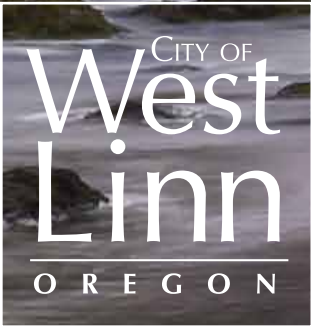


PROPOSED 2016-2017 BIENNIAL BUDGET

JULY 1, 2015 THROUGH JUNE 30, 2017



2016-2017 BIENNIAL BUDGET CITY OF WEST LINN, OREGON

for the biennium beginning July 1, 2015 and ending June 30, 2017

GRAND PRIZE WINNING PHOTO



Photo courtesy of the 2014 City of West Linn Parks and Recreation first annual photo competition.
Cover, inside cover and back photo: Tualatin River Sunset at Swiftshore Park, grand prize winner, taken by local photographer Thomas O'Malley.*

CITIZENS' BUDGET COMMITTEE

COUNCIL MEMBERS

Mayor (Vacated)² | Councilor Russ Axelrod⁴ | Councilor Thomas Frank² | Councilor Brenda Perry⁴ | Councilor Jenni Tan²

CITIZEN MEMBERS

Bill Hill, Chair¹ | Karen Hensley, Vice Chair⁴ | Riad Alharithi³ | Ann Frazier¹ | Todd Jones⁴

* Many of the photos throughout this publication are courtesy of the first annual 2014 West Linn Parks and Recreation photo competition to capture images in the following categories: Trails; Events; Wild Life & Nature; and Recreation Programs, Sports and Classes. Prizes were awarded for the top three images selected in each category, as well as, one overall grand prize winner.

The Grand Prize is titled: Tualatin River Sunset at Swiftshore Park. Breathtaking image captured by local photographer Thomas O'Malley. Swiftshore Park is 4 acres along the Tualatin River offering river access, wildlife viewing, fishing and turf area idyllic for outdoor leisureliness.

¹ Term expires 12/31/15

² Term expires 12/31/16

³ Term expires 12/31/17

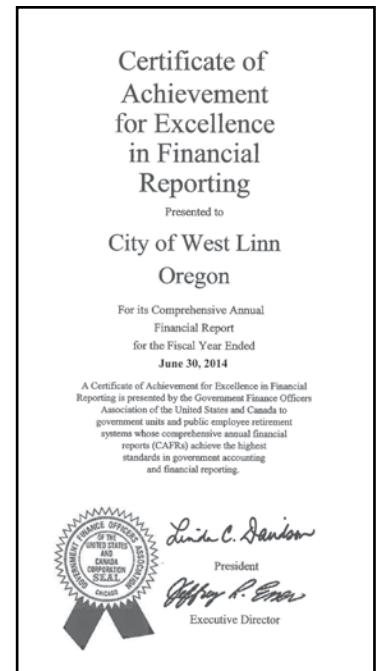
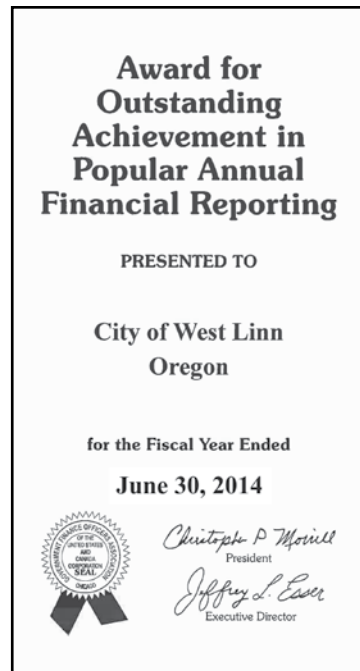
⁴ Term expires 12/31/18

NATIONAL AWARDS RECEIVED



The City received the Distinguished Budget Presentation Award for its 2014-2015 biennial budget from the GFOA, making this the fourth consecutive City budget document to receive this award. This award is the highest form of recognition in governmental budgeting. Its attainment represents a significant accomplishment by a governmental entity, its financial staff, and its management. This international award program was first established in 1984 to encourage exemplary budgetary practices and to provide peer recognition for government finance officers who prepare budget documents. Budget proficiency is rated in four major categories: as a policy document, an operations guide, a financial plan, and a communications device.

We believe this budget document continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. In addition to the budget award, West Linn Finance receives awards for its Comprehensive Annual Financial Reports (CAFR) and Popular Annual Financial Reports (PAFR), making it one of the most decorated finance agency in Oregon.



CITY OF WEST LINN

2016-2017 BIENNIUM BUDGET

TABLE OF CONTENTS

BUDGET MESSAGE

City Manager's Budget Message	1
-------------------------------	---

CITY OVERVIEW

West Linn Overview	7
Budget Process	10
City Council Goals	15
Financial Policies	18
Demographics & Financial Trends	21
Reserves	32

DEBT OUTSTANDING

Long-Term Debt	35
Long-Term Debt Outstanding	36
Future Principal and Interest Payments Due	37
Comparing Debt to Other Cities	38

PERSONNEL

Organizational Chart	41
Employee Positions and Salary Ranges	42
Comparing Number of City Employees with Other Cities	44

BUDGET SUMMARY

Summary of Overall Budget	47
Performance Measures	48
Understanding the Budget Format	50

GENERAL FUND & DEPARTMENTS WITHIN

General Fund	53
City Council	56
City Management	58
Economic Development	60
Human Resources	62
Finance	64
Information Technology	66
City Facilities	68
Municipal Court	70
Public Works Support Services	72
Vehicle & Equipment Maintenance	74
Non-Departmental	76

FUNDS OUTSIDE OF THE GENERAL FUND

Public Safety Fund	79
Library Fund	82
Parks & Recreation Fund	85
Building Inspections Fund	88
Planning Fund	91
Street Fund	92
Water Fund	94
Environmental Services Fund	97
SDC Fund	103
Parks Bond Fund	110
Debt Service Fund	111

APPENDIX

Overview of Capital Projects	113
Vehicle Replacement Schedule	117
Transfers for Indirect Costs	119
Appropriation Resolution	120
Five Year Financial Forecast	
City-wide Totals of all Funds	124
General Fund	127
Public Safety Fund	129
Library Fund	130
Parks & Recreation Fund	131
Building Inspections Fund	132
Planning Fund	133
Street Fund	134
Water Fund	135
Environmental Services Fund	136
Debt Service Fund	137
Parks Bond Fund	138
SDC Fund	139

GLOSSARY

	141
--	-----



CITY MANAGER'S BUDGET MESSAGE



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

April 20, 2015

To the Citizens' Budget Committee:

The City of West Linn was formed because of a serious outbreak of typhoid in 1913, and the people living in this area needed to create a city in order to form a water league and find a new source of drinking water. Typhoid is a nasty bacterial infection that causes high fever, severe stomach pain - and in the 1913's - death.

It's not often that you hear about a city manager starting a budget message with stories about devastating plagues. But as our history shows us, cities are formed around the need to address large scale public challenges. And just like in 1913, our city's financial plan for 2016 and 2017 is focused on the provision of the most essential public services.

I recognize that this is not the most nostalgic story about the creation of Oregon's most livable city. But things like preventing typhoid outbreaks, requiring indoor plumbing, inspecting new buildings, responding to 911 calls, providing free access to information, and building public spaces are the tasks that are most fundamental to a city.

I am pleased to report that my Proposed Budget includes full funding for all current service levels, and also includes funding for the unanimously adopted Council Goals.

Our West Linn predecessors built a beautiful community, with trees, rivers, and mountain views. West Linn schools are the best in Oregon, and we pride ourselves on our neighborhoods where children can grow into caring, intelligent, and civic-minded adults.

Over my past nine years, the City of West Linn has successfully met the challenge from our predecessors to continue to build on what they developed. We have enhanced the community with new parks and an ever-improving public library.

Our new police station provides a home to our outstanding law enforcement officers. Our fire department, Tualatin Valley Fire and Rescue, plans has replaced two old fire stations with new, modern facilities with public meeting spaces, and TVF&R also plans to build a third station in West Linn to improve response times to the top of the hill.

Through our agreements with the Lake Oswego-Tigard Water Partnership, West Linn will have access to emergency water for the next 40 years. And with the \$5 million franchise payment to the City from the Partnership, we will replace the 100 year old Bolton Reservoir, without a rate increase for our citizens.

We have also made a significant and important investment in West Linn streets with reliable and scheduled street maintenance across the city.

Our Parks and Recreation Department has grown by leaps and bounds, adding more acres of parks, enhanced recreation programming, and a summer event series that attracts thousands of people to our public spaces for music, entertainment, and camaraderie.

We also develop our next generation of civic leaders through outreach in our schools and with our citizens. The West Linn Leadership Academy, founded in 2012, identifies and educates citizen volunteers so that the community's leadership will be prepared to tackle the challenges of the future.

All of these accomplishments are part of our day to day operations as a city. Regardless of our local politics, the work of the municipal organization keeps moving forward, with a keen eye on what is best for the whole community. Economists consider municipal services "public goods," but in West Linn, we strive to make them "public greats."

ADDITIONS TO THE 2015-17 BUDGET

For the first time in a decade, the City is in a position where we are not required to reduce services to balance the budget and meet our adopted policies for reserving funds. This is good news!

However, as difficult as it is to decide where and how to reduce spending, it is almost as challenging to prioritize opportunities for additional spending. This Proposed Budget allocates the additional spending as follows:

Preparing for the Future:

This budget includes \$500,000 to prepare for another significant PERS increase in two years. With this additional reserve, we have placed the City in a far better place to manage this PERS increase, or other unanticipated expenses, without mortgaging our future or reducing services.

Trails and Pathways:

In 2014, the Council adopted a prioritized list of pedestrian projects, as proposed by the Transportation Advisory Board and as included in the Safe Routes to Schools Program. Throughout the process of setting goals this year, Councilors repeatedly emphasized the need for greater implementation of these projects. Therefore, we have set aside \$265,000 for these projects from the additional funds.

Community Groups:

West Linn Neighborhood Associations and the Heritage Area Coalition are important community groups, and so we fund these groups at their current levels. Council goals related to citizen engagement and outreach further highlight the importance of community groups in this biennium.



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

ECONOMIC DEVELOPMENT:

\$90,000 is included for Council goals related to economic development, including \$40,000 for grants to business districts and organizations, and \$50,000 for a half-time FTE in FY 2017 to run the West Linn Farmer's Market. These direct allocations are in addition to existing staff time that is focused on economic development activities.

Municipal Fiber:

The City Council's goal of exploring the concept of a municipal fiber network is funded at \$20,000 for consultant services as we learn more about the potential for a fiber utility.

Sidewalk Incentive Program:

Staff also proposes in this budget \$50,000 in matching funds for homeowners who replace their sidewalks. This program incentivizes sidewalk fixes, to ensure that the quality of our sidewalks is maintained and the cost to the responsible homeowner is partially subsidized by the city.

Trimet Officer:

The proposed budget includes an additional FTE in both years of the biennium for the West Linn Police Department's participation in the Tri-Met officer program. This FTE is fully funded by Tri-Met, and it gives the WLPD important exposure to larger city issues and creates valuable training opportunities.

CONTINUATION OF CURRENT SERVICE LEVELS

In addition to the above list of allocations, all the Council goals are fully budgeted as well as all current service levels. Staffing levels remain the same across all funds with three exceptions:

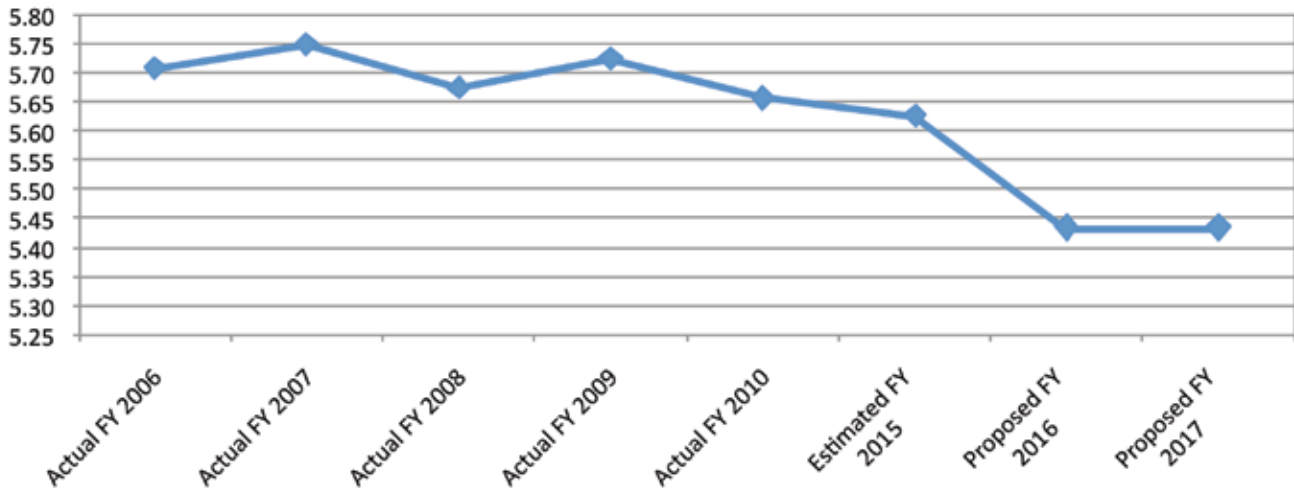
- An additional FTE is included in the Public Safety Fund to account for the Tri-Met officer.
- A 0.5 FTE in Police for a part-time Records Clerk, a position that previously was eliminated due to budget cuts is now restored.
- A 0.5 FTE is included in the Parks & Recreation Fund to account for the Farmer's Market manager position in FY 2017.

Details about each fund are included with the budget tables. Here is a brief overview of each fund:

General Fund:

- A key goal for the General Fund is to increase Ending Fund Balance (EFB). The proposed budget includes an EFB that is higher than the current biennium.
- Debt service obligations decrease \$40,000 per year due to refinancing interest savings.
- The General Fund also includes an earmark for targeted expenditures on grants to business districts and the new sidewalk maintenance incentive program.

Number of FTEs per Capita (per 1,000)



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

Public Safety Fund:

- The Public Safety Fund budget reflects a 1.5 FTE proposed increase: 1.0 to be reimbursed by Tri-Met and 0.5 part-time in records.

Library Fund:

- Funding is included to take the Library to the people by creating opportunities for Library presence inside the community in parks, community gathering places, and neighborhood events.
- As per requirements, the reserve for the Caufield Trust is maintained at \$158,000.

Parks & Recreation Fund:

- The Proposed Budget includes following projects:
 - * Grant funded expansion to the ACC center
 - * Construction of Cedaroak boat ramp docks
 - * Willamette Park grasscrete and Willamette River Trail improvements
 - * Fields Bridge Park Shelter
 - * Willamette River Trail Construction
 - * Design work for the completion of Marylhurst Park

Building Inspections Fund:

- Budget includes funding for a mobile application for smart-phones to increase the usability of the mobile office without having to take a lap-top computer in the field.
- This project is managed by the State of Oregon and Accela are also developing a modified planning module intended to increase the overall use of technology by providing access to all jurisdictions.

Planning Fund:

- This will be the first biennium budget to align the Planning and Economic Development divisions under the oversight of the Community Development Director.
- While there have been no changes to the number of overall FTE's, the previous Senior Planner position was replaced with a new Planning Manager position.
- An administrative support position is shared with the Building Inspections Fund

Street Fund:

- The Streets budget includes funding for road maintenance and improvement projects as outlined in the Capital Improvement Plan (CIP).
- Street maintenance fee revenues are up due to the 75% residential rate increase effective September 2013 allowing completion of more road improvement projects.

Water Fund:

- Revenue forecasts assume a five percent rate increase in both fiscal years of the proposed biennium.
- At approximately \$1.2 million per year (or 2/3 of water operations), the largest expenditure in the Water Fund is the purchase of wholesale water from South Fork Water Board.

Environmental Services Fund:

- Revenue forecasts assume a five percent rate increases for each fiscal year.
- The Environmental Services Fund is the healthiest West Linn Fund, with CIP projects fully funded.



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

TOUGH DECISIONS EXERCISE

As I mentioned earlier, it is actually very challenging to prioritize opportunities for additional spending. To put it in terms of an average homeowner - it's akin to winning \$500 from a scratch off ticket, or getting a larger than expected tax refund: do you save or spend? Make a one-time big expense, or spread the money across the year? Do you spend it on a new roof (that you need, but don't want) or the new patio furniture (that you want, but don't need)?

