325	\$ 2,645,325	\$ 2,645,325

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Taxes	\$ 2,065,167	\$ 2,085,544	\$ 2,301,000	\$ 2,275,720	\$ 2,275,720	\$ 2,275,720
Intergovernmental	-	55,851	56,250	52,839	52,839	52,839
General Fund revenues	186,095	410,978	371,367	316,766	316,766	316,766
Total	\$ 2,251,262	\$ 2,552,373	\$ 2,728,617	\$ 2,645,325	\$ 2,645,325	\$ 2,645,325

STATEMENT OF FUNDING ISSUES FOR 2007-08

The detective position was eliminated as a result of the failed levy.

Rent and lease savings are anticipated after the program is relocated to the remodeled old city hall.

NEWLY HIRED RECRUIT DEPUTY SHERIFFS RECEIVE ALMOST A YEAR OF TRAINING BEFORE THEY ARE RELEASED TO PATROL BY THEMSELVES. RECRUIT DEPUTIES RECEIVE EIGHT WEEKS OF ORIENTATION SPENDING TIME IN ALL UNITS OF THE SHERIFF'S OFFICE, ATTEND THE SIXTEEN-WEEK OREGON POLICE ACADEMY IN SALEM AND SEVENTEEN WEEKS WITH VARIOUS TRAINING OFFICERS.

PERFORMANCE MEASUREMENTS

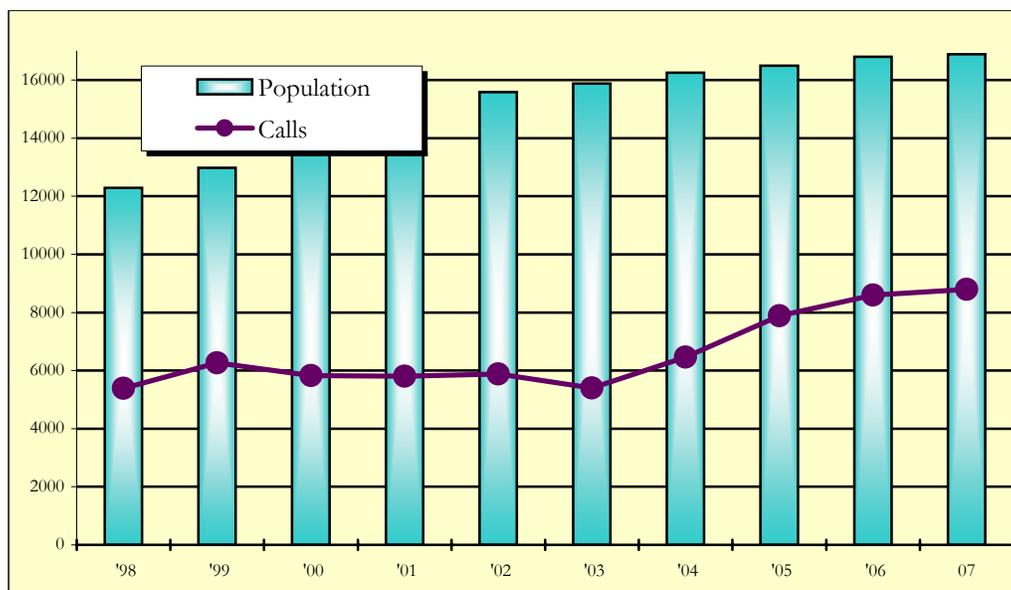
<i>Strategy</i>	<i>Measure</i>	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimate 2006-07	Forecast 2007-08
Maintain a staffing level that allows for approximately 600 calls per officer	Population served	15,880	16,250	16,500	16,800	16,885
	Calls for service	6,466	7,888	7,968	8,233	8,379
	Average number of calls for service per day	18	22	21.8	22.6	23
	Calls per officer*	497	606	641	632	644
	Reports taken	3,447	3,500	2,638	2,525	2,319
	Officers per thousand population	0.96	1.00	1.00	1.00	0.95
Reduce the number of traffic accidents in the community through greater compliance tools	Total number of reported auto accidents	127	150	147	143	144
Gain compliance to traffic laws and increase public safety through traffic enforcement, promote safety and livability by education through enforcement.	Traffic stops	n/a	n/a	n/a	5,313	5,300
	Traffic citations	n/a	n/a	n/a	3,152	3,000

* Calls per officer, not including Sergeants or Lieutenants

PERFORMANCE MEASUREMENTS OUTCOME

Analysis of crime report data shows the growth in service calls comes from the following: theft/shoplifting, traffic complaints, suspicious persons and vehicles, noise complaints and fraud.

RATIO OF POPULATION TO SERVICE CALLS 1998-2007





STATEMENT OF PURPOSE

The court is responsible for administering the legal process as it relates to enforcing city ordinances and traffic laws within city limits. The court processes and coordinates this effort with other agencies within the criminal justice system (i.e., Department of Motor Vehicles, Clackamas County Corrections, etc.). The court is also responsible for tracking and collecting unpaid fines.

PROGRAM OBJECTIVES

1. Maximize collection efforts for fines and fees levied.
2. Strengthen policy and procedures to ensure efficient collections and customer service.

TIME EQUIVALENT POSITIONS

Position	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
Court Clerk	1.80	1.80	1.80	1.80
Room Monitor	0.00	0.00	0.00	0.05
Municipal Court Judge	0.10	0.10	0.10	0.10
	<u>1.90</u>	<u>1.90</u>	<u>1.90</u>	<u>1.95</u>

PERFORMANCE MEASUREMENTS

<i>Strategy</i>	<i>Measure</i>	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimate 2006-07	Forecast 2007-08
Provide for efficient use of court resources	Number of arraignments per year brought before the municipal judges	5,423	4,351	4,704	4,750	4,800
	Arraignments processed per FTE	3,190	2,158	2,053	2,500	2,526

PERFORMANCE MEASUREMENTS OUTCOME

The number of citations issued for FY 2005-06 increased and revenues continued to grow. The increase in revenues is due to a combination of legislation that restricts a judge's ability to reduce fines by maximum of 25% and the increase in citations.

<u>Fiscal Year</u>	<u>Number of Citations</u>	<u>Fines Collected</u>	<u>City's Share</u>
1999-00	2,792	\$235,944	\$153,420
2000-01	2,146	\$197,206	\$118,373
2001-02	1,993	\$173,402	\$107,269
2002-03	2,577	\$207,447	\$138,158
2003-04	3,580	\$306,859	\$207,468
2004-05	3,162	\$345,422	\$253,897
2005-06	3,398	\$376,845	\$285,867

OPERATING SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Personal Services						
Salaries and wages	\$ 79,022	\$ 79,309	\$ 95,674	\$ 95,145	\$ 95,145	\$ 95,145
Employee benefits	22,100	26,336	29,339	29,772	29,772	29,772
Total	101,122	105,645	125,013	124,917	124,917	124,917
Materials and Services						
Supplies	1,239	734	600	600	600	600
Prof and tech serv	11,772	7,881	31,000	29,800	29,800	29,800
Utility services	319	366	400	435	435	435
Employee development	2,049	25	3,220	4,020	4,020	4,020
Fees, dues, advertising	3,342	3,511	3,465	3,615	3,615	3,615
Meetings & council	1,081	1,306	1,500	2,000	2,000	2,000
Total	19,802	13,823	40,185	40,470	40,470	40,470
Capital Outlay						
Mach & equipment	-	30,054	37,000	-	-	-
Total	-	30,054	37,000	-	-	-
Total Department	\$ 120,924	\$ 149,522	\$ 202,198	\$ 165,387	\$ 165,387	\$ 165,387

RESOURCES SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Fines	\$ 265,556	\$ 311,545	\$ 305,000	\$ 325,000	\$ 325,000	\$ 325,000
Interfund charges	-	9,163	15,864	-	-	-
Total	\$ 265,556	\$ 320,708	\$ 320,864	\$ 325,000	\$ 325,000	\$ 325,000

Revenues in excess of operating costs are used to cover relevant overhead costs related to operation of the court (i.e. space rental, utilities, and supplies) that are absorbed by the General Fund.

STATEMENT OF FUNDING ISSUES FOR 2007-08

By rearranging the Court Clerks' schedules on court nights, overtime wages have been reduced by 70%. The savings from these wages and the associated benefits, as well as a reduction in the computer technical services line item, will be used to help offset the increased cost of software maintenance agreements on the newly implemented court and electronic ticketing programs.

The Employee Development line item has also been increased in order to attend the Incode Conference (court software vendor) held in February of each year.



CAPITAL PROJECTS

The City budgets its major construction activities in one of seven capital improvement project categories. Projects are generally large dollar (\$5,000 minimum), nonrecurring, and have a useful life of many years. Master Plans are included as capital projects because they identify the projects to be budgeted in later years. The funds and key projects budgeted for FY 2007-08 are presented below.

Water Capital Projects

Well and reservoir maintenance, modifications to improve distribution system and telemetry operations, and construction of new lines.

Sewer Capital Projects

Improve the Wastewater Treatment Plant Biosolids Handling Program, Upgrade the Wastewater Treatment Plant, and miscellaneous sewer line improvements.

Streets and Streetscape Capital Projects

The construction of the Boeckman Extension will help address vehicle connections for Villebois. Numerous repairs to existing streets. Also included in this fund is the installation of streetlights, sidewalk maintenance, and street landscaping projects.

Storm Water Capital Projects

Improvements to an existing channel west of Commerce Circle, Boeckman Creek Culvert Replacements, and other miscellaneous projects.

Transit Capital Projects

Development of a Multi-modal transit center.

Building Capital Projects

Tenant Improvements to Old City Hall office space and to allow relocation of Public Works and Police.

Parks Capital Projects

Memorial Park projects, miscellaneous signage projects, and continued tree mitigation programs.

The City's Urban Renewal Agency capital projects are included in the following pages to present the reader with a full disclosure of all capital projects planned. However, the Urban Renewal Agency budgets for and adopts their projects separately from the City's.

CAPITAL PROJECTS

SUMMARY OF APPROPRIATIONS

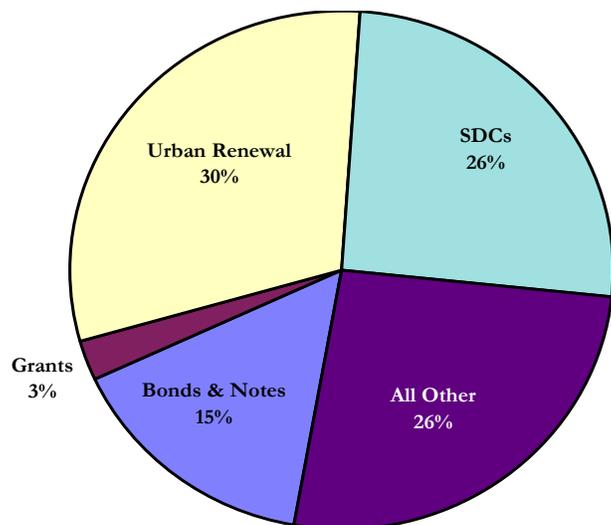
	Water	Sewer	Streets	Street-scape	Storm-water	Transit	Building	Parks	Total
Design/Construct	\$5,918,000	\$6,411,000	\$16,493,768	\$301,000	\$1,767,000	\$1,994,964	\$805,000	\$1,225,445	\$34,916,177
Engineering/Admin	828,520	277,540	639,800	43,540	247,380	148,956	5,040	122,352	2,313,128
	\$6,746,520	\$6,688,540	\$17,133,568	\$344,540	\$2,014,380	\$2,143,920	\$810,040	\$1,347,797	\$37,229,305

SUMMARY OF RESOURCES

	Water	Sewer	Streets	Street-scape	Storm-water	Transit	Building	Parks	Total
Operating Funds	\$ 1,046,520	\$ 359,100	\$ 712,500	\$ -	\$ 849,300	\$ 1,212,930	\$ -	\$ 32,490	\$ 4,212,840
SDCs									
Improvement	2,166,000	679,440	4,497,300	12,800	1,165,080	-	41,040	963,807	9,525,467
Reimbursement	-	-	-	-	-	-	-	-	-
Grants									
Federal	-	-	-	-	-	930,990	-	-	930,990
Bonds & Notes	-	5,650,000	-	-	-	-	-	-	5,650,000
Metro Open Space	-	-	-	-	-	-	-	290,000	290,000
Sherwood	3,534,000	-	-	-	-	-	-	-	3,534,000
Contributions	-	-	194,625	-	-	-	-	12,500	207,125
Street Lights	-	-	-	331,740	-	-	-	-	331,740
Road Maintenance	-	-	540,000	-	-	-	-	-	540,000
Set Asides	-	-	-	-	-	-	589,000	-	589,000
Beginning Balance	-	-	-	-	-	-	-	-	-
Subtotal	6,746,520	6,688,540	5,944,425	344,540	2,014,380	2,143,920	630,040	1,298,797	25,811,162
Urban Renewal	-	-	11,189,143	-	-	-	180,000	49,000	11,418,143
Total	\$ 6,746,520	\$ 6,688,540	\$ 17,133,568	\$ 344,540	\$ 2,014,380	\$ 2,143,920	\$ 810,040	\$ 1,347,797	\$ 37,229,305

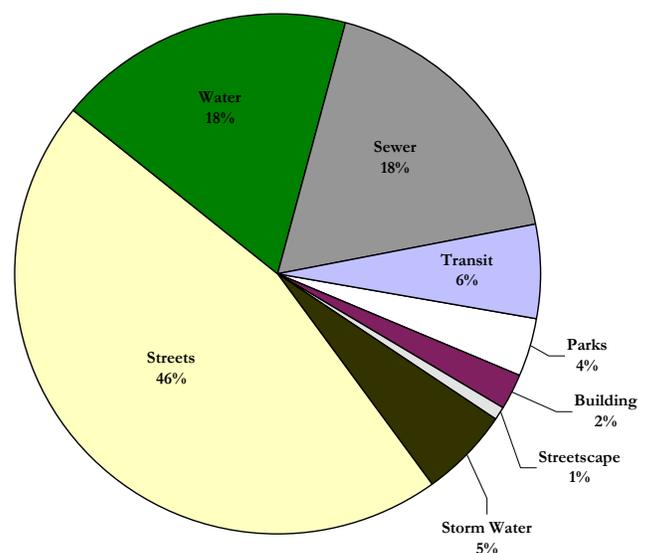
FUNDING SOURCE

Major funding sources for capital projects identified in FY 2007-08 include urban renewal, systems development charges, and bonds notes, respectively.



PROJECT TYPE

The largest portion of the 2007-08 capital improvement budget rests in street infrastructure. Other major projects include construction of the new City Hall, waterline extension for Boeckman Road, and improvements to the wastewater treatment plant.



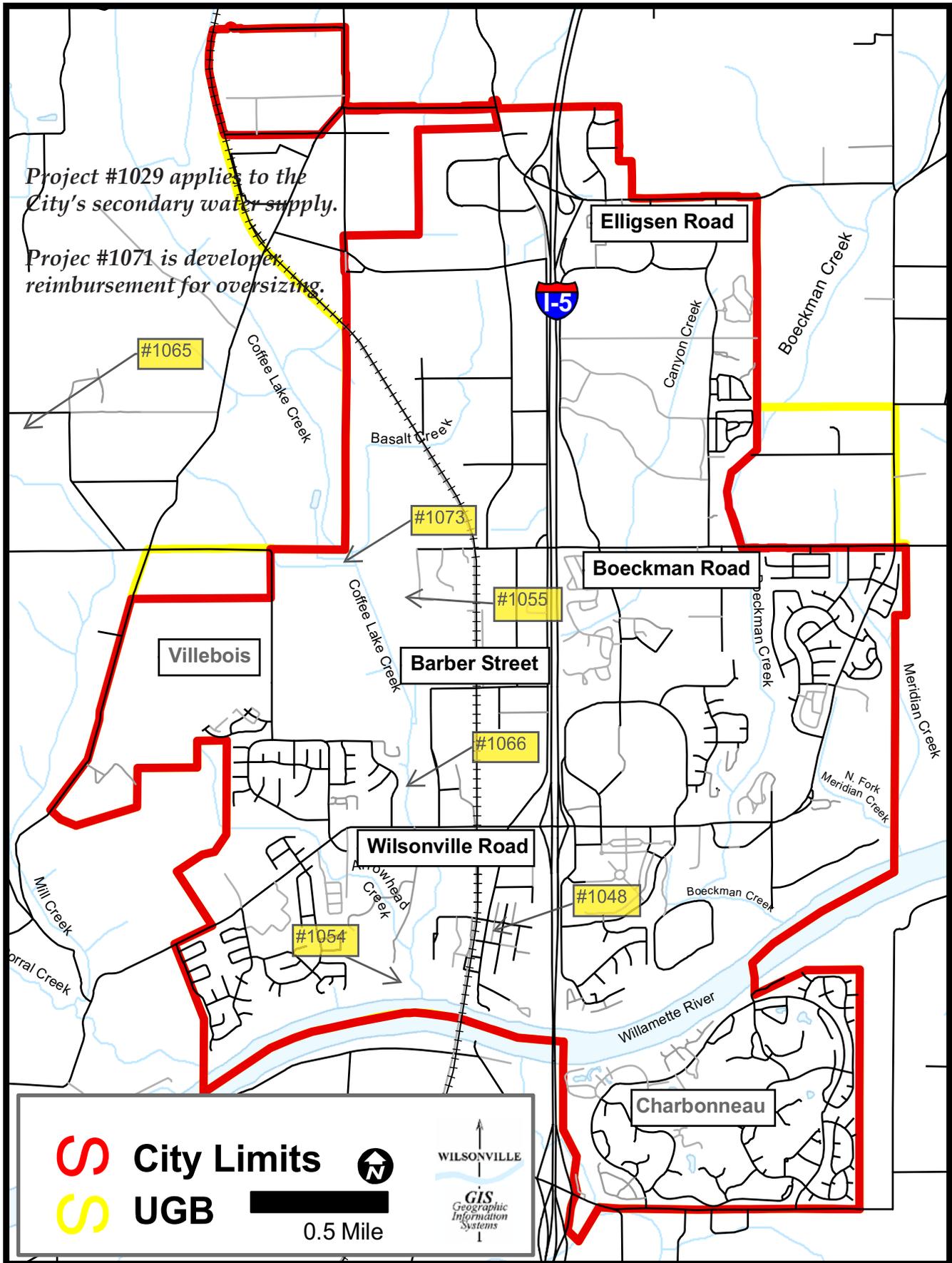
SYSTEM DEVELOPMENT CHARGES

System Development Charges (SDC's) are assessed on all new residential and commercial construction within the City. Charges are based on a formula related to increased demands on the City's infrastructure caused by new construction. The City of Wilsonville currently collects five different types of systems development charges: sewer, water, streets, storm water, and parks. The revenues collected are earmarked for improvements needed within the City specifically attributable to the growing demands on these types of infrastructure. All systems development charges collected by the City are segregated into special funds and are only transferred to the Capital Projects Fund when specific improvement projects are ready for construction.

SUMMARY OF SYSTEM DEVELOPMENT REVENUES

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Water Development Charges Fund						
System Development Charges	\$ 1,049,714	\$ 845,538	\$ 1,724,935	\$ 1,216,444	\$ 1,216,444	\$ 1,216,444
Investment income	89,967	128,170	75,500	192,800	192,800	192,800
Total Revenues	1,139,681	973,708	1,800,435	1,409,244	1,409,244	1,409,244
Sewer Development Charges Fund						
System Development Charges	722,870	463,746	1,333,840	1,095,805	1,095,805	1,095,805
Investment income	70,037	88,926	55,200	154,000	154,000	154,000
Total Revenues	792,907	552,672	1,389,040	1,249,805	1,249,805	1,249,805
Streets Development Charges Fund						
System Development Charges	559,108	906,154	2,033,977	953,393	953,393	953,393
Sup. System Devlpmt Charges	1,968,201	1,866,854	664,352	312,227	312,227	312,227
Traffic impact fees	20,540	125,364	55,000	173,228	173,228	173,228
Investment income	140,101	203,505	110,800	338,300	338,300	338,300
Total Revenues	2,687,950	3,101,877	2,864,129	1,777,148	1,777,148	1,777,148
Stormwater Development Charges Fund						
System Development Charges	251,517	298,933	431,013	236,898	236,898	236,898
Investment income	13,191	31,077	14,800	36,100	36,100	36,100
Total Revenues	264,708	330,010	445,813	272,998	272,998	272,998
Parks Development Charges Fund						
System Development Charges	693,674	480,547	1,548,927	538,542	538,542	538,542
Investment and other income	63,500	79,487	41,600	91,600	91,600	91,600
Total Revenues	757,174	560,034	1,590,527	630,142	630,142	630,142
Total SDC Funds	\$ 5,642,420	\$ 5,518,301	\$ 8,089,944	\$ 5,339,337	\$ 5,339,337	\$ 5,339,337

WATER PROJECTS



2007-08 FUNDING SOURCES

Proj.	Project Name	Water Operating	Water SDCs	Sherwood Reimbursement	Total Resources
1029	Well Renovations	\$ 57,000	\$ -	\$ -	\$ 57,000
1048	Water Distribution Sys Misc Imp.	68,400	-	-	68,400
1054	Water System Telemetry Improvements	408,120	-	-	408,120
1055	Kinsman Transmission Main Phase 2	-	912,000	-	912,000
1065	West Side Level B Reservoir Site	-	974,700	-	974,700
1066	Montebello 8" Water Line Replacement	513,000	-	-	513,000
1071	Villebois Water System SDC Reimbursement	-	165,300	-	165,300
1073	Water Line for Boeckman Road Extension	-	-	3,534,000	3,534,000
1999	Project Design & Development	-	114,000	-	114,000
		<u>\$ 1,046,520</u>	<u>\$ 2,166,000</u>	<u>\$ 3,534,000</u>	<u>\$ 6,746,520</u>

PROJECT SUMMARIES

PROJECT #1029: WELL RENOVATIONS

This is an annual project that allows the City to renovate existing wells to maintain capital investment for a long-term secondary water supply.

Status: Continued from 1997-98

Estimated date of completion: Annual

Operations Impact: Renovations are intended to reduce maintenance.

<i>Project Costs:</i>	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ 383,482	\$ 979	\$ 50,000	\$ 150,000	\$ 584,461
Engineering Administration	24,475	306	7,000	-	31,781
	<u>\$ 407,957</u>	<u>\$ 1,285</u>	<u>\$ 57,000</u>	<u>\$ 150,000</u>	<u>\$ 616,242</u>

PROJECT #1048: WATER DISTRIBUTION SYSTEM MISCELLANEOUS IMPROVEMENTS

This annual project allows the City to proactively replace deteriorating waterlines throughout the City. For FY 2007-08, various improvements include work in Old Town and Charbonneau as determined necessary.

Status: Continued from 2000-01

Estimated date of completion: Annual

Operations Impact: Replacements are intended to minimize future maintenance.

<i>Project Costs:</i>	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ 93,940	\$ 680	\$ 60,000	\$ 150,000	\$ 304,620
Engineering Administration	8,577	-	8,400	-	16,977
	<u>\$ 102,517</u>	<u>\$ 680</u>	<u>\$ 68,400</u>	<u>\$ 150,000</u>	<u>\$ 321,597</u>

WATER PROJECTS

PROJECT #1054: WATER SYSTEM TELEMETRY IMPROVEMENTS AND RESERVOIR MODIFICATIONS

This project is to design and construct improvements that enhance operation of the City's water system in conjunction with the day-to-day operation of the Willamette River Water Treatment Plant. Improvements include relocating controls of the City's water distribution system to the Water Treatment Plant. This will help operation of the Water Treatment Plant as well as the water system as a whole. Add altitude valves, pressure relief valves, or other system controls.

Status: Continued from 2003-04

Estimated date of completion: Annual

Operations Impact: Periodic updates of hardware and software. Estimated annualized cost : \$10,000

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ 57,787	\$ 50,000	\$ 358,000	\$ 198,000	\$ 663,787
Engineering Administration	3,349	8,018	50,120	-	61,487
	<u>\$ 61,136</u>	<u>\$ 58,018</u>	<u>\$ 408,120</u>	<u>\$ 198,000</u>	<u>\$ 725,274</u>

PROJECT #1055: KINSMAN TRANSMISSION MAIN PHASE 2

This project involves design of a water pipeline extension from Barber Street to Boeckman Road along the Kinsman Road alignment with construction to occur in the future in cooperation with the City of Sherwood.

Status: Continued from 2005-06

Estimated date of completion: 2009-10

Operations Impact: No immediate or near-term costs.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ 413	\$ 25,000	\$ 800,000	\$ -	\$ 825,413
Engineering Administration	611	3,908	112,000	-	116,519
	<u>\$ 1,024</u>	<u>\$ 28,908</u>	<u>\$ 912,000</u>	<u>\$ -</u>	<u>\$ 941,932</u>

PROJECT #1065: WEST SIDE LEVEL "B" RESERVOIR SITE

Identify and acquire land for a west side level "B" reservoir.

Status: Continued from 2005-06

Estimated date of completion: 2007-08

Operations Impact: No significant maintenance costs associated with vacant land.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ 50,000	\$ 855,000	\$ -	\$ 905,000
Engineering Administration	-	7,680	119,700	-	127,380
	<u>\$ -</u>	<u>\$ 57,680</u>	<u>\$ 974,700</u>	<u>\$ -</u>	<u>\$ 1,032,380</u>

PROJECT #1066: MONTEBELLO WATER LINE REPLACEMENT

The existing 8-inch water line on Montebello and Ashton Circle are 30-year old cast iron lines. As it ages, cast iron is more sensitive to pressure changes and since the new Water Treatment Plant has come on line, the water crews are noticing an increase in maintenance and repairs to this cast iron line. This project would replace the cast iron line with a new ductile iron line.

Status: Continued from 2005-06

Estimated date of completion: 2007-08

Operations Impact: Replacement intended to avoid future near-term maintenance.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ 24,468	\$ 50,000	\$ 450,000	\$ -	\$ 524,468
Engineering Administration	3,558	7,000	63,000	-	73,558
	<u>\$ 28,026</u>	<u>\$ 57,000</u>	<u>\$ 513,000</u>	<u>\$ -</u>	<u>\$ 598,026</u>

PROJECT #1071: VILLEBOIS WATER SYSTEM SDC REIMBURSEMENT

Payment to developer for construction of public facilities in excess of those needed to serve the development (Villebois).

