

City of West Linn - Finance Department
 Summary of Budgeted Reserves for Biennium Ending 2012 - 2013 (June 30, 2013)

	FY 2013			Total subject to reserve calculation	Reserves						Proposed Budget	
	Personal Services	Materials & Services			Contingency		Unappropriated EFB		Total		Reserves per Proposed Budget	Over (under)
					Percentage	Policy Minimum	Percentage	Policy Minimum	Percentage	Policy Minimum		
1 General Fund	\$ 4,040,000	\$ 2,349,000		\$ 6,389,000	10%	\$ 639,000	5%	\$ 319,000	15%	\$ 958,000	\$ 968,000	\$ 10,000
2 Public Safety	4,478,000	722,000		5,200,004	15%	780,000	5%	260,000	20%	1,040,000	1,121,000	81,000
3 Library Fund	1,372,000	232,000		1,604,000	15%	241,000	5%	80,000	20%	321,000	329,000	8,000
4 Parks & Recreation	1,605,000	720,000		2,325,000	15%	349,000	5%	116,000	20%	465,000	465,000	-
5 Parks Bond Fund	-	-		-							-	-
6 Building Inspections	440,000	21,000		461,000	10%	46,000	5%	23,000	15%	69,000	122,000	53,000
7 Planning Fund	767,000	92,000		859,000	10%	86,000	5%	43,000	15%	129,000	143,000	14,000
8 Communications	-	-		-	10%	-	5%	-	15%	-	-	-
9 Streets	525,000	530,000		1,055,000	10%	106,000	5%	53,000	15%	159,000	751,000	592,000
10 Water	550,000	1,544,000		2,094,000	10%	209,000	5%	105,000	15%	314,000	776,000	462,000
11 Environmental	540,000	314,000		854,000	10%	85,000	5%	43,000	15%	128,000	2,406,000	2,278,000
12 SDC Fund	-	50,000		50,000							2,184,000	2,184,000
13 Debt Service	-	-		-							49,000	49,000
	<u>\$ 14,317,000</u>	<u>\$ 6,574,000</u>		<u>\$ 20,891,004</u>		<u>\$ 2,541,000</u>		<u>\$ 1,042,000</u>		<u>\$ 3,583,000</u>	<u>\$ 9,314,000</u>	<u>\$ 5,731,000</u>

Portion of Reserves budgeted as Contingency	6,111,000
Portion of Reserves budgeted as Unappropriated EFB	3,203,000
Total Reserves in Proposed Budget	<u>\$ 9,314,000</u>

Reserve Notes:

Contingency reserves must be appropriated in the budget, though funds may not be directly disbursed from the contingency reserve line. Amounts must be reclassified into a spendable budget category through a supplemental budget process. Also, budget law does not allow for budgeting for contingency in a debt service fund.

Unappropriated Ending Fund Balance reserves can not be used in current year unless a state of emergency is declared.

Reserves