These are the same types of challenges that I encountered when putting this budget together with the extra \$500,000. I made decisions in the Proposed Budget based on the adopted Council goals, but there is still a long list of items that require funding.

During the Citizens' Budget Committee meetings, I will be asking the team to review these items and make your own tough decisions. We will work from this spreadsheet and I encourage you to ask your friends and neighbors for their feedback on which items get funding this biennium, and which items must wait until a future budget. This list will establish a very clear set of priorities for this biennium and the future of West Linn.

CONCLUSION

It is imperative that I end this Proposed Budget Message on a positive note, considering that I began it with references to typhoid. Talking about the positives is easy.

In the past nine years, I have watched West Linn grow from a big town into a small city. West Linn has the most professional local government staff in the state, and we have transformed our internal processes and work flow to reflect our community's expectations.

At every turn, staff is implementing new and creative ideas that make the provision of our "public greats" even greater and this budget continues to fund these services over the next two years.

I would like to thank the West Linn Finance and Human Resources departments for their assistance with this budget. It was in close consultation with them that this budget was drafted.

And, I would also like to thank the West Linn City Council for a productive goal setting session for 2015. It is on these goals that this budget is balanced.

Thank you,

Chris Jordan



Issues & Options

Discretionary Monies Available for Major Projects - FY16 & FY17

In **Round 1** of this exercise, all Citizens' Budget Committee members will share the items/projects they fund to get to \$2.5 million or less. Those projects will be compiled into a second list for Round 2.

In **Round 2** of this exercise, all Citizens' Budget Committee members will share the items/projects they fund to get to \$1 million or less. Those projects will be discussed as part of CBC approval.

	GOAL:	\$ 7,766,000	\$ 1,000,000
	Source	Estimated Cost	CM Proposed
PERS Reserves	<i>Oregon Supreme Court</i>	\$ 500,000	\$ 500,000
<i>Additional City Properties</i>			
Bolton Station Rehabilitation	<i>Bolton NA</i>	\$ 998,000	\$ -
Robinwood Station Rehabilitation	<i>Robinwood NA</i>	\$ 725,000	\$ -
Old Police Station Rehabilitation	<i>WFHAC</i>	\$ 1,388,000	\$ -
City Hall Security/Access	<i>Staff proposal</i>	\$ 250,000	\$ -
Deferred Facilities Costs	<i>Staff proposal</i>	\$ 100,000	\$ -
CedarOak Boat Ramp Extra Dock	<i>Adjacent neighbors</i>	\$ 300,000	\$ -
Parks Equipment Replacement	<i>Parks & Recreation</i>	\$ 260,000	\$ -
Acquisition of Two Acres Dividing Marylhurst Park	<i>Parks Master Plan</i>	\$ 400,000	\$ -
Sustainability Initiatives	<i>Past practice</i>	\$ 55,000	\$ -
Trails System Projects ²	<i>Adopted Council Goal</i>	\$ 1,000,000	\$ 100,000
Bike, Ped, Sidewalk Projects/Safe Routes to Schools ²	<i>Adopted Council Goal</i>	\$ 1,000,000	\$ 165,000
Skyline Park Bathroom	<i>Skyline Ridge NA</i>	\$ 75,000	\$ -
Neighborhood Association Funding	<i>Past practice</i>	\$ 20,000	\$ 20,000
Heritage Area Coalition	<i>Past practice</i>	\$ 55,000	\$ 55,000
Sidewalk Maintenance Incentive Program	<i>Staff proposal</i>	\$ 50,000	\$ 50,000
Skyline Sidewalk Project	<i>November 4, 2014 vote</i>	\$ 250,000	\$ -
<i>Economic Development</i>			
Community Grants	<i>Council Goal Discussion</i>	\$ 40,000	\$ -
Tourism Grants	<i>Matching funds to County</i>	\$ 40,000	\$ -
Rent Subsidies	<i>Council Goal Discussion</i>	\$ 50,000	\$ -
Fee Waivers	<i>Council Goal Discussion</i>	\$ 50,000	\$ -
Business Recruitment Service	<i>Council Goal Discussion</i>	\$ 50,000	\$ -
Grants to Business Districts	<i>Adopted Council Goal</i>	\$ 40,000	\$ 40,000
Farmer's Market (0.50 FTE & Budget) ¹	<i>Adopted Council Goal</i>	\$ 50,000	\$ 50,000
Municipal Fiber Consultant	<i>Adopted Council Goal</i>	\$ 20,000	\$ 20,000
TOTAL:		\$ 7,766,000	\$ 1,000,000

¹ Offset by earned Farmer's Market revenue of \$25,000 per year (second year only).

² Total project cost is estimated from master plan documents.



WEST LINN OVERVIEW

About

The City of West Linn is a community where citizens, civic organizations, businesses and city government work together to ensure that the community retains its hometown identity, high quality of life and natural beauty. The estimated population is 25,540.

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

West Linn is close to the region's business core and urban amenities, with Portland approximately twenty miles to the north. At the same time, the city provides a small-town atmosphere and distinct neighborhoods that range from the historic Willamette district with its pioneer-era dwellings, to the contemporary architecture of newer homes. West Linn is also approximately twenty miles to the Portland International Airport. West Linn's special assets include dedicated parks and open spaces, panoramic views of the Willamette and Tualatin rivers, with Mount Hood, Mount Adams, Mount St. Helens and the Cascades serving as backdrops.

Form of Government

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

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

Services

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

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



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

Financial Accolades

The City receives the Distinguished Budget Presentation Award for its budget document from the Government Finance Officer's Association (GFOA). This award is the highest form of recognition in governmental budgeting. Its attainment represents a significant accomplishment by a governmental entity, its financial staff, and its management. They rate a budget's proficiency in four major categories: as a policy document, an operations guide, a financial plan, and a communications device.

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

The City also receives the Award for Outstanding Achievement in Popular Annual Financial Reporting from the GFOA for its Popular Annual Financial Reports (PAFR). This Award is a prestigious national award that recognizes conformance with the highest standards for preparation of state and local government popular reports. In order to receive this award, a government unit must publish a report, with contents that conform to standards of creativity, presentation, understandability, and reader appeal.

History

Settlers first occupied the pioneer settlement now known as West Linn in the early 1840's when Robert Moore purchased 1,000 acres of land from the "Wallamut" (Willamette) Indians. He built his cabin high on a slope overlooking the Willamette Falls and set about building a town, calling it "Robin's Nest." The town was situated on property now occupied by the West Linn Paper Company.

By 1846, Moore had built four flour and lumber mills, along with dwellings for the mill workers. He also operated a ferry to Oregon City. In 1845, Moore renamed the tiny town "Linn City" in honor of his friend, well-known freestate advocate Dr. Lewis F. Linn, a U.S. Senator from Missouri and sponsor of the Donation Land Claim Bill. Moore became Linn City's first postmaster in 1850, and purchased *The Spectator*, an Oregon City newspaper, in 1852.

By then, his Linn City enterprises included a gristmill, sawmill, warehouse, wharves, and a breakwater to create a basin for boats to load and unload cargo. Moore died in 1857. In 1868, the Willamette Transportation Locks Co. began providing passage to shipping over the Willamette Falls.

In 1913, the City of West Linn was incorporated, encompassing West Oregon City, Bolton, Sunset and Willamette Heights. The incorporation allowed the settlements to obtain needed services, utilities, and improvements without annexing to Oregon City. After considerable debate on a name, the city founders decided to honor the pioneer town that Moore had established.

Statistic	Data
Area in square miles:	8.1
Average household size:	2.72
Bond rating:	AA/Aa2
City bonded debt tax rate:	\$0.43/\$1,000 AV
City maintained roads:	215 miles
City property tax rate:	\$2.12/\$1,000 AV
City share of total tax rate:	13%
Date of incorporation:	1913
Employees:	127 FTEs
Form of government:	Council/Manager
Median age:	38.1
Median family income:	\$83,252
Median property RMV/AV:	\$405,000/\$285,000
Number of housing units:	10,353
Number of registered voters:	13,886
Occupied housing units:	9,350
Outstanding debt:	\$17.4 million
Parks & Open Space:	547 acres
Percent female:	52%
Percent male:	48%
Percent owner occupied:	79%
Percent renter occupied:	21%
Population:	25,540
Professional sector workforce:	50%
Sewer mains:	115 miles
Number of sewer manholes:	3,110
Number of storm manholes:	1,558
Sidewalks:	120 miles
Storm water pipes:	81 miles
Creeks & Open Ditches:	44 miles
Number of stormwater catch basins:	2,857
Total Budget (Annual/Biennial):	\$55M/\$98M
Total property tax rate:	\$18.5/\$1,000 AV



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

BUDGET PROCESS



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

Budgeting in the City of West Linn

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

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

Budget Amendments

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

By transferring appropriations, the City usually has enough flexibility to carry out the programs prescribed in its adopted budget. There will be times, however, when an adopted budget has no authority to make certain expenditures or when revenues are received for which the City had no prior knowledge. In those cases it is possible to use a supplemental budget to authorize expenditures and/or appropriate additional revenues in the current budget period.

Citizens’ Budget Committee

The Citizens’ Budget Committee consists of the governing body plus an equal number of legal voters (citizen members of the budget committee) appointed by the City Council. Accordingly, West Linn has ten budget committee members, and the votes of all members are equal. State law (ORS 294.336) mandates a budget committee for all Oregon local governments. The Budget Committee meets periodically to review budget and financial information. The first review of the budget occurs when the budget is presented to the committee; at that time, the budget is publicly available, and the committee begins their review of the budget presented by the City Manager. The committee may approve the proposed budget intact, or change part or all of it prior to final approval. After notices and publications are filed according to local budget law, the budget is forwarded to the council for formal adoption prior to June 30.

Basis of Budgeting

All of the funds are budgeted using the modified accrual basis of accounting in accordance with budgetary accounting practices. In modified accrual, revenues are recognized when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectible within the current period, or soon enough after the end of the current period to pay off liabilities of the current period.

Significant revenues that are considered to be measurable and available under the modified accrual basis of accounting are property taxes, franchise fees, and assessment lien installments received within approximately 60 days of the end of the fiscal year. Expenditures are recognized when the liability is incurred, except for interest on general long-term obligations which is recorded when due.

CITIZENS’ BUDGET COMMITTEE MEMBERS

Council Members

Mayor (Vacated)
 Councilor Russ Axelrod
 Councilor Thomas Frank
 Councilor Brenda Perry
 Councilor Jenni Tan

Citizen Members

Bill Hill, Chair
 Karen Hensley, Vice Chair
 Riad Alharithi
 Ann Frazier
 Todd Jones

Basis of Auditing

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

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

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

Budgeting in the State of Oregon

Chapter 294.311, paragraph 5 of Oregon State Law, Oregon Revised Statutes (ORS), defines a budget as:

“A plan of financial operation embodying an estimate of expenditures for a given period or purpose and the proposed means of financing the estimated expenditures.”

Local budget law for local governments is set out in ORS 294.305 to 294.565. Chapter 294.321 defines the six major purposes of local budget law:

- *“To establish standard procedures for the preparation, presentation, administration and appraisal of budgets of municipal corporations;*
- *To provide for a brief description of the programs of a municipal corporation and the fiscal policy which is to accomplish these programs;*

The City of West Linn uses a modified accrual basis of accounting for budgeting purposes. This means revenues are recognized when they become measurable and available.

- *To provide for estimation of revenues, expenditures and proposed taxes;*
- *To provide specific methods for obtaining public views in the preparation of fiscal policy;*
- *To provide for the control of revenues and expenditures for the promotion of efficiency and economy in the expenditure of public funds;*
- *To enable the public, taxpayers and investors to be apprised of the financial policies and administration of the municipal corporation in which they are interested.”*

Biennial Budgeting

Beginning with FY 2010 and FY 2011, the City of West Linn started using a biennial budgeting process. A biennial budget period is a 24-month period beginning July 1 and ending June 30 of the second succeeding year. For this biennial budget, the period commences July 1, 2013 and ends June 30, 2015.

Oregon Budget Law Related to Biennial Budgeting

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



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

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

1. Members of a budget committee reviewing a biennial budget are appointed to four-year terms. The terms of the members should be staggered so that one-fourth of the terms end each year.
2. The budget estimate sheets containing the estimates of resources and expenditures in a biennial budget must show:
 - * actual expenditures for the two budget periods preceding the current budget period,
 - * the estimated expenditures for the current budget period, and
 - * the estimated expenditures for the ensuing budget period.
3. The summary of the budget as approved by the budget committee that is published along with the notice of the budget hearing will show the proposed budget for the two-year biennium.
4. If a taxing district adopts biennial budgeting, the budget committee must approve the amount or rate of ad valorem property taxes for each year of the biennium.
5. After the budget committee approves a biennial budget and before the budget is adopted, the governing body may not increase the amount of estimated expenditures for the biennium in any fund by more than \$10,000 or 10 percent, whichever is greater, and may not increase the amount or rate of the tax levies approved by the budget committee for either year of a biennial budget unless the amended budget document is republished and another budget hearing is held. Once the budget is adopted, the tax amount cannot be increased in the second year.
6. If a district adopts a biennial budget, then after the budget hearing and before the June 30 that precedes the start of the budget period, the governing body must pass a resolution or ordinance to adopt the budget and make appropriations for the ensuing biennium. The governing body must also pass a resolution or ordinance to levy and categorize property taxes for each year of the ensuing biennium.
7. Whether a budget is for a fiscal year or for a biennium, certification of property tax levies and a copy of a resolution or ordinance levying and categorizing taxes for the ensuing year must be submitted to the county assessor every year by July 15.

PHASES & GOALS

PHASE 1 begins the process. The budget officer puts together a proposed budget that is balanced and reflects the financial plan for funding all the programs and services planned for the budget period. The budget officer must prepare the proposed budget in a format prescribed by the Oregon Department of Revenue, meeting the requirements set out in Statute.

GOALS Council goal setting; balancing the budget; funding programs, services, and goals; strategic financial planning; preparing a clean, concise, and easy-to-read budget that communicates well to citizens.

PHASE 2 is when the budget committee approves the budget. The budget committee reviews the proposed budget, listens to comments from citizens, considers any changes, and then approves the budget. Special public notices are required before the budget committee's first meeting.

GOALS Accuracy in current year estimates; prudent financial forecasting; analyses, review and consideration; citizen input; and tax rate determination.

PHASE 3 includes adopting the budget and certifying property taxes to the county tax assessor. This phase includes a special hearing of the governing body and specific public notices, including a summary of the approved budget. Special forms must also be used to notify the county assessor of the local government's property tax levy.

GOALS Transparent budget process; encourage public participation.; certify tax rate; formal adoption of funding for City services prior to July 1.

PHASE 4 occurs during the budget period when the local government is operating under the adopted budget. This phase includes changes to the adopted budget. Changes to the adopted budget must be made before additional money is spent or for a different purpose than described in the adopted budget.

GOALS Responsible budget management; monitoring and review; reporting to citizens; budget updates and changes.

FY 2016

FIRST YEAR OF BIENNIUM

BUDGET CALENDAR

FY 2017

SECOND YEAR OF BIENNIUM

SEPTEMBER THROUGH DECEMBER 2014

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

FEBRUARY 2015

- ◆ City Council establishes goals

MARCH 2015

- ◆ Preliminary budget drafts prepared
- ◆ Budget review with departments

APRIL 2015

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

MAY 2015

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

JUNE 2015

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

JANUARY AND FEBRUARY 2016

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

MARCH 2016

- ◆ Department budget meetings are held

APRIL 2016

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

MAY 2016

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

JUNE 2016

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

CITY COUNCIL GOALS 2015

The following priorities for 2015 have been identified by the Council as essential to lead our City into the future. They build off the successful works of the past and responsibly address the most pressing issues currently facing our City in a fiscally sustainable manner. Our overarching goal as a Council is to keep West Linn on the path to becoming the finest community in the State to live, work and play both for ourselves and future generations.

TRANSPORTATION -

Improve the ways we move in West Linn

- Continue with community outreach and engagement to inform the transportation system plan (TSP) updates, which should strive to improve safety and traffic flow on Highway 43, Willamette Falls Drive, and 10th Street.
- Following Transportation Advisory Board and Planning Commission recommendations, the City Council to adopt the updated TSP.
- Approach ODOT with proposal to review safety traffic signal alignment on Highway 43 and 10th Street.

UTILITIES -

Protect and enhance our most important assets

- Receive approval from the City Council on the preferred location of the Bolton Reservoir.
- Conduct sustained and ongoing communications about the current condition of and importance and value of West Linn's utility assets.
- Review revenue strategies for the Water Fund, and receive a recommendation from the Utility Advisory Board.
- Receive land use approval for the Bolton Reservoir project.
- Commence update of the Sewer Master Plan.
- Commence update of the Storm Water Master Plan.
- Appoint a task force to evaluate and potentially pursue municipal fiber network utility with the potential assistance of an expert consultant.