Status: Continued from 2004-05

Estimated date of completion: Full Build-Out of Villebois

Operations Impact: Not applicable.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ 60,300	\$ 145,000	\$ 173,000	\$ 378,300
Engineering Administration	-	10,207	20,300	-	30,507
	<u>\$ -</u>	<u>\$ 70,507</u>	<u>\$ 165,300</u>	<u>\$ 173,000</u>	<u>\$ 408,807</u>

PROJECT #1073: WATER LINE FOR BOECKMAN ROAD EXTENSION

Construct, concurrent with the Boeckman Road Extension (Project #4048), a 48-inch water line from 95th Avenue to 110th Avenue.

Status: Continued from 2004-05

Estimated date of completion: 2007-08

Operations Impact: No immediate or near-term maintenance costs.

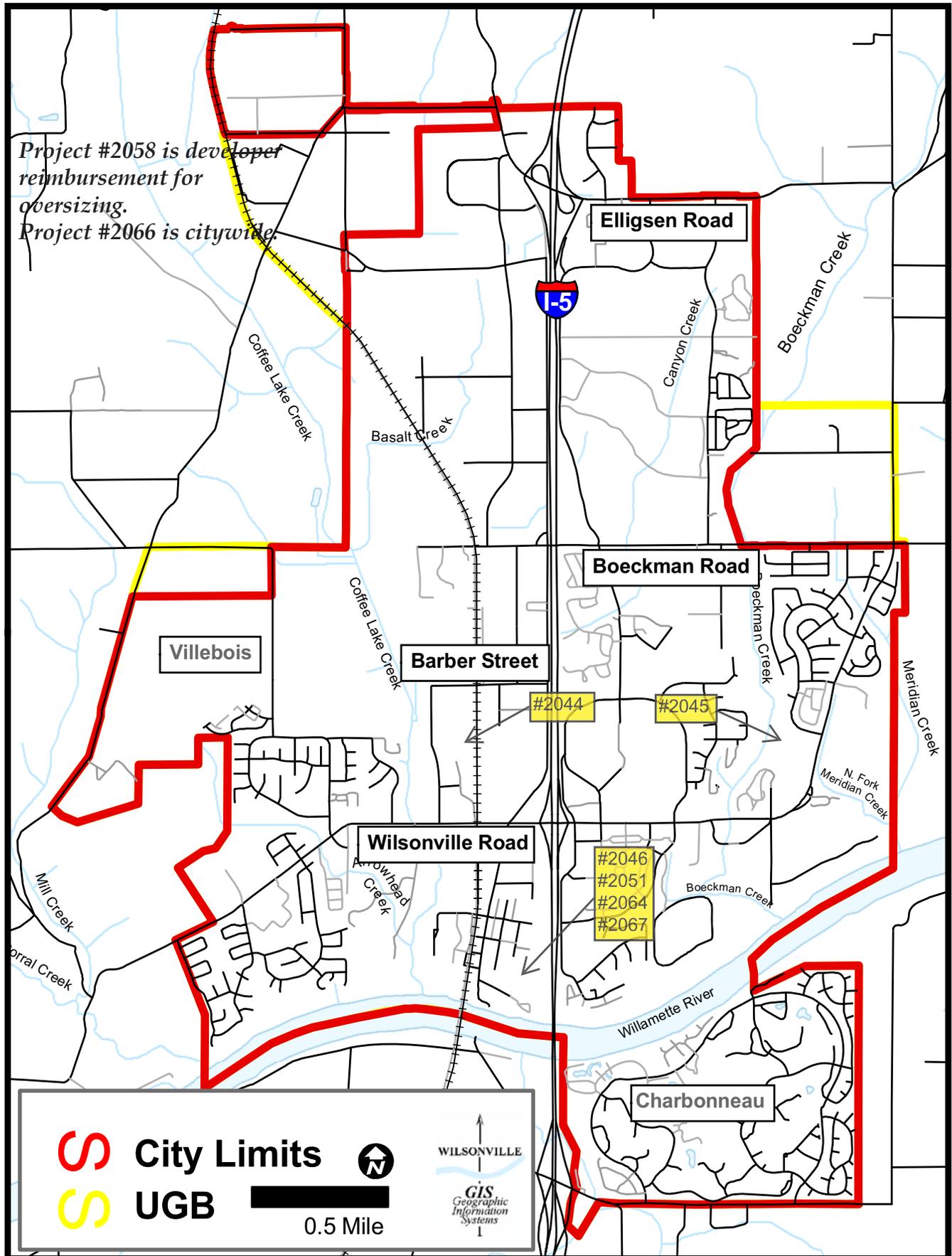
Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ 12,498	\$ 3,102,544	\$ 3,100,000	\$ -	\$ 6,215,042
Engineering Administration	437	434,905	434,000	-	869,342
	<u>\$ 12,935</u>	<u>\$ 3,537,449</u>	<u>\$ 3,534,000</u>	<u>\$ -</u>	<u>\$ 7,084,384</u>

PROJECT #1999: PROJECT DESIGN & DEVELOPMENT

General account for projects which arise during the year or must be accelerated from a future year. As these funds are used, they are recoded to appropriate project account numbers.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 200,000
Engineering Administration	-	-	14,000	-	14,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,000</u>	<u>\$ 100,000</u>	<u>\$ 214,000</u>

SEWER PROJECTS



2007-08 FUNDING SOURCES

Proj.	Project Name	Sewer Operating	Sewer SDCs	Revenue Bond	Total Resources
2044	Replace Seely Ditch Crossing, Kinsman to Montebello	\$ 119,700	\$ 119,700	\$ -	\$ 239,400
2046	Install Permanent Flow Monitoring Stations	28,500	-	-	28,500
2051	Wastewater Treatment Plant Upgrade	-	-	5,650,000	5,650,000
2058	Villebois Sanitary Sewer SDC Reimbursement	-	197,220	-	197,220
2064	WWTP & Lift Station SCADA Improvements	188,100	-	-	188,100
2066	Update Sewer Rate and SDC Study	-	9,120	-	9,120
2067	Cover Bio Filter Bed	22,800	-	-	22,800
4048	Boeckman Road Sewer Line	-	239,400	-	239,400
2999	Project Design & Development	-	114,000	-	114,000
		<u>\$ 359,100</u>	<u>\$ 679,440</u>	<u>\$ 5,650,000</u>	<u>\$ 6,688,540</u>

PROJECT SUMMARIES

PROJECT #2044: REPLACE SEELY DITCH CROSSING, KINSMAN TO MONTEBELLO

The lateral line through Seely Ditch from the United Disposal Interceptor to SMH0285 collects a significant amount of solids and requires frequent cleaning to prevent blockage. This project will replace the line or otherwise correct the deficiency to improve system reliability and reduce maintenance expenses.

Status: Continued from 2006-07

Estimated date of completion: 2007-08

Operations Impact: Intent of project is to reduce current levels of maintenance.

Project Costs:	Prior Years	Estimated	Budget	Future	Project
	Actual	2006-07	2007-08	Year Costs	Total
Design & Construction	\$ 59,558	\$ 50,000	\$ 210,000	\$ -	\$ 319,558
Engineering Administration	4,694	7,000	29,400	-	41,094
	<u>\$ 64,252</u>	<u>\$ 57,000</u>	<u>\$ 239,400</u>	<u>\$ -</u>	<u>\$ 360,652</u>

PROJECT #2046: INSTALL PERMANENT FLOW MONITORING STATIONS

Permanent flow monitoring stations would provide the City with more accurate data for analysis and design of various wastewater sewers. The ability for wastewater treatment staff to monitor data for flows approaching the Wastewater Treatment Plant would improve plant operations and reduce the risk of permit violations or sanitary sewer overflows (SSO). This project would add permanent flow monitors at nine locations over three years. Prepare for telephone and power access to remote sites. Future equipment modifications would allow Environmental Services to measure flow, pH and temperature remotely, anticipating chemical spills and industrial use changes in a more responsive manner.

Status: Continued from 2002-03

Estimated date of completion: 2007-08

Operations Impact: Periodic meter testing, minimal and non-recurring.

Project Costs:	Prior Years	Estimated	Budget	Future	Project
	Actual	2006-07	2007-08	Year Costs	Total
Design & Construction	\$ -	\$ 52,820	\$ 25,000	\$ -	\$ 25,000
Engineering Administration	-	1,849	3,500	-	3,500
	<u>\$ -</u>	<u>\$ 54,669</u>	<u>\$ 28,500</u>	<u>\$ -</u>	<u>\$ 28,500</u>

SEWER PROJECTS

PROJECT #2051: WASTEWATER TREATMENT PLANT UPGRADE

This upgrade is based upon the Wastewater Treatment Plant Facility Master Plan which was finalized in November of 2004. Improvements will include increased capacity, biosolids handling, increasing headworks capacity, outfall modifications, and modification to the primary clarifiers for additional capacity.

Status: Continued from 2003-04

Estimated date of completion: 2010-11

Operations Impact: No change in FTE. Operating costs expected to increase \$350,000 per year when completed.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ 12,660	\$ 100,000	\$ 5,500,000	\$ 45,000,000	\$ 50,612,660
Engineering Administration	156	28,030	150,000	-	178,186
	<u>\$ 12,816</u>	<u>\$ 128,030</u>	<u>\$ 5,650,000</u>	<u>\$ 45,000,000</u>	<u>\$ 50,790,846</u>

PROJECT #2058: VILLEBOIS SANITARY SEWER SDC REIMBURSEMENT

Payment to the developer for constructing sanitary sewer infrastructure improvements beyond that needed to serve the development (Villebois).

Status: Continued from 2004-05

Estimated date of completion: Full Build-Out of Villebois

Operations Impact: Not applicable.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ 180,300	\$ 173,000	\$ -	\$ 353,300
Engineering Administration	-	27,032	24,220	-	51,252
	<u>\$ -</u>	<u>\$ 207,332</u>	<u>\$ 197,220</u>	<u>\$ -</u>	<u>\$ 404,552</u>

PROJECT #2064: WWTP & LIFT STATION SCADA IMPROVEMENTS

Upgrade the SCADA systems at the wastewater treatment plant and eight lift stations to improve overflow alarm capabilities. Real-time wet well level status and discharge flow will be integrated into the data acquisition and storage program at the wastewater treatment plant control room.

Status: Continued from 2005-06

Estimated date of completion: 2007-08

Operations Impact: Periodic updates of hardware and software. Estimated annualized cost: \$10,000.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ 5,000	\$ 165,000	\$ -	\$ 170,000
Engineering Administration	125	3,796	23,100	-	26,896
	<u>\$ 125</u>	<u>\$ 8,796</u>	<u>\$ 188,100</u>	<u>\$ -</u>	<u>\$ 196,896</u>

PROJECT #2066: UPDATE SEWER RATE AND SCD STUDY

Evaluate and update the sewer SDC rate structure.

Status: New

Estimated date of completion: 2007-08

Operations Impact: Not applicable.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000
Engineering Administration			1,120	-	1,120
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,120</u>	<u>\$ -</u>	<u>\$ 9,120</u>

PROJECT #2067: COVER BIO-FILTER BED

Install a 30'X90' (approximately 2700 SF) cover for the bio filter bed.

Status: New

Estimated date of completion: 2007-08

Operations Impact: None Identified. Future plant improvements should eliminate need for this item.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
Engineering Administration			2,800	-	2,800
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,800</u>	<u>\$ -</u>	<u>\$ 22,800</u>

PROJECT #2999: PROJECT DESIGN & DEVELOPMENT

General account for projects that arise during the year or must be accelerated from a future year. As these funds are used, they are recoded to appropriate project account numbers.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 200,000
Engineering Administration			14,000	-	14,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,000</u>	<u>\$ 100,000</u>	<u>\$ 214,000</u>

PROJECT #4048: BOECKMAN ROAD EXTENSION

Install line to service Villebois and surrounding area.

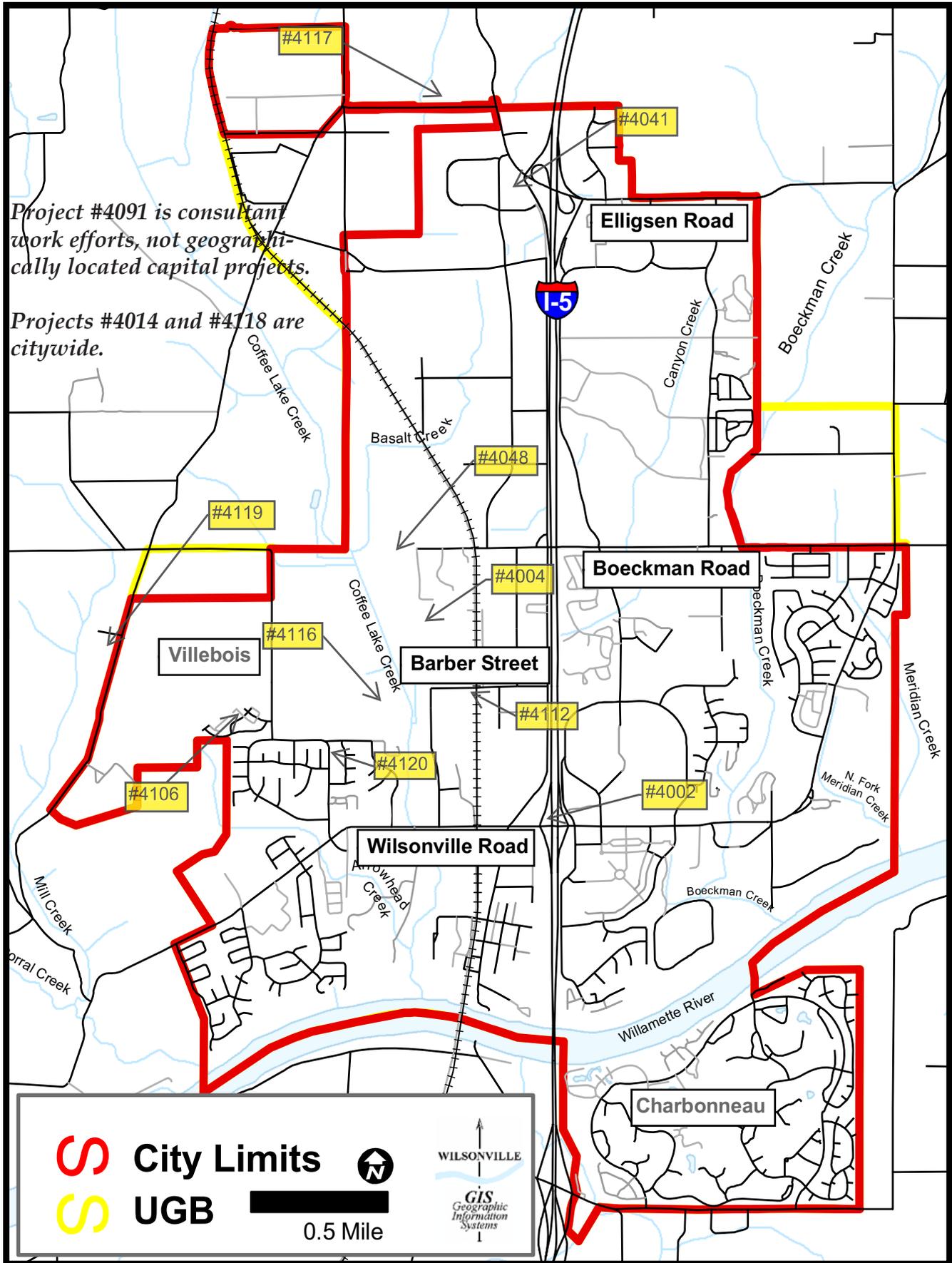
Status: New

Estimated date of completion: 2007-08

Operations Impact: Minimal maintenance cost anticipated.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ -	\$ 210,000	\$ -	\$ 210,000
Engineering Administration			29,400	-	29,400
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 239,400</u>	<u>\$ -</u>	<u>\$ 239,400</u>

STREETS PROJECTS



2007-08 FUNDING SOURCES

Proj.	Project Name	Road Maint	Street SDCs	Streets Special SDCs	West Side Urb Renewal	Road Operating	Developers	Total Resources
4002	WV Rd/Interchange Turn Lane Imp.	\$ -	-	\$ 1,026,000	\$ -	\$ -	\$ -	\$ 1,026,000
4004	Kinsman Road Extension	-	1,276,800	-	-	-	-	1,276,800
4014	Street Maintenance	540,000	-	-	-	-	-	540,000
4041	95th @ Boones Ferry Road	-	228,000	-	-	342,000	-	570,000
4048	Boeckman Road Extension	-	570,000	-	6,811,500	-	194,625	7,576,125
4091	Street SDC Study	-	11,400	-	-	-	-	11,400
4106	Villebois Street SDC Reimbursement	-	188,100	-	-	-	-	188,100
4112	Barber Street, Phase 1	-	-	-	4,177,643	-	-	4,177,643
4116	Barber Street, Kinsman to Coffee Lake Drive	-	855,000	-	-	-	-	855,000
4117	Day Road Pavement Improvement	-	-	-	-	85,500	-	85,500
4118	Protected Permissive Signal Heads	-	-	-	-	285,000	-	285,000
4119	Grahams Ferry Phase 1 Right of Way	-	228,000	-	-	-	-	228,000
4120	Public Facilities Transportation Strategy	-	-	-	200,000	-	-	200,000
4999	Project Design & Development	-	114,000	-	-	-	-	114,000
		\$ 540,000	\$ 3,471,300	\$ 1,026,000	\$ 11,189,143	\$ 712,500	\$ 194,625	\$ 17,133,568

PROJECT SUMMARIES

PROJECT #4002: WILSONVILLE ROAD INTERCHANGE IMPROVEMENTS

Improve the Wilsonville Road/I-5 Interchange in conformance with the enhanced improvement package approved by City Council. This project will improve Wilsonville Road by widening to provide an additional left turn lane for northbound and southbound traffic which will improve entering and exiting I-5. Additional improvements will include widening and lengthening the exit and entrance ramps, wider sidewalks and bike lanes as well as signalization improvements.

Status: Continued from 2003-04

Estimated date of completion: 2009-10

Operations Impact: None identified until project design can be finalized.

Project Costs:	Prior Years	Estimated	Budget	Future	Project
	Actual	2006-07	2007-08	Year Costs	Total
Design & Construction	\$ 436,880	\$ 64,418	\$ 900,000	\$ 34,100,000	\$ 35,501,298
Engineering Administration	\$ -	\$ -	\$ 126,000	\$ -	126,000
	\$ 436,880	\$ 64,418	\$ 1,026,000	\$ 34,100,000	\$ 35,627,298

PROJECT #4004: KINSMAN ROAD EXTENSION - BARBER TO BOECKMAN

Design, acquire right of way, and construct the extension of Kinsman Road from Barber Street to Boeckman Road. This project will improve the roadway grid system west of I-5, which will reduce local north-south traffic using I-5 and provide access to the Commuter Rail station, which will encourage use of that facility.

Status: Construction starts 2007-08.

Estimated date of completion: 2009-10

Operations Impact: Minimal maintenance for near-term. Future costs absorbed by road maintenance fee.

Project Costs:	Prior Years	Estimated	Budget	Future	Project
	Actual	2006-07	2007-08	Year Costs	Total
Design & Construction	\$ 2,095	\$ 25,880	\$ 1,120,000	\$ 7,480,000	\$ 8,627,975
Engineering Administration	329	4,030	156,800	-	161,159
	\$ 2,424	\$ 29,910	\$ 1,276,800	\$ 7,480,000	\$ 8,789,134

STREETS PROJECTS

PROJECT #4014: STREET MAINTENANCE PROJECTS

Projects include surface repair and resurfacing is planned for portions of: Elligsen Rd.; Grahams Ferry Rd.; Day Rd.; Boones Ferry Rd.; Wilsonville Rd.; Brown Rd.; Boeckman Rd.; Molalla Bend Rd.; and Burns Way. Crack sealing and/or surface treatment is planned for: Commerce Circle; Parkway Center Dr.; Several old town area streets; and Several Charbonneau area streets including Armitage Rd., Lakeside Dr., Boones Bend Rd., Country View Ln., Estates Post Rd., and Old Farm Rd.

Status: On-going program

Estimated date of completion: On-going

Operations Impact: Improvements help to decrease maintenance costs.

Project Costs:	Prior Years	Estimated	Budget	Future	Project
	Actual	2006-07	2007-08	Year Costs	Total
Design & Construction	\$ 838,399	\$ 576,048	\$ 540,000	\$ 570,000	\$ 2,524,447

PROJECT #4041: 95TH AND BOONES FERRY ROAD INTERSECTION IMPROVEMENTS

Design, acquire right of way and construct improvements to the lighted intersection of 95th and Boones Ferry Road.

Status: New

Estimated date of completion: 2008-09

Operations Impact: Unknown until design is completed.

Project Costs:	Prior Years	Estimated	Budget	Future	Project
	Actual	2006-07	2007-08	Year Costs	Total
Design & Construction	\$ -	\$ 34,591	\$ 500,000	\$ 1,900,000	\$ 2,434,591
Engineering Administration	-	5,809	70,000	-	75,809
	\$ -	\$ 40,400	\$ 570,000	\$ 1,900,000	\$ 2,510,400

PROJECT #4048: BOECKMAN ROAD EXTENSION

Construct the extension of Boeckman Road from 95th Avenue to 110th Avenue. Improvements will include a bridge, roundabout, landscaped medians, and interpretive graphic elements.

Status: Continued from 2002-03

Estimated date of completion: 2007-08

Operations Impact: Additional road maintenance and median maintenance. No signal lights planned for this section.

Project Costs:	Prior Years	Estimated	Budget	Future	Project
	Actual	2006-07	2007-08	Year Costs	Total
Design & Construction	\$ 2,733,914	\$ 7,845,680	\$ 7,506,125	\$ -	\$ 18,085,719
Engineering Administration	-	-	70,000	-	70,000
	\$ 2,733,914	\$ 7,845,680	\$ 7,576,125	\$ -	\$ 18,155,719

PROJECT #4091: STREET SDC STUDY

Evaluate the Transportation Systems Plan capital program and street SDC rate structure.

Status: Continued from 2000-01

Estimated date of completion: 2007-08

Operations Impact: Not applicable

Project Costs:	Prior Years	Estimated	Budget	Future	Project
	Actual	2006-07	2007-08	Year Costs	Total
Design & Construction	\$ 33,800	\$ 10,328	\$ 10,000	\$ -	\$ 54,128
Engineering Administration	12,714	4,657	1,400	-	18,771
	\$ 46,514	\$ 14,985	\$ 11,400	\$ -	\$ 72,899

PROJECT #4106: VILLEBOIS STREET SDC REIMBURSEMENT

Payment to the developer for construction of public infrastructure that is in excess of what is needed for the development (Villebois).

Status: Continued from 2004-05

Estimated date of completion: Full Build-Out of Villebois

Operations Impact: Not applicable

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ 21,000	\$ 165,000	\$ 42,000	\$ 228,000
Engineering Administration	-	2,940	23,100	-	26,040
	<u>\$ -</u>	<u>\$ 23,940</u>	<u>\$ 188,100</u>	<u>\$ 42,000</u>	<u>\$ 254,040</u>

PROJECT #4112: BARBER STREET, PHASE 1

Design, reconstruct and widen Barber Street from Kinsman Road east to Boberg Street. This project is in conjunction with the Commuter Rail Station located at the northeast corner of Kinsman and Barber. Will also include upgrading the railroad crossing.

Status: Continued from 2004-05

Estimated date of completion: 2007-08

Operations Impact: Additional road maintenance, estimated to be minimal impact.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ 188,142	\$ 585,215	\$ 4,177,643	\$ -	\$ 4,951,000
Engineering Administration	-	-	-	-	-
	<u>\$ 188,142</u>	<u>\$ 585,215</u>	<u>\$ 4,177,643</u>	<u>\$ -</u>	<u>\$ 4,951,000</u>

PROJECT #4116: BARBER STREET, KINSMAN TO COFFEE LAKE DR.

Design the extension of Barber Street from Kinsman Road west to Coffee Lake Drive at the southeast corner of the Villebois development. This road will be a minor collector cross section that will connect the new community with commercial districts and the commuter rail station.

Status: New project, initial design work and cost estimating.

Estimated date of completion: 2007-08

Operations Impact: Additional road maintenance, estimated to be minimal impact.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ 264	\$ 27,220	\$ 750,000	\$ -	\$ 777,484
Engineering Administration	2,672	6,694	105,000	-	114,366
	<u>\$ 2,936</u>	<u>\$ 33,914</u>	<u>\$ 855,000</u>	<u>\$ -</u>	<u>\$ 891,850</u>

STREETS PROJECTS

PROJECT #4117: DAY ROAD PAVEMENT IMPROVEMENT DESIGN

Evaluate pavement conditions due to heavy truck traffic

Status: New

Estimated date of completion:

Operations Impact: Project improvements will reduce future maintenance costs.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ -	\$ 75,000	\$ 505,000	\$ 580,000
Engineering Administration	-	-	10,500	-	10,500
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,500</u>	<u>\$ 505,000</u>	<u>\$ 590,500</u>

PROJECT #4118: PROTECTED PERMISSIVE SIGNAL HEADS

Install protected permissive signal heads at appropriate locations.

Status: New

Estimated date of completion: 2007-08

Operations Impact: Minimal

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
Engineering Administration	-	-	35,000	-	35,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 285,000</u>	<u>\$ -</u>	<u>\$ 285,000</u>

PROJECT #4119: GRAHAMS FERRY PHASE 1 RIGHT OF WAY

Acquire right of way for construction of Phase I improvements for Graham's Ferry Road. This project will provide needed infrastructure for Villebois.

Status: New

Estimated date of completion: 2007-08

Operations Impact: No significant costs identified.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ 20,000	\$ 200,000	\$ -	\$ 220,000
Engineering Administration	-	2,800	28,000	-	30,800
	<u>\$ -</u>	<u>\$ 22,800</u>	<u>\$ 228,000</u>	<u>\$ -</u>	<u>\$ 250,800</u>

PROJECT #4120: UR REIMBURSEMENT TO VILLEBOIS DEVELOPER FOR BROWN RD.

Provide Urban Renewal reimbursement for improvements extending 40' south of the Brown Road and Evergreen intersection, which are in excess of those needed by the development.