ECONOMIC DEVELOPMENT -

Promote viable business districts in West Linn

- Initiate master planning for Westbridge Park.
- Retain a focus group consultant to query on needs of the four business districts in West Linn to maintain viable business districts. Conduct focus groups and report back to the City Council.
- Consider a system of financial incentives to encourage each business district to work with the city on economic development.
- City to work with Main Street to implement a revised plan for the West Linn Farmer's Market in 2015. City and Main Street to coordinate on plan to operate/manage the Farmer's Market in 2016.

EXISTING CITY PROPERTIES - Determine plans for city-owned properties to maximize the value/benefit to West Linn

- Hold work session discussion about the city-owned properties and the desired process(es) that should be followed by a citizen and council task force.
- Appoint a citizen and council task force to provide a recommendation on the following properties: Police Station, Bolton Fire Station, Parker Road property, McLarty property, Petes's Mountain property, and Robinwood Station.
- For those properties that remain in city ownership: identify ways to utilize vacant/unused property and boost usage of properties in active use.
- City Council decision on the recommendations provided.





Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

CITIZEN ENGAGEMENT - Continue to engage the community to encourage a diversity of opinions

- City Councilors attend Neighborhood Association meetings, engage all neighbors (including those who do not attend meetings), and report back to the Council on recommendations for reinvigorating involvement.
- Provide training for the City Council on meeting facilitation with the goal of providing community listening opportunities (“town halls”).
- Schedule the series of listening opportunities (“town halls”) for the City Councilors to learn from community members about their opinions and ideas. Also potentially host Council meetings in different places in the community to encourage participation.
- In conjunction with the Portland State University Center for Public Service, conduct best practices research and literature review to develop a white paper on the development of a Youth Advisory Council.
- Work with consultant to conduct focus groups and communications outreach to determine needed website upgrades; upgrade the website based on the feedback received.
- Transition the city newsletter to a quarterly publication with enhanced content and neighborhood specific news.
- Develop a city-wide Map Your Neighborhood roll out strategy to ensure that all West Linn neighbors have an opportunity to learn about and engage the Map Your Neighborhood program.
- Coordinate with Tualatin Valley Fire & Rescue, local civic and neighborhood groups, and other local agencies to plan an Emergency Preparedness Fair for the West Linn community.

STAFFORD - Ensure West Linn’s best interests are represented

- Continue to monitor developments with Stafford designation.
- Learn more about the various interests and perspectives on issues in Stafford area.



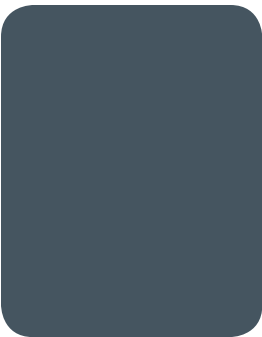
Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

The City of West Linn publishes quarterly updates on the status of Council priorities. Log on to <http://westlinnoregon.gov> to review these updates.



Rhett Bernstein, Municipal Court Judge

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



Mayor (Vacant)

Election slated for May 2015



Councilor Russ Axelrod

raxelrod@westlinnoregon.gov
Term Expiration: December 31, 2018



Councilor Thomas Frank

tfrank@westlinnoregon.gov
Term Expiration: December 31, 2016



Councilor Brenda Perry

bperry@westlinnoregon.gov
Term Expiration: December 31, 2018



Councilor Jenni Tan

jtan@westlinnoregon.gov
Term Expiration: December 31, 2016



FINANCIAL POLICIES



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

Statement of Financial Policies

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

Financial Goals

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

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

Financial Objectives

West Linn's fiscal policies address the following:

Revenue policy

- Addresses property taxes, user charges and other sources to adequately fund desired services

Operating budget policy

- Relating to budgeting guidelines

Capital improvement policy

- Relating to capital improvement planning and implementation.

Accounting policy

- Relating to reporting financial transactions and preparing financial reports.

Debt policy

- Dealing with long-term financing of the City's capital needs and its bond rating.

Reserve policy

- For establishing reserves and contingency funding as needed for the various activities of the City.

Management of finance policy

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

Revenue Policy

- System development charges shall be established to fund the costs of improvements to service additional increments to growth, such as street, water, sewer, surface water, and park and recreation facilities.
 - The City will maximize user charges in lieu of ad valorem taxes and subsidies from other City funds, for services that can be identified and where costs are directly related to the level of service provided.
 - Charges for providing utility services shall be sufficient to finance all operating, capital outlay and debt service expenses of the City's enterprise funds, including operating contingency and reserve requirements.
 - User charges shall fund 100% of the direct cost of development review and building activities. User charges include land use, engineering inspection, building permit and building inspection fees.
 - Park recreation programs shall be funded by user charges. Annual revenues raised by participant fees shall cover at least 100% of the program's cost with no assessment made for administration. No one shall be denied access to park recreation programs due to their lack of ability to pay for the full participant fee.
 - Other reimbursable work performed by the City (labor, contracted services, equipment and other indirect expenses) shall be billed at actual or estimated actual cost, including indirect overhead.
 - Charges for services shall accurately reflect the actual or estimated cost of providing a specific service. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The City shall maintain a current schedule of fees, showing when the fees were last reviewed and/or recalculated.
 - The City shall pursue an aggressive policy of collecting delinquent accounts. When necessary, discontinuing service, small claims court, collection agencies, foreclosure, liens and other methods of collection, such as imposing penalties, collection and late charges, may be used.
- ## **Operating Budget Policy**
- The City shall prepare, present, adopt and amend its operating budget(s) in accordance with Oregon Local Budget Law.



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

- The City shall maintain a budget system to monitor expenditures and revenues on ongoing basis, with thorough analysis and adjustment periodically if required.
- The City shall not adopt an operating budget that is greater than the amount of resources available to fund it. Current operating resources will be sufficient to support current operating expenditures, transfers, reserves, and contingencies.
- Annual recurring revenues (including interfund transfers shall not be less than annual recurring operating expenditures (total annual budget, minus capital outlay, transfers, reserves, and contingencies).
- Unless otherwise authorized by City Council, general unrestricted revenues shall not be earmarked for specific programs, activities or services.
- Long-term debt or bond financing shall only be used for capital purposes and shall not be used to finance current operations.

Capital Asset Management Policy

- The City shall adopt a Capital Improvement Plan (CIP) and update it periodically. Prior to adopting a Capital Improvement Plan, the City shall hold public meetings and a public hearing on the contents of the CIP document. The document shall provide details on each capital project plan: its estimated costs, sources of financing and a full description, including a detailed statement identifying: (a) the needs, conditions and circumstances that have caused the project's creation and (b) the expected results if the project is approved and implemented.

- Operating expenditures shall be programmed into each capital project plan, including the cost of implementing the plan and all continuing labor, operating and capital outlay costs.

Debt Policy

- Capital projects financed through the issuance of debt shall not be financed for a period which (a) exceeds the expected useful life of the project and (b) is less than 30% of the expected useful life of the improvements.
- The City shall use the most prudent methods of acquiring capital outlay items, including the use of lease-purchase agreements.
- The City shall maintain its bond rating at the highest level fiscally prudent, so that future borrowing costs are minimized and access to the credit market is preserved.

Accounting Policy

- The City shall establish and maintain its accounting systems according to generally accepted accounting practices and shall adhere to generally accepted accounting principles and standards promulgated by the Government Finance Officers Association (GFOA), Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).

- An annual audit shall be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, along with a management letter identifying any areas needing improvement.
- Full disclosure shall be provided in the financial statements and bond representations.
- Quarterly budget reports showing the current status of revenues and expenditures shall be prepared and distributed to appropriate legislative, staff and management personnel in a timely manner and made available for public inspection.

Reserve Policy

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



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

- The City shall maintain an unappropriated ending fund balance reserve to provide working capital for the post-budget period until sufficient revenues arrive to fund post-budget period operations. In accordance with local budget law in the State of Oregon, the unappropriated ending fund balance reserve is not appropriated and can not be spent in the current year unless a state of emergency is declared by the City Manager. The unappropriated ending fund balance reserve policy must be at least equal to five percent of the Fund's annual operational expenditures (which includes Personal Services and Materials & Services line items and excludes Debt Service, Transfers, and Capital Outlay line items).
- Neither reserve policies apply to debt service, trust and agency, capital projects, serial levy, temporary or certain special purpose funds.

Management of Fiscal Policy

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



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

DEMOGRAPHICS & FINANCIAL TRENDS

General Economic Information

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

Consumer Price Index

The Bureau of Labor Statistics for the U.S. Department of Labor tracks the Consumer Price Index (CPI) for most U.S. cities. The CPI is a leading economic indicator that measures inflation, which is central to assessing the cost of living and whether living standards are rising or falling. Percentage growth in wages, products, and services climbed to more than five percent in 1990. Currently, Portland's annual growth rate is about 2.50 percent.

Population

The City's population historically grew steadily, but in recent years has leveled off. The 1860 census listed 225 residents. By 1920, the number had grown to 1,628. The 1960 census set the population at 2,923, and by 1970, West Linn had grown to more than 7,000. The city's population has continued to grow each year. Currently, the city's population, as estimated by the Portland State Population Research Center is 25,540.

Revenue Trends & Assumptions

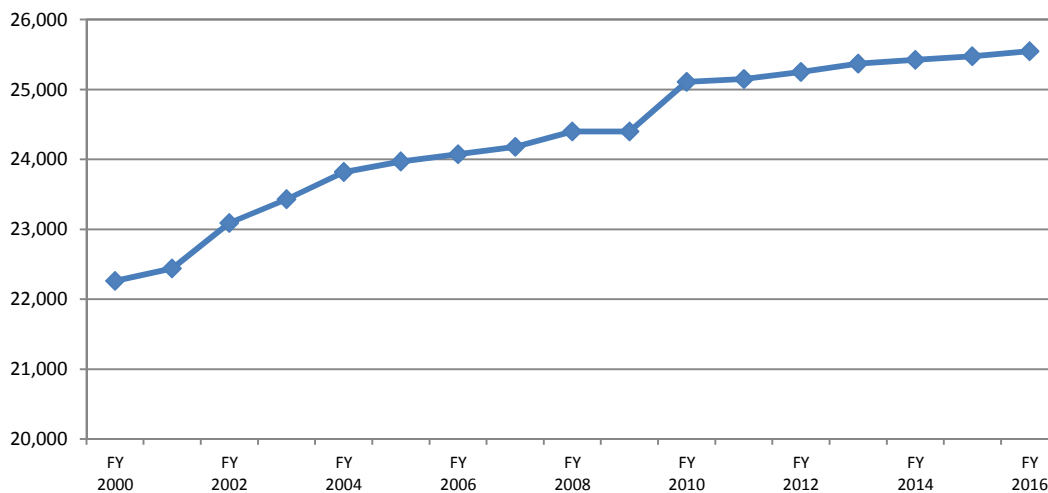
This section describes the City's major revenue sources, explains the underlying assumptions for the revenue estimates, and discusses significant revenue trends. Throughout this budget document, there are revenue trend graphs for the City in total as well as for each of the major fund types.

The revenue sources and assumptions used in this budget are summarized below: Of the available revenues anticipated in 2016-2017, 93 percent of the total is represented by five revenue categories: These revenue sources are described in greater detail in the subsequent pages:

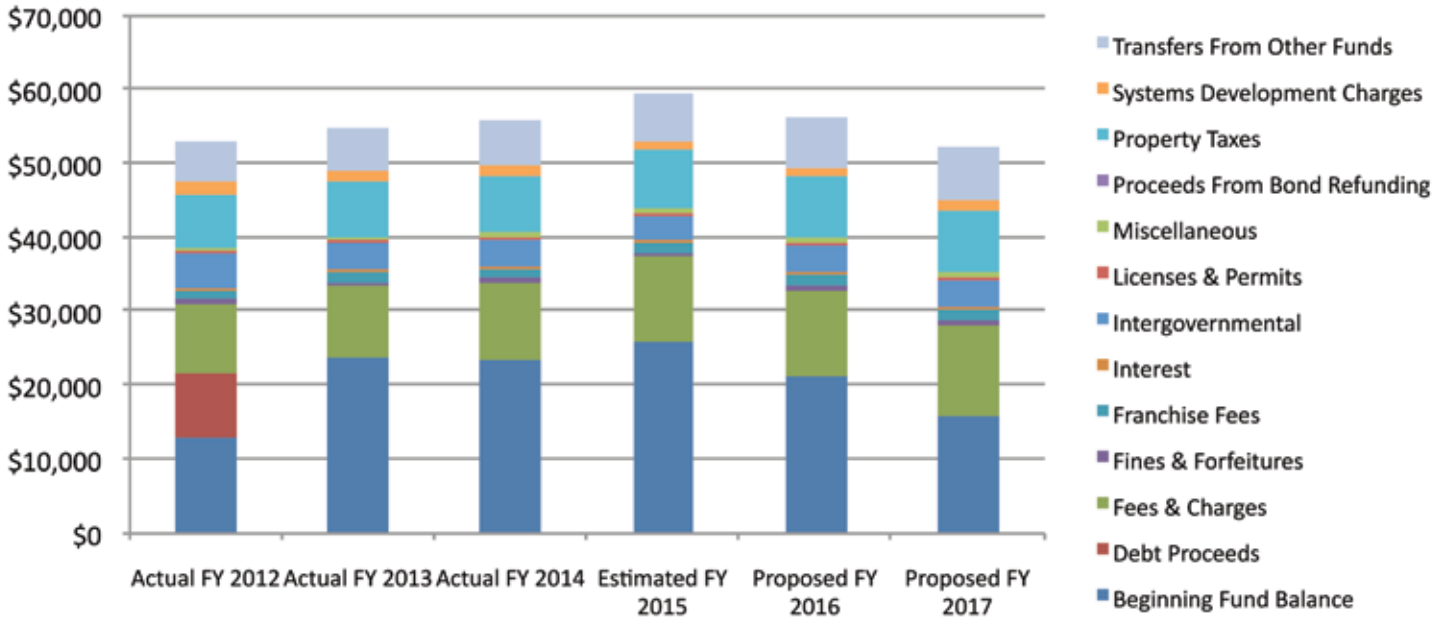


West Linn is located 20 miles from downtown Portland.