Status: New

Estimated date of completion: On-going until Villebois build out

Operations Impact: Not applicable

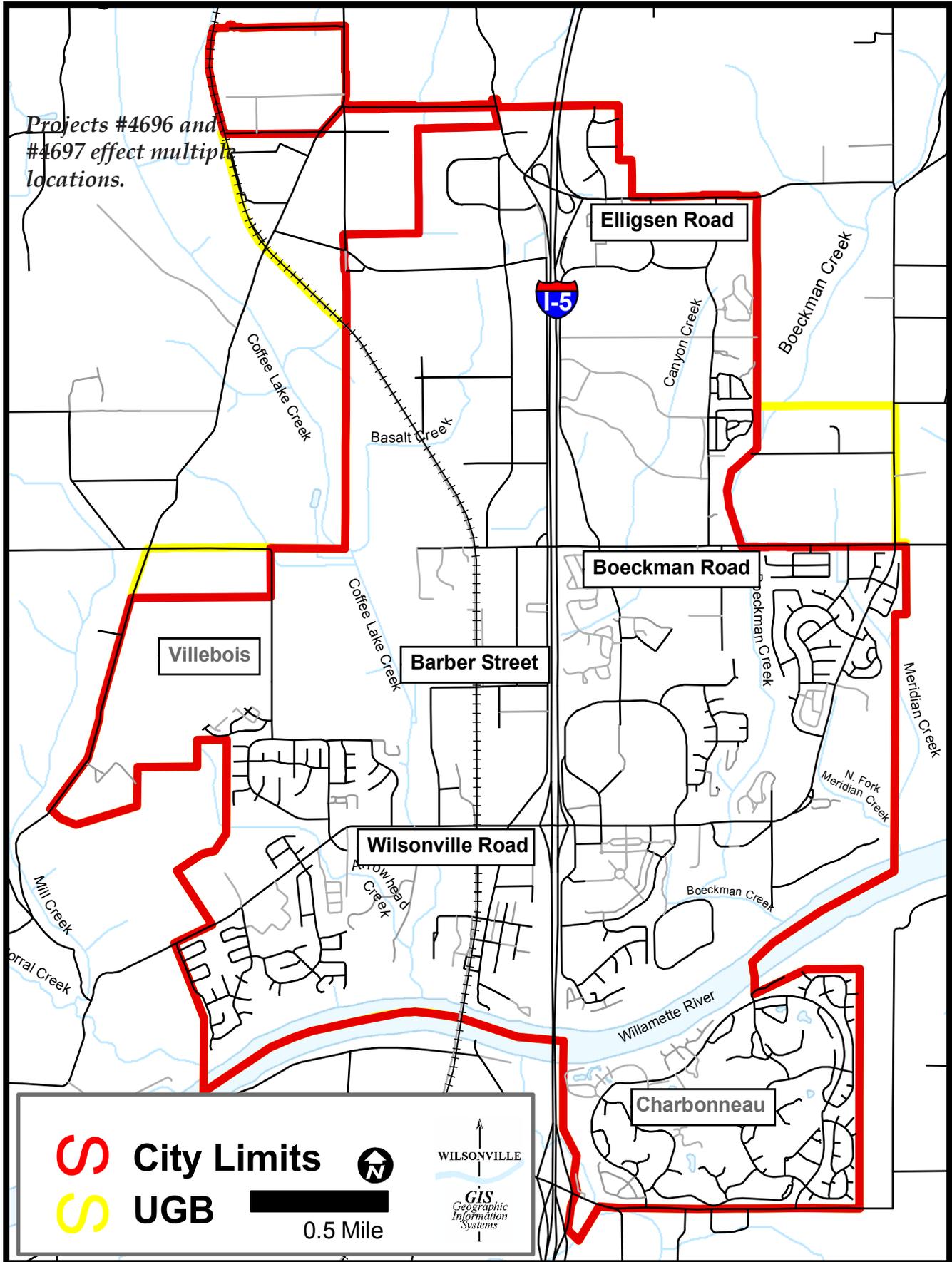
<i>Project Costs:</i>	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
Engineering Administration	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>

PROJECT #4999: PROJECT DESIGN & DEVELOPMENT

General account for projects that arise during the year or must be accelerated from a future year. As these funds are used, they are recoded to appropriate project account numbers.

<i>Project Costs:</i>	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ 4,995	\$ 100,000	\$ 100,000	\$ 204,995
Engineering Administration	-	175	14,000	-	14,175
	<u>\$ -</u>	<u>\$ 5,170</u>	<u>\$ 114,000</u>	<u>\$ 100,000</u>	<u>\$ 219,170</u>

STREETSCAPE/BIKEWAY PROJECTS



2007-08 FUNDING SOURCES

Proj.	Project Name	Streetlight Fund	Street SDC's	Total Resources
4696	Streetlight Infill	\$ 35,340	\$ -	\$ 35,340
4697	Streetlight Replacement Program	296,400	-	296,400
4799	Project Design & Development	-	12,800	12,800
		<u>\$ 331,740</u>	<u>\$ 12,800</u>	<u>\$ 344,540</u>

PROJECT SUMMARIES

PROJECT #4696: STREETLIGHT INFILL

Infill incidental missing streetlights on an annual basis.

Status: Continued from 2001-02

Estimated date of completion: Annual

Operations Impact: More streetlights to operate and maintain

Project Costs:	Prior Years	Estimated	Budget	Future	Project
	Actual	2006-07	2007-08	Year Costs	Total
Design & Construction	\$ 67,957	\$ 27,000	\$ 31,000	\$ 40,000	\$ 165,957
Engineering Administration	1,227	3,780	4,340	-	9,347
	<u>\$ 69,184</u>	<u>\$ 30,780</u>	<u>\$ 35,340</u>	<u>\$ 40,000</u>	<u>\$ 175,304</u>

PROJECT #4697: STREETLIGHT REPLACEMENT PROGRAM

New annual program to replace substandard streetlights in residential areas and bring them into compliance with City Standards.

Status: Continued from 2006-07

Estimated date of completion: Annual

Operations Impact: Minimal additional maintenance

Project Costs:	Prior Years	Estimated	Budget	Future	Project
	Actual	2006-07	2007-08	Year Costs	Total
Design & Construction	\$ 10,496	\$ 199,484	\$ 260,000	\$ -	\$ 469,980
Engineering Administration	544	3,500	36,400	-	40,444
	<u>\$ 11,040</u>	<u>\$ 202,984</u>	<u>\$ 296,400</u>	<u>\$ -</u>	<u>\$ 510,424</u>

PROJECT #4799 PROJECT DESIGN & DEVELOPMENT

General account for projects that arise during the year or must be accelerated from a future year. As these funds are used, they are recoded to appropriate project account numbers.

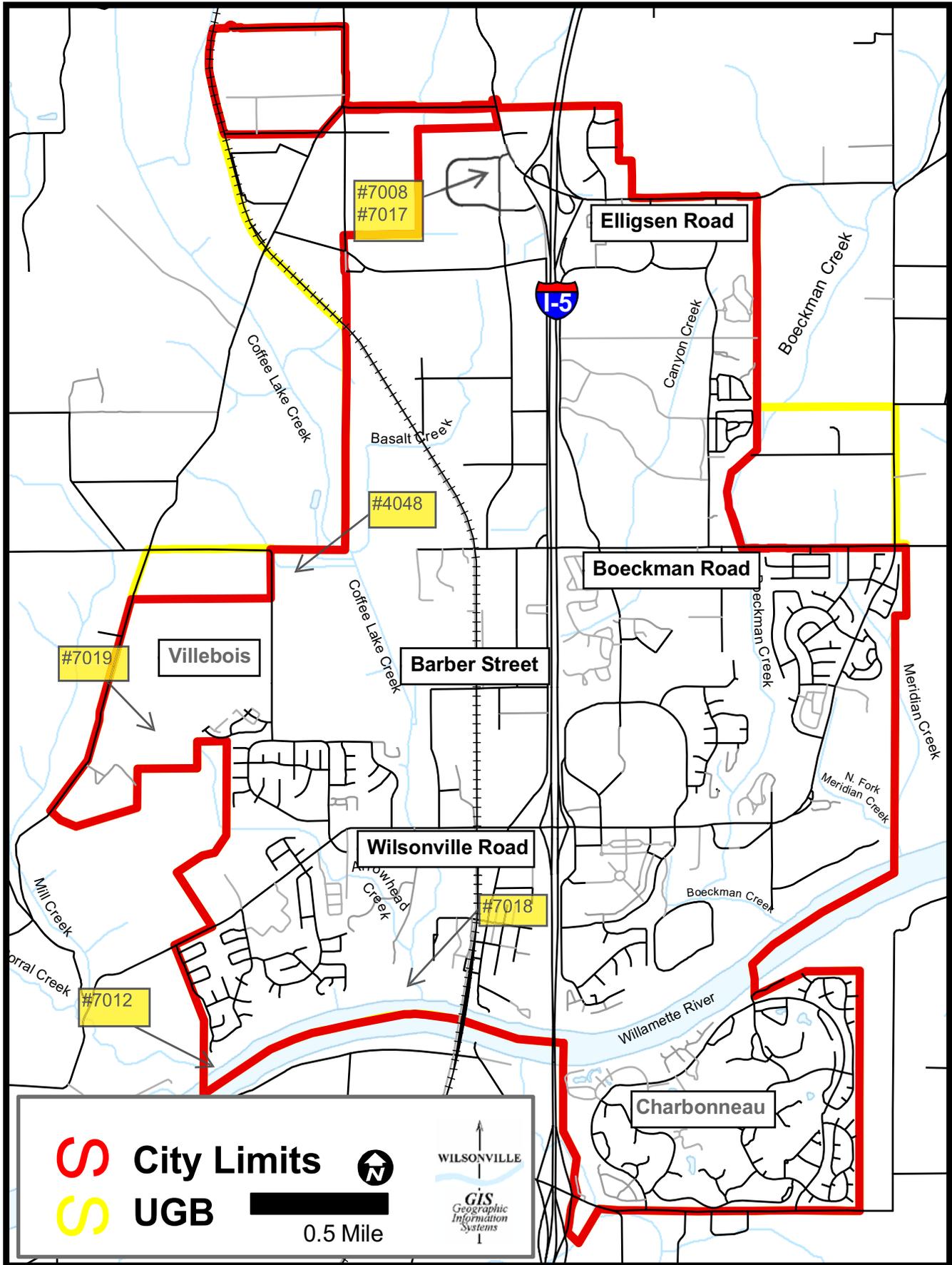
Status: New

Estimated date of completion: Annual

Operations Impact:

Project Costs:	Prior Years	Estimated	Budget	Future	Project
	Actual	2006-07	2007-08	Year Costs	Total
Design & Construction	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
Engineering Administration	-	-	2,800	-	2,800
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,800</u>	<u>\$ -</u>	<u>\$ 12,800</u>

STORM WATER PROJECTS



2007-08 FUNDING SOURCES

Proj.	Project Name	Storm Water Operating	Storm Water SDCs	Total Resources
7008	Commerce Circle Stream Improvements	\$ -	\$ 395,580	\$ 395,580
7010	Stormwater Master Plan and SDC Update	-	96,900	96,900
7012	Rivergreen Drainage	205,200	-	205,200
7017	Commerce Circle Culvert Emergency Repairs	5,700	-	5,700
7018	Water Treatment Plant Drainage Repair	68,400	-	68,400
7019	Detention Pond/Wetland Enlargement at Dammasch Basin Outfall	-	404,700	404,700
7020	Boeckman Creek Culvert Replacements-Upper Creek	570,000		570,000
4048	Boeckman Road Extension storm water	-	171,000	171,000
7999	Project Design & Development	-	96,900	96,900
		<u>\$ 849,300</u>	<u>\$ 1,165,080</u>	<u>\$ 2,014,380</u>

PROJECT SUMMARIES

PROJECT #7008: COMMERCE CIRCLE STREAM IMPROVEMENTS

This project begins with the Day Road storm water facility and continues south along the west edge of the Commerce Circle area as Storm Water Master Plan project CLC-13. Stream improvements will provide a meander to improve water quality treatment and partial stream widening to provide detention opportunities and improve a maintenance access road that could become part of a future pedestrian trail.

Status: Continued from 2002-03

Estimated date of completion: 2007-08

Operations Impact: Small incremental costs for vegetation control.

	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Project Costs:					
Design & Construction	\$ 37,349	\$ 57,189	\$ 347,000	\$ -	\$ 441,538
Engineering Administration	8,175	22,959	48,580	-	79,714
	<u>\$ 45,524</u>	<u>\$ 80,148</u>	<u>\$ 395,580</u>	<u>\$ -</u>	<u>\$ 521,252</u>

PROJECT #7010: STORM WATER MASTER PLAN & SDC UPDATE

Once the Regional Floodplain Assessment (FY 2004-05, Project #7015) is completed, the City will reevaluate the Storm Water Master Plan and associated System Development Charges.

Status: Continued from 2004-05

Estimated date of completion: 2007-08

Operations Impact: Not applicable

	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Project Costs:					
Design & Construction	\$ 6,134	\$ 3,000	\$ 85,000	\$ -	\$ 94,134
Engineering Administration	680	3,116	11,900	-	15,696
	<u>\$ 6,814</u>	<u>\$ 6,116</u>	<u>\$ 96,900</u>	<u>\$ -</u>	<u>\$ 109,830</u>

STORM WATER PROJECTS

PROJECT #7012: RIVERGREEN DRAINAGE

This project will include the design and construction of protective measures to prevent further eroding of the Willamette River stream bank at the Willamette Way West outlet of the Rivergreen Subdivision.

Status: Continued from 2004-05

Estimated date of completion: 2007-08

Operations Impact: None anticipated

Project Costs:	Prior Years	Estimated	Budget	Future	Project
	Actual	2006-07	2007-08	Year Costs	
Design & Construction	\$ 65,400	\$ 36,301	\$ 180,000	\$ -	\$ 281,701
Engineering Administration	16,450	14,865	25,200	-	56,515
	<u>\$ 81,850</u>	<u>\$ 51,166</u>	<u>\$ 205,200</u>	<u>\$ -</u>	<u>\$ 338,216</u>

PROJECT #7017: COMMERCE CIRCLE CULVERT EMERGENCY REPAIRS

Status: New

Estimated date of completion: 2007-08

Operations Impact: None anticipated

Project Costs:	Prior Years	Estimated	Budget	Future	Project
	Actual	2006-07	2007-08	Year Costs	
Design & Construction	\$ 11,492	\$ 50,323	\$ 5,000	\$ -	\$ 66,815
Engineering Administration	402	18,378	700	-	19,480
	<u>\$ 11,894</u>	<u>\$ 68,701</u>	<u>\$ 5,700</u>	<u>\$ -</u>	<u>\$ 86,295</u>

PROJECT #7018: WATER TREATMENT PLANT DRAINAGE REPAIR

Status: New

Estimated date of completion: 2007-08

Operations Impact: Non anticipated

Project Costs:	Prior Years	Estimated	Budget	Future	Project
	Actual	2006-07	2007-08	Year Costs	
Design & Construction	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000
Engineering Administration	-	-	8,400	-	8,400
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,400</u>	<u>\$ -</u>	<u>\$ 68,400</u>

PROJECT #7019: DETENTION POND/WETLAND ENLARGEMENT AT DAMMASCH BASIN OUTFALL

Design and construct a control structure and low flow pipe from the existing 36-inch pipe which will direct low flows to Arrowhead Creek; expand the existing wetland west of Wood Middle School; install two additional 30-inch culverts in the Arrowhead Creek channel north of the school; reconstruct the existing 36-inch pipe outlet with additional erosion control. These measures will assist in reducing flows being discharged by the existing pipe to periodic overflows only occurring in large storms.

Status: New

Estimated date of completion: 2007-08

Operations Impact: Minimal costs for vegetation control.

Project Costs:	Prior Years	Estimated	Budget	Future	Project
	Actual	2006-07	2007-08	Year Costs	
Design & Construction	\$ -	\$ -	\$ 355,000	\$ -	\$ 355,000
Engineering Administration	-	-	49,700	-	49,700
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 404,700</u>	<u>\$ -</u>	<u>\$ 404,700</u>

PROJECT #7020: BOECKMAN CREEK CULVERT REPLACEMENTS-UPPER CREEK

Includes the replacement of two fish passage barriers on Boeckman Creek and restoration of the creek channel, the banks, and surrounding riparian area. Install oversized pipe arch culvert at the upper site and a 75-foot wooden pedestrian bridge at the lower site. A second culvert is needed on Kolbe Lane.

Status: Continued from 2004-05

Estimated date of completion: 2007-08

Operations Impact: Minor costs expected for vegetation control.

<i>Project Costs:</i>	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
Engineering Administration	-	-	70,000	-	70,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 570,000</u>	<u>\$ -</u>	<u>\$ 570,000</u>

PROJECT #4048: ROAD EXTENSION STORM WATER IMPROVEMENTS

Boeckman Road extension storm water improvements.

Status: New

Estimated date of completion: 2007-08

Operations Impact: Minimal maintenance cost anticipated.

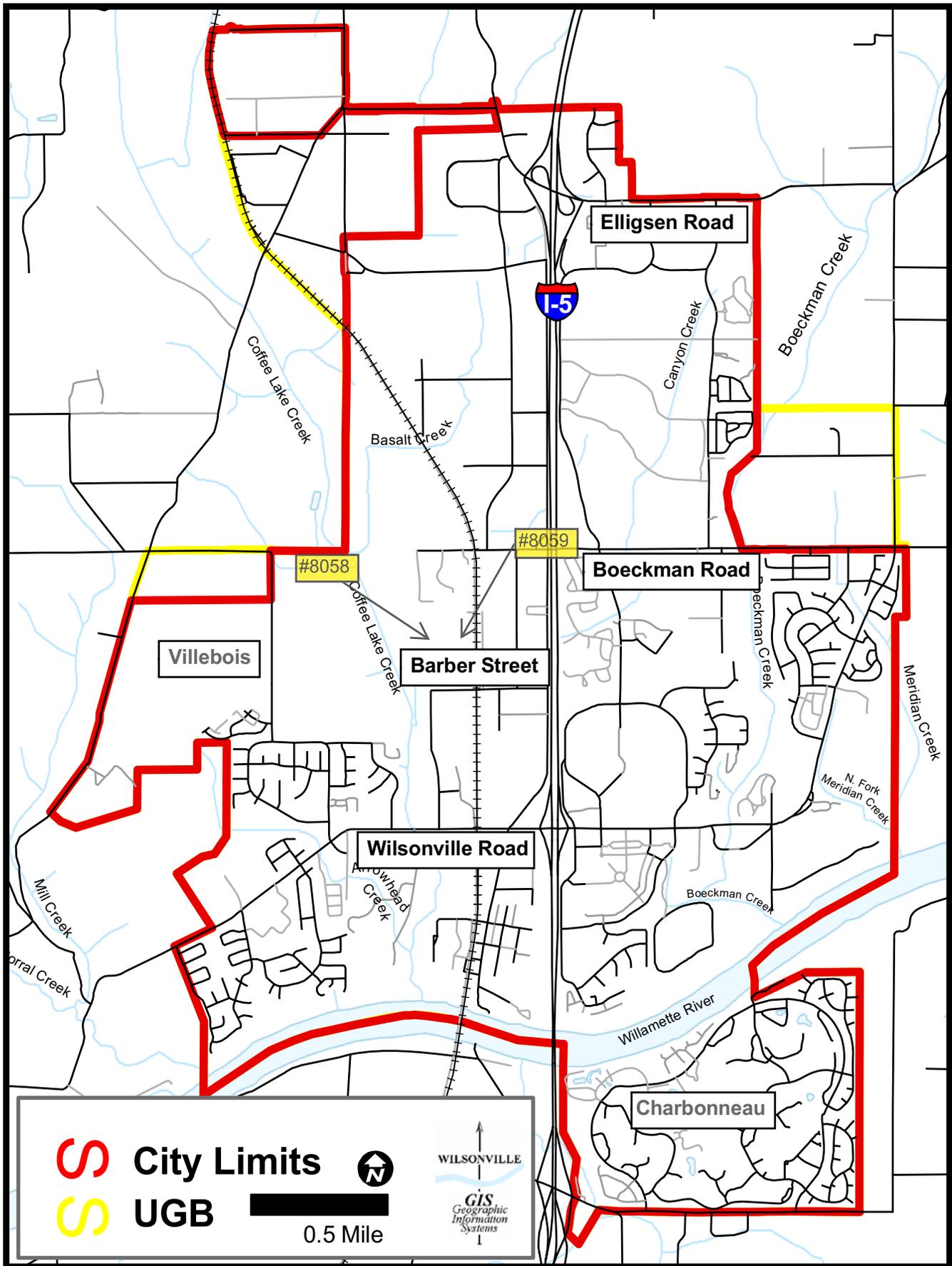
<i>Project Costs:</i>	Prior Years Actual	Estimated 2006-07	Budget 2006-07	Future Year Costs	Project Total
Design & Construction	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000
Engineering Administration	-	-	21,000	-	21,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 171,000</u>	<u>\$ -</u>	<u>\$ 171,000</u>

PROJECT #7999 PROJECT DESIGN & DEVELOPMENT

General account for projects that arise during the year or must be accelerated from a future year based on the newly adopted Storm Water Master Plan. As these funds are used, they are recoded to appropriate project account numbers.

<i>Project Costs:</i>	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -		\$ 85,000	\$ -	\$ 85,000
Engineering Administration	-		11,900	-	11,900
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,900</u>	<u>\$ -</u>	<u>\$ 96,900</u>

TRANSIT PROJECTS



2007-08 FUNDING SOURCES

Proj.	Project Name	Road Operating	Transit Fund	Grant	Total Resources
8058	SMART Multi-Modal Transit Center	\$ -	\$ 1,190,130	\$ 930,990	\$ 2,121,120
8059	Public Works/SMART Maint Facility Plan	22,800	-	-	22,800
		<u>\$ 22,800</u>	<u>\$ 1,190,130</u>	<u>\$ 930,990</u>	<u>\$ 2,143,920</u>

The Transit Capital Improvement Projects are funded from the Building Capital Improvement Projects Fund.

PROJECT SUMMARIES

PROJECT #8058: SMART MULTI-MODAL TRANSIT CENTER

In cooperation with Washington County and Tri-Met, establish a transit center in conjunction with the proposed Commuter Rail Station.

Status: Continued from 2006-07

Estimated date of completion: 2007-08

Operations Impact: SMART will contribute a minimum of \$300,000 per year to Tri-Met for operations and maintenance of this facility.

<i>Project Costs:</i>	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ 9,455	\$ 500,000	\$ 1,974,964	\$ -	\$ 2,484,419
Engineering Administration	360	-	146,156	-	146,516
	<u>\$ 9,815</u>	<u>\$ 500,000</u>	<u>\$ 2,121,120</u>	<u>\$ -</u>	<u>\$ 2,630,935</u>

PROJECT #8059: PUBLIC WORKS/SMART MAINTENANCE FACILITY MASTER PLAN

Develop a master plan for a Public Works/SMART Maintenance Facility on the City-owned property on Boberg Road.

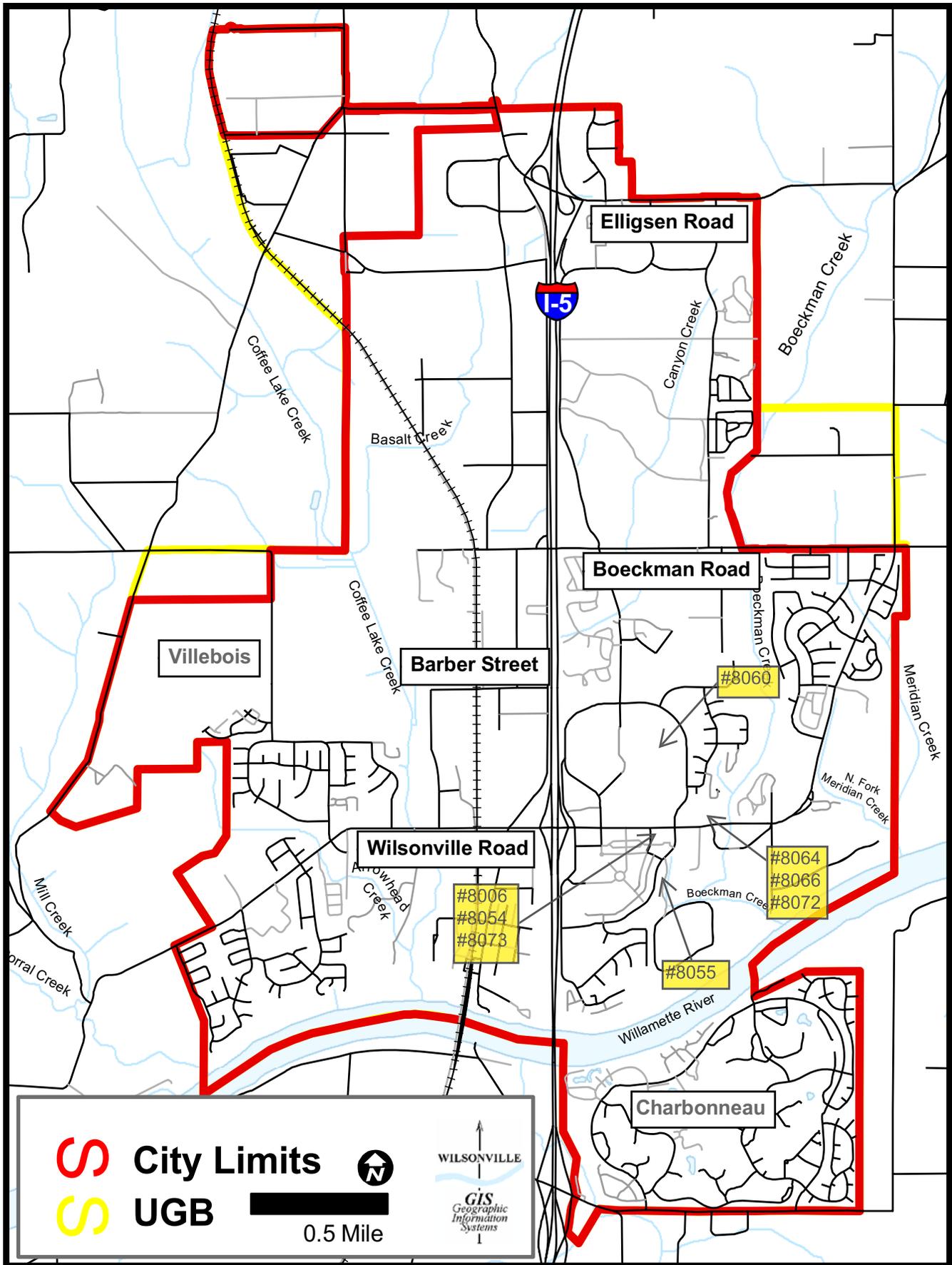
Status: New

Estimated date of completion: 2007-08

Operations Impact: Not determined.