City of West Linn Population
Source: Portland State Population Research Center



Total Resources, FY 2012 - FY 2017



Total Resources

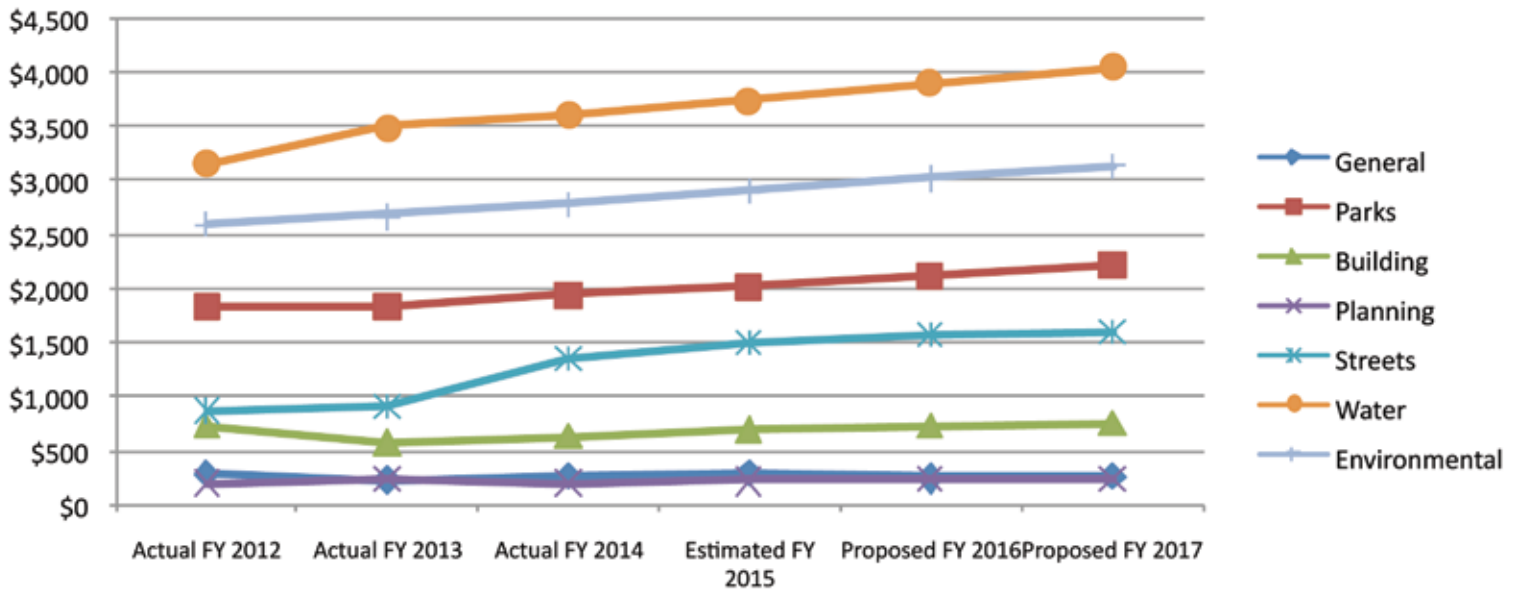
	Actual FY 2012	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Proposed FY 2016	Proposed FY 2017
Beginning Fund Balance	12,882	23,673	23,212	26,061	21,149	15,825
Debt Proceeds	8,603	-	-	-	-	-
Fees & Charges	9,659	9,929	10,752	11,350	11,794	12,256
Fines & Forfeitures	403	434	477	484	535	551
Franchise Fees	1,749	1,662	1,682	1,679	1,764	1,853
Interest	18	9	7	5	5	5
Intergovernmental	4,657	3,773	3,609	3,721	4,005	4,071
Licenses & Permits	96	90	112	91	93	95
Miscellaneous	636	550	748	492	504	514
Proceeds From Bond Refunding	-	-	-	-	-	-
Property Taxes	6,958	7,497	7,875	8,093	8,340	8,630
Systems Development Charges	1,765	1,368	1,277	1,088	1,226	1,279
Transfers From Other Funds	5,436	5,714	6,025	6,594	6,990	7,265

Major Revenues

Fees & Charges (30%)

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

Fees & Charges by Fund, FY 2012 - FY 2017



Fees & Charges - 30% of Total Revenues

	Actual FY 2012	Actual FY2013	Actual FY 2014	Estimated FY 2015	Proposed FY 2016	Proposed FY 2017
General	284	225	259	297	254	262
Parks	1,838	1,843	1,939	2,015	2,116	2,222
Building	715	578	629	684	718	754
Planning	198	228	197	221	232	244
Streets	870	904	1,351	1,500	1,575	1,600
Water	3,152	3,485	3,592	3,736	3,886	4,041
Environmental	2,602	2,666	2,785	2,897	3,013	3,133

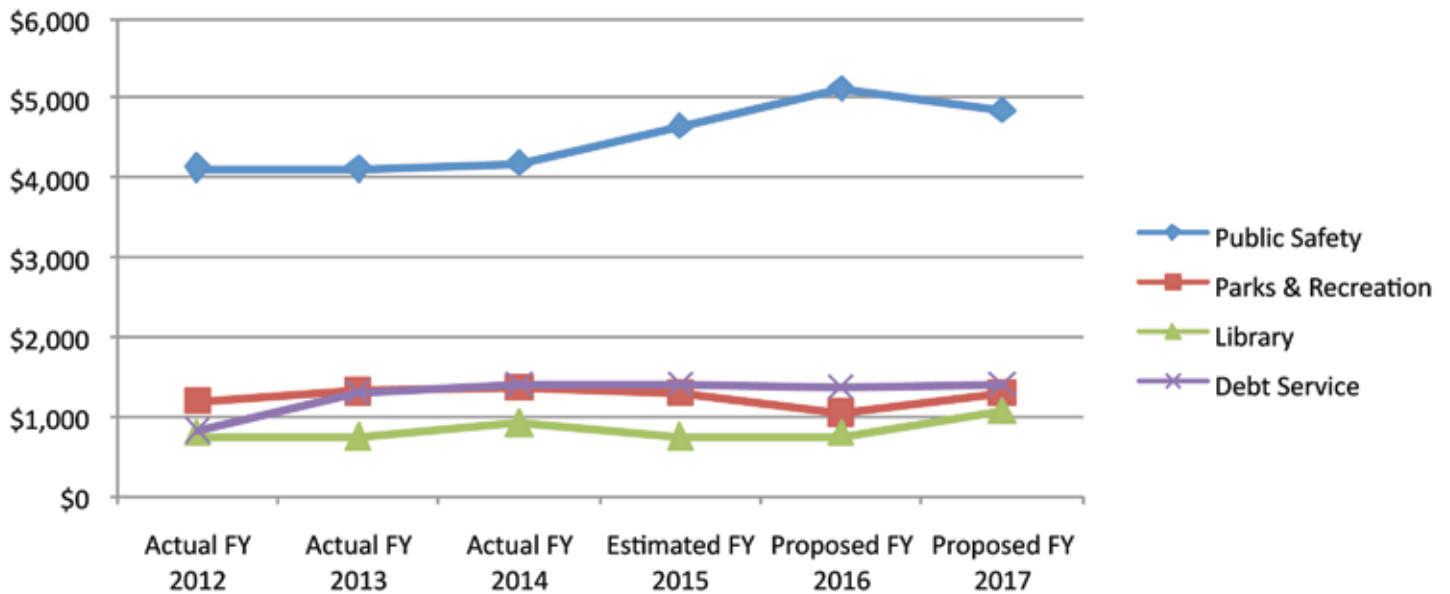
Property Taxes (23%)

West Linn’s permanent tax rate of \$2.12 per thousand is applied to the projected taxable assessed value of property to generate revenues to support City of West Linn core operations. The City assumes a 95 percent collection rate for property tax revenue, so the budgeted total amount of property taxes is approximately 95 percent of the total calculated property tax revenue. The City of West Linn has a general obligation bond tax levy to fund debt service on general obligation bonds approved by the voters in 1998, 1999, and 2000 for parks and recreation and library services. The special option levy to fund police services expired in 2007.

This permanent tax rate can be compared to neighboring cities’ permanent tax rates to compare and contrast tax bills in relation to government services provided. Taxable assessed value of property and the permanent property tax rate are used to calculate property taxes in the City of West Linn.

Taxable assessed values of existing property are limited to an increase of three percent per year; value added to a community via new construction increases the assessed value over the three percent growth rate limited by Measure 50.

Property Taxes by Fund, FY 2012 - FY 2017



Property Taxes - 23% of Total Revenues

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Proposed FY 2016	Proposed FY 2017
Public Safety	4,129	4,114	4,172	4,642	5,126	4,840
Parks & Recreation	1,199	1,311	1,374	1,300	1,052	1,300
Library	796	763	922	750	800	1,080
Debt Service	834	1,309	1,407	1,401	1,362	1,410

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



*\$0.10
Tualatin Valley
Fire & Rescue*

*\$0.13
City of
West Linn*

*\$0.16
Clackamas
County*

*\$0.58
Education*

*\$0.03
Other*

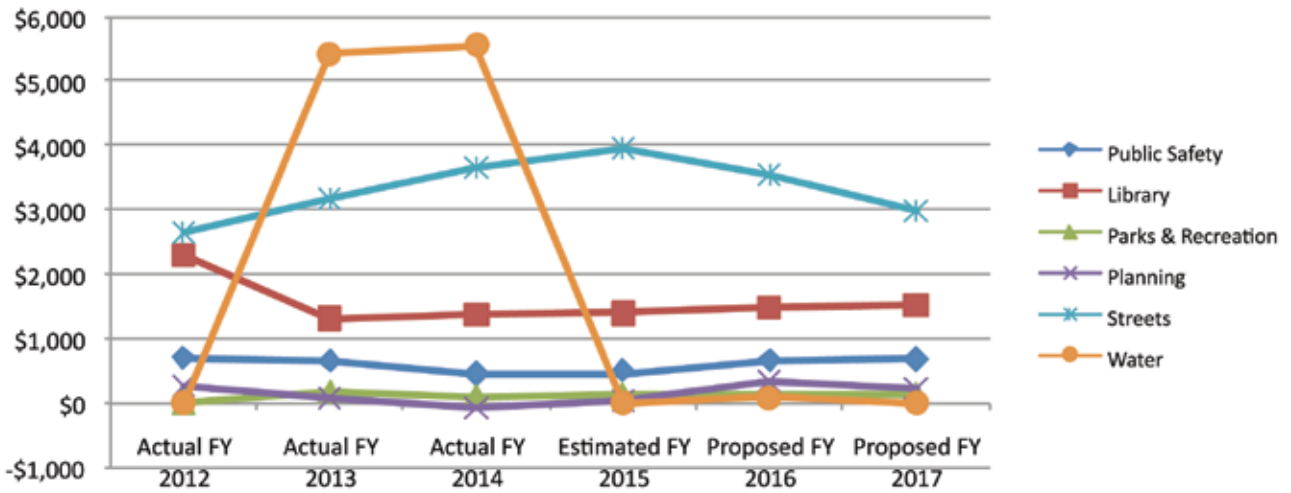


Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

Intergovernmental (14%)

State revenues are distributed to cities based on state statute, which defines formulas incorporating population and per capita income. The League of Oregon Cities provides the source data for State Revenue Sharing projections. Pursuant to ORS 221.770, the City of West Linn must elect to receive its proportionate share of the revenues to be apportioned to the cities by the State of Oregon for the fiscal year. Further, ORS 221.760 provides that cities located in a county having more than 100,000 inhabitants according to the most recent federal decennial census, can disburse state shared revenue funds only if the city provides four or more of the following services: police protection; fire protection; street construction, maintenance, and lighting; sanitary sewer; storm sewers; planning, zoning, and subdivision control; one or more utility services.

Intergovernmental Revenues by Fund, FY 2012 - FY 2017



Intergovernmental - 14% of Total Revenues

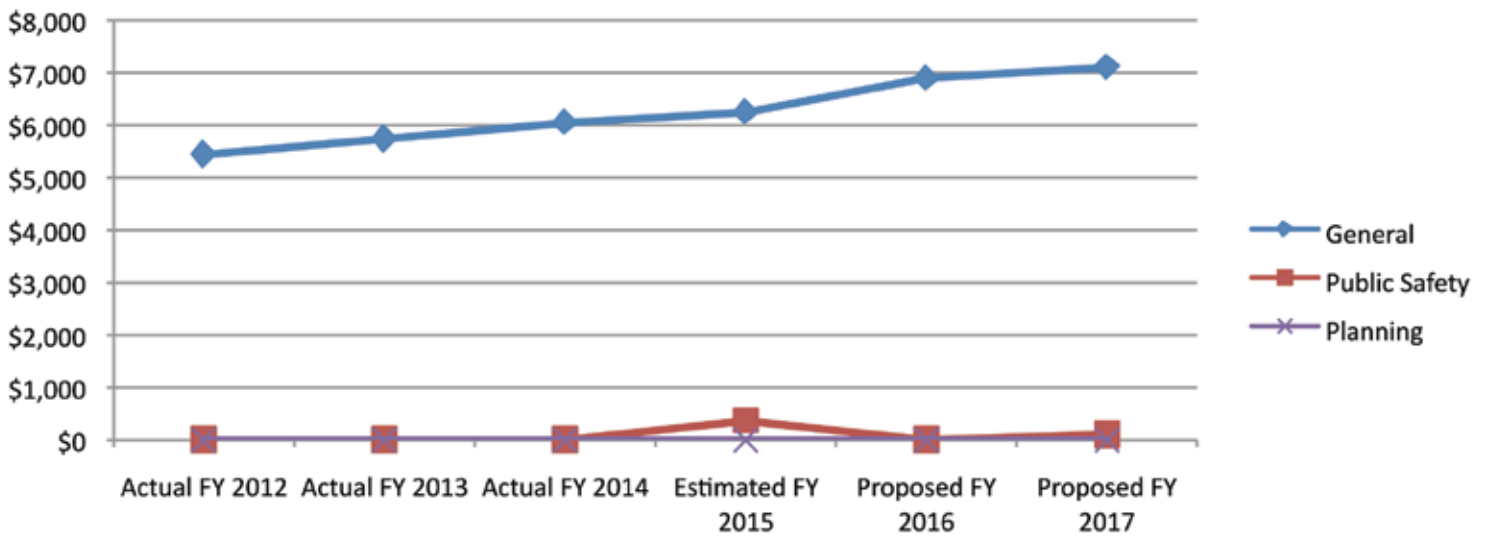
	Actual FY 2012	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Proposed FY 2016	Proposed FY 2017
Public Safety	704	648	457	500	660	670
Library	2,305	1,314	1,360	1,389	1,470	1,514
Parks & Recreation	13	184	93	125	130	135
Planning	263	67	(64)	25	346	215
Streets	2,663	3,182	3,666	3,964	3,549	2,976
Water	-	5,429	5,553	-	75	-

Transfers From Other Funds (19%)

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

The amount that other funds are charged for the reimbursement costs is based on individual metrics identified for each City service. The City calculates interfund reimbursement charges when services are provided to another fund. The cost of these services is based on a cost allocation methodology, which assumes that the services provided have value, and that value is shown as a reimbursement amount.

Transfers by Fund, FY 2012 - FY 2017



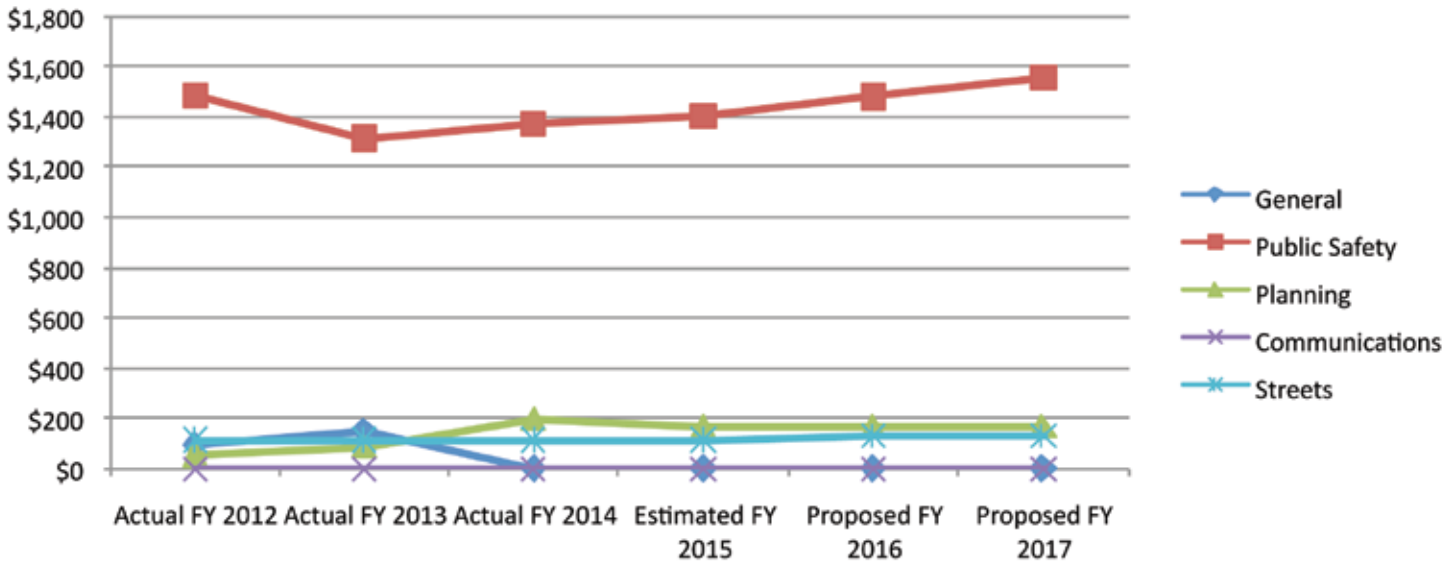
Transfers From Other Funds - 19% of Total Revenues

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Proposed FY 2016	Proposed FY 2017
General	5,436	5,714	6,025	6,229	6,880	7,100
Public Safety	-	-	-	365	-	75
Planning	-	-	-	-	-	-

Franchise Fees (7%)

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

Franchise Fees by Fund, FY 2012 - FY 2017



Franchise Fees - 7% of Total Revenues

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Proposed FY 2016	Proposed FY 2017
General	94	151	-	-	-	-
Public Safety	1,486	1,314	1,368	1,400	1,477	1,558
Planning	56	84	198	159	161	163
Communications	-	-	-	-	-	-
Streets	113	113	116	120	126	132

Expenses Trends & Assumptions

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

Major Requirements

Fifty-three percent of total requirements are represented by Personnel Services (31 percent) and Capital Outlay (22 percent). These requirements relate to capital projects and the people who provide City services. Citywide, budgeted requirements are expected to increase for inflation going forward.