<i>Project Costs:</i>	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -		\$ 20,000	\$ -	\$ 20,000
Engineering Administration	-		2,800	-	2,800
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,800</u>	<u>\$ -</u>	<u>\$ 22,800</u>

BUILDING PROJECTS



2007-08 FUNDING SOURCES

Proj.	Project Name	Building Set Aside	Parks SDCs	City Hall Set Aside	Urban Renewal	Total Resources
8054	Library Access Improvements	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000
8055	Boozier Barn Rehabilitation	-	41,040	-	-	41,040
8060	City Hall Development	-	-	-	100,000	100,000
8064	PW, SMART, Police Relocations	-	-	50,000	-	50,000
8066	Renovate Old City Hall	-	-	300,000	-	300,000
8072	Community Center Improvements	100,000	-	-	-	100,000
8073	Library Roof Replacement	139,000	-	-	-	139,000
		<u>\$ 239,000</u>	<u>\$ 41,040</u>	<u>\$ 350,000</u>	<u>\$ 180,000</u>	<u>\$ 810,040</u>

PROJECT SUMMARIES

PROJECT #8054: LIBRARY ACCESS IMPROVEMENTS

Pedestrian and vehicular access improvements at the Wilsonville Library requested by the City's Development Review Board.

Status: Continued from 2004-05

Estimated date of completion: 2007-08

Operations Impact: None

Project Costs:	Prior Years	Estimated	Budget	Future	Project
	Actual	2006-07	2007-08	Year Costs	Total
Design & Construction	\$ 3,271	\$ 31,000	\$ 80,000	\$ -	\$ 114,271

PROJECT #8055: BOOZIER BARN REHABILITATION

Rehabilitate barn on Boozier Property for public education and meeting purposes.

Status: Continued from 2003-04

Estimated date of completion: 2007-08

Operations Impact: Estimated to be \$15,000-\$20,000 for maintenance, repairs, cleaning, and programming.

Project Costs:	Prior Years	Estimated	Budget	Future	Project
	Actual	2006-07	2007-08	Year Costs	Total
Design & Construction	\$ 48,239	\$ 538,395	\$ 36,000	\$ -	\$ 622,634
Engineering Administration	12,357	14,000	5,040	-	31,397
	<u>\$ 60,596</u>	<u>\$ 552,395</u>	<u>\$ 41,040</u>	<u>\$ -</u>	<u>\$ 654,031</u>

BUILDING PROJECTS

PROJECT #8060: CITY HALL DEVELOPMENT

Contingency carryover for a new 30,000 square foot building for City office and public meeting space.

Status: Continued from 2006-07

Estimated date of completion: 2007-08

Operations Impact: Costs of new building already included in budget.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ 7,546,432	\$ 2,333,548	\$ 100,000	\$ -	\$ 9,979,980

PROJECT #8064: PUBLIC WORKS, SMART, POLICE RELOCATIONS

Relocate Public Works and police from their existing locations into a renovated old City Hall. Relocate SMART from their existing location to the Public Works facility on Elligsen Road. Relocations include additional network equipment and services to serve data and telecommunications needs.

Status: Continued from 2006-07

Estimated date of completion: 2007-08

Operations Impact: No increase in operating costs expected as two offices will merge into one location.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ 81,477	\$ 91,244	\$ 50,000	\$ -	\$ 222,721

PROJECT #8066: RENOVATE OLD CITY HALL

Design and construct tenant improvements to existing City Hall to accommodate Public Works and Police departments.

Status: Continued from 2006-07

Estimated date of completion: 2007-08

Operations Impact: No increase in operating costs expected as two offices will merge into one location.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ 50,000	\$ 574,046	\$ 300,000	\$ -	\$ 924,046

PROJECT #8072: COMMUNITY CENTER IMPROVEMENTS

Improve restrooms to meet accessibility standards and to repair and replace failing materials and fixtures. Provide alternate accessible restroom and replace lost storage.

Status: New

Estimated date of completion: 2007-08

Operations Impact: Improvement not expected to increase operating costs.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ 3,000	\$ 100,000	\$ -	\$ 103,000

PROJECT #8073: LIBRARY ROOF REPLACEMENT

Remove existing roof, replace flashing, and install and new roof.

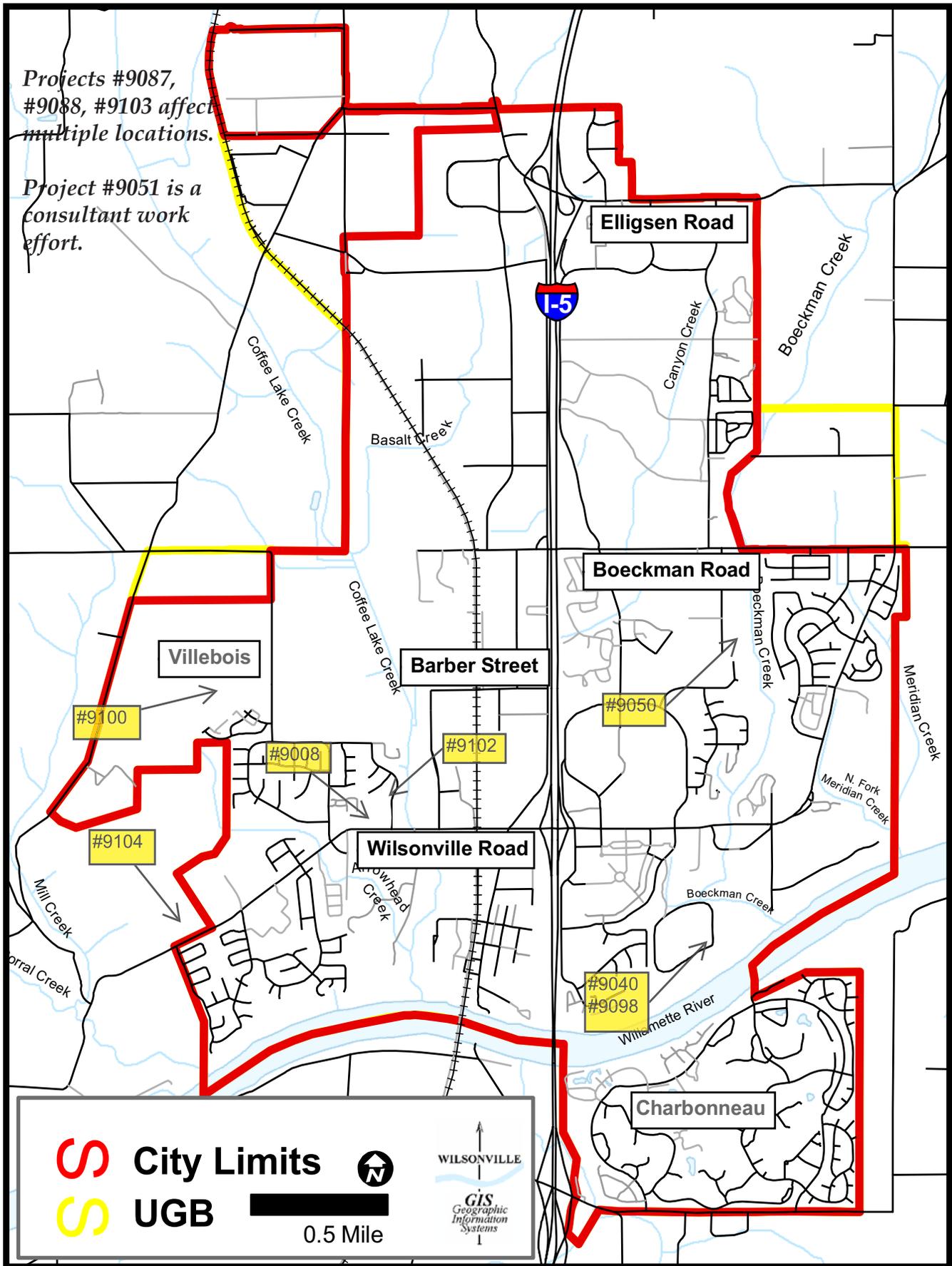
Status: New

Estimated date of completion: 2007-08

Operations Impact: Improvement will decrease maintenance costs somewhat, once the leaking stops.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ -	\$ 139,000	\$ -	\$ 139,000

PARKS PROJECTS



2007-08 FUNDING SOURCES

Proj.	Project Name	Road Operating	Parks SDCs	Contributions	Westside Urban Renewal	Metro Reimbursement	Total Resources
9008	Parks Land Acquisition	\$ -	\$ 68,400	\$ -	\$ -	\$ -	\$ 68,400
9040	Memorial Park Parking Lot	-	62,700	-	-	-	62,700
9050	Pathway Repair connecting Wilsonville Meadows & Courtside	-	17,100	-	-	-	17,100
9051	Tonquin Trail Master Plan	-	13,047	-	-	-	13,047
9087	Tree Mitigation-other than White Oak	-	-	5,000	-	-	5,000
9088	Tree Mitigation - White Oak	-	-	7,500	-	-	7,500
9098	Memorial Park Driveway Improvements	32,490	-	-	-	-	32,490
9100	Sophia Park Improvements	-	-	-	49,000	-	49,000
9101	Villebois Parks SDC Reimbursements	-	456,000	-	-	-	456,000
9102	Montebello Park Design & Construction	-	342,000	-	-	-	342,000
9103	Skate Facilities-Multiple Sites	-	4,560	-	-	-	4,560
9104	CREST Environmental Center	-	-	-	-	290,000	290,000
		\$ 32,490	\$ 963,807	\$ 12,500	\$ 49,000	\$ 290,000	\$ 1,347,797

PROJECT SUMMARIES

PROJECT #9008: PARKS LAND ACQUISITION

Complete acquisition related activities, including demolition of structure.

Status: Continue from 1996-97

Estimated date of completion: 2007-08

Operations Impact: Maintenance costs estimated to be \$20,000-\$25,000 per year.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ 37,332	\$ 466,826	\$ 60,000	\$ -	\$ 564,158
Engineering Administration	-	7,000	8,400	-	15,400
	\$ 37,332	\$ 473,826	\$ 68,400	\$ -	\$ 579,558

PROJECT #9040: MEMORIAL PARK PARKING LOT IMPROVEMENTS

Install pilot project of pervious parking surface in Memorial Park.

Status: Continue from 2000-01

Estimated date of completion: 2007-08

Operations Impact: No increase in costs.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ 111	\$ 158	\$ 55,000	\$ -	\$ 55,269
Engineering Administration	4,246	-	7,700	-	11,946
	\$ 4,357	\$ 158	\$ 62,700	\$ -	\$ 67,215

PARKS PROJECTS

PROJECT #9050: PATHWAY REPAIR CONNECTING WILSONVILLE MEADOWS & COURTSIDE

The pathway on the eastern portion of the trail connecting Wilsonville Meadows and Courtside neighborhoods needs structural improvements due to sloughing.

Status: Continued from 2006-07

Estimated date of completion: 2007-08

Operations Impact: No increase in maintenance costs.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ 30,000	\$ 15,000	\$ -	\$ 45,000
Engineering Administration	-	4,200	2,100	-	6,300
	<u>\$ -</u>	<u>\$ 34,200</u>	<u>\$ 17,100</u>	<u>\$ -</u>	<u>\$ 51,300</u>

PROJECT #9051: TONQUIN TRAIL MASTER PLAN

The City needs to provide an \$11,445 local match for this Master Planning effort.

Status: Continued from 2006-07

Estimated date of completion: 2007-08

Operations Impact: Not applicable

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ -	\$ 11,445	\$ -	\$ 11,445
Engineering Administration	-	-	1,602	-	1,602
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,047</u>	<u>\$ -</u>	<u>\$ 13,047</u>

PROJECT #9087: TREE MITIGATION - OTHER THAN WHITE OAK

Funds paid by developers to replenish or replace trees throughout the City.

Status: Continued from 1998-99

Estimated date of completion: Annual

Operations Impact: Non significant costs.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ 14,539	\$ 4,000	\$ 5,000	\$ -	\$ 23,539

PROJECT #9088: TREE MITIGATION - WHITE OAK

Similar to Project #9087; however this project is intended specifically for pruning, planting, preservation, and enhancement of White Oaks.

Status: Continued from 1998-99

Estimated date of completion: Annual until fund depleted

Operations Impact: No significant costs.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ 3,171	\$ -	\$ 7,500	\$ 34,000	\$ 44,671

PROJECT #9098: MEMORIAL PARK DRIVEWAY IMPROVEMENTS

Design and reconstruct the existing Memorial Park driveway access to accommodate the turning movements of larger vehicles.

Status: Continued from 2006-07

Estimated date of completion: 2007-08

Operations Impact: No significant costs.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ 5,487	\$ 5,000	\$ 28,500	\$ -	\$ 38,987
Engineering Administration	150	700	3,990	-	4,840
	\$ 5,637	\$ 5,700	\$ 32,490	\$ -	\$ 43,827

PROJECT #9100: SOPHIA PARK IMPROVEMENTS

Urban Renewal contributions as set forth in the Villebois Development Agreement.

Status: New Project

Estimated date of completion: 2007-08

Operations Impact: Costs to be determined. Initially to be maintained by the developer.

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ -	\$ 49,000	\$ 1,951,000	\$ 2,000,000
Engineering Administration	-	-	-	-	-
	\$ -	\$ -	\$ 49,000	\$ 1,951,000	\$ 2,000,000

PARKS PROJECTS

PROJECT #9101: PARKS SDC REIMBURSEMENT FOR VILLEBOIS

Payment to developer for construction of public facilities in excess of those needed to serve the development. The first payment includes Sophia Park. Project total is \$3,900,000 over 10 years.

Status: *New*

Estimated date of completion: 2007-08

Operations Impact: *Not applicable*

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ -	\$ 400,000	\$ 3,500,000	\$ 3,900,000
Engineering Administration	-	-	56,000	-	56,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 456,000</u>	<u>\$ 3,500,000</u>	<u>\$ 3,956,000</u>

PROJECT #9102: MONTEBELLO PARK DESIGN & CONSTRUCTION

Public process, park design, preparation of construction documents and construction for a new park in the Montebello neighborhood. - Parks and Recreation Master Plan

Status: *New*

Estimated date of completion: 2007-08

Operations Impact: *Maintenance costs estimated to be \$20,000-\$25,000 per year.*

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ 34,574	\$ 300,000	\$ -	\$ 334,574
Engineering Administration	-	2,800	42,000	-	44,800
	<u>\$ -</u>	<u>\$ 37,374</u>	<u>\$ 342,000</u>	<u>\$ -</u>	<u>\$ 379,374</u>

PROJECT #9103: SKATE FACILITIES - MULTIPLE SITES

Design phase for adding skate spots and 2-4 selected areas in the City - Parks and Recreation Master Plan

Status: *New*

Estimated date of completion: 2007-08

Operations Impact: *Increase maintenance expected to be minor.*

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ -	\$ 4,000	\$ 31,000	\$ 35,000
Engineering Administration	-	-	560	-	560
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,560</u>	<u>\$ 31,000</u>	<u>\$ 35,560</u>

PROJECT #9104: CREST ENVIRONMENTAL CENTER GATEWAY DEVELOPMENT

Provide a primary gateway access to the site at CREST in accordance with the Graham Oaks master plan. This includes a restroom and trail connections. Primary resource from Metro Open Spaces bond shared with cities.

Status: *New*

Estimated date of completion: 2007-08

Operations Impact: *School district to provide future maintenance after constructed.*

Project Costs:	Prior Years Actual	Estimated 2006-07	Budget 2007-08	Future Year Costs	Project Total
Design & Construction	\$ -	\$ -	\$ 290,000	\$ -	\$ 290,000
Engineering Administration	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 290,000</u>	<u>\$ -</u>	<u>\$ 290,000</u>

DEBT AND OTHER

DEBT SERVICE OVERVIEW

The City issues debt to pay for long term capital improvements. The number of years the debt is outstanding is less than the useful life of the capital investment. By policy debt shall not be used for operating purposes.

Debt service appropriations provide for the payment of principal and interest on bonds and special obligations notes. The City has issued general obligation bonds, revenue bonds and full faith and credit obligations.

General obligation bonds that are secured by property taxes must be approved by the voters. Full faith and credit obligations are backed by the City's General Fund and may be repaid from other resources such as sewer charges.

Revenue bonds are used to finance enterprise-related capital and are repaid from related utility charges.

Certain public improvements such as streets, sewers, and sidewalks are sometimes financed via an assessment program. Under the assessment program, a short term line of credit is used to pay the initial construction costs. After the costs are known long-term debt is issued. Long-term assessment bonds have a limited tax pledge and are also secured by placing a lien against the benefited properties.

The City has two outstanding notes payable. One is with a financial institution and was used to purchase a building. The debt is repaid from rental charges paid by the programs that use the facility. The other was obtained from the Oregon Economic Community Development Department and was used to finance construction of a water treatment plant. This note is paid from related utility charges.

The City's general obligation debt is rated "Aa3" by Moody's Investors Service, and the revenue bonds have an underlying rating of A2. The City's general obligation debt was upgraded in March 2006 from A1 to Aa3.

The City fulfills its obligation for continuing disclosure requirements under the Securities and Exchange Commission Rule 15c2-12 by filing its audited financial reports, and other disclosures as may be required, with DisclosureUSA (www.disclosureusa.com).

LONG-TERM DEBT
ESTIMATED AS OF JUNE 30, 2007

	<u>Interest Rates</u>	<u>Issue Amount</u>	<u>Final Maturity Date</u>	<u>Outstanding Principal</u>
Voter Approved General Obligation Bonds:				
Library, Series 2001	4.00%-4.80%	\$ 4,000,000	1/16/2016	\$ 2,680,000
Self Supporting Full Faith & Credit Debt:				
Water Note, OECCDD, Series 2000	4.45%-5.50%	10,000,000	12/1/2020	7,966,029
Sewer Refunding, Series 2006	4.00%-4.25%	5,295,000	12/1/2015	4,880,000
Credit Facility, Building, Series 1998	4.91%	600,000	10/29/2008	97,664
Special Assessment Bonds:				
Canyon Creek North LID, Series 1998	4.50%-5.00%	3,940,000	12/1/2010	230,000
Revenue Bonds:				
Water Revenue Refunding, Series 2006	3.375%-4.00%	9,325,000	6/1/2020	9,260,000
Water Revenue, Series 2000	4.75%-5.40%	15,030,000	6/1/2010	2,175,000
				<u><u>\$ 27,288,693</u></u>

LEGAL DEBT LIMITS

Under Oregon statutes, the City is limited in the amount of general obligation bonded debt outstanding to three percent of real market value. The statutory limit specifically excludes full faith and credit obligations, water, sanitary and storm sewers.

The following schedule depicts the City's legal debt capacity and indicates the amount of marginal capacity available:

STATUTORY DEBT LIMITATION
ESTIMATED AS OF JUNE 30, 2007

Real Market Value		<u>\$ 2,958,936,921</u>
Debt capacity at 3%		88,768,108
Less outstanding debt	\$ (2,680,000)	
Plus cash on hand ¹	<u>111,894</u>	
Net debt subject to 3% limit		<u>(2,568,106)</u>
Marginal capacity		<u><u>\$ 86,200,002</u></u>

1 Estimated cash in general obligation fund at June 30, 2007

OVERLAPPING DEBT

The following schedule indicates the amount of general obligation debt outstanding for jurisdictions that overlap Wilsonville.

OVERLAPPING DEBT AS OF JUNE 30, 2006

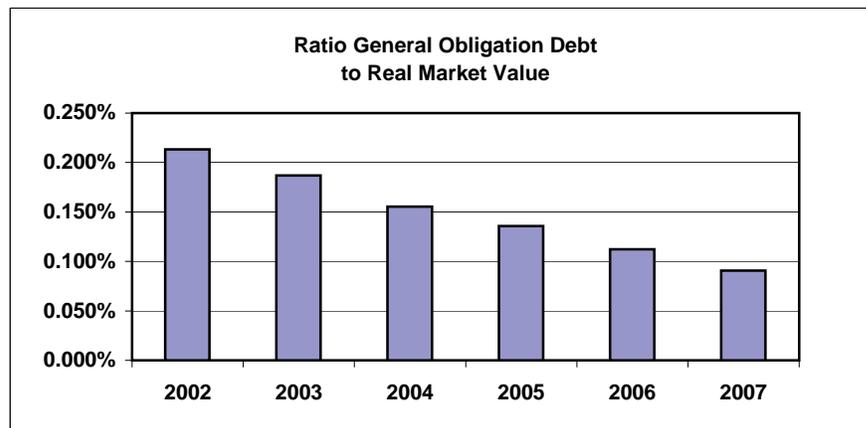
<u>Overlapping District</u>	<u>Total Debt</u>	<u>Percent Overlapping</u>	<u>Overlapping Debt</u>
West Linn Wilsonville School Distr.	\$ 134,972,238	30.1919%	\$ 40,750,683
Canby School District	70,365,000	15.7294%	11,067,992
Clackamas Community College	45,780,000	7.7225%	3,535,361
Metro Service District	131,647,201	1.6625%	2,188,635
Tri-County Transportation Distr.	59,280,000	0.0048%	2,845
Portland Community College	160,755,000	0.2391%	384,365
Washington County	44,905,000	0.5623%	252,501
Tualatin Valley Fire & Rescue	4,130,000	5.5541%	229,384
Sherwood School District	39,280,000	6.9565%	2,732,513
Total Net Direct Overlapping Debt	\$ 691,114,439		\$ 61,144,279

Net overlapping debt per capita: \$3,621.

Source: Municipal Debt Advisory Commission, Oregon State Treasury

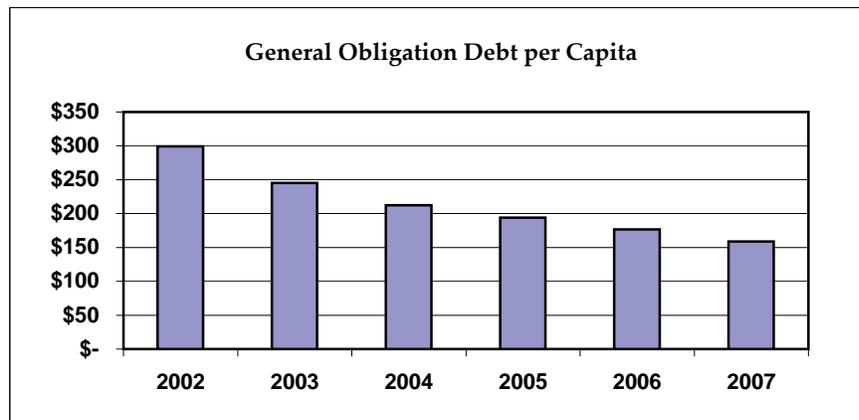
Debt to Real Market Value

The ratio of general obligation bonds to real market value is an indicator of the overall tax burden long-term debt imposes on property values. For the City, the ratio for fiscal year end 2007 is 0.087%. As the following graph illustrates, the trend has been decreasing. This is the combined result of new development, increases in existing values and annual debt service payments that reduce the amount outstanding.



Debt Per Capita

The amount of debt per capita indicates the tax burden on the residents of the City. As the graph below illustrates, the trend has been declining. This is due to a growing community coupled with annual debt service payments that reduce the amount outstanding. For Wilsonville, the figure for fiscal year end 2007 is \$158. By comparison, the debt per capita for nearby communities for 2006 were: Lake Oswego \$831, Tualatin \$375, and Tigard \$209.



Future Debt Plans

During fiscal year 2008 the City expects to issue \$50 million of long-term debt for improvements to the wastewater treatment plant. The principal and interest would be repaid from user fees and system development charges. No new general obligation bonds are planned for referral to the voters.

DEBT SERVICE PAYMENT - ALL CITY FUNDS, FISCAL YEAR 2007-08

Fund/Bond or Debt Issue	Principal Balance 6/30/2007	Scheduled Principal	Scheduled Interest	Principal Balance 6/30/2008
Fleet Services Fund				
Certificate of Participation, 1998	\$ 97,664	\$ 72,564	\$ 3,101	\$ 25,100
Water Operating Fund				
OECD Note, Series 2000	7,966,029	400,156	420,503	7,565,873
Water Revenue Bonds, Series 2000	2,175,000	740,000	104,950	1,435,000
Water Refunding Bonds, Series 2006	9,260,000	65,000	360,061	9,195,000
Total Water Operating Fund	<u>19,401,029</u>	<u>1,205,156</u>	<u>885,514</u>	<u>18,195,873</u>
Sewer Operating Fund				
Full Faith & Credit, Series 2006	4,880,000	460,000	190,550	4,420,000
Debt Service Fund				
General Obligation, Series 2001	2,680,000	250,000	120,110	2,430,000
Canyon Creek North LID, Series 1998	230,000	-	26,500	230,000
Total Debt Service Fund	<u>2,910,000</u>	<u>250,000</u>	<u>146,610</u>	<u>2,660,000</u>
TOTAL ALL FUNDS	<u>\$ 27,288,693</u>	<u>\$ 1,987,720</u>	<u>\$ 1,225,775</u>	<u>\$ 25,300,973</u>

DEBT SERVICE OBLIGATIONS

GENERAL OBLIGATION DEBT

In July 2001, library bonds totaling \$4,000,000 were issued for library expansion bringing the total square footage of the library to 28,677. The average interest rate is 4.5% with a final maturity due in January 2016.

Total annual debt service on the City's General Obligation debt for FY 2007-08 is budgeted at \$370,110. A special property tax rate provides the resources to repay the annual debt service.

FY	Principal	Interest	Total
2007-08	\$ 250,000	\$ 120,110	\$ 370,110
2008-09	260,000	110,110	370,110
2009-10	270,000	99,450	369,450
2010-11	280,000	87,975	367,975
2011-12	295,000	75,935	370,935
2012-16	1,325,000	161,460	1,486,460
Total	\$ 2,680,000	\$ 655,040	\$ 3,335,040

REVENUE SUPPORTED DEBT SERVICE OBLIGATIONS

Water Revenue Bonds, Series 2000

In October 2000, \$15,030,000 of water revenue bonds were sold with an average rate of 5.2%. A portion of the proceeds was used to refinance the balance of a 1988 bond issue (\$1,157,622) and to pay off a 1998 bond anticipation note (\$3,600,000) and short-term credit facility (\$4,500,000). The balance of the proceeds (\$5,772,378) was used to finance the construction of a water treatment plant. A portion of the bonds were refunded in March 2006. Final maturity of the non-refunded bonds occurs June 2010. Principal and interest are paid from water system net operating revenues. The debt covenants require the rates charged by the Water Fund to be sufficient for payment of all operating expenses including the loan repayment and to maintain the water treatment facility in good working condition. Net revenues, inclusive of SDC's, must equal at least 125% of annual debt service and net revenues, exclusive of SDC's, must equal at least 110% of annual debt service. The City is in compliance with all debt covenants for the Water Revenue Bonds.