Personnel Services

Citywide, Personnel Services budgeted requirements increase six percent per fiscal year of the proposed biennium which is primarily attributed to increasing benefit costs.

Materials & Services

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

Transfers

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

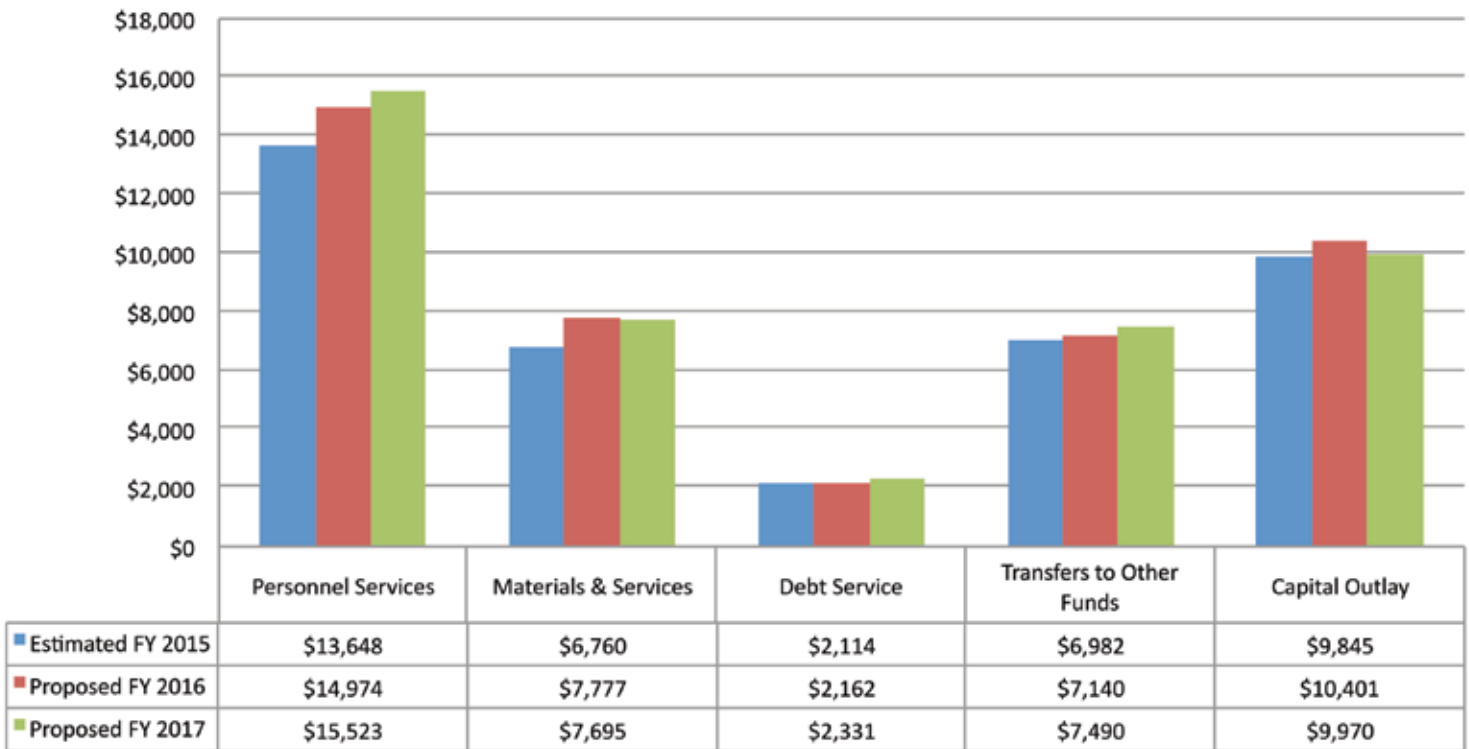
Capital Outlay

The Capital Outlay budget increases for biennium 2016-2017. This increase is largely attributable to the increased investment in capital projects in the public works accounts and the expenses associated with capital projects for parks.

Debt Service

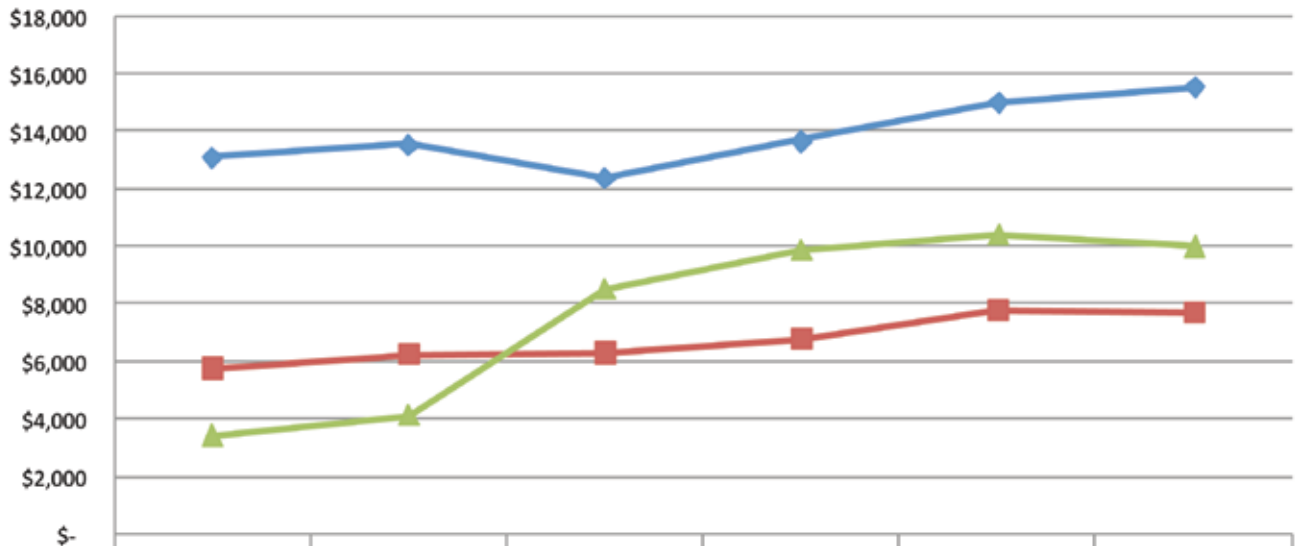
Debt Service requirements increase slightly because of the bond payments for the new police station debt. Debt refundings were completed in saving interest costs and reducing the property tax rate.

Total City Expenses for FY 2015, FY 2016, FY 2017



Total City Expenses						
	Actual FY 2012	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Proposed FY 2016	Proposed FY 2017
Personnel Services	\$13,073	\$13,526	\$12,388	\$13,648	\$14,974	\$15,523
Materials & Services	\$5,743	\$6,255	\$6,276	\$6,760	\$7,777	\$7,695
Debt Service	\$1,640	\$2,048	\$2,073	\$2,114	\$2,162	\$2,331
Transfers to Other Funds	\$5,647	\$5,995	\$6,351	\$6,982	\$7,140	\$7,490
Capital Outlay	\$3,409	\$4,085	\$8,488	\$9,845	\$10,401	\$9,970

Major City Expenses, FY 2012 - FY 2017



	Actual FY 2012	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Proposed FY 2016	Proposed FY 2017
Personnel Services	\$13,073	\$13,526	\$12,388	\$13,648	\$14,974	\$15,523
Materials & Services	\$5,743	\$6,255	\$6,276	\$6,760	\$7,777	\$7,695
Capital Outlay	\$3,409	\$4,085	\$8,488	\$9,845	\$10,401	\$9,970

Monthly Operating Cost Per Capita, FY 2012 - FY 2017

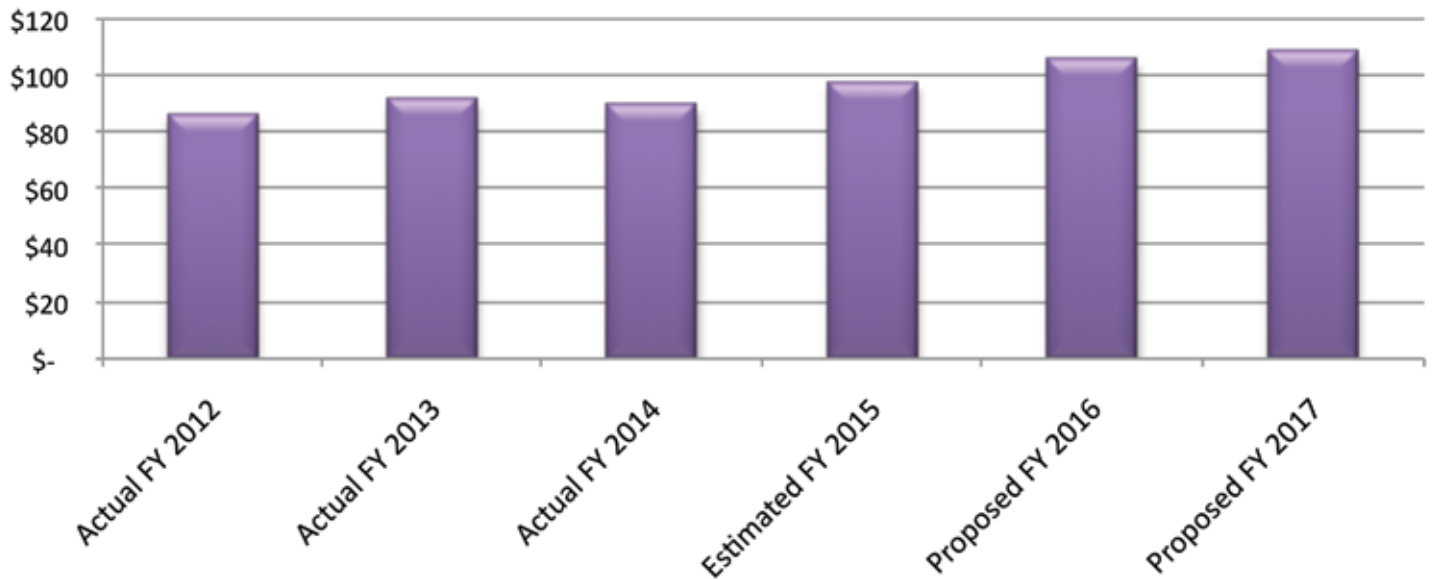




Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

Description of Long Term Financial Planning Processes

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

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

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



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

RESERVES

RESERVES

Reserves are essentially the amount of funds that are left over after all revenues and expenditures are projected for budget purposes. There are essentially three different types of reserves for different reasons:

- Contingency Reserves - these types of reserves are for unexpected or unforeseen items which may arise during the course of a budget period which were not specifically identified when the budget was adopted. These types of reserves still need to be specifically “appropriated”, but require a supplemental budget to actually be drawn upon.
- Unappropriated Ending Fund Balance Reserves - these types of reserves are to carry funds forward for some future project, to cover the following year’s operating costs until November property taxes arrive, or to be utilized if a City emergency is declared.
- Debt Covenant Reserves - these types of reserves vary by bond issue and depend upon specific covenants pledged when selling the bond issue in the market place. They typically come in the form of “at least one year’s annual debt service”.

(Amounts in Thousands: \$87 = \$87,000)

	FY 2017			Total (subject to reserve calculation)	Reserve Policy Minimum						Proposed Budget	
	Personal Services	Materials & Services			Contingency		Unappropriated EFB		Total		Reserves per Proposed Budget	Over(under) Policy Minimum
					%	Policy Minimum	%	Policy Minimum	%	Policy Minimum		
1 General Fund	\$ 4,441	\$ 2,701	\$ 7,142	10%	\$ 714	5%	\$ 357	15%	\$ 1,071	\$ 1,676	\$ 605	
2 Public Safety Fund	4,667	859	5,526	15%	829	5%	276	20%	1,105	1,316	211	
3 Library Fund	1,510	233	1,743	15%	261	5%	87	20%	348	368	20	
4 Parks & Recreation	1,765	845	2,610	15%	392	5%	131	20%	523	702	179	
5 Building Inspector	460	35	495	10%	50	5%	25	15%	75	81	6	
6 Planning Fund	585	54	639	10%	64	5%	32	15%	96	191	95	
7 Street Fund	627	564	1,191	10%	119	5%	60	15%	179	836	657	
8 Water Fund	657	1,886	2,543	10%	254	5%	127	15%	381	2,487	2,106	
9 Environmental	811	493	1,304	10%	130	5%	65	15%	195	1,262	1,067	
10 SDC Fund	-	23	-		-		-		-	2,718	2,718	
11 Parks Bond Fund	-	-	-		-		-		-	-	-	
12 Debt Service Fund	-	-	-		-		-		-	151	151	
	<u>\$ 15,523</u>	<u>\$ 7,693</u>	<u>\$ 23,193</u>		<u>\$ 2,813</u>		<u>\$ 1,160</u>		<u>\$ 3,973</u>	<u>\$ 11,788</u>	<u>\$ 7,815</u>	

Reserves budgeted as Contingency	\$ 5,807
Reserves budgeted as Unappropriated EFB	5,981
Total Reserves in Proposed Budget	\$ 11,788

2ND PRIZE WINNING PHOTO



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition



LONG-TERM DEBT

Overview of Long-Term Debt

Cities issue long-term debt to pay for long-term capital improvements. The number of years the debt is outstanding is equal to or less than the useful life of the capital investment. As set by policy, long-term debt shall not be used for operating purposes. Refer to the Financial Policies section of this document for a summary of the City of West Linn’s debt policy.

Payments on outstanding debt are referred to as debt service payments. These debt service payments are appropriated to cover the principal and interest. The City has issued general obligation bonds, full faith and credit obligations and revenue bonds.

General obligation bonds are secured by property taxes and therefore must be pre-approved by the voters. Full faith and credit obligations are backed by the City’s General Fund; however, they may be repaid from any other available resources. Revenue bonds are used to finance enterprise-related capital improvements and are repaid from their respective utility fees and charges.

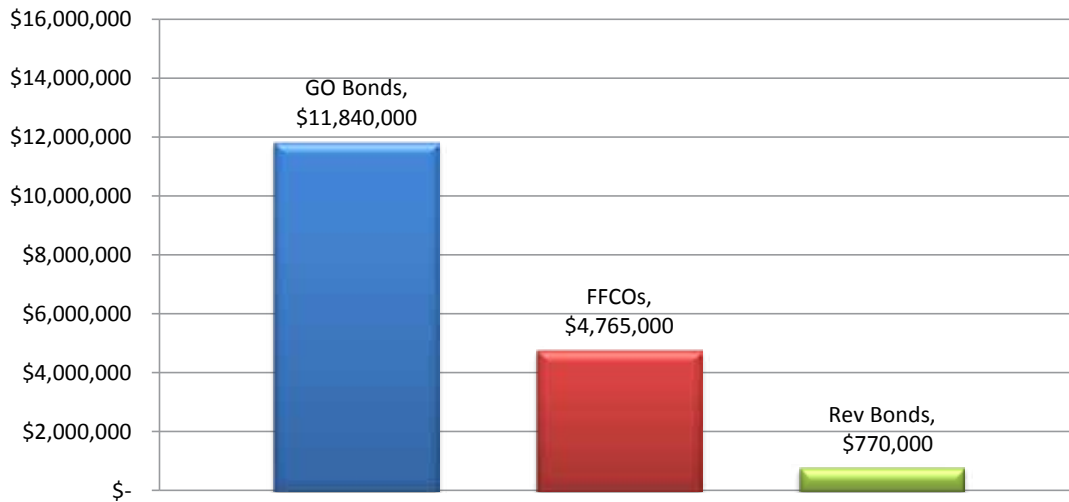
Continuing Disclosure and the S.E.C.

The City of West Linn fulfills its obligation for continuing disclosure requirements under the Securities and Exchange Commission Rule 15c2-12 by filing its audited financial reports and other required disclosures with the Municipal Securities Rulemaking Board Electronic Municipal Market Access (EMMA) database service which is available at www.emma.msrb.org.

City Credit Ratings

In January 2012, Moody’s Investor Services reaffirmed the City of West Linn’s credit rating at Aa2 for its general obligation bonds outstanding stating “these rating assignments primarily reflect the City’s improved managerial oversight and stronger financial position.” Standard & Poor’s also reaffirmed their AA rating noting the “City’s use of a five-year financial forecast to build budgets and its quarterly reports on budgeted numbers compared to actual performance to the City Council.”