FY	Principal	Interest	Total
2007-08	\$ 740,000	\$ 104,950	\$ 844,950
2008-09	780,000	69,800	849,800
2009-10	655,000	32,750	687,750
Total	\$ 2,175,000	\$ 207,500	\$ 2,382,500

Water Revenue Refunding Bonds, Series 2006

As noted above, a portion of the Series 2000 water revenue bonds were refinanced in March 2006. The new debt interest averages 4.0% and has a final maturity of June 2020. Principal and interest are paid from water system net operating revenues. Debt covenants are the same as for the water revenue bonds, Series 2000. The City is in compliance with all debt covenants for the refunding bonds.

FY	Principal	Interest	Total
2007-08	\$ 65,000	\$ 360,061	\$ 425,061
2008-09	70,000	357,851	427,851
2009-10	70,000	355,401	425,401
2010-11	760,000	352,951	1,112,951
2011-12	790,000	322,551	1,112,551
2012-17	4,420,000	1,138,736	5,558,736
2017-20	3,085,000	250,000	3,335,000
Total	\$ 9,260,000	\$ 3,137,553	\$ 12,397,553

Water Notes Payable, Series 2000 (OECD)

The City entered into a \$10,000,000, 5.3% average rate, loan agreement with the state Office of Economic and Community Development Department (OECD) in October 2000 to provide funding for a new water treatment plant. Final maturity occurs December 2020. Principal and interest are paid from water system net operating revenues. The debt covenants require the City to operate in an efficient manner and to maintain in good working condition. Reporting requirements include submission of unaudited statements within 90 days after the close of each fiscal year and a copy of the audited statements within 210 days after the close of each fiscal year. The City is in compliance with all debt covenants for the Water Notes Payable.

FY	Principal	Interest	Total
2007-08	\$ 400,156	\$ 420,503	\$ 820,659
2008-09	422,163	400,495	822,658
2009-10	444,272	379,387	823,659
2010-11	466,485	357,174	823,659
2011-12	488,868	333,266	822,134
2012-17	2,860,655	1,252,783	4,113,438
2017-21	2,883,430	402,403	3,285,833
Total	\$ 7,966,029	\$ 3,546,011	\$ 11,512,040

Wastewater Full Faith & Credit Bond, Series 2006

In April 2006, the City refinanced a 1996 loan obtained from the State’s OECD. The proceeds of the original \$8,670,000 loan were used to construct improvements to the wastewater treatment plant. The refunded bonds in the amount of \$5,295,000, were part of a combined sale with Metro and the City of Boardman. Although issued as full faith and credit, it is the City’s intention to repay the debt from sewer system net operating revenues.* The refunded bonds have interest rates between 4.0% and 4.25%. Final maturity is December 2015. The City is in compliance with all debt covenants for this bond.

FY	Principal	Interest	Total
2007-08	\$ 460,000	\$ 190,550	\$ 650,550
2008-09	480,000	171,750	651,750
2009-10	500,000	152,150	652,150
2010-11	520,000	131,750	651,750
2011-12	540,000	110,550	650,550
2012-16	2,380,000	206,913	2,586,913
Total	\$ 4,880,000	\$ 963,663	\$ 5,843,663

**and from sewer system development charges*

SPECIAL ASSESSMENT BONDS/NOTES

Several Local Improvement Districts (LID’s) have been established within the City of Wilsonville to finance capital improvements in a specific area through the sale of special assessment bonds or a note payable. The debt is divided, or “assessed”, to each property owner benefiting from the improvement, and the owner makes payments to the City over the life of the bond. The City then uses these revenues to pay the debt payments.

LID #12, Canyon Creek Road, North

In October 1995, LID #12 was created to construct water, wastewater, storm water, and street improvements in the area in and around Canyon Creek North. Bonds were sold in April 1998 in the amount of \$3,940,000. Bonds outstanding bear an interest rate at 5% with a final payment due December 2010.

FY	Principal	Interest	Total
2007-08	\$ -	\$ 26,500	\$ 26,500
2008-09	-	26,500	26,500
2009-10	-	26,500	26,500
2010-11	230,000	13,250	243,250
Total	\$ 230,000	\$ 92,750	\$ 322,750

(Bonds are subject to a special mandatory redemption based on any additional moneys the fund may have on any interest payment date. The 2007-08 budget anticipates the remaining principal will be repaid.)

DEBT SERVICE OBLIGATIONS

CERTIFICATES OF PARTICIPATION

The City has issued Certificates of Participation (COP's) as a means to finance certain improvements. Principal and interest on COP's are payable first from road system development charges and, if necessary, a pledge of the General Fund subject to annual appropriation.

Credit Facility, Public Works Building, 1998

During FY 1998-99 the City purchased the Public Works Building on Elligsen Road from Tualatin Valley Fire Department. The purchase and related improvements were financed through the sale of a \$600,000, 4.9% rate, COP to be repaid over a 10-year period. The Fleet Service Fund makes the monthly debt payments from operating revenues including rental charges to Water Operating, Roads Operating, and Transit Funds.

FY	Principal	Interest	Total
2007-08	\$ 72,564	\$ 3,101	\$ 75,665
2008-09	25,100	251	25,351
Total	\$ 97,664	\$ 3,352	\$ 101,016

CONTINGENCIES

Contingencies are included in the budget to ensure that funds are available for unforeseen events and to provide a cushion in revenue estimates. During the budget year, contingency dollars may be transferred from the contingency appropriation into an expenditure appropriation within the same fund with City Council approval.

The City segregates its contingencies into designated and undesignated.

Designated contingencies represent amounts set aside for future equipment replacement or anticipated cash flow needs. Just like contingency, these amounts may be transferred into an expenditure appropriation with City Council approval.

Undesignated contingencies are comprised of five percent of operating budget, as called for in the Fiscal Management Policy, plus any balance after provision for designated set asides and unappropriated fund balance.

Within the following funds, the various components of designated contingency are:

General Fund:

Information Systems – Provide resources for eventual upgrade or replacement of network hardware and software.

Emergency management – Provides resources for purchase of equipment and supplies related to preparedness for future needs and to respond to disasters.

Building repairs/remodeling – To provide resources for major repairs and remodeling of all city facilities.

Old City Hall Moving and remodeling – To provide for remodeling of Old City Hall and relocation of Police and Public Works. Funds may also be used for SMART relocation and renovations.

Library and parks – To provide for “rainy day” funds for these two programs.

PEG Communication – Set aside cable related fees that are restricted for public communication equipment purposes.

PERS Rate – Set aside resources to defray rate increases in PERS contribution during 2007-08 and 2008-09.

CD Fund Support and General Fund Operations- Hold resources from appropriation until operating costs of new city hall, remodeled city hall building and CD permit revenue increases are known.

Future needs – Set aside one-time money for one-time costs. Source is from cost savings to prison infrastructure.

Community Development Fund:

Building Inspections program – By statute, the excess of building permits over related costs is restricted to just building inspections use.

PERS Rate – Set aside resources to defray rate increases in PERS contribution rates during 2007-08 and 2008-09.

Transit Fund:

Commuter rail and capital needs – To provide for future commuter rail financial demands and for capital needs, including land acquisition and buses.

PERS Rate – Set aside resources to defray rate increases in PERS contribution rates during 2007-2008 and 2008-2009.

Fleet Fund:

Vehicle replacement – A portion of the fleet service charge assessed on all street vehicles is for vehicle replacement. Vehicle replacements vary between 10 and 20 years.

Water Operating Fund:

Plant Operations – Provides resources for the replacement of granulated activated charcoal.

Equipment replacement – Provides resources for the replacement of water treatment plant equipment as required by the Operating Agreement.

Street Lighting Fund:

Pole/fixture replacement – Provides resources for replacement of poles and fixtures at the end of their useful life.

SUMMARY OF DESIGNATED CONTINGENCIES

	July 1, 2007				June 30, 2008	
	Balance	Increases	Decreases		Balance	
General Fund						
Information systems	\$ 50,000	\$ 50,000	\$ -		\$ 100,000	
Emergency management	77,559	20,000	-		97,559	
Building repairs/remodeling	294,211	50,000	(239,000)		105,211	
Old city hall remodel/moving costs	1,442,705	-	(350,000)		1,092,705	
Library and parks	145,000	-	-		145,000	
PEG Communication	68,978	55,000	(1,000)		122,978	
PERS rate	225,000	-	(110,000)		115,000	
CD Fund support and GF operations	250,000	625,000	-		875,000	
Future needs	2,058,762	-	-		2,058,762	
	<u>\$ 4,612,215</u>	<u>\$ 800,000</u>	<u>\$ (700,000)</u>		<u>\$ 4,712,215</u>	
Community Development Fund						
Building Inspections program	\$ 1,316,558	\$ 104,976	\$ -		\$ 1,421,534	
PERS rate	145,000		(70,000)		75,000	
	<u>\$ 1,461,558</u>	<u>\$ 104,976</u>	<u>\$ (70,000)</u>		<u>\$ 1,496,534</u>	
Transit Fund						
Commuter rail/capital needs	\$ 1,880,976	\$ 541,386	\$ (1,195,130)		\$ 1,227,232	
PERS rate	75,000		(30,000)		45,000	
	<u>\$ 1,955,976</u>	<u>\$ 541,386</u>	<u>\$ (1,225,130)</u>		<u>\$ 1,272,232</u>	
Fleet Fund						
Vehicle replacement	\$ 802,184	\$ 143,297	\$ (329,500)		\$ 615,981	
Water Operating Fund						
Water Treatment Plant Operations	\$ 48,418	\$ 110,000	\$ (110,000)		\$ 48,418	
Equipment replacement	175,000	35,000	-		210,000	
	<u>\$ 223,418</u>	<u>\$ 145,000</u>	<u>\$ (110,000)</u>		<u>\$ 258,418</u>	
Street Lighting Fund						
Pole/fixture replacement	\$ 108,045	\$ 170,000	\$ (278,045)		\$ -	

SUMMARY OF UNDESIGNATED CONTINGENCIES

FUND	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
General	\$ 2,138,892	\$ 2,309,567	\$ 2,948,198	\$ 3,926,350
Community Development	680,707	1,179,645	1,607,856	1,953,652
Transit	176,996	76,665	990,239	135,000
Road Operating	354,375	683,303	670,717	138,357
Fleet Service	94,812	120,274	41,784	108,984
Road Maintenance	68,423	906	84,588	351,521
Water Operating	160,736	1,064,293	1,079,110	3,279,559
Sewer Operating	619,847	909,498	1,411,110	3,479,214
Street Lighting	98,182	73,106	174,650	208,210
Stormwater Operating	1,219,824	1,307,304	938,760	526,196
Water Capital Improvement	51,195	48,537	233,894	339,161
Sewer Capital Improvement	421,993	149,885	6,520,570	44,632,264
Streets Capital Improvement	596,788	332,087	338,569	556,516
Stormwater Capital Improvement	3,196	5,562	9,809	10,334
Building Capital Improvement	243,017	199,029	160,347	267,772
Parks Capital Improvement	163,320	164,971	179,761	429,017
Water Development Charges	2,696,112	855,987	7,859	1,260,260
Sewer Development Charges	2,249,709	1,030,333	2,278,179	3,415,374
Streets Development Charges	1,351,069	2,752,594	4,587,220	6,055,216
Stormwater Development Charges	396,395	247,259	349,111	373,368
Parks Development Charges	1,393,300	1,700,871	3,153,248	2,483,337
Total Contingencies	<u>\$ 15,178,888</u>	<u>\$ 15,211,676</u>	<u>\$ 27,765,579</u>	<u>\$ 73,929,662</u>

UNAPPROPRIATED ENDING FUND BALANCES

Unappropriated Ending Fund Balances are amounts set aside for expenditures in subsequent years. Such amounts cannot be spent in the year that they are established. The City's Fiscal Management Policies call for operating funds to maintain a fund balance equivalent to five percent of the annual operating expenditures. Within debt funds the amounts represent unspent resources available for future year expenditures. Remaining balances in capital and systems development charges (SDC) funds are budgeted as contingency so as to allow flexibility in the use of these amounts.

SUMMARY OF UNAPPROPRIATED ENDING FUND BALANCES

	Adopted 2004-05	Adopted 2005-06	Adopted 2006-07	Adopted 2007-08
General Fund	\$ 425,000	\$ 450,000	\$ 510,000	\$ 510,000
Community Development	143,000	161,000	170,000	160,000
Transit Fund	106,000	130,000	130,000	140,000
Road Operating Fund	22,000	25,000	25,000	35,000
Fleet Service Fund	35,000	35,000	43,000	60,000
Water Operating Fund	120,000	125,000	130,000	150,000
Sewer Operating Fund	86,000	95,000	90,000	115,000
Street Lighting Fund	9,000	9,000	10,000	15,000
Stormwater Operating Fund	17,000	20,000	20,000	25,000
Library Non-Exp. Endowment Fund	8,170	8,170	8,170	8,170
Debt Service Fund	394,272	389,772	318,958	389,987
Total Unappropriated Balances	\$ 1,365,442	\$ 1,447,942	\$ 1,455,128	\$ 1,608,157



URBAN RENEWAL BUDGET COMMITTEE

CITY OF WILSONVILLE

FY 2007-08

URBAN RENEWAL BUDGET COMMITTEE

Norman Bengel, Chair

Bruce Barton

Paul Bunn

Kay Johnson

Tony Holt

URBAN RENEWAL AGENCY BOARD

Charlotte Lehan, Chair

BOARD MEMBERS

Alan Kirk

Celia Núñez

Tim Knapp

Michelle Ripple

EXECUTIVE DIRECTOR

Arlene Loble

REDEVELOPMENT DIRECTOR

C. J. Sylvester

FINANCE DIRECTOR

Gary Wallis

URBAN RENEWAL AGENCY

CITY OF WILSONVILLE

29799 SW Town Center Loop East

Wilsonville, Oregon 97070

503.682.1011

Members of the Committee,

Our Urban Renewal districts provide a funding source to help maintain livability while meeting the infrastructure needs of our growing community. The City currently has two urban renewal districts – one predominantly on the east side of town and one on the west side.

The City's Year 2000 Plan District (East Side) has reached its current maximum indebtedness, established in 1998 as required by Measure 50. This means that no more funds are available from this district for any projects unless the amount of maximum indebtedness is revised.

A substantial amendment to revise this district's maximum indebtedness will be proposed. This amendment would increase the permissible maximum indebtedness while maintaining the annual \$4 million cap on district income. Maintaining the cap on annual income is important as it allows the Agency to continue to return developed property to the tax rolls.

The primary intent of this proposed amendment is to provide capacity along Wilsonville Road and at the I-5 interchange which will allow existing property owners to develop their property while still maintaining some reasonable flow of traffic.

The West Side Urban Renewal District continues to face cash flow difficulties. A number of the infrastructure projects needed to support development are necessary in advance of the district's ability to bond with tax increment. The projects identified for FY 2007-08 in this district include completing construction on the Boeckman Road Extension and commencing construction on Barber Street at the Commuter Rail Station frontage.

Excellent progress has been made in a number of areas of the City thanks to the leadership of the Agency Board, the commitment of the community, and the professionalism of staff. It will continue to take the combined support and efforts of all of us to ensure our past success continues into the future.

Respectfully Submitted,



Arlene Loble

Budget Officer and Executive Director

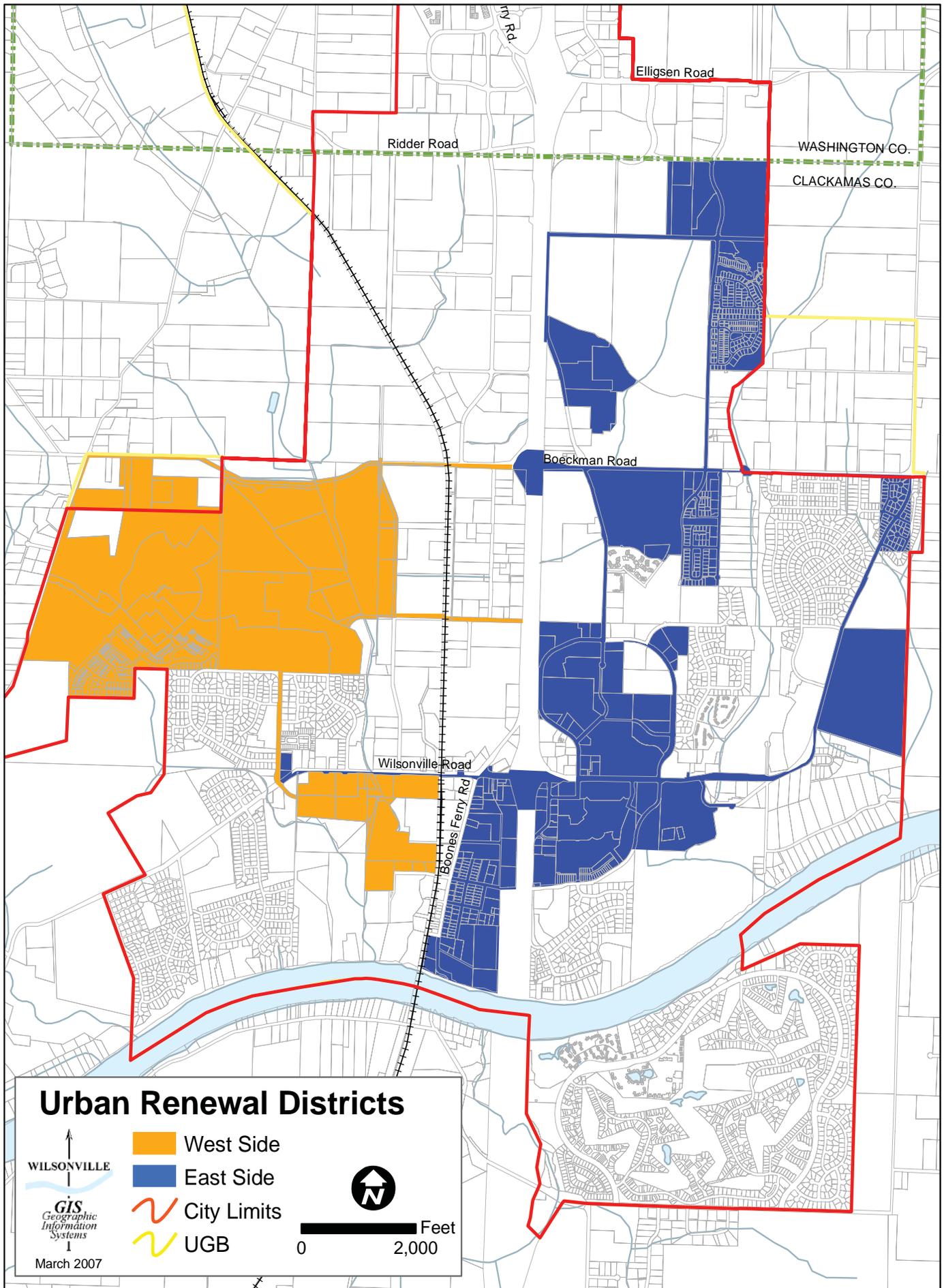
**URBAN RENEWAL BUDGET COMMITTEE CHANGES
FROM PROPOSED TO APPROVED BUDGET**

The annual budget for FY 2007-08 was approved by the budget committee with one change.

	Proposed	Approved	Difference
<u>Year 2000 Plan Debt Service Fund</u>			
A motion to remove assessed value from the urban renewal district to limit taxes to \$4,000,000. The offset is a decrease to unappropriated ending fund balance.			
Tax Increment	\$ 4,200,000	\$ 4,000,000	\$ (200,000)

**URBAN RENEWAL BOARD CHANGES
FROM APPROVED TO ADOPTED BUDGET**

The annual budget for FY 2007-08 was adopted by the city council with no changes.



URBAN RENEWAL AGENCY QUICK FACTS

	<u>Year 2000 Plan</u>	<u>West Side</u>
District formation date	May 1992	November 2003
Original size (acreage)	868	395
Current size (acreage)	636	395

The following as of July 2006:

Frozen tax base	\$46,633,393	\$3,605,856
Construction assessed value (increment)	\$262,229,735	\$45,077,063
Total district assessed value	\$308,863,128	\$48,682,919
Annual taxes (levied) derived from increment	\$4,093,051	\$703,418

The following projected as of July 2007:

Maximum debt limit	\$53,851,923	\$40,000,000
Debt issued or authorized	\$53,785,000	\$25,000,000
Remaining debt limit	\$66,923	\$15,000,000
Amount of debt principal outstanding	\$15,917,000	\$21,000,000
Authorized but not issued	\$0	\$4,000,000

URBAN RENEWAL - COMBINED

RESOURCES AND REQUIREMENTS

The table below combines five funds used by the Urban Renewal Agency and is intended to aid the reader in understanding the overall financial activity of the Agency.

Over the past three years tax increment revenue grew by 36 percent. Most of the increase is related to the new West Side district. Taxes within the Year 2000 Plan district remain near \$4 million due to periodic removal of parcels from the district.

BUDGET SUMMARY - ALL URBAN RENEWAL FUNDS COMBINED

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES:						
Tax increment	\$ 3,976,874	\$ 4,046,801	\$ 5,125,000	\$ 5,405,000	\$ 5,205,000	\$ 5,205,000
Charges for services	3,360	-	-	-	-	-
Interest earnings	448,962	711,326	450,092	871,842	871,842	871,842
Reimbursement	25,283	30,366	3,798	4,053	4,053	4,053
Bonds	2,000,000	25,850,000	5,000,000	34,000,000	34,000,000	34,000,000
Beginning fund balance	21,338,535	16,900,365	27,244,478	15,604,636	15,604,636	15,604,636
Total resources	<u>\$ 27,793,014</u>	<u>\$ 47,538,858</u>	<u>\$ 37,823,368</u>	<u>\$ 55,885,531</u>	<u>\$ 55,685,531</u>	<u>\$ 55,685,531</u>
REQUIREMENTS:						
Materials & services	\$ 1,130,974	\$ 1,253,683	\$ 1,304,024	\$ 1,629,205	\$ 1,629,205	\$ 1,629,205
Capital outlay	8,544,019	16,955,714	19,989,872	11,418,143	11,418,143	11,418,143
Debt service	1,217,657	7,031,495	3,486,000	28,688,000	28,688,000	28,688,000
Contingencies	-	-	6,756,183	6,257,289	6,257,289	6,257,289
Total appropriations	<u>10,892,650</u>	<u>25,240,892</u>	<u>31,536,079</u>	<u>47,992,637</u>	<u>47,992,637</u>	<u>47,992,637</u>
Resources over expenditures	<u>\$ 16,900,364</u>	<u>\$ 22,297,966</u>				
Unappropriated ending balance			<u>\$ 6,287,289</u>	<u>\$ 7,892,894</u>	<u>\$ 7,692,894</u>	<u>\$ 7,692,894</u>

HISTORY OF YEAR 2000 PLAN URBAN RENEWAL PROJECTS

Project #	Years Prior	Proposed 2007-08	Adopted 2007-08
Boozier Property Acquisition	\$ 1,517,263	\$ -	\$ -
Memorial Drive Construction	1,204,743	-	-
Wilsonville High School	2,156,577	-	-
2049 Biosolids Handling	5,000	-	-
2051 WWTP Upgrade	3,858	-	-
4002 WV Rd I-5 Interchange Turn Lanes	436,881	-	-
4003 Wilsonville Road Planning	824,340	-	-
4006 Bikepath, Meadows/ Arbor	10,232	-	-
4030 I-5 WV Interchange	3,287,978	-	-
4033 Align Canyon Creek South	337,304	-	-
443 Main Street	377,714	-	-
4043 WV Rd Bikeway & Pedestrian	816,348	-	-
4044 Parkway N. of Boeckman	267,684	-	-
4045 Tranquil Park/Brown Road Pathway	17,500	-	-
4046 WV Rd-TCLE to Bridge	681,861	-	-
4049 Boones Ferry Widening	162,723	-	-
4052 WV Rd Phase 3a, 2b, and 3b	6,337,919	-	-
4053 Boeckman Improvements to Stafford	133,051	-	-
4057 Bailey Street Construction	229,283	-	-
460 WV Rd Construction	3,077,215	-	-
468 WV Rd Landscaping	91,813	-	-
4080 Boones Ferry Reconstruction	13,988	-	-
487 WV Rd Phase 2a	524,982	-	-
4088 WV Rd Phase 3 Alignment	191,164	-	-
4089 WV Rd Phase 4	2,669,071	-	-
#587 West Side Barber Street Extension	1,950	-	-
4694 Livability Projects	428,790	-	-
4100 High School Traffic Signal	394,991	-	-
4102 Canyon Creek South, Phase I	200,916	-	-
4104 Memorial Drive at Parkway	127,120	-	-
4108 Civic Center Park Pedestrian Crossing	1,053	-	-
4710 Wall Repair - Canyon Creek North	-	-	-
8006 Library Expansion	5,953	-	-
8047 City Hall Offices	984,248	-	-
8054 Library Access Improvements	7,633	80,000	80,000
8056 Monument Signs - City Buildings	-	-	-
8060 City Hall Development	7,546,432	100,000	100,000
8061 Kaiser Land Acquisition/Street Improvements	1,590,135	-	-
9036 Town Center Park Phase 2	2,125,817	-	-
9037 Civic Center Park(aka Murase Plaza)	6,106,160	-	-
9090 WVHS Public Facility	1,134,704	-	-
9099 High School Girl's Field Improvements	350,000	-	-
Smaller Projects	96,475	-	-
Total	<u>\$ 46,478,869</u>	<u>\$ 180,000</u>	<u>\$ 180,000</u>

YEAR 2000 PLAN
TAX INCREMENT SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Assessed Valuation in District	\$ 276,819,658	\$ 274,340,778	\$ 303,200,000	\$ 324,491,000	\$ 324,491,000	\$ 324,491,000
Frozen Tax Base	(50,472,041)	(46,633,393)	(46,633,393)	(46,633,393)	(46,633,393)	(46,633,393)
Incremental Value	226,347,617	227,707,385	256,566,607	277,857,607	277,857,607	277,857,607
Change in Incremental Value	(29,562,060)	1,359,768	16,400,000	15,627,872	15,627,872	15,627,872
Percent change in Incremental Value	-11.6%	0.6%	6.8%	6.0%	6.0%	6.0%
Property Tax						
Division of Taxes	\$ 3,725,103	\$ 3,611,451	\$ 4,250,000	\$ 4,400,000	\$ 4,200,000	\$ 4,200,000
Special Levy	-	-	-	-	-	-
Tax Increment Revenues (before uncollectibles)	\$ 3,725,103	\$ 3,611,451	\$ 4,250,000	\$ 4,400,000	\$ 4,200,000	\$ 4,200,000

The Urban Renewal Agency Board authorized the removal of \$30 million of assessed value from the district effective FY 2004-05, an additional \$15 million removal was approved for FY 2005-06, and \$10 million is proposed for 2007-08. The goal of the reduction was to limit tax increment revenue to \$4 million per year.

Beginning in 1997-98, due to Measure 50, property taxes for urban renewal are separated into two categories: **Division of Tax** and **Special Levy**. The following is a simplified explanation of the two categories.

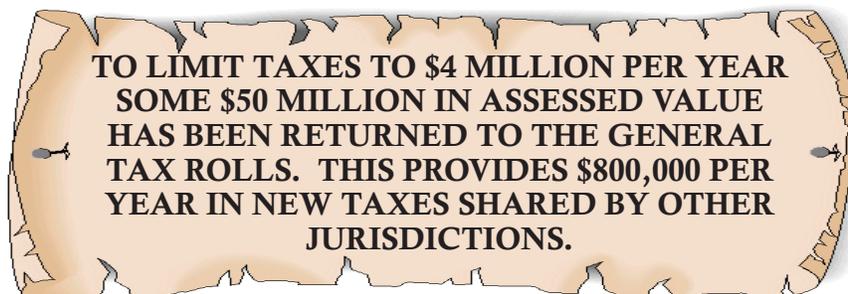
Division of Tax

When a district is first created, the assessed value within the district boundary is established as the “frozen base.” If urban renewal efforts are successful, the value of the district will grow above the base. That increase is called the “incremental value.” The three types of property tax rates (schools, general government and general obligation bonds) are applied to the combination of these two values (frozen base and incremental value). The resulting taxes are then divided between the taxing entities and the urban renewal entity. Taxing entities receive taxes on the frozen base while all taxes associated with the incremental value go to the Urban Renewal Agency.

Special Levy

Because Measure 50 reduced the assessed values and capped property tax rates, the resulting revenue stream for urban renewal purposes declined. So to protect the bond holders in then existing urban renewal districts, a “special levy” was allowed to make up the shortfall between the taxes received under Division of Tax and what would have been received prior to implementation of Measure 50. This additional special levy can only be collected on debt associated with a maximum debt limitation set prior to July 1, 1998. The Urban Renewal Agency has not imposed a special levy since FY 2002-03. The County Assessor performs all tax and rate calculations.

Both the total “division of tax” and the “special levy” are categorized as general government taxes and are included within the \$10 limit established under Measure 5.



STATEMENT OF PURPOSE

Beginning in 2001-02 the Urban Renewal Agency began recording program income in a new fund – Program Income Fund. Program income is less restricted than bond proceeds and should be accounted for separately. Program income is essentially revenues collected from the result of prior activity and can include items such as reimbursements, loan repayments, and land sales. The predominant source of program income has been reimbursements from the Street System Development Charges Fund.

PROGRAM OBJECTIVES

Program income can be used on any urban renewal eligible purpose but it is not limited to just the projects listed in the Urban Renewal Plan nor the boundaries of the district.

PROGRAM INCOME FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES:						
Investment income	\$ 45,409	\$ 47,706	\$ 49,292	\$ 55,842	\$ 55,842	\$ 55,842
Other Revenue	6,747	30,366	3,798	4,053	4,053	4,053
Beginning fund balance	1,874,298	1,409,434	1,484,747	1,536,231	1,536,231	1,536,231
TOTAL RESOURCES	\$ 1,926,454	\$ 1,487,506	\$ 1,537,837	\$ 1,596,126	\$ 1,596,126	\$ 1,596,126
REQUIREMENTS:						
Capital Projects						
#8033 SMART Land Acquisition	\$ 517,020	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	-	-	1,537,837	1,596,126	1,596,126	1,596,126
Unappropriated ending balance	1,409,434	1,487,506	-	-	-	-
TOTAL REQUIREMENTS	\$ 1,926,454	\$ 1,487,506	\$ 1,537,837	\$ 1,596,126	\$ 1,596,126	\$ 1,596,126

STATEMENT OF FUNDING ISSUES FOR 2007-08

No projects have been identified for use of program funds for FY 2007-08.

STATEMENT OF PURPOSE

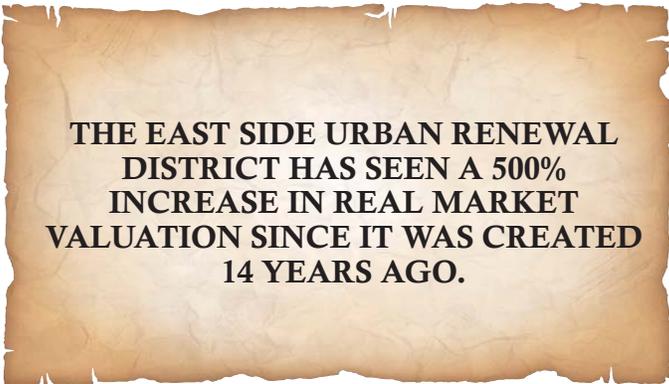
The mission of the Urban Renewal Agency is to eliminate blight in areas within the Agency's jurisdiction and, in the process, to attract aesthetically pleasing, job producing private investments that will improve and stabilize property values and protect the area's residential livability and environmental values. The Year 2000 Plan is often referred to as the "East Side Plan."

PROGRAM OBJECTIVES

1. Work collaboratively with ODOT to design a solution to resolve capacity problems at the Wilsonville Road/I-5 Interchange.

STATEMENT OF FUNDING ISSUES FOR 2007-08

A substantial Amendment to the East Side Plan is required to accommodate additional project activities. It is anticipated that this will be accomplished by Summer 2007.



**THE EAST SIDE URBAN RENEWAL
DISTRICT HAS SEEN A 500%
INCREASE IN REAL MARKET
VALUATION SINCE IT WAS CREATED
14 YEARS AGO.**

URBAN RENEWAL - YEAR 2000 PLAN

capital projects

URBAN RENEWAL - YEAR 2000 PLAN CAPITAL PROJECTS FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES:						
Investment income	\$ 256,109	\$ 380,793	\$ 235,300	\$ 128,100	\$ 128,100	\$ 128,100
Other Revenue	21,896	-	-	-	-	-
Tax increment debt proceeds	-	14,850,000	-	-	-	-
Beginning fund balance	15,200,470	7,436,160	5,549,038	3,098,409	3,098,409	3,098,409
TOTAL RESOURCES	\$ 15,478,475	\$ 22,666,953	\$ 5,784,338	\$ 3,226,509	\$ 3,226,509	\$ 3,226,509
REQUIREMENTS:						
Materials & Services						
Prof and technical services	\$ 1,004,142	\$ 1,031,597	\$ 647,662	\$ 715,540	\$ 715,540	\$ 715,540
Utility services	345	213	-	108	108	108
Emp dev, train, travel	2,833	5,732	2,000	2,100	2,100	2,100
Fees, dues, advertising	3,697	1,069	2,350	2,801	2,801	2,801
Misc. supplies & services	1,179	-	-	-	-	-
Total Materials & Services	1,012,196	1,038,611	652,012	720,549	720,549	720,549
Capital Projects						
#2051 WWTP Upgrade	3,858	-	-	-	-	-
#4002 WV Interchange Turn Lanes	95,835	74,873	-	-	-	-
#4030 I-5/Wilsonville Interchange	(492,908)	-	-	-	-	-
#4033 Align Canyon Crk South	-	1,000	-	-	-	-
#4052 WV Rd Phase 3	3,269,274	3,982	-	-	-	-
#4053 Boeckman Park to Stafford	5,072	-	-	-	-	-
#4089 WV Rd Phase 4	3,526	-	-	-	-	-
#4694 Livability Projects	72,445	52,005	-	-	-	-
#4100 High School Traffic Signal	297,614	45,651	-	-	-	-
#4102 Canyon Crk Rd, South, Phase 1	65,938	134,978	-	-	-	-
#4104 Memorial Dr at Parkway Ave.	127,120	-	-	-	-	-
#4108 Civic Center Pk Ped Crossing	488	-	-	-	-	-
#8033 Multi-modal transit	1,793	-	-	-	-	-
#8054 Library Access	90	3,181	80,000	80,000	80,000	80,000
#8056 Monument Signs at City Bldgs	-	-	25,000	-	-	-
#8060 City Hall Development	-	7,546,432	1,998,872	100,000	100,000	100,000
#8061 Kaiser Land Acquisition	50,000	1,540,135	350,000	-	-	-
#9036 Town Center Park Phase 2	1,525,811	93,016	-	-	-	-
#9037 Civic Park	869,459	5,187,316	100,000	-	-	-
#9090 WVHS Public Facility	1,134,704	-	-	-	-	-
#9099 HS Girl's Field Improvements	-	350,000	-	-	-	-
Total Capital Projects	7,030,119	15,032,569	2,553,872	180,000	180,000	180,000
Contingency	-	-	2,578,454	2,325,960	2,325,960	2,325,960
Unappropriated ending balance	7,436,160	6,595,773	-	-	-	-
TOTAL REQUIREMENTS	\$ 15,478,475	\$ 22,666,953	\$ 5,784,338	\$ 3,226,509	\$ 3,226,509	\$ 3,226,509

STATEMENT OF PURPOSE

The Debt Service Fund accounts for the collection of tax increment (property tax) revenues and the payment of principal and interest on outstanding debt. Taxes are collected using a method called “division of taxes” wherein the Agency receives the maximum amount allowed given the reduction in assessed valuation under Measure 50. This is less than would have been available prior to Measure 50. In addition to the “division of taxes” amount the Agency may also impose a special levy to increase taxes up to the pre-Measure 50 limit. The special levy protects the bondholders. Due to sufficient revenues from the “division of taxes” a special levy has not been assessed since FY 2003-04.

PROGRAM OBJECTIVES

1. Timely payment of principal and interest on outstanding debt.
2. Review debt and current interest rates to determine if there is an economic advantage to refinancing existing debt.

The Year 2000 Plan district has two long-term debt issues outstanding. The proceeds from the debt have been or will be used to construct improvements and pay for plan implementation costs within the capital projects fund. The Agency has pledged through bond covenants to not make reductions to the district such that tax increment revenue fall below 125% of the maximum annual debt service.

On December 12, 2003, the Agency issued \$10,000,000 through a note held by the Bank of America. Interest rate is 3.85%. The debt is retired serially over 10 years with a final payment on December 1, 2013. Annual tax increment revenue, a \$1 million cash reserve and balances on the debt service fund are pledged as security to this debt. The Agency also pledged to collect the full amount of the Divide the Taxes revenues and to impose the Special Levy should the Divide the Taxes portion be less than 110% of the annual debt service.

FY	Principal	Interest	Total
2007-08	\$ 938,000	\$ 265,958	\$ 1,203,958
2008-09	975,000	229,133	1,204,133
2009-10	1,012,000	190,883	1,202,883
2010-11	1,051,000	151,170	1,202,170
2011-12	1,091,000	109,937	1,200,937
2012-14	2,310,000	199,719	2,509,719
Total	\$ 7,377,000	\$ 1,146,800	\$ 8,523,800

FY	Principal	Interest	Total
2007-08	\$ 920,000	\$ 362,950	\$ 1,282,950
2008-09	955,000	323,850	1,278,850
2009-10	1,000,000	283,262	1,283,262
2010-11	1,040,000	240,762	1,280,762
2011-12	1,085,000	196,563	1,281,563
2012-15	3,540,000	295,150	3,835,150
Total	\$ 8,540,000	\$ 1,702,537	\$ 15,368,361

On September 28, 2005, the Agency issued \$10,000,000 through a note held by the Bank of the West. Interest is at 4.25%. The debt will be retired serially over 10 years with a final payment on June 1, 2015. Annual tax increment revenue, a \$1 million cash reserve and debt service fund cash balances are pledged as security to this debt. The Agency also pledged to collect taxes of 125% of the average principal and interest while bonds are outstanding.

DEBT SERVICE FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES:						
Tax increment revenues						
Current year	\$ 3,711,380	\$ 3,457,269	\$ 4,100,000	\$ 4,200,000	\$ 4,000,000	\$ 4,000,000
Prior year	141,371	107,251	175,000	100,000	100,000	100,000
Total	3,852,751	3,564,520	4,275,000	4,300,000	4,100,000	4,100,000
Miscellaneous:						
Investment income	147,444	249,824	162,000	213,700	213,700	213,700
Beginning fund balance	4,263,767	7,046,306	738,914	5,474,591	5,474,591	5,474,591
TOTAL RESOURCES	\$ 8,263,962	\$ 10,860,650	\$ 5,175,914	\$ 9,988,291	\$ 9,788,291	\$ 9,788,291
REQUIREMENTS:						
Debt service						
Principal	\$ 849,000	\$ 1,450,000	\$ 1,784,000	\$ 1,858,000	\$ 1,858,000	\$ 1,858,000
Interest	368,657	623,182	702,000	630,000	630,000	630,000
Short term debt	-	4,850,000	-	-	-	-
Total	1,217,657	6,923,182	2,486,000	2,488,000	2,488,000	2,488,000
Unappropriated ending fund balance	7,046,305	3,937,468	2,689,914	7,500,291	7,300,291	7,300,291
TOTAL REQUIREMENTS	\$ 8,263,962	\$ 10,860,650	\$ 5,175,914	\$ 9,988,291	\$ 9,788,291	\$ 9,788,291

STATEMENT OF FUNDING ISSUES FOR 2007-08

The Year 2000 Plan district was reduced in FY 2003-04 with the removal of approximately \$30 million in assessed value, and further reduced another \$15 million in FY 2004-05. The reductions were to limit tax increment revenue to \$4 million per year.

Measure 50 required the establishment of a maximum indebtedness for the district and the selection from three options of a method for assessing tax increment. The significance of the maximum indebtedness is that the special levy can only be applied to this debt. Additional debt can be issued above the limit if a substantial plan amendment is approved, but only the division of taxes portion of tax increment may be assessed. On April 9, 1998 the Agency Board passed Resolution 43 that established the maximum indebtedness at \$53,851,923 and chose Option 1 for assessing tax increment. Option 1 was chosen as it had the least impact on taxpayers.

On the date Measure 50 was passed, the Agency had \$8,935,000 of debt outstanding. It has issued another \$44,850,000 through January 2006. After these debt issuances the remaining debt limit is \$66,923.

A substantial Amendment to the Plan is required to amend the Statement of Maximum Indebtedness. The Board has directed staff to prepare an amendment to increase the limit by \$33 million.



STATEMENT OF PURPOSE

The mission of the Urban Renewal Agency is to eliminate blight in areas within the Agency’s jurisdiction and, in the process, to attract aesthetically pleasing, job producing private investments that will improve and stabilize property values and protect the area’s residential livability and environmental values.

PROGRAM OBJECTIVES

1. Construct improvements to Barber Street, Phase 1. **(Council Goal 4)**
2. Construct improvements to Boeckman Road and extend it westward to connect with 110th Avenue and Tooze Road. **(Council Goal 4)**
3. Contribute to Sophia Park improvements (reimburse eligible costs after construction). **(Council Goal 5)**

URBAN RENEWAL - WEST SIDE PLAN CAPITAL PROJECTS FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES:						
Investment income	\$ -	\$ 18,096	\$ 1,200	\$ 442,100	\$ 442,100	\$ 442,100
Tax increment debt proceeds	2,000,000	11,000,000	5,000,000	9,000,000	9,000,000	9,000,000
Beginning balance	-	884,341	15,726,704	5,039,902	5,039,902	5,039,902
TOTAL RESOURCES	\$ 2,000,000	\$ 11,902,437	\$ 20,727,904	\$ 14,482,002	\$ 14,482,002	\$ 14,482,002
REQUIREMENTS:						
Materials & Services						
Prof and technical services	\$ 103,279	\$ 215,072	\$ 647,662	\$ 904,123	\$ 904,123	\$ 904,123
Emp dev, train, travel	-	-	2,000	2,060	2,060	2,060
Fees, dues, advertising	-	-	2,350	2,473	2,473	2,473
Total Materials & Services	103,279	215,072	652,012	908,656	908,656	908,656
Capital Projects						
#4048 Boeckman Road Extension	759,803	1,851,602	13,036,000	6,811,500	6,811,500	6,811,500
#4112 Barber Street, Phase 1	126,599	61,543	1,500,000	4,177,643	4,177,643	4,177,643
#4113 Barber Street, Phase 2	110,478	-	-	-	-	-
#4120 Brown Road Intersection	-	-	-	200,000	200,000	200,000
#8071 School Site Acquisition	-	10,000	2,900,000	-	-	-
#9100 Villebois Sophia Park	-	-	-	49,000	49,000	49,000
Total Capital Projects	996,880	1,923,145	17,436,000	11,238,143	11,238,143	11,238,143
Contingency	-	-	2,639,892	2,335,203	2,335,203	2,335,203
Unappropriated ending balance	899,841	9,764,220	-	-	-	-
TOTAL REQUIREMENTS	\$ 2,000,000	\$ 11,902,437	\$ 20,727,904	\$ 14,482,002	\$ 14,482,002	\$ 14,482,002

STATEMENT OF FUNDING ISSUES FOR FY 2007-08

Primary resource will be provided from issuance of urban renewal debt. Proceeds will be used to construct improvements along Boeckman Road, construct Barber Street improvements and contribute to Sophia Park improvements.

Professional and technical services is for issuance costs associated with an estimated \$30 million bond sale. \$25 million will be used to repay short term notes and \$5 million of new proceeds to allow for completion of projects approved to date.

STATEMENT OF PURPOSE

The Debt Service Fund accounts for the collection of tax increment (property tax) revenues and the payment of principal and interest on outstanding debt. Taxes are collected using a method called “division of taxes,” wherein the Agency receives the maximum amount allowed given the reduction in assessed valuation under Measure 50. The West Side district is not eligible to assess a special levy.

PROGRAM OBJECTIVES

1. Monitor private development that would result in future tax increment revenue generation.

DEBT SERVICE FUND

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
RESOURCES:						
Tax increment revenues						
Current year	\$ 124,123	\$ 476,212	\$ 840,000	\$ 1,090,000	\$ 1,090,000	\$ 1,090,000
Prior year	-	6,069	10,000	15,000	15,000	15,000
Total	124,123	482,281	850,000	1,105,000	1,105,000	1,105,000
Miscellaneous:						
Investment income	-	14,907	2,300	32,100	32,100	32,100
Refunding bond proceeds	-	-	-	25,000,000	25,000,000	25,000,000
Total	-	14,907	2,300	25,032,100	25,032,100	25,032,100
Beginning fund balance	-	124,123	508,623	455,502	455,502	455,502
TOTAL RESOURCES	\$ 124,123	\$ 621,311	\$ 1,360,923	\$ 26,592,602	\$ 26,592,602	\$ 26,592,602
REQUIREMENTS:						
Debt service						
Interest	\$ -	\$ 108,313	\$ 1,000,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Short term debt	-	-	-	25,000,000	25,000,000	25,000,000
Total	-	108,313	1,000,000	26,200,000	26,200,000	26,200,000
Unappropriated ending fund balance	124,123	512,998	360,923	392,602	392,602	392,602
TOTAL REQUIREMENTS	\$ 124,123	\$ 621,311	\$ 1,360,923	\$ 26,592,602	\$ 26,592,602	\$ 26,592,602

The West Side District was created in FY 2003-04 and the tax base was created in 2004-05.

STATEMENT OF FUNDING ISSUES FOR 2007-08

The estimate for revenue in FY 2007-08 is based upon 100 new housing units with an average assessed value of \$280,000. A \$15 million borrowing was approved in FY 2005-06 with a series of draws made since then. Interest varies based upon 63.5% of prime less 39 basis points. A new \$10 million borrowing was approved during FY 2006-07. Terms for the second issue are 63.5% of prime less 121 basis points. Both borrowings are interest only payments with the principal rolled over to long-term financing around May 2008 when tax increment revenue is expected to support both principal and interest payments. The maximum debt limit for the district is \$40 million.

DEBT OUTSTANDING

Credit Facilities from the Bank of America:

	June 2005	August 2006
Maximum authorized	\$15,000,000	\$10,000,000
Draws through March 3, 2007	(\$13,000,000)	(\$8,000,000)
Authorized but unissued	\$2,000,000	\$2,000,000

WEST SIDE PLAN
TAX INCREMENT SUMMARY

	Actual 2004-05	Actual 2005-06	Adopted 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Assessed Valuation in District	\$ 11,596,610	\$ 38,639,313	\$ 56,598,492	\$ 72,680,000	\$ 72,680,000	\$ 72,680,000
Frozen Tax Base	(3,605,856)	(3,605,856)	(3,605,856)	(3,605,856)	(3,605,856)	(3,605,856)
Incremental Value	7,990,754	35,033,457	52,992,636	69,074,144	69,074,144	69,074,144
Change in Incremental Value	7,990,754	27,042,703	17,959,179	23,997,081	23,997,081	23,997,081
Percent change in Incremental Value	N/A	338.4%	51.3%	53.2%	53.2%	53.2%
Property Tax						
Division of Taxes	\$ 130,683	\$ 543,717	\$ 870,000	\$ 1,090,000	\$ 1,090,000	\$ 1,090,000

The West Side District was created in 2003-04 and the tax base was created in 2004-05.

Beginning in 1997-98, due to Measure 50, property taxes for urban renewal are separated into two categories: **Division of Tax** and **Special Levy**. The following is a simplified explanation of the two categories.

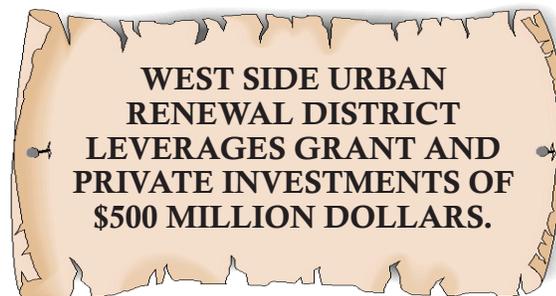
Division of Tax

When a district is first created, the assessed value within the district boundary is established as the “frozen base.” If urban renewal efforts are successful, the value of the district will grow above the base. That increase is called the “incremental value.” The three types of property tax rates (schools, general government and general obligation bonds) are applied to the combination of these two values (frozen base and incremental value). The resulting taxes are then divided between the taxing entities and the urban renewal entity. Taxing entities receive taxes on the frozen base while all taxes associated with the incremental value go to the Urban Renewal Agency.

Special Levy

Because the district was formed after Measure 50, the Special Levy does not apply to the West Side Plan.

Both the total “division of tax” and the “special levy” are categorized as general government taxes and are included within the \$10 limit established under Measure 5.





SUPPLEMENTAL STREET SYSTEM DEVELOPMENT CHARGES

The City collects three types of street system development charges (SDC). One is used citywide and is referred to as regular street SDC. A second is restricted to improvements along Wilsonville Road in the area of Town Center Loop West to the railroad crossing and is referred to as supplemental SDC. The third is restricted to improvements that increase capacity at the I-5 interchange and surrounding area and is referred to as I-5 Interchange SDC. All three are budgeted within the Street Development Charges Fund. The following table is prepared to aid in the disclosure of the separate components.

STREET SYSTEM DEVELOPMENT CHARGES BY TYPE

	Regular Street SDC		Supplemental SDC		I-5 Interchange SDC	
	Est Act	Proposed	Est Act	Proposed	Est Act	Proposed
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
Resources						
Beginning balance, July 1	\$ 2,155,015	\$ 3,419,002	\$ 1,881,016	\$ 1,828,068	\$ 3,004,001	\$ 3,655,098
SDC collections	1,631,505	1,126,621	-	-	506,148	312,227
Interest earnings	95,251	99,500	42,702	82,200	144,949	156,600
Total resources	<u>3,881,771</u>	<u>4,645,123</u>	<u>1,923,718</u>	<u>1,910,268</u>	<u>3,655,098</u>	<u>4,123,925</u>
Uses:						
Major capital projects:						
#4002 Wilsonville Rd Interchange	-	-	-	1,026,000	-	-
#4004 Kinsman Ext. Barber-Boeck.	29,910	1,276,800	-	-	-	-
#4041 95th/Boones/Elligsen	-	228,000	-	-	-	-
#4048 Boeckman extension	-	570,000	-	-	-	-
#4116 Barber, Kinsman to C Lake	33,914	855,000	-	-	-	-
#4106 Villebois Road Reimburs.	23,940	188,100	-	-	-	-
#4108 Memorial Drive	100,228	-	-	-	-	-
#4119 Graham Fy, ROW acquis.	22,800	228,000	-	-	-	-
#4709 City Hall crossing	89,072	-	-	-	-	-
Master plans and studies	73,206	11,400	-	-	-	-
Miscellaneous projects	41,889	-	-	-	-	-
Project design and development	-	114,000	-	12,800	-	-
Debt service (Village at Main St)	47,810	-	95,650	-	-	-
Total uses	<u>462,769</u>	<u>3,471,300</u>	<u>95,650</u>	<u>1,038,800</u>	<u>-</u>	<u>-</u>
Net available	<u>\$ 3,419,002</u>	<u>\$ 1,173,823</u>	<u>\$ 1,828,068</u>	<u>\$ 871,468</u>	<u>\$ 3,655,098</u>	<u>\$ 4,123,925</u>

CAPITAL PROJECTS - ENGINEERING AND ADMINISTRATION OVERHEADS

The City budgets capital projects which have a high priority for completion. Generally, the full cost of the project is budgeted in the first year. However, due to a variety of reasons (e.g. weather, staffing levels, construction starts late in the year) not all budgeted projects will be expended in full. The above is a breakdown of the difference between overhead budgeted and the amount expected to be incurred. The smaller, projected actual is used for balancing the General and Community Development funds. Nevertheless, the full amount is included for adoption in the event the projects move forward quickly and all expenses are incurred in the year budgeted.