Outstanding Long-Term Debt by Type



LONG-TERM DEBT OUTSTANDING

Long-Term Debt Outstanding

As of June 30, 2015, the City will have \$11.8 million outstanding in three general obligation bond issues, \$4.8 million outstanding in two full faith and credit obligations, and \$0.8 million outstanding in a water revenue bond issue, for a total of \$17.4 million in long-term debt outstanding:

	Beginning balance as of June 30, 2014	Additions	Reductions	Ending balance as of June 30, 2015
General Obligation bonds:				
Series 2009-A Park Refundings, interest at 3.0-4.0%, original issue of \$4,915,000, due 2019	\$ 2,530,000	\$ -	\$ (535,000)	\$ 1,995,000
Series 2010-A Library Refundings, interest at 2.0-3.0%, original issue of \$3,900,000, due 2021	2,195,000	-	(250,000)	1,945,000
Series 2012 Police Station, interest at 1.0-2.75%, original issue of \$8,500,000, due 2032	8,145,000	-	(245,000)	7,900,000
	<u>12,870,000</u>	<u>-</u>	<u>(1,030,000)</u>	<u>11,840,000</u>
Full Faith and Credit obligations:				
Series 2009-B Streets/Parks, interest at 3.0-4.35%, original issue of \$4,035,000, due 2029	3,315,000	-	(170,000)	3,145,000
Series 2010-B City Hall Refunding, interest at 3.0-4.0%, original issue of \$4,300,000, due 2021	1,860,000	-	(240,000)	1,620,000
	<u>5,175,000</u>	<u>-</u>	<u>(410,000)</u>	<u>4,765,000</u>
Revenue bonds:				
Series 2000 Water Revenue and Refunding, interest at 5.75-6.0%, original issue of \$1,800,000, due 2021	875,000	-	(105,000)	770,000
	<u>875,000</u>	<u>-</u>	<u>(105,000)</u>	<u>770,000</u>
Total long-term debt obligations	<u>\$ 18,920,000</u>	<u>\$ -</u>	<u>\$ (1,545,000)</u>	<u>\$ 17,375,000</u>

Legal Debt Limit Maximum

Pursuant to Oregon Revised Statute 287.004, outstanding general obligation debt for cities in Oregon can not exceed three percent of the real market value of all properties within city limits. For West Linn, this maximum is \$104 million, of which, the City has \$11.8 million outstanding or about eleven percent (11%) of the maximum general obligation debt allowed.

Future Debt Plans

There are no plans to issue general obligation bonds at this time.

There are continued discussions to possibly issue FFCO/revenue bonds in the future to replace the City's water lines, if the Utility Advisory Board and the voters of the City of West Linn wish the Council to proceed with these plans.

DEBT OUTSTANDING

FUTURE PRINCIPAL AND INTEREST PAYMENTS DUE

FUTURE BOND PRINCIPAL

Fiscal year	General Obligation Bonds			Full Faith and Credit Obligations Bonds		Revenue Bonds	Total
	Series 2009-A	Series 2010-A	Series 2012	Series 2009-B	Series 2010-B	Series 2000	
	Refunded Parks	Refunded Library	Police Station	Streets/Parks	Refunded City Hall	Water	
	Jan. 21, 2009	Sep. 2, 2010	Jan. 25, 2012	Jan. 21, 2009	Sep. 2, 2010	Oct. 1, 2000	
2016	\$ 555,000	\$ 275,000	\$ 275,000	\$ 175,000	\$ 245,000	\$ 110,000	\$ 1,635,000
2017	570,000	290,000	295,000	180,000	255,000	115,000	1,705,000
2018	590,000	310,000	310,000	185,000	265,000	125,000	1,785,000
2019	280,000	330,000	335,000	190,000	275,000	130,000	1,540,000
2020	-	355,000	355,000	200,000	285,000	140,000	1,335,000
2021	-	385,000	375,000	210,000	295,000	150,000	1,415,000
2022	-	-	400,000	215,000	-	-	615,000
2023	-	-	425,000	225,000	-	-	650,000
2024	-	-	450,000	235,000	-	-	685,000
2025	-	-	475,000	245,000	-	-	720,000
2026	-	-	505,000	255,000	-	-	760,000
2027	-	-	530,000	265,000	-	-	795,000
2028	-	-	565,000	275,000	-	-	840,000
2029	-	-	595,000	290,000	-	-	885,000
2030	-	-	630,000	-	-	-	630,000
2031	-	-	665,000	-	-	-	665,000
2032	-	-	715,000	-	-	-	715,000
	<u>\$ 1,995,000</u>	<u>\$ 1,945,000</u>	<u>\$ 7,900,000</u>	<u>\$ 3,145,000</u>	<u>\$ 1,620,000</u>	<u>\$ 770,000</u>	<u>\$ 17,375,000</u>

FUTURE BOND INTEREST

Fiscal year	General Obligation Bonds			Full Faith and Credit Obligations Bonds		Revenue Bonds	Total
	Series 2009-A	Series 2010-A	Series 2012	Series 2009-B	Series 2010-B	Series 2000	
	Refunded Parks	Refunded Library	Police Station	Streets/Parks	Refunded City Hall	Water	
	Jan. 21, 2009	Sep. 2, 2010	Jan. 25, 2012	Jan. 21, 2009	Sep. 2, 2010	Oct. 1, 2000	
2016	\$ 69,838	\$ 49,338	\$ 179,338	\$ 127,723	\$ 51,600	\$ 42,763	\$ 520,600
2017	51,800	43,838	173,837	122,035	42,825	36,150	470,485
2018	31,850	37,313	167,938	115,735	32,425	28,950	414,211
2019	5,600	29,563	161,737	108,335	23,000	21,300	349,535
2020	-	21,313	155,038	100,735	14,600	13,200	304,886
2021	-	11,550	147,937	92,735	5,163	4,500	261,885
2022	-	-	140,438	84,335	-	-	224,773
2023	-	-	132,437	75,735	-	-	208,172
2024	-	-	123,938	66,623	-	-	190,561
2025	-	-	114,937	57,105	-	-	172,042
2026	-	-	105,438	46,815	-	-	152,253
2027	-	-	94,706	36,105	-	-	130,811
2028	-	-	82,781	24,578	-	-	107,359
2029	-	-	69,363	12,615	-	-	81,978
2030	-	-	54,487	-	-	-	54,487
2031	-	-	37,950	-	-	-	37,950
2032	-	-	9,831	-	-	-	9,831
	<u>\$ 159,088</u>	<u>\$ 192,915</u>	<u>\$ 1,952,131</u>	<u>\$ 1,071,209</u>	<u>\$ 169,613</u>	<u>\$ 146,863</u>	<u>\$ 3,691,819</u>

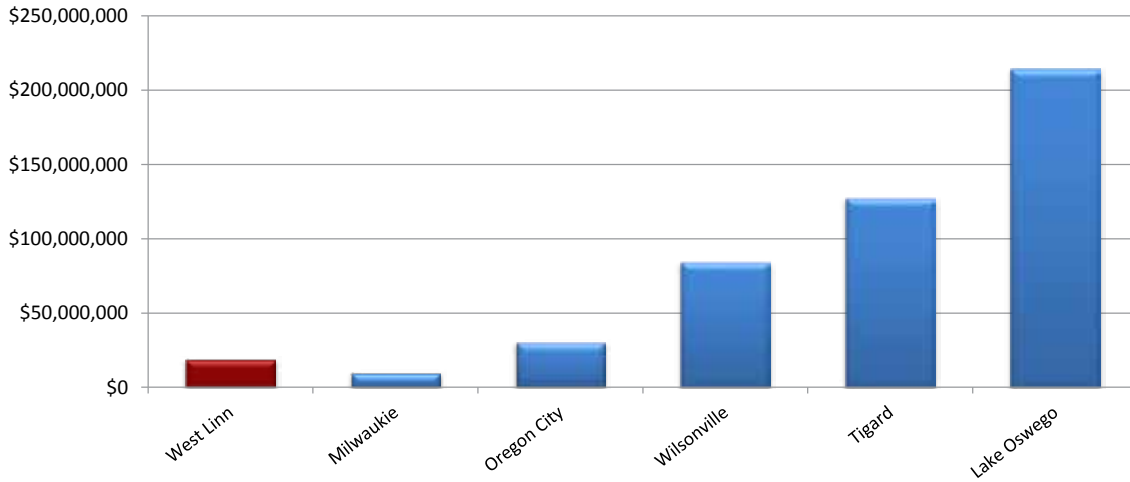
DEBT OUTSTANDING

COMPARING DEBT WITH OTHER CITIES

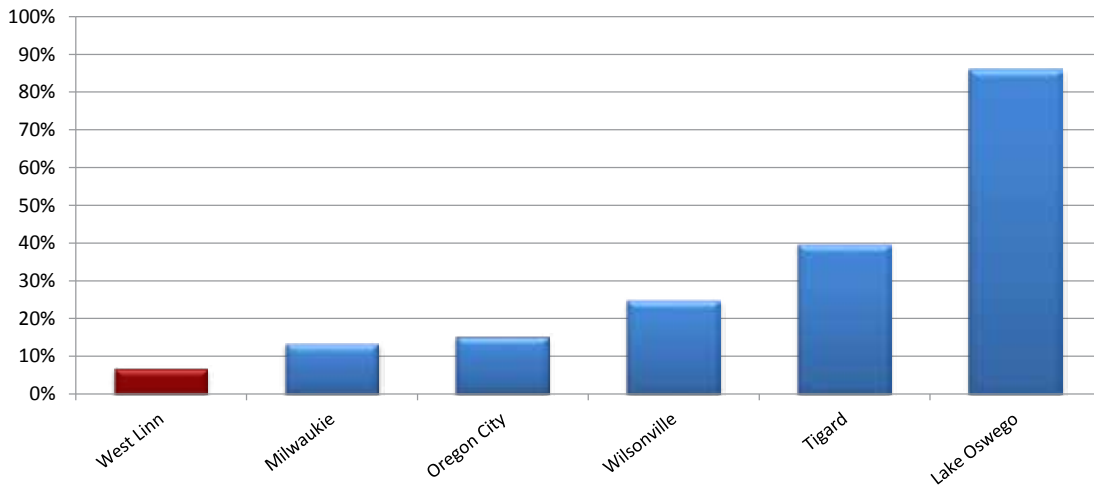
Amounts Below are from the Most Recent Audit Documents (as of June 30, 2014)

	West Linn	Milwaukie	Oregon City	Wilsonville	Tigard	Lake Oswego
General Obligation bonds	\$ 12,870,000	\$ -	\$ 1,095,000	\$ 695,000	\$ 22,210,000	\$ 11,135,000
Full Faith and Credit obligations	5,175,000	-	15,085,000	42,680,000	5,089,856	30,346,913
Revenue bonds	875,000	-	13,936,760	40,730,000	99,921,107	173,010,000
Bank loans and other debt	-	9,951,346	-	-	-	-
Total long-term debt	\$ 18,920,000	\$ 9,951,346	\$ 30,116,760	\$ 84,105,000	\$ 127,220,963	\$ 214,491,913
Total Assets per Balance Sheet	\$ 303,226,372	\$ 88,931,661	\$ 235,513,732	\$ 429,333,354	\$ 474,439,450	\$ 552,889,086
Debt to Total Assets	6.24%	11.19%	12.79%	19.59%	26.82%	38.79%
Net Position per Balance Sheet	\$ 273,794,551	\$ 75,043,444	\$ 198,026,097	\$ 337,879,384	\$ 319,735,576	\$ 249,080,717
Debt to Net Position	6.91%	13.26%	15.21%	24.89%	39.79%	86.11%