ANALYSIS OF TOTAL OVERHEAD AND POTENTIAL DELAY

Estimated Actual Fiscal 2006-07	Total Budgeted	Potential Delay	Projected Actual	Community Development Fund	General Fund
Capital Project Funds:					
Water	\$ 775,068	\$ 374,068	\$ 401,000	\$ 361,000	\$ 40,000
Sewer	473,032	439,032	34,000	30,000	4,000
Streets	393,972	323,972	70,000	65,000	5,000
Storm Water	235,000	114,000	121,000	112,000	9,000
Building	58,360	3,360	55,000	50,000	5,000
Parks	89,802	75,802	14,000	12,000	2,000
Total	<u>\$ 2,025,234</u>	<u>\$ 1,330,234</u>	<u>\$ 695,000</u>	<u>\$ 630,000</u>	<u>\$ 65,000</u>
Adopted Fiscal 2007-08					
Capital Project Funds:					
Water	\$ 828,520	\$ 303,520	\$ 525,000	\$ 450,000	\$ 75,000
Sewer	248,140	133,140	115,000	100,000	15,000
Streets	733,740	618,740	115,000	100,000	15,000
Storm Water	226,380	134,380	92,000	80,000	12,000
Building	153,996	133,996	20,000	15,000	5,000
Parks	122,352	64,352	58,000	50,000	8,000
Total	<u>\$ 2,313,128</u>	<u>\$ 1,388,128</u>	<u>\$ 925,000</u>	<u>\$ 795,000</u>	<u>\$ 130,000</u>

BOARDS AND COMMISSIONS

Like most cities in Oregon, Wilsonville operates on a council/manager form of government. City Council sets policy and provides direction to an appointed city manager that directs the staff and carries out the day-to-day administration of the City, (see organizational chart).

The City Council depends on appointed boards and commissions for advice and input and, in the case of the Development Review Board, to render judgments in land-use applications. Here's a brief rundown of the City's boards and commissions.

CITY COUNCIL

The City Council consists of a mayor and four councilors who are elected to serve for overlapping four-year terms. All are elected at-large and the offices are nonpartisan. The only requirements for serving on the Council are that you be a registered voter and that you have lived in Wilsonville for at least 12 months.

The mayor presides over Council meetings and frequently represents the City in a ceremonial capacity. The mayor also makes recommendations to the Council for appointments to city boards and commissions.

The City Council is responsible for identifying needs and problems in the community and establishing community goals and objectives to meet those needs. Council adopts city laws and changes them as needed, approves contracts, agreements and purchases in excess of \$15,000. Council members are also members of the Budget Committee and therefore, participate in annual fiscal planning and budgeting and decide how city revenues should be raised, how much will be spent, and for what purposes.

The City Council also acts as the Urban Renewal Agency for the City of Wilsonville, setting a budget, and levying taxes for the City's urban renewal program.

City Council members are:

Charlotte Lehan, Mayor
Celia Núñez, Councilor
Tim Knapp, Councilor

Alan Kirk, Council President
Michelle Ripple, Councilor

PLANNING COMMISSION

The Wilsonville Planning Commission meets on the second Wednesday of each month at 7 PM in the Community Development Annex at 8445 SW Elligsen Road. The Commission consists of a chair, vice-chair, and five other members, all of whom serve a regular term of four years. It is the responsibility of the Commission to make recommendations to the City Council on all legislative land-use matters as well as policy considerations relating to planning and development within the City. This could include plans for the regulation of future growth and development in Wilsonville, plans for the promotion of the industrial, commercial and economic needs of the community and the study of measures that might promote the public health, safety and welfare of the City.

Planning Commission members are:

Richard Goddard, Chair
Craig Faiman
Robert Meyer
Ray Phelps

Sue Guyton, Vice Chair
Steven Hurst
Yvonne Peck

DEVELOPMENT REVIEW BOARD

The Development Review Board meets on the second and fourth Monday of every month, at 7 PM in the Community Development Annex on Elligsen Road.

The DRB consists of two five-member panels, each of which is empowered to review and take action on land-use applications. The DRB renders decisions regarding land subdivision and major partitions, planned development, site level review of specific development proposals, design review applications, zoning variances, conditional use permits and quasi-judicial amendments to Comprehensive Plan designations or zoning. To a large degree, the decisions of the DRB (which are binding but can be appealed to the City Council) determine how the City will look.

Development Review Board members are:

Panel A

Bryan Smith, Chair
Eric Postma, Vice Chair
Kristin Koetz
John Schenk
Sukhwant Jhaj

Panel B

Phyllis Straight-Millan, Chair
Al Levit, Vice Chair
Bernard Smith
Jim Sandlin
Monica Keenan

PARKS & RECREATION ADVISORY BOARD

The Wilsonville Parks and Recreation Advisory Board meets on the second Tuesday of each month, from 7 to 9 PM in the City Hall Conference Room, located at 30000 S.W. Town Center Loop E.

The Board consists of up to seven members, and is required to have at least five of its members living within Wilsonville city limits. Up to two members of the board are allowed to be nonresidents at any one time. Term length is four years, with no member holding office for more than two consecutive terms.

The purpose of the Parks and Recreation Board is to take the initiative in planning for present and future park and recreational needs of the people in Wilsonville, and to act as a channel of communication between the general public and city government. The Board also advises the City Council on any referred policy matters that pertain to the provision of park and recreational services to the community.

Members of the Parks and Recreation Board recommend policy and serve as a sounding board for the department administrator and staff, to test their plans and ideas. They are also responsible for considering various means of bringing the City's present recreation and park areas and facilities up to and maintaining an acceptable standard.

Parks & Recreation Advisory Board members are:

Lisa Martin, Chair
Michelle Ripple, Council Liason
Ann Maier

Marilyn Lippencot, Vice Chair
Luke Faszard
Parker Johnstone

LIBRARY BOARD

The Wilsonville Library Board meets on the fourth Wednesday of each month, at 7:00 PM in the Library Director's conference room. The library is located at 8200 S.W. Wilsonville Road, across from Wilsonville City Hall (682-2744).

The Board supports and assists the Library Director in all library planning and advises the City of budgetary and policy considerations relating to the library's operation and development.

Board members help prepare and present the annual library budget request, and strive to keep the City Council and Wilsonville community informed of library activities and developments.

Library Board members are:

Norman Bengel, Chair
Carole Hanna
Debbie Hoesly

Jennifer Greco, Youth Representative
Nancy Andersen
Jill Tanner

BUDGET COMMITTEE

The Wilsonville Budget Committee is made up of ten individuals, including all five members of the City Council and an equal number of appointed members from the community. The appointed members must be registered to vote in the City. All members of the Budget Committee share the same degree of authority and responsibility, and serve for a three-year term.

The primary duties and functions of this committee are to review and if necessary revise the proposed annual budget after hearing public testimony. The ultimate goal of the Budget Committee is to approve a budget for the City. Although this could happen at the first budget meeting, it usually takes several meetings to reach this point. In addition, the City Council cannot forward a tax measure to the voters without the concurrence of the Budget Committee.

The Budget Committee meets regularly (as needed) during the spring, when the budget is reviewed and approved, and as needed during other times of the year.

Budget Committee members are:

Charlotte Lehan, Mayor
Paul Bunn
Kay Johnson
Alan Kirk
Tim Knapp

Norman Bengel, Chair
Bruce Barton
Tony Holt
Celia Núñez
Michelle Ripple



CITY OF WILSONVILLE
FISCAL MANAGEMENT POLICIES

TABLE OF CONTENTS

FISCAL MANAGEMENT POLICIES

CAPITAL IMPROVEMENT PROGRAM POLICIES

A. Capital Improvement Program	233
B. Monitoring the Capital Budget	234

BUDGET POLICIES

A. Comprehensive Plan-and Five-Year Strategic Financial Plan.....	234
B. Compliance with Local Budget Law	234
C. Performance Measurement.....	234
D. Program Budgets.....	234
E. Budgetary Control System.....	235
F. Council Goals	235
G. Capital Improvement Projects	235

ASSET MANAGEMENT POLICIES

A. Investments	235
B. Cash Management.....	236
C. Investment of Deferred Compensation	236
D. Maintaining Records of City Owned Assets	236

REVENUE MANAGEMENT POLICIES

A. General Guidelines	236
B. Diversification of Revenue Sources.....	236
C. System Development Charges, User Fees and Other Charges	236
D. Utility Rates.....	237
E. Interest Income	237

DEBT MANAGEMENT POLICIES

A. Uses of Debt	237
B. Financing Alternatives.....	237
C. Credit Ratings and Disclosure.....	238
D. Debt Margins	238
E. Bond Issuance Advisory Fees and Costs.....	238

ACCOUNTING POLICIES

A. Maintenance of Accounting Records	238
B. External Audit	238
C. Financial Reporting.....	238

LAND ACQUISITION POLICIES

A. Scope 239
B. Approval of Land Acquisitions 239
C. Checklist 239
D. Review by Staff and Finance Director 239

RESERVE AND CONTINGENCY PLAN

A. Budget Contingency Plan 239
B. Minimum Fund Balances 240
C. Operating Contingency 240
D. Capital Reserves..... 240
E. Capital Asset Replacement Fund..... 240

FISCAL MANAGEMENT POLICIES

STATEMENT OF PURPOSE

The City of Wilsonville has an important responsibility to its citizens to carefully account for public funds and to manage municipal finances wisely. The City Council is ultimately responsible for decisions concerning the fiscal management of the city. The Council, commissions, boards and city staff all must take into consideration the City Charter, ordinances, the Council's Five-Year Strategic Plan, and all applicable state and federal laws in its decision-making. Because Wilsonville is a fast growing city, the City Council must also plan for the adequate funding of facilities and services as defined by the urban growth management section (Section 11) of the city's Comprehensive Plan. This section of the Comprehensive Plan emphasizes the need for the city to provide adequate facilities and services in advance of or in conjunction with urban development.

The Comprehensive Plan also recognizes that not all facilities and services require the same level of service adequacy, simultaneous with development. As a result, the Comprehensive Plan distinguishes between Primary and Complementary Facilities and Services (see Appendix B for definition). This can be used as a guideline in balancing the needs for development funded by the city. The City Manager must follow the city's Five Year Strategic Financial Plan in recommending funding levels for services and facilities provided by the city. In doing this, the city manager will need to balance the city's ability to fund its budget with its goals, plans, ordinances and applicable state and federal laws.

These policies are designed to establish guidelines for the fiscal stability of the City of Wilsonville and to provide guidance for the city manager in the role as chief executive officer of the city.

Periodic Review of Policies

These policies have been duly adopted by resolution of the City Council and can be changed only through subsequent resolutions adopted by the City Council. These policies shall be reviewed as part of the strategic planning process by the budget officer to determine whether any changes are necessary. Any changes, recommendations and additions/deletions shall be reviewed and approved by the Budget Committee prior to submittal to the City Council for their approval.

STRATEGIC PLANNING POLICIES

Five-Year Strategic Financial Plan

The Budget Committee will be responsible for developing a Five-Year Strategic Financial Plan for the city. Each year, the Budget Committee will review, update and approve the revised plan to incorporate changes in assumptions (inflation, growth rates, etc.) program/policy changes, etc. The revised plan will be approved by the Budget Committee at least ninety (90) days prior to the submission of the budget document by the Budget Officer. Prior to submittal of the plan to the City Council for their approval, a public hearing will be held regarding the plan to solicit public input. The City Council has the final responsibility for adopting the plan. The final plan will be approved by the City Council at least sixty (60) days prior to the submission of the budget document by the Budget Officer.

There will be five distinct planning activities that will take place as part of the formulation of the city's Five-Year Strategic Financial Plan.

- Review of the city's external environment including economic, political, demographic and social factors.
- Assessment of the Situation: A situation assessment consists of a description of opportunities and problems which the city is likely to encounter over the planning horizon.
- Formulation of Goals: Goals are general statements of the sense of direction in which the city wants to move over the long term. An example of a goal is as follows: The city will establish an operating contingency in each of its funds.
- Formulation of Objectives: Objectives are specific achievements to be realized within a definite time period. An example of an objective is as follows: The city's operating contingency for FY 1994-95 will be 5 percent, FY 1995-96 7 percent, etc.
- Formulation and selection of strategies: Choosing how to attain the city's goals and objectives.

The Five-Year Strategic Financial Plan will provide the city manager and department heads with a framework on which decisions can be made which will have a long-term impact on the financial condition of the city. The Five-Year Financial Plan will be developed in conjunction with the city's Comprehensive Plan, the City Council's Five-Year Strategic Plan state and federal laws, City Council goals and the needs of the community.

The city's Five-Year Strategic Financial Plan will provide the city manager and department heads with long-term goals and objectives for the city as well as the strategies needed to achieve these goals and objectives. City staff will use these goals and objectives to guide them in the development of the city's annual budget. In addition, the annual budget will incorporate performance measures to show the progress being made toward accomplishing the plan's goals and objectives.

The following issues will be addressed by the city's Five-Year Strategic Financial Plan:

- Determine project/program priorities for the next five years as well as funding sources.
- Balance the need to keep public facilities and services at adequate levels to meet the city's growing population with the need to purchase land at the lowest possible cost for future facilities (recreation sites, parks, etc.)
- Determine appropriate levels of contingency reserves to guard against unexpected revenue shortfalls or expenditure overruns.
- Determine appropriate levels of capital reserves to address the city's future capitol needs.
- Develop policies regarding tax rates, SDC rates, utility rates, user fees, etc. There must be a determination as to *how* the city will recover the cost of providing services to its citizens.
- Develop and set service levels. Determine the number and quality of programs and services offered. "Price out" the various service levels to clarify their cost/benefit relationship.
- The Capital Improvement Program will be developed as part of the Five-Year Strategic Planning process.

CAPITAL IMPROVEMENT PROGRAM POLICIES

A. Capital Improvement Program

1. Definitions:

- a. The Capital Improvement Program (CIP) consists of a list of future facilities and infrastructure construction projects, major repair and maintenance projects, and is incorporated into the city's Five-Year Strategic Financial Plan.
- b. Facilities include any structures or properties owned by the city, the land upon which the facility is situated for the provision of city services, and the initial furniture, fixtures, equipment and apparatus necessary to put the facility in service. Facilities include, but are not limited to the following: administrative offices, parks, service centers and storage yards, recreation centers, libraries and water and sewer related structures.
- c. Infrastructure includes permanently installed facilities, generally placed underground or at-grade, which form the basis for the provision of city services. Typically included are thoroughfares, bridges, water and sewer lines, and storm sewers.

2. Preparation:

As part of the Five-Year Strategic Financial Planning process, the community development director shall prepare and present a five-year CIP. The document shall provide details of each capital project plan: its estimated costs, sources of financing, performance measures that will be used to determine the success of the project, project time line, identification of the project manager and a full description of the project. The city shall also identify the ongoing operation and maintenance costs associated with each capital project. The finance director will review the financial and economic assumptions contained in the CIP and the CIP will contain a statement that such a review has taken place. The policies, strategies and standards established by the city's Comprehensive Plan shall be followed by the community development director in the preparation of the CIP. The CIP shall also incorporate guidelines established by the City Council's Five-Year Strategic Plan, federal and state laws, the City Council's goals and the needs of the community.

3. Financing:

All alternative financing possibilities shall be examined in addition to debt financing. If debt is issued the asset life should equal or exceed the life of the debt being incurred. Property owners that benefit from an improvement will be expected to share in the cost of the improvement and in the financing of such improvement.

4. Local Improvement Districts:

When local improvement districts (LID) are established to fund capital projects, they must be self funding.

Sufficient assessments and reserves should be established so that the entire cost of the debt (interest and principal) is covered.

B. Monitoring the Capital Budget

1. Project Progress Reporting:

Regular reports shall be prepared on the progress of each active project by the project manager (with total costs in excess of \$25,000) in the CIP. The reports should contain an evaluation of the progress of each project.

2. Project Review Process:

The review process should identify problems involving capital projects as early in the project development as possible. The review process shall include quarterly reports to the city manager and the City Council.

3. Amending the Capital Improvement Program:

Any material changes to the CIP shall be reviewed and approved by the Budget Committee and the City Council. Such changes shall take the form of amending the CIP or supplemental appropriation, when required.

4. Performance Reporting:

Once a project is completed, it will be the responsibility of the project manager to evaluate and report on the actual performance of the project. It is the project manager's responsibility to report to the City Council as to whether the project accomplished what it had set out to accomplish, (i.e., improve traffic congestion, improve productivity, etc.). The project manager will report back to the City Council within the time frame established by the project plan.

BUDGET POLICIES

A. Comprehensive Plan and Five-Year Strategic Financial Plan

The city's annual budget will be developed in accordance with the policies and priorities set forth in the Comprehensive Plan, the Five-Year Strategic Financial Plan, city council goals, the needs of the community and federal and state laws. Program/project priorities and service levels will be established by the aforementioned plans.

B. Compliance with Local Budget Law

The city shall prepare, adopt and amend its annual budget in accordance with Oregon local budget law. It is the responsibility of the city manager, in his/her role as the city's Budget Officer, to prepare and present the city's annual budget to the Budget Committee for their approval. The proposed budget will be tied to the goals/objectives stated in the City's Five-Year Strategic Financial Plan. Budget Committee reviews and, if necessary, revises the proposed budget. The Budget Committee also determines whether the submitted proposed budget adequately addresses the priorities set forth by the city's Five-Year Strategic Financial Plan. The Budget Committee must approve the proposed budget and submit it for adoption by the City Council. The City Council has the final responsibility for adopting the budget and for making the necessary appropriations.

C. Performance Measurement

The city's budget will be stated in performance terms. Each department manager in the city will integrate operating efficiency, operating effectiveness, customer satisfaction and human resource efficiency performance measures into their department's budgets. Department managers will be required to tie service levels (both quantity and quality) to funding levels (budgeted dollars).

D. Program Budgets

To the extent possible, the city's budget will be segregated into the major programs/projects being funded. These programs/projects will include direct costs, indirect costs and revenues, where appropriate.

E. Budgetary Control System

The finance director will be responsible for maintaining a budgetary control system to ensure adherence to the adopted budget. On a quarterly basis, the finance director will prepare summary reports that compare actual revenues and expenditures to budgeted amounts. The reports will also compare targeted performance levels with actual results. These reports will be sent to both the Budget Committee and City Council to keep them informed of the city's operating performance. These same reports will be provided to the city manager and department heads on a monthly basis to assist them in managing the day-to-day operations of the city.

F. Council Goals

The city's budget will support the City Council's goals, long-range plans and the needs of the community.

G. Capital Improvement Projects

The funding sources for each budgeted capital project (with a total estimated cost exceeding \$25,000) will be identified and all of the operating costs associated with a capital project will be quantified. Operating costs include ongoing maintenance costs, project management costs, administrative costs, etc.

ASSET MANAGEMENT POLICIES

A. Investments

1. Responsibility and Control:

Management responsibility for the investment program is delegated to the finance director. The finance director shall establish written procedures for the operation of the investment program, consistent with the Asset Management Policies. These procedures will include the establishment of authorization levels (dollar limits, approval levels, etc.), for the investment program. The finance director shall adhere to ORS 294.145 (Prohibited Conduct for Custodial Officer) in managing the investment program for the city.

2. Eligible Investments:

The finance director will invest the city's surplus funds only in those investments authorized by ORS 294.035, 294.040 and 294.155 (see Appendix A). The City will not invest in stocks and it will not speculate or deal in futures or options.

3. Eligible Financial Institutions:

The city will conduct business only with financial institutions (banks investment brokers, investment bankers, trustees, paying agents, registrants, etc.) that are deemed to be credit worthy. The finance director will maintain current audited financial statements for each institution in which cash is invested as well as those with which it conducts other business (banking services, issuance of debt, etc.)

4. Objectives:

a. Safety

Safety of principal is the foremost objective of the city. Each investment transaction shall be undertaken in a manner which seeks to ensure preservation of capital and avoidance of capital losses through securities defaults, erosion of market value, or other risks. The amount of funds invested in any single financial institution will be limited to the amount covered by federal insurance (current limit is \$100,000)

b. Liquidity

The city's Investment Officer (finance director) shall match the city's investment portfolio with its cash flow requirements. Due to the changing requirements of cash flow caused by factors not totally within the control of the city's Investment Officer, the ability to convert a security into cash must be considered.

c. Yield

Investments of the city shall be acquired in a manner designed to attain the maximum rate of return through all budget and economic cycles, taking into account constraints on investment instruments, cash flow characteristics of transactions and safety of principal.

d. Reporting

On a monthly basis the finance director shall prepare a report for the city manager listing the city's investments as well as the performance of those investments (yield, gains, losses, etc.). On a quarterly basis, the city's investment performance will be presented to the City Council by both the city manager and the finance director.

B. Cash Management

1. Cash Flow Analysis and Projections:

- a. The finance director will develop the capability to forecast the city's cash inflows and outflows. Accurate cash flow forecasts will allow the city to keep its debt service costs to a minimum and to maximize the yield on its temporary investments
- b. Revenue and expenditure projections will be reviewed on a monthly basis to determine the validity of assumptions, new information and accuracy of seasonal and/or periodic fluctuations.
- c. The city's cash flow shall be managed with the goal of maximizing the total return on investments.
- d. Authorization levels will be established by the finance director for the transfer of city funds.

C. Investment of Deferred Compensation

Funds set aside by the city pursuant to its deferred compensation program agreement may be invested only in those financial instruments listed in ORS 294.035.

D. Maintaining Records of City Owned Assets

The finance director will develop and maintain a fixed asset record keeping system. This will include recording fixed asset values, from either an appraisal or physical inventory, into subsidiary ledgers to support amounts recorded in the city's general purpose financial statements. The finance director will also establish specific procedures to ensure that both the purchase/acquisition and retirement of fixed assets are recorded on an ongoing basis.

REVENUE MANAGEMENT POLICIES

A. General Guidelines

- 1. Dedicated revenue sources shall be used only for the purpose for which they are being collected.
- 2. One time revenue sources will not be used to fund ongoing activities of the city.
- 3. The city will closely manage the collection of its revenues. When necessary, discontinuing service, small claims court, collection agencies, foreclosure, liens and other methods of collection shall be used.

B. Diversification of Revenue Sources

The city shall diversify its revenue system so as to shelter its operations from over reliance on any one revenue source.

C. System Development Charges, User Fees and Other Charges

- 1 . General:

System Development Charges (SDC's) allow cities to shift the cost of additional public facilities to those who benefit from them. System development charge is defined as a reimbursement fee, an improvement fee or a combination thereof assessed or completed at the time of increased usage of a capital improvement or issuance of a development permit, building permit in connection to the capital improvement [see ORS 223.299 (4)(a)]. The City of Wilsonville will use SDC's rather than levying taxes and/or imposing service charges on all city residents to pay for additional service capacity. As a result, SDC's have been established that reflect the costs of providing roads, storm drains, water, sewer and parks improvements needed to service additional increments of growth.

In addition to the collection of SDC's the city also requires developers to contribute infrastructures by installing streets, water, sewer and storm sewer facilities within their developments. The City will also assist in forming local improvement districts so the cost of improvements are assessed against the property that benefits from the improvement. Finally, the City may issue revenue bonds for capital improvement projects in which revenues from SDC's and user charges will be used to pay the debt serviced on the bond.

2. **Fee Increases/Reviews:**

Fees and charges should be reviewed on an annual basis to determine whether the fees being charged are adequate to cover the entire cost (operating, direct, indirect and capital - including carrying costs) of providing the service. Before fees and charges are adjusted, the city shall consider the current competitive market rates of other cities.

3. **Fee Setting:**

Where possible, fees and charges shall be set so that those who directly benefit for a service pay for it. Any changes in the city's fee structure shall be reviewed by the finance director prior to implementing the revised rates. This review will consist of a detailed financial analysis to ensure that the city's costs of providing the service are being covered.

D. Utility Rates

Charges for providing water, sewer, and street lighting 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. Projects funded with SDC's, urban renewal funds, general obligation bonds or developer contributors shall be excluded from this requirement. It is the city's position that if a system's capacity needs to be expanded as a result of growth, then the cost of the expansion should be borne by those causing the growth. On an annual basis, the city shall review and, if necessary, revise the rates it charges to its utility customers. Any suggested change will not be made unless there has been a review performed by the finance director to ensure that the revised rates cover the costs incurred by the city in providing the service. The city's rate structures will be sensitive to the "market price" for similar services as well as to smaller, infrequent users of the service.

E. Interest Income

Interest earned from the investment of city money shall be distributed to the appropriate fund in accordance with the equity balance of the particular fund from which the money was provided for investment.

DEBT MANAGEMENT POLICIES

A. Uses of Debt

Debt shall not be used for operating purposes. No debt shall be in existence for longer than the useful life of the capital investment for which the debt was incurred.

B. Financing Alternatives

The city will examine all financial alternatives in addition to long-term debt. These alternatives will include pay-as-you-go, joint financing, reserve funds, lease-purchase, local improvement districts, special assessments,

state and federal tax increment, borrowing from other funds, systems development charges and developer contributions. Before a decision is made, a cost benefit analysis will be performed for each alternative being considered with the goal of minimizing the cost of the financing to the city. All financial analyses shall be reviewed by the finance director prior to any final decision.

C. Credit Ratings and Disclosure

The city will adhere to recommended disclosure guidelines as endorsed by the Public Securities Association, the Government Finance Officer Association, the Municipal Securities Remaking Board and the Governmental Accounting Standards Board. The city will maintain and/or improve its current bond rating of A (Moody's Rating) so that future borrowing costs are minimized and access to the credit market is preserved. The city will balance the goal of minimizing these costs with its stated policy of doing business with only stable, low risk, credit worthy firms.

D. Debt Margins

The city shall ensure that its debt margins are within the 3 percent true cash value limitation as set forth in ORS 287.004.

E. Bond Issuance Advisory Fees and Costs

The city shall be actively involved in the selection of all financial advisors, underwriters, paying agents and bond counsel. The city will evaluate the merits of rotating professional advisors and consultants and the various services and fee structures available from independent financial advisors, investment banking firms and commercial banks. The city shall carefully review and keep to a minimum all costs associated with the issuance of debt. The city will balance its need to keep these costs to a minimum with its goal of conducting business with stable, low risk and credit worthy firms.

ACCOUNTING POLICIES

A. Maintenance of Accounting Records

The city shall establish and maintain its accounting systems in accordance with Generally Accepted Accounting Principles (GAAP) and shall adhere to the principles and standards promulgated by the Government Finance Officers Association (GFOA), Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB). The city shall maintain an accurate and current record of its fixed assets in order to factor its investment in these fixed assets into the fees the city charges for its services.

B. External Audit

An annual audit shall be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, along with a management letter identifying areas needing improvement, if necessary. The annual audit report is presented to the City Council by the city's independent public accounting firm.

C. Financial Reporting

1. A Comprehensive Annual Financial Report (CAFR) shall be submitted to present the results, financial position, and operations of the city for the prior fiscal year.
2. Comprehensive Monthly Financial Reports (CMFR) will be presented to the city manager and department heads (by the 15th working day of the subsequent month). Such reports will enable the city manager and department heads to be informed as to the financial status of the city. On a quarterly basis, a comprehensive financial report will be sent to the City Council.

LAND ACQUISITION POLICIES

A. Scope

These policies will cover the following types of land acquisition transactions: park land, open spaces and land for city facilities and buildings. These policies cover the aforementioned types of land acquisitions regardless of how the land was acquired by the city (purchase, lease, condemnation, donation, etc.) These policies exclude easements, right-of-ways and liens.

B. Approval of Land Acquisitions

The City Council needs to approve all land acquisitions entered into by the city. The city will consider opportunistic purchases of land to serve anticipated future needs.

C. Checklist

To facilitate the City Council's review/approval process, the following questions/issues need to be addressed by the sponsor of each proposed land acquisition:

1. A detailed description of the property being acquired, including an identification of what the land will be used for by the city
2. A detailed analysis of why this is the right time to acquire this land.
3. A title report.
4. The full cost of the land acquisition needs to be provided including the following:
 - a. purchase price
 - b. funding source (dedicated funds, debt, no debt, lease with purchase option)
 - c. estimated annual operating costs to be borne by the city for a five year period following the date of acquisition
 - d. estimated revenue loss (property taxes) for the five year period following the date of acquisition
 - e. associated costs such as taxes owed or lien removals
5. State whether this land acquisition was included in both the city's five-year strategic financial plan and its current budget, if not where are the funds coming from and what's the effect on the city's plan and budget.
6. State that the land is in the city's comprehensive plan. Also, list its zoning designation.
7. State whether this land acquisition was contemplated by the appropriate master plan - if not - why is this acquisition being made.
8. State whether a phase I environmental assessment of the land being acquired needs to be performed and if so, at whose cost. This assessment includes a review of the historical use of the land.
9. State whether there are any applicable legal issues, such as effects of covenants that rule with the land or status regarding tax exemptions.
10. State whether there are any repair, maintenance, ADA or code enforcement issues that may be associated with any improvements on the land.

D. Review by Staff and Finance Director

All submissions submitted to the City Council related to land acquisitions will be accompanied by staff and Finance Director review and recommendation.

RESERVE AND CONTINGENCY PLAN

A. Budget Contingency Plan

The city shall maintain a contingency plan in order to respond to significant shortfalls within the city's budget.

The plan shall outline an appropriate course of action that management should take in response to significant gaps between revenues and expenditures.

B. Minimum Fund Balances

The city's goal shall be to maintain an unreserved fund balance in the general fund of at least 5 percent of the annual operating expenditures. The above goal will also apply to the city's other operating funds (Fleet Services, Sewer Operating Fund, Water Operating Fund, Road Operating Fund, Storm Water Fund, Street Light Operating Fund and Transit Operating Fund). This reserve shall be used so as to avoid cash flow interruptions, generate interest income and reduce the need for any short term borrowings.

C. Operating Contingency

The city shall attempt to establish an operating contingency that will be used to provide for unanticipated expenditures of a non recurring nature or to meet unexpected increases in service delivery costs. This contingency budget shall be at least 5 percent of each fund's original budget estimate for the fiscal year.

D. Capital Reserves

Reserve funds will be established and maintained for the following purposes:

- To support major maintenance of general obligation funded projects and
- reserve debt funded projects;
- For major rehabilitation, renovation and replacement outlays for such projects; and
- For emergency or unplanned projects in subsequent years.

E. Capital Asset Replacement Fund

The city shall establish and fund a "Capital Asset Replacement Fund" for assets not included in the CIP and with an initial value exceeding \$1,000.

Fund contributions will be calculated based upon initial cost or current replacement value, life expectancy plus an inflation factor to be determined by the finance director. The objective is to provide a reserve sufficient to pay for a replacement of the asset when required without the need to impact the annual operating budget.

The funds will be held in a separate reserve account and may only be used for major repairs that will prolong the useful life of an asset or to purchase a replacement for an asset that is still required but has reached or exceeded its useful life. Withdrawals from this fund must be approved by the finance director and city manager.

The fund balance, annual drawdowns, and contributions will be included as a line item in the city's Five-Year Strategic Financial Plan.

CITY OF WILSONVILLE
CHART OF ACCOUNTS

SUPPLIES

43001 Office supplies

General consumable supplies and parts that are not otherwise listed below. Include the cost of freight/delivery charges in this account.

43002 Postage

Mailing costs whether US postal system or private carrier or courier services. Do not include the rental of postal equipment here (see 44201).

43003 Small tools & equipment

Equipment, tools, furniture that is not consumable and costs less than \$5,000 per item. (Items \$5,000 or more are capital outlay.) However, tools purchased by Fleet are recorded in 43103.

43004 Computer software

New software and upgrades that are unique to your program and the item costs less than \$5,000. Software common to all users (MS Office, WinZip, etc) are budgeted by the IS program.

43099 Other general supplies

Special supply items that don't fit the above categories are budgeted and accounted for here.

43101 Fuel

Fuel costs for all City vehicles.

43104 Tire

Tire costs for all City vehicles.

43105 Chemicals

Chemicals for water/sewer operations.

43106 Uniform & Protection

Apparel for use by city employees. Include shirts, jackets, pants, shoes, coveralls, etc. All uniform and safety items specified in union contract are to be budgeted and accounted for here.

43107 Water Meters & Boxes

Purchase of meters and boxes.

43199 Other Program Supplies

If unique and consumable supplies are used by a program that do not fit one of the categories above, they should be budgeted and accounted for here.

43201 Books

For use by library. Note that children's books are recorded in 43202.

43202 Children's books

For use by library.

43203 Publications & Periodicals

For use by all programs. Includes subscriptions, magazines, newspapers, newsletters, reference material, etc. Use this category for purchasing items produced by others. Use 44026 for costs of producing newsletters, etc in-house.

43204 Audio / Visual Matl

Compact disks, DVDs, video tapes. Generally used by library.

PROFESSIONAL & TECHNICAL SERVICES

44001 Financial Services

Bond advisors, financial consultants, independent auditors, etc.

44002 Outside attorneys

Legal representation from firms or individuals not part of the city's legal department. Include bond counsel here.

44003 Elections

Include all costs associated with elections here. Public opinion surveys, fees paid to County, publication (and mailing) of election information.

44004 Traffic Impact Consultant

Generally used by Engineering program.

44005 Labor Negotiations

All costs associated with union contract. Professional services, printed material, meals and special costs.

44020 Computer Hardware/Software Technical Services

Technical services provided for computer hardware and software. Includes customization costs for existing software programs.

44019 Other Prof Services

Services provided by other professional firms or individuals not fitting a category above.

44021 Lab work

Technical services provided by outside entities.

44022 Meter reading Services

Water meter reading services provided by outside entities. Includes Eden and Therefore annual or special support charges.

44023 Computer repair, services

Technical services provided to install, repair or service computer and voice systems.

44024 Internet

Costs of accessing and maintaining an Internet presence. Include fees paid to provider(s) and identifiable line or bandwidth costs.

44025 Police protection

Services provided by Clackamas County Sheriff's Office. Includes cost of bailiff for municipal court (and budgeted by that program).

44026 Printing and reproduction

Cost to produce publications, materials developed in-house or reproduced for city use. Typically photocopy services provided by outside entities, printing of brochures, publication of reports for public use and inspection.

44027 Electric repairs, services

As the title describes.

44028 Temporary Employment Services

Part-time and temporary help acquired from an outside agency.

44070 Code enforcement

Costs incurred by the city, whether by city staff or contracted out, in order to correct violations by private property owners who fail to comply with city code.

PROFESSIONAL & TECHNICAL SERVICES, CONT.

44089 Other Technical / Contractual Services

Services of a technical nature that do not fit one of the categories above. Also see Repairs and Maintenance categories below.

4409x The 4409X series is used to budget and account for administrative and technical services provided by General Fund and Community Development Fund programs to other operating and capital project funds.

UTILITY SERVICES

43501 Natural gas

NW Natural-natural gas bills.

43502 Electricity

PGE electric bills.

43510 Water

City water bills.

43511 Sewer

City sewer bills.

43512 Street lights

City street light bills.

43513 Road maintenance charge

City road maintenance bills.

43514 Stormwater charge

City stormwater bills.

43520 Garbage Collection

Garbage collection and disposal costs.

43530 Telephone

Land lines, central costs for switching stations, long distance charges.

43531 Cellular phones

Cost of phones and service time from private companies.

43532 Mobile units - airtime

Cost of mobile unit acquisition and airtime costs.

43533 Pager services

Cost of pager acquisition and periodic service costs.

REPAIRS & MAINTENANCE(THE MAJORITY OF THESE ARE ONLY USED BY PUBLIC WORKS)

44101 Litter pickup

44102 Street light installation

REPAIRS & MAINTENANCE, CONT.

- 44105 Street sweeping maintenance
- 44110 Infrastructure repair/maintenance
- 44121 Headworks maintenance
- 44122 Secondary maintenance
- 44123 Biosolids maintenance
- 44124 U.V. maintenance
- 44125 Liftstation maintenance
- 44126 Collection system maintenance
- 44127 Odor Control
- 44131 Catch Basin maintenance
- 44132 Conveyance maintenance
- 44133 Right of way maintenance
- 44134 Field Screenings
- 44150 Janitorial services
- 44151 Building maintenance-major
- 44152 Building maintenance minor
- 44152 Building maintenance
- 44160 Athletic field maintenance
- 44161 Park maintenance
- 44162 Landscape maintenance
- 44163 Irrigation maintenance
- 44164 Turf maintenance
- 44170 Equipment repair maintenance
- 44172 Traffic signals
- 44180 Vehicle repairs, maintenance
- 44190 Fleet services-inter-fund charges
- 44191 Fleet-major repairs

Additional charges by Fleet to the affected program for unexpected maintenance items. Includes major overhauls, replacement of engines, and non-normal operating costs that exceed \$6,000.

RENTS & INSURANCE

- 44201 **Tool & Equipment rental**
A broad category including vehicle rentals, tools, office equipments, etc.
- 44202 **Transportation services**
Payments to outside providers such as taxis.
- 44205 **Building rental**
Office space and storage space rent or lease.

RENTS & INSURANCE, CONT.

44251 Insurance - Casualty

Insurance costs for casualty, employee personal bonding, etc except vehicle. Note that employee benefit costs are within 412XX.

44252 Vehicle insurance

Insurance costs for City vehicles.

COMMUNITY SERVICES PROGRAMS

44301 Tourism development contract

Payments to Wilsonville Chamber of Commerce under contract.

44302 Special events expenses

These are unique costs associated with a program. Include here Hazardous Material program costs, Industrial monitoring.

44303 Community services grants

Payments by Community Services program to outside entities, and special payments to programs that are included in Administration program (e.g. Wilsonville Community Sharing).

44304 Public education activities

All costs associated with providing educational materials and services to the public. Include cost of materials, literature, publications, special services, instructors, and miscellaneous supplies.

44306 Purchased transportation services

Taxi and limousine services.

44310 Special projects

Traditionally used by City Manager's office for special studies, etc that might arise during the new fiscal year.

44321 Instructors / facilitators

Just like the title describes. Generally used by Community Services program.

44322 Sports camp expense

All costs associated with this Community Services program.

44323 Special programs

Program expenses that do not fit in one of the categories above. Historically used by Library.

EMPLOYEE DEVELOPMENT

44401 Medical evaluation

Cost of testing and evaluation services as necessary.

44402 Recruitment expenses

Costs associated with recruiting to fill vacancies. Include advertisements, position brochures, travel, lodging and meal costs for out-of-town applicants when appropriate. Can also include background checks as well as private sector recruiting firms.

EMPLOYEE DEVELOPMENT, CONT.

44250 City council insurance

Payments of health insurance to elected officials. Also includes any special insurance or bonding costs.

44403 Education/Training/Travel

Costs to attend seminars, conferences, and other training opportunities. Include all costs associated with event: registration, travel, meals, lodging, etc.

44404 Mileage & vehicle

Payments to employees for use of personal vehicles while performing city business. Reimbursement is at federally approved rate. Also includes vehicle allowances included in city manager and city attorney contracts.

44405 Safety and health

Use for safety, health and doctor costs. Can include specific training costs for safety and health purposes.

44420 Recognition expenses

Used by Human Resources.

FRANCHISE FEES

44710 Franchise Fees

Franchise fees paid by utility funds to the City.

FEES, DUES, ADVERTISING

44525 Legal advertising

Public notices and requests for proposals required to be printed in the newspaper.

44526 Advertising and publication

Use for advertising costs and public notices publications. Do not use for publication of material that will be distributed, use 44026 instead.

44527 Recording fees

Used primarily by Legal and Community Development programs.

44528 Fees and dues

City or employee membership in organizations. Also includes special fees paid to regulatory agencies.

MEETING EXPENSES

44605 Cable telecasting

Costs to produce and broadcast city activities on Wilsonville public broadcasting channel.

44625 Meeting costs

Meals provided by city.

MISCELLANEOUS SERVICES AND SUPPLIES

44910 Bank Charges

Used by Finance program for bank service charges on checking account and credit card machines.

44975 Miscellaneous Charges

Payments that do not fit any other category. Avoid using this account if the item is expected to be recurring in nature (even if only year to year). In such event ask Finance if it would be better to create a new account.

44991 Flex Plan Admin

Used by Human Resources program.

Capital Outlay (*Definition: Items costing a minimum of \$5,000 and useful life in excess of 1 year.*)

45010 Land

45020 Building

45030 Improvements

45040 Infrastructure

The above items are typically reserved for use by capital projects.

45050 Machinery & Equipment

All equipment and machinery that does not one of the categories below.

45060 Vehicles

Motorized and licensed vehicles. Includes buses and transit vans. Don't budget tractors, backhoes, etc. here, instead use 45050.

45070 Office equipment / furniture

Photocopiers and other large items that meet the definition of capital outlay and are located and used within an office setting.

45080 Computer & IS Equip

Used by Information Systems program.

45081 Software

Used by Information Systems program.

45090 Other equipment

Typically items used by public works.

DEBT SERVICES

47001 Principal

47002 Principal Short Term

47011 Interest

TRANSFERS OUT

- 49111 Trf to GF – Overhead
- 49112 Trf Out - Dir Wage
- 49113 Trf to GF – Equip
- 49114 Trf to GF Phone Sys
- 49115 Trf to GF - PC Netwk
- 49119 Interfund Loans



GLOSSARY

GLOSSARY

Actual

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

Ad Valorem Tax

A tax based on the assessed value of a property.

Adopted Budget

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

Approved Budget

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

Appropriations

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

Assessed Valuation

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

Assets

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

Base Budget

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

Beginning Balance

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

Bond or Bond Issue

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

Bond Funds

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

Budget

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

Budget Calendar

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

Budget Committee

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

Budget Document

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

Budget Message

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

Budgetary Basis

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

Capital Budget

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

Capital Expenditures

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

Capital Improvement

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

Capital Improvement Project

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

Capital Outlay

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

Capital Projects

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

Cash Management

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

Charges for Service

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

Comprehensive Annual Financial Report

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

Comprehensive Plan

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

Consumer Price Index

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

Contingency

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

Cost Center

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

Debt Service

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

Debt Service Fund

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

Department

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

Division

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

Depreciation

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

Designated Contingency

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

Elderly and Disabled

Provides funding for transportation alternatives for seniors and persons with disabilities. Includes taxi and bus services for employment, medical, shopping, and other necessary trips.

Employee Benefits

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

Encumbrance

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

Ending Balance

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

Enterprise Funds

Established to account for operations, including debt service that are financed and operated similarly to private businesses – where the intent is the service is self-sufficient, with all costs supported predominantly by user charges. The City maintains four Enterprise Funds to account for Water, Sewer, Stormwater and Street Lighting activities.

Estimated Actual

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

Expenditures

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

Fees

Charges for specific services levied by local government in connection with providing a service, permitting an activity or imposing a fine or penalty. Major types of fees include business and nonbusiness license, fines, and user charges.

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 Wilsonville's fiscal year is July 1 through June 30.

Five-Year Financial Plan

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

Fixed Assets

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

Franchise Fee

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

Full-Time Equivalent

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

Fund

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

Fund Balance

The balance of net financial resources that are spendable or available for appropriation.

General Fund

Primary operating fund of the City. It exists to account for the resources devoted to finance the services traditionally associated with local government. Included in these services are police protection, building and grounds maintenance, parks and recreation, library, general administration of the City, and any other activity for which a special fund has not been created.

General Long-term Debt

Represents any unmatured debt not considered to be a fund liability.

General Obligation Bonds (G.O. Bonds)

Bonds secured by the full faith and credit of the issuer. G.O. bonds issued by local units of government are secured by a pledge of the issuer's property taxing power (secondary portion). They are usually issued to pay for general capital improvements such as parks and City facilities.

Grant

A contribution by one government unit to another. The contribution is usually made to aid in the support of a specified function (i.e., library, transit or capital projects).

Infrastructure

Public domain fixed assets such as roads, bridges, streets, sidewalks and similar assets that are immovable.

Indirect Charges

Administrative costs that are incurred in the General Fund or Community Development Fund that are in support of an operating program. These charges are budgeted as interfund transfers.

Indirect Cost Allocation

Funding transferred to the general fund and community development fund from other funds for specific administrative functions, which benefit those funds (i.e., City Manager, Finance Department, Human Resources, Legal, etc.).

Interfund Transfers

Appropriation category used in the City's budget resolution which includes amounts distributed from one fund to pay for services provided by another fund. Transfers from the other funds appear as non-departmental expenditures called "Interfund Transfers".

Intelligent Transportation System

Traffic control devices that has the ability to adjust depending on demand.

Intergovernmental Revenues

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

Job Access/Reverse Commute

Grant funds available to help with operating costs of equipment, facilities, and associated expenses related to providing access to jobs.

Levy

Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectable payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes receivable.

Line Item Budget

The traditional form of budget, where proposed appropriations are based on individual objects of expense within a department or program.

Local Budget Law

Oregon Revised Statutes (ORS) dictates local budgeting practices. ORS Chapter 294 contains Local Budget Law provisions.

Local Improvement District

Consists of property owners desiring improvements to their property. Bonds are issued to finance these improvements, which are repaid by assessments on their property. Local Improvement District debt is paid for by a compulsory levy (special assessment) made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Local Option Levy

Under Measure 50, local governments and special districts were given the ability to ask voters for temporary authority to increase taxes through approval of a local option levy. The maximum length of time for a local option levy is 10 years, depending on the purpose of the levy. A local option levy must be approved by a majority of voters at a general election or an election with a 50% voter turnout.

Materials and Services

Expendable items purchased for delivery and city services. This classification includes supplies, repair and replacement parts, small tools, and maintenance and repair materials that are not of a capital nature.

Measure 5

A constitutional limit on property taxes passed by voters in the State of Oregon in November 1990. The new law sets a maximum \$10 tax rate on individual properties for the aggregate of all non-school taxing jurisdictions. Schools' maximum rate is limited to \$15 in FY 1991-92 with a phased in reduction to \$5.00 in FY 1995-96.

Measure 50

A 1997 voter approved initiative which rolled back assessed values to 90 percent of their levels in fiscal year FY 1995-96 and limits future annual increases to three percent, except for major improvements. Tax rates are now fixed and not subject to change. Voters may approve local initiatives above the fixed rates provided a majority approves at either (i) a general election in an even numbered year; or (ii) at any other election in which at least 50 percent of registered voters cast a ballot.

Mission

Defines the primary purpose of the City and is intended to guide all organizational decisions, policies and activities (internal and external) on a daily basis.

Non-Operating Budget

Part of the budget composed of the following items: interfund transfers, reserves, contingencies, capital projects, and debt service payments.

Objective

Something to be accomplished in specific, well-defined and measurable terms, and that is achievable within a specific time frame.

Operating Budget

The plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it has the full force and effect of the law within the boundaries of the municipality to which it applies.

Outstanding Debt

The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

Performance Measure

Data collected to determine how effective or efficient a program is in achieving its objectives.

Permanent Tax Rate

Under Measure 50, each school district, local government, and special district was assigned a permanent tax rate limit in Fiscal Year 1998. This permanent rate applies to property taxes for operations. The permanent tax rate for the City of Wilsonville is \$2.5206 per \$1,000 of assessed value.

Personal Services

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

Property Tax

Based according to assessed value of property and is used as the source of monies to pay general obligation debt and to support the general fund.

Project Manager

The individual responsible for budgeting for a project and managing project to its completion.

Proposed Budget

Combined operating, non-operating, and resource estimates prepared by the City Manager and submitted to the public and the Budget Committee for review and approval.

Real Market Value

The estimated value of property if sold. Within Wilsonville, the average real market value exceeds the assessed value by 25%. This disparity is the result of voter approved tax initiative 50 passed in 1997.

Resolution

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

Resources

Total of revenues, interfund transfers in and beginning fund balance.

Retained Earnings

An equity account that reflects the accumulated earning of an enterprise or internal service fund.

Revenue

Funds received by the City from either tax or non-tax sources.

Revenue Bonds

Bonds payable from a specific source of revenue, which does not pledge the taxing authority of the issuer. Pledged revenues may be derived from operation of the financed project, grants, excise or other specified non-property tax.

South Metro Area Rapid Transit

Wilsonville's transit system.

Special Assessment

A compulsory levy made against certain properties to defray all or part of the cost of a capital improvement or service deemed to be benefit primarily those properties. (Also see Local Improvement District)

Special Assessment Bond

A bond issue payable from the payments on special assessments imposed against properties that have been specially benefited by the construction of public improvements such as sidewalks, roads, or sewer systems.

Special Revenue Funds

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

Supplemental Budget

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

System Development Charges

Charges paid by developers and builders to fund expansion of infrastructure systems necessary due to increased usage. Such charges are collected for water, sewer, storm drains, streets and parks and are paid by developers and builders as part of the permit process.

Transportation Demand Management

A strategy aimed at reducing travel demand by influencing travel behavior in one of two ways: By reducing the need to travel; or encouraging travel by a mode other than a single occupant vehicle.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as water service.

Tax Levy

The total amount of property taxes needed to pay for General Fund operations and for principal and interest on bonds.

Tax Rate

The amount of tax levied for each \$1,000 of assessed valuation.

Tax Revenue

Includes property taxes, hotel and motel room tax.

Tax Roll

The official list showing the amount of taxes levied against each property.

Transfers

The authorized exchange of cash or other resources between funds.

Trust Funds

Established to administer resources received and held by the City as the trustee or agent for others. Uses of these funds facilitate the discharge of responsibility placed upon the City by virtue of law or other similar authority.

Unappropriated Ending Fund Balance

An account which records a portion of the fund balance. It must be segregated for future use and is not available for current appropriation or expenditure.

Unreserved Fund Balance

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Unrestricted General Capital Fund

Established to account for transfers-in from the General Fund and for any other activity for which a special capital fund has not been created.

User Fees

The fee charged for services to the party or parties who directly benefits. Also called Charges for Service.



ACRONYMS

ACRONYMS

ACMP	Advisory Community for Master Planning
ADA	Americans with Disabilities Act
AV	Assessed Value
BPA	Bonneville Power Administration
CAFR	Comprehensive Annual Financial Report
CCSO	Clackamas County Sheriff's Office
CSO	Community Service Officer
CD	Community Development
CD	Compact Disk
CIP	Capital Improvement Projects
CMFR	Comprehensive Monthly Financial Reports
COLA	Cost of Living Adjustment
COP	Certificates of Participation
CPA	Certified Public Accountant
CPI	Consumer Price Index
DEQ	Department of Environmental Quality
DLCD	Department of Land Conservation and Development
DO	Dissolved Oxygen
DOT	Department of Transportation
DRB	Development Review Board
DUI	Driving Under the Influence
DVD	Digital Video Disk
E&D	Elderly and Disabled
EPA	Environmental Protection Agency
FASB	Financial Accounting Standards Board
FDP	Final Development Plan
FICA	
FTE	Full-Time Equivalent
FY	Fiscal Year

GAAP	Generally Accepted Accounting Principles
GAC	Granulated Activated Carbon
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officer's Association
GIS	Geographic Information Systems
GISSC	Geographic Information Systems Steering Committee
GISSP	Geographic Information Systems Strategic Plan
HR	Human Resources
HVAC	Heating, Ventilation, and Cooling Equipment
IS	Information Systems
ISP	Internet Service Provider
ITS	Intelligent Transportation System
JARC	Job Access / Reverse Commute
LAN	Local Area Network
LCDC	Land Conservation and Development Board of Commissioners
LED	Light Emitting Diodes
LID	Local Improvement District
LSTA	Library Services and Technology Act
MAV	Maximum Assessed Value
NPDES	National Pollutant Discharge Eliminating System
OAA	Older Americans Act
ODOT	Oregon Department of Transportation
OECD	Oregon Economic and Community Development Department
OR	Oregon
ORS	Oregon Revised Statutes
OSHA	Occupational Safety and Health Administration
PC	Personal Computer
PDA	Personal Digital Assistant
PDP	Preliminary Development Plan
PEG	Public Educational Government
PERS	Public Employees Retirement System
PGE	Portland General Electric
PIO	Public Information Officer
PTP	Peer-To-Peer

RMV	Real Market Value
SAIF	State Accident Insurance Fund
SAP	Specific Area Plan
SCADA	Supervisory Control and Data Acquisition
SDCs	System Development Charges
SEIU	Service Employees International Union
SMART	South Metro Area Rapid Transit
SRO	School Resource Officer
TDM	Transportation Demand Management
TMP	Transit Master Plan
TOC	Total Organic Carbon
TVWA	Tualatin Valley Water District
UBG	Urban Growth Boundary
VoIP	Voice-over Internet Protocol
WAN	Wide Area Network
WCSI	Wilsonville Community Seniors, Inc.
WERK	Wilsonville Environmental Resource Keepers
WV	Wilsonville
WWTP	Waste Water Treatment Plant