Total Long-term Debt by City



Debt to Net Position (i.e. Debt to Equity) by City



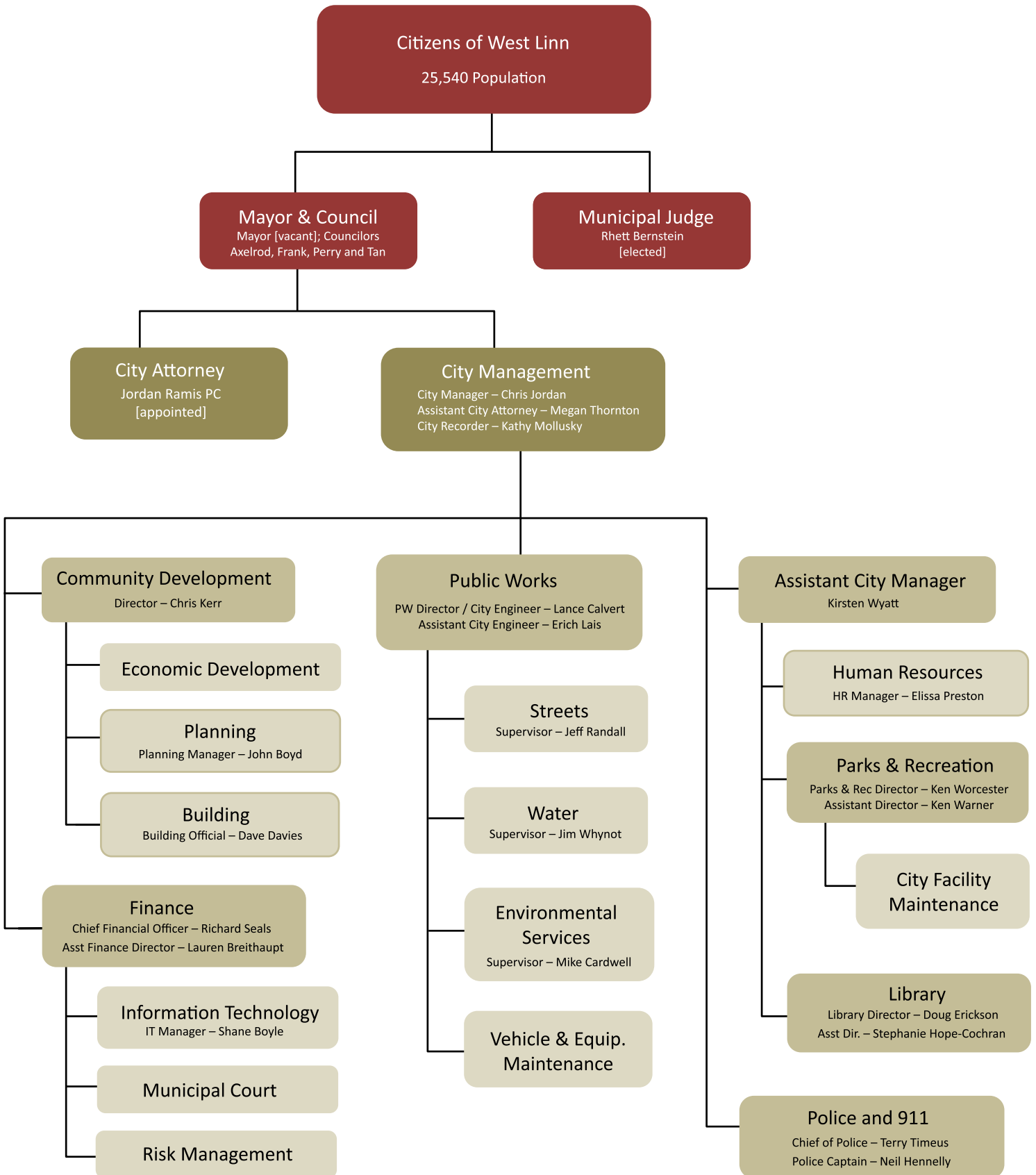
3RD PRIZE WINNING PHOTO



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition



ORGANIZATIONAL CHART



EMPLOYEE POSITIONS AND SALARY RANGES

Full-Time Equivalent (FTE) Counts						Position Title	Notes	Compensation Plan (pay ranges by position)	
FY 2009	BN 2011	BN 2013	BN 2015	Increase (decrease)	BN 2017			Low Step	High Step
						CITY MANAGEMENT			
1.00	1.00	1.00	1.00	-	1.00	City Manager		\$150,557	
1.00	1.00	0.80	0.80	-	0.80	Assistant City Manager		92,794	126,649
1.00	-	-	1.00	-	1.00	Assistant City Attorney		81,612	111,444
1.00	1.00	1.00	1.00	-	1.00	City Recorder		69,120	94,392
-	1.00	1.00	1.00	-	1.00	Citizen Engagement Coordinator		56,392	73,005
-	1.00	1.00	1.00	-	1.00	Deputy City Recorder		52,393	68,104
4.00	5.00	4.80	5.80	-	5.80				
						HUMAN RESOURCES			
1.00	1.00	1.00	0.50	(0.50)	-	HR Director	(retired & unfilled)		
0.60	1.00	1.00	1.00	-	1.00	HR Manager		69,120	94,392
0.50	0.50	0.50	0.50	0.30	0.80	HR Generalist	(increased part-time hours)	53,412	71,472
-	-	-	1.00	-	1.00	Payroll & Benefits Administrator		50,556	68,076
2.10	2.50	2.50	3.00	(0.20)	2.80				
						FINANCE			
-	1.00	1.00	1.00	-	1.00	Chief Financial Officer		92,794	126,649
-	1.00	1.00	1.00	(1.00)	-	Deputy Chief Fin'l Officer	(went to City of Milwaukee)		
1.00	-	-	0.50	-	0.50	Assistant Finance Director	(sharing FTE with Court)	73,212	99,996
-	-	-	0.50	0.30	0.80	Accountant	(increased part-time hours)	56,392	73,005
3.00	2.00	2.00	1.00	-	1.00	Senior Accounting Clerk		48,421	62,867
1.00	1.50	1.50	1.50	-	1.50	Accounting Clerk II		44,371	57,669
0.50	1.00	1.00	-	-	-	Management Analyst			
1.00	-	-	-	-	-	Administrative Staff Assistant			
6.50	6.50	6.50	5.50	(0.70)	4.80				
						INFORMATION TECHNOLOGY			
1.00	1.00	1.00	1.00	-	1.00	IT Manager		73,212	99,996
1.00	1.00	1.00	1.00	-	1.00	Network & Computer Systems Administrator		56,392	73,005
1.00	1.00	1.00	1.00	-	1.00	Desktop & Help Desk Technician		48,421	62,867
3.00	3.00	3.00	3.00	-	3.00				
						FACILITY SERVICES			
1.00	1.00	1.00	1.00	-	1.00	Building Maintenance Worker		48,421	62,867
1.00	1.00	1.00	1.00	-	1.00				
						MUNICIPAL COURT			
1.00	1.00	0.50	-	-	-	Municipal Court Judge		43,692	
0.90	-	1.00	0.50	-	0.50	Assistant Finance Director	(sharing FTE with Finance)	73,212	99,996
1.60	2.50	2.00	2.00	-	2.00	Municipal Court Clerk		44,371	57,669
3.50	3.50	3.50	2.50	-	2.50				
						PUBLIC WORKS SUPPORT SERVICES			
1.00	1.00	1.00	1.00	-	1.00	Public Works Director/City Engineer		89,362	121,963
1.00	1.00	1.00	1.00	-	1.00	Assistant City Engineer		73,212	99,996
2.00	2.00	2.00	1.00	-	1.00	Civil Engineer		60,416	78,190
1.00	1.00	1.00	1.00	-	1.00	GIS Coordinator		60,416	78,190
-	-	-	1.00	-	1.00	Public Improvement Specialist		52,393	68,104
2.00	2.00	1.00	2.00	-	2.00	Engineering Technician III		48,421	62,867
1.00	1.00	1.00	-	-	-	Associate Engineer			
1.00	1.00	1.00	-	-	-	GIS Specialist			
3.60	2.60	2.00	1.50	-	1.50	Administrative Assistant		36,374	47,273
1.00	1.00	1.00	1.00	-	1.00	Lead Mechanic		48,421	62,867
1.00	1.00	1.00	0.50	-	0.50	Vehicle & Equip Mechanic		44,371	57,669
14.60	13.60	12.00	10.00	-	10.00				
						LIBRARY			
1.00	1.00	1.00	1.00	-	1.00	Library Director		\$83,895	\$114,587
1.00	1.00	1.00	1.00	-	1.00	Asst Library Director		69,120	94,392
3.00	3.00	3.00	4.00	-	4.00	Librarian II		48,421	62,867
3.35	3.35	2.35	2.50	-	2.50	Librarian		52,393	68,104
1.00	1.00	1.00	1.00	-	1.00	Library Assistant III		36,374	47,273
1.00	1.00	1.00	1.00	-	1.00	Library Assistant II		36,374	47,273
1.48	1.48	1.48	2.00	-	2.00	Library Assistant		32,401	42,075
3.90	3.90	3.90	2.00	-	2.00	Library Aide		28,351	36,864
1.90	1.90	1.90	1.13	-	1.13	Library Page/On Call		40,761	52,445
17.63	17.63	16.63	15.63	-	15.63				

PERSONNEL | EMPLOYEE POSITIONS AND SALARY RANGES

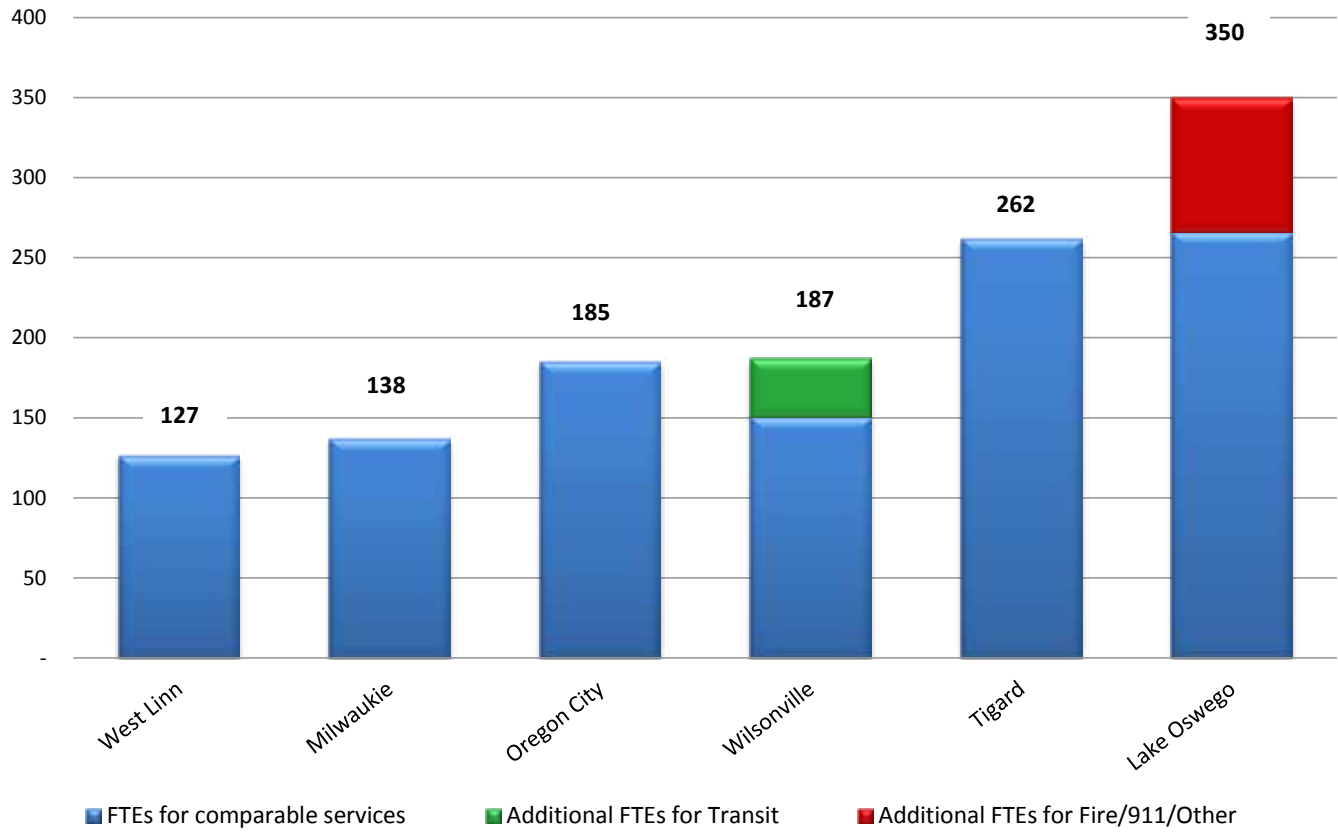
Full-Time Equivalent (FTE) Counts						Compensation Plan (pay ranges by position)			
FY 2009	BN 2011	BN 2013	BN 2015	Increase (decrease)	BN 2017	Position Title	Notes	Low Step	High Step
COMMUNITY DEVELOPMENT									
<u>ECONOMIC DEVELOPMENT</u>									
-	-	-	1.00	-	1.00	Community Development Director		92,794	126,649
<u>PLANNING</u>									
1.00	1.00	1.00	1.00	(1.00)	-	Planning Director	(resigned & filled with	.....	.....
-	-	-	-	1.00	1.00	Planning Manager	Planning Manager)	73,212	99,996
2.00	3.00	4.00	3.00	-	3.00	Associate Planner		52,393	68,104
1.50	1.50	0.50	0.50	-	0.50	Administrative Assistant		48,421	62,867
1.00	1.00	1.00	-	-	-	Senior Planner		.....	.....
<u>BUILDING INSPECTIONS</u>									
1.00	0.50	1.00	1.00	-	1.00	Building Official		65,832	89,904
2.00	1.00	1.50	1.00	-	1.00	Building Plans Examiner/Inspector		60,416	78,190
1.00	0.50	1.00	1.00	-	1.00	Permit Coordinator		44,371	57,669
-	-	0.50	0.50	-	0.50	Administrative Assistant		48,421	62,867
1.00	0.50	-	-	-	-	Permit Technician		.....	.....
10.50	9.00	10.50	9.00	-	9.00				
PARKS AND RECREATION									
1.00	1.00	1.00	0.50	-	0.50	Parks & Recreation Director		83,895	114,587
1.00	1.00	1.00	1.00	-	1.00	Asst Parks & Recreation Director		69,120	94,392
1.00	1.00	1.00	1.00	-	1.00	Park Maintenance Supervisor		62,556	85,464
1.00	1.00	1.00	1.00	-	1.00	Arborist		48,421	62,867
7.00	7.00	7.00	7.00	-	7.00	Park Maintenance Worker III		48,421	62,867
0.40	0.40	0.40	0.40	-	0.40	Meals Coordinator		44,371	57,669
2.00	3.00	3.00	2.50	0.50	3.00	Recreation Coordinator II	(proposed for Farmer's Mkt)	44,371	57,669
0.40	0.40	0.40	0.15	-	0.15	Park Ranger		32,401	42,075
1.00	1.00	0.60	0.60	-	0.60	Office Assistant		32,401	42,075
7.00	7.00	7.00	7.00	-	7.00	Seasonal Help		.....	.....
1.00	-	-	-	-	-	Events Coordinator		.....	.....
22.80	22.80	22.40	21.15	0.50	21.65				
PUBLIC SAFETY									
1.00	1.00	1.00	1.00	-	1.00	Chief of Police		92,794	126,649
2.00	2.00	2.00	1.00	-	1.00	Captain		81,612	111,444
-	-	-	1.00	-	1.00	Lieutenant		77,532	105,864
7.00	7.00	7.00	6.00	-	6.00	Sergeant	(proposed additional FTE reimbursed by TriMet)	66,264	84,576
21.00	21.00	21.00	20.00	1.00	21.00	Police Officer		54,745	71,254
3.00	3.00	2.00	2.00	-	2.00	Community Service Officer		41,156	53,518
1.00	1.00	1.00	1.00	-	1.00	Assistant to the Chief of Police		66,264	84,576
-	-	1.00	1.00	-	1.00	Assistant to the Captain		50,556	68,076
2.00	2.00	-	-	0.50	0.50	Records Clerk	(proposed additional PT)	46,932	62,808
37.00	37.00	35.00	33.00	1.50	34.50				
STREETS									
1.00	1.00	1.00	1.00	-	1.00	Operations Supervisor		62,556	85,464
4.00	4.00	4.00	4.00	-	4.00	Utility Worker		48,421	62,867
5.00	5.00	5.00	5.00	-	5.00				
WATER									
1.00	1.00	1.00	1.00	-	1.00	Operations Supervisor		62,556	85,464
5.00	5.00	4.00	4.00	-	4.00	Utility Worker		48,421	62,867
6.00	6.00	5.00	5.00	-	5.00				
ENVIRONMENTAL SERVICES									
1.00	1.00	1.00	1.00	-	1.00	Operations Supervisor		62,556	85,464
5.00	4.00	4.00	5.50	-	5.50	Utility Worker		48,421	62,867
6.00	5.00	5.00	6.50	-	6.50				
139.63	137.53	132.83	126.08	1.10	127.18	Total Full-Time Equivalent (FTEs)			

(12.45) = the overall decrease in FTE positions since FY 2009

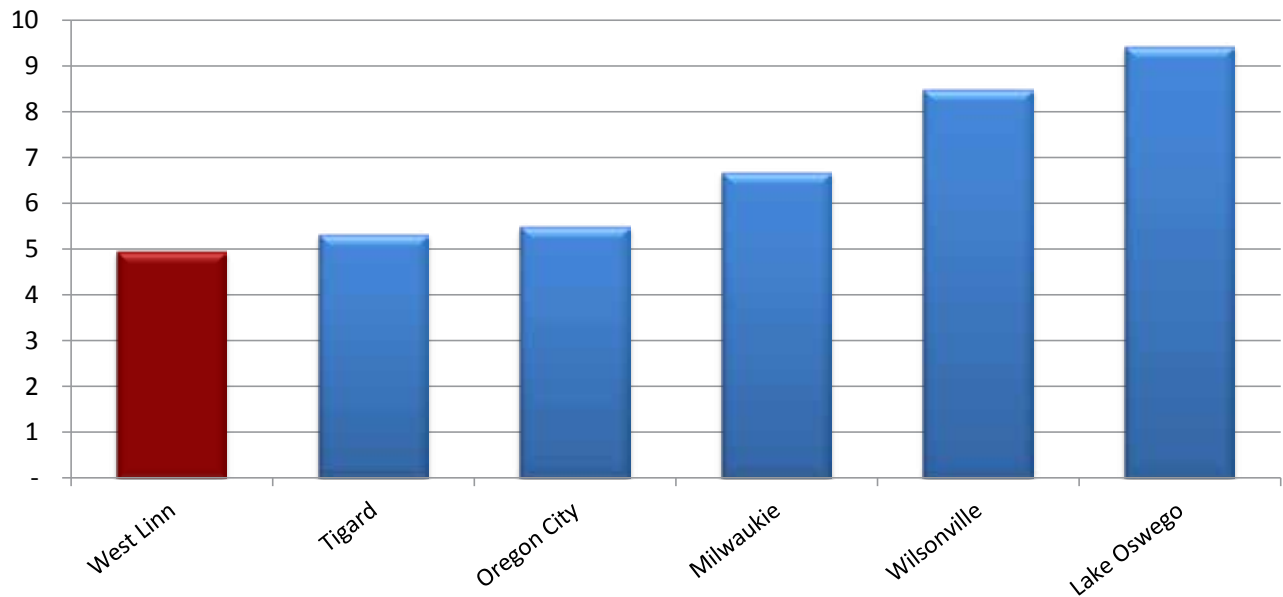
COMPARING NUMBER OF CITY EMPLOYEES WITH OTHER CITIES*Measured in Full-Time Equivalents (FTEs)*

	City Employees by Department by City (FTEs)					
	West Linn	Milwaukie	Oregon City	Wilsonville	Tigard	Lake Oswego
Service Departments						
Building Inspections	3.50	2.00	5.38	5.60	9.00	7.80
Code Enforcement	-	1.50	6.50	-	-	1.00
Engineering	4.00	5.00	3.85	10.50	14.00	22.80
Library	15.63	19.76	11.90	16.46	34.80	33.70
Municipal Court	2.50	3.00	4.44	1.50	3.65	3.50
Parks and Recreation	21.65	-	31.87	12.30	10.75	47.70
Planning	4.50	4.00	4.63	7.60	9.00	14.40
Public Safety - Police	34.50	41.85	50.00	18.00	83.50	52.50
Utility - Streets/Transportation	5.00	5.50	9.26	4.05	7.25	5.10
Utility - Water	5.00	7.20	11.27	14.38	13.00	17.20
Utility - Sewer/Wastewater and Storm	6.50	12.80	17.07	13.07	12.00	9.80
	102.78	102.61	156.17	103.46	196.95	215.50
Support Departments						
City Attorney/Assistant City Attorney	1.00	-	-	3.00	-	4.00
City Manager's Office	1.80	3.00	2.00	5.00	5.00	7.10
City Recorder	2.00	3.50	2.00	-	4.15	1.00
Comm Dev / PW Administration	4.50	9.60	6.00	8.00	14.00	6.90
Community Services/Public Affairs	1.00	1.00	-	4.05	3.05	1.00
Economic Development	1.00	-	1.12	-	2.00	1.40
Facilities Management	1.00	2.00	1.89	5.50	4.85	4.00
Finance and Risk Management	4.80	7.20	12.28	9.40	18.50	10.10
Fleet/Vehicle Maintenance	1.50	3.00	-	6.60	1.95	3.00
Human Resources	2.80	2.00	2.19	2.85	4.50	3.00
Information Technology	3.00	3.20	1.53	3.00	7.00	9.50
	24.40	34.50	29.01	47.40	65.00	51.00
Common Full Time Equivalents (FTEs)	127.18	137.11	185.18	150.86	261.95	266.50
Unique Services						
City Transit/Bus Service	-	-	-	36.07	-	-
City Fire Department	-	-	-	-	-	52.00
City 911 Dispatch Service	-	-	-	-	-	16.50
City Golf and Tennis	-	-	-	-	-	8.10
City LO-Tigard Water Partnership	-	-	-	-	-	7.00
Total unique services:	-	-	-	36.07	-	83.60
Full Time Equivalents (FTEs)	127.18	137.11	185.18	186.93	261.95	350.10
Population	25,540	20,485	33,760	21,980	49,140	37,105
FTEs per Capita (per 1,000 of Population)	4.98	6.69	5.49	8.50	5.33	9.44

Number of City Employees by City (FTEs)



Full Time Equivalent (FTEs) per Capita (per 1,000 Population)





SUMMARY OF OVERALL BUDGET

Budgeting in West Linn

The City of West Linn budgets at the “fund” level. A fund is a fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, and balances and changes, which are segregated for specific activities and objectives. Funds are grouped into three types:

1. Governmental Funds

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

2. Proprietary Funds

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

3. Fiduciary Funds

Fiduciary funds account for resources received and held by the City in a fiduciary capacity. The City of West Linn does not currently have any fiduciary funds.

Description of Funds

General Fund

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

Public Safety Fund

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

Library Fund

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

Parks and Recreation Fund

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

Building Inspections Fund

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

Planning Fund

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

Street Fund

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

Water Fund

The water fund is an enterprise fund for the maintenance and operation of the water utility. All water related revenue and expenditures, including capital replacement and betterments, are included in this fund. Capital expansion projects are accounted for in the SDC Fund.

Environmental Services Fund

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

Systems Development Charges Fund

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

Debt Service Fund

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



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

PERFORMANCE MEASURES

Why Performance Measurements?

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

Renewed Focus

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

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

Key Elements of Performance Measuring

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

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



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

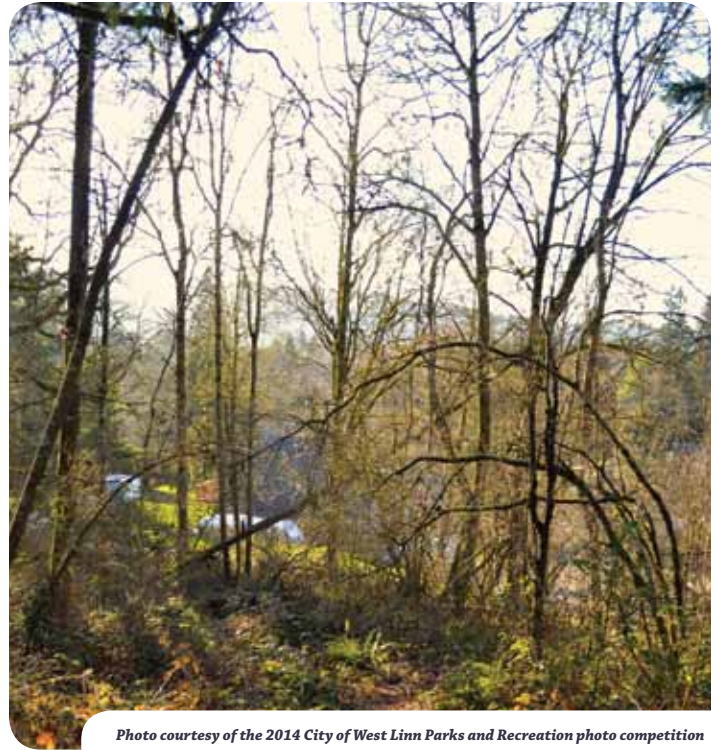


Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

Performance Measuring Processes

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

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

Organization of Performance Measures

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

BUDGET SUMMARY

Total of All Funds - City of West Linn Biennial Budget

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015		BN 2015	FY 2016	FY 2017	Total
Resources									
Beginning Fund Balance	\$ 12,882	\$ 23,673	\$ 23,212	\$ 26,061	\$ 23,212	\$ 22,538	\$ 21,149	\$ 15,628	\$ 21,149
Property Taxes	6,958	7,497	7,875	8,093	15,968	15,602	8,340	8,630	16,970
Fees & Charges	13,269	13,049	13,823	14,208	28,031	26,653	14,839	15,426	30,265
Intergovernmental	4,785	3,914	9,144	4,173	13,317	9,828	6,339	4,706	11,045
Fines & Forfeitures	403	434	477	484	961	956	535	551	1,086
Interest	18	9	7	5	12	20	5	5	10
Miscellaneous	620	550	748	492	1,240	764	504	514	1,018
Proceeds from bond issues	8,603	-	-	-	-	-	-	2,000	2,000
Transfers from Other Funds	5,647	5,995	6,351	6,982	13,333	13,442	7,163	7,540	14,703
Total Resources	\$ 53,185	\$ 55,121	\$ 61,637	\$ 60,498	\$ 96,074	\$ 89,803	\$ 58,874	\$ 55,000	\$ 98,246
Requirements									
Personnel Services	\$ 13,073	\$ 13,526	\$ 12,388	\$ 13,648	\$ 26,036	\$ 28,826	\$ 14,974	\$ 15,523	\$ 30,497
Materials & Services	5,743	6,255	6,276	6,760	13,036	14,252	7,881	7,693	15,574
Debt Service	1,640	2,048	2,073	2,114	4,187	4,194	2,162	2,331	4,493
Operations before other items	20,456	21,829	20,737	22,522	43,259	47,272	25,017	25,547	50,564
Transfers to Other Funds	5,647	5,995	6,351	6,982	13,333	13,442	7,163	7,490	14,653
Capital Outlay	3,409	4,085	8,488	9,845	18,333	18,754	11,066	10,175	21,241
Operations, Transfers and Capital	29,512	31,909	35,576	39,349	74,925	79,468	43,246	43,212	86,458
Reserves:									
Contingency	-	-	-	-	-	5,675	5,807	5,807	5,807
Restricted	151	151	5,151	4,670	4,670	151	2,513	154	154
Unappropriated Ending Fund Balance	23,522	23,061	20,910	16,479	16,479	4,509	7,308	5,827	5,827
Total Reserves	23,673	23,212	26,061	21,149	21,149	10,335	15,628	11,788	11,788
Total Requirements	\$ 53,185	\$ 55,121	\$ 61,637	\$ 60,498	\$ 96,074	\$ 89,803	\$ 58,874	\$ 55,000	\$ 98,246
Budgeted Positions (in FTEs)	132.83	132.43	123.58	124.43	124.43	124.33	127.18	127.18	127.18
Monthly Operating Costs per Capita	\$86	\$91	\$89	\$97	\$93	\$100	\$105	\$108	\$107

UNDERSTANDING THE BUDGET FORMAT

Understanding the West Linn Budget

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

Column 1	Actual FY 2012	Actual FY 2013	BN 2015				BN 2017		
			Actual FY 2014	Estimate FY 2015	Total	Budget BN 2015	Proposed Biennial Budget		
							FY 2016	FY 2017	Total
Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	

Column 1 - Description

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

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

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

Column 5 - Estimate for current year data

Revenues and expenditures for fiscal year 2015 are shown on an estimated basis in the fifth column of the budget detail for each fund. The estimates are as of the date of publication of the budget document.

Column 7 - Budget for current biennium data

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

Columns 8 & 9 - Proposed budget for each year

Revenues and expenditures for fiscal years 2016 and 2017 are shown on a proposed basis in the eighth and ninth columns of the budget detail for each fund.

Column 10 - Biennial budget total

The biennial total for 2016 and 2017 proposed budgets are totaled (added together); this is the appropriation level at which the budget is approved and adopted.

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

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

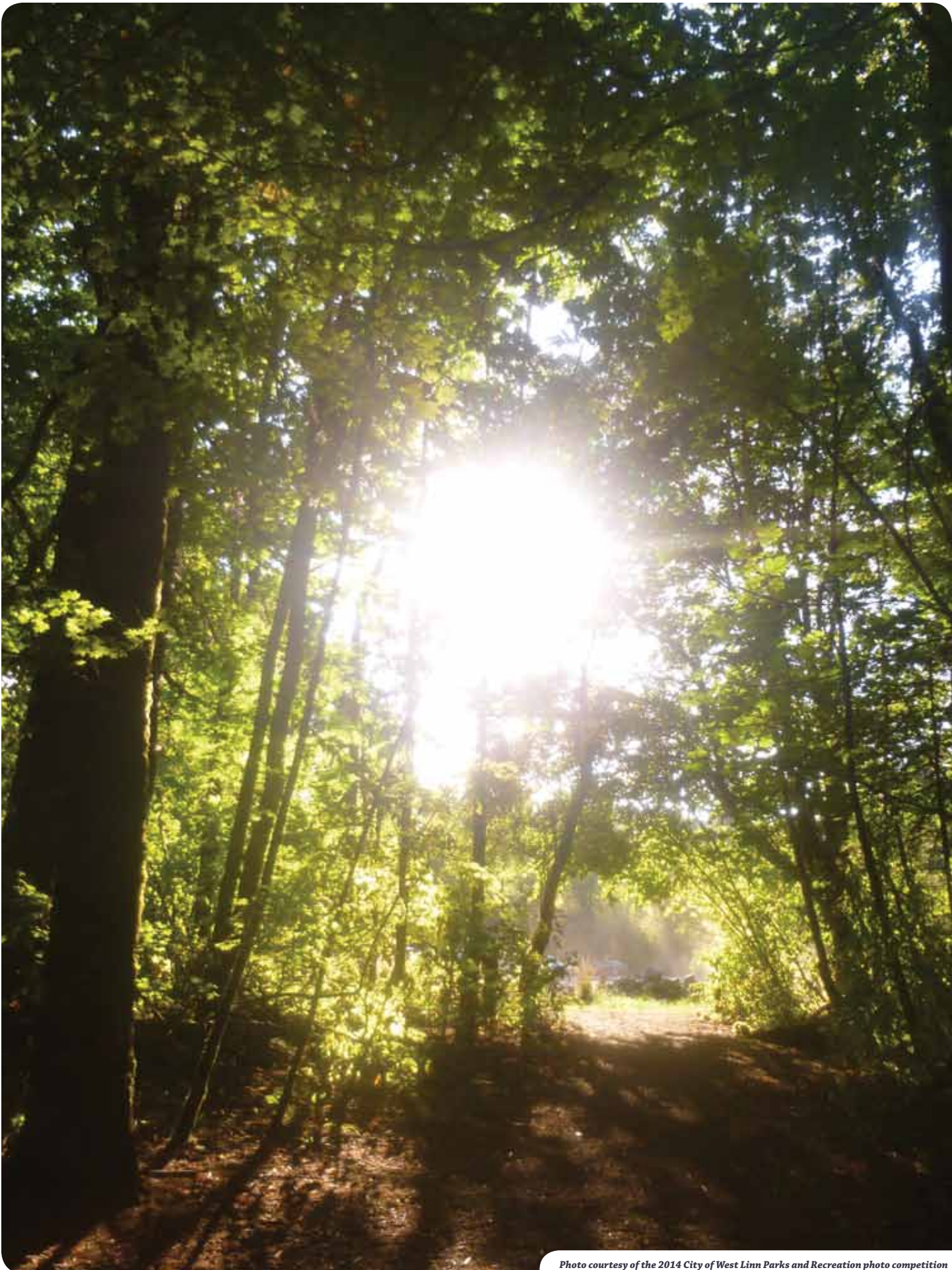


Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition



GENERAL FUND

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

Budget Highlights:

- A key goal for the General Fund is to increase Ending Fund Balance (EFB).
- The proposed budget includes an EFB that is higher than current the biennium.
- The monthly operating cost per capita for the General Fund is \$25 per capita.
- Budgeted FTEs is 30.90 FTEs.
- Debt service obligations decrease \$40,000 per year due to refinancing interest savings.
- The General Fund also includes an earmark for targeted expenditures on grants to business districts and a new sidewalk maintenance incentive program.

Capital Projects:

- This Fund includes \$25,000 per year for general facilities repairs and improvements.
- These improvements are not specifically identified, but as the City's facilities age, we anticipate a need for some basic improvements.
- Funds may also be spent on "green" upgrades to facilities to further promote sustainable business practices and energy efficiency.
- General Fund capital projects include the financial software upgrade to "Incode, Version 10". This project was successfully completed in April 2015.
- Next biennium capital projects include approximately \$200,000 for a much needed new phone system upgrade.

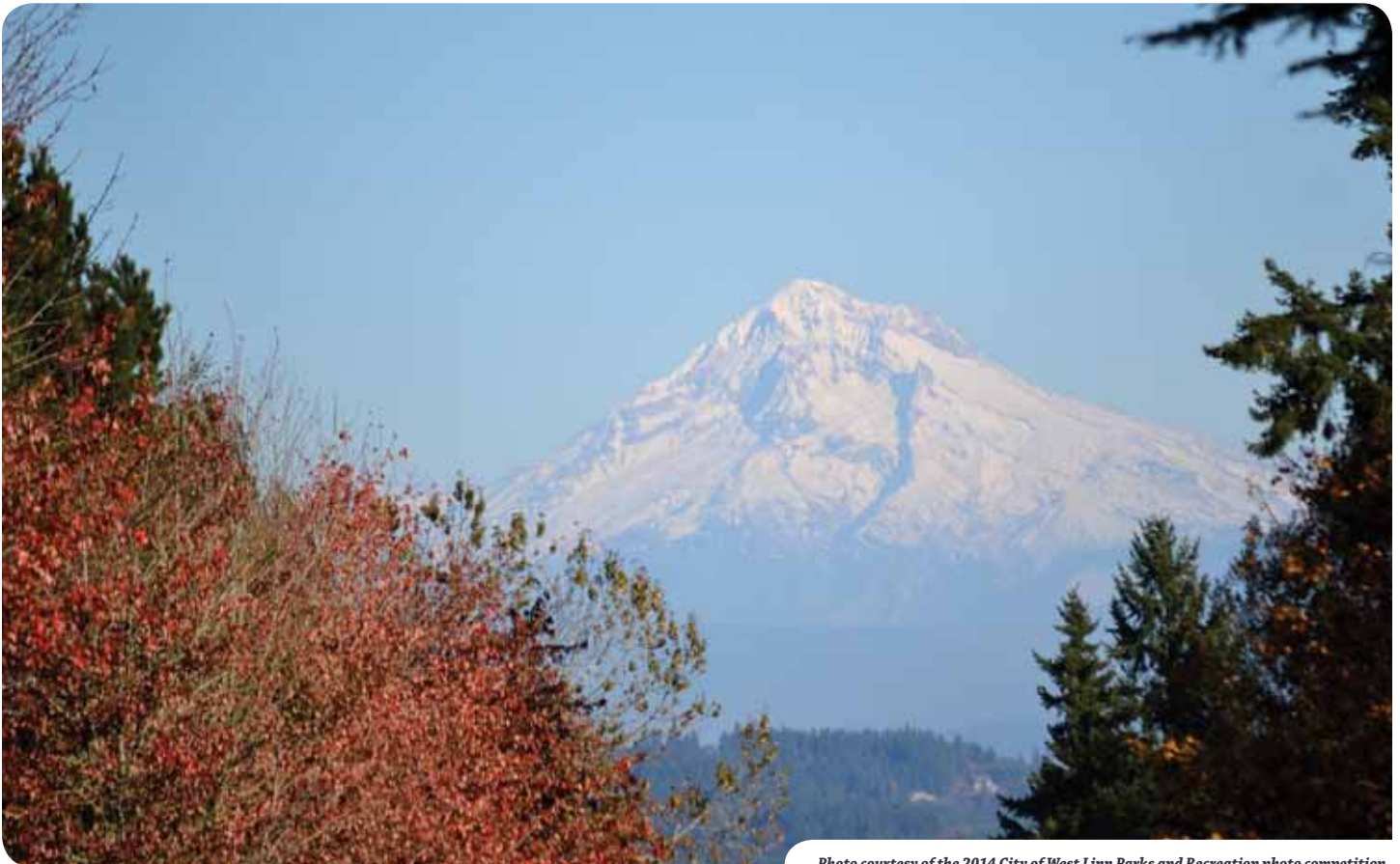


Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

GENERAL FUND & DEPARTMENTS WITHIN

GENERAL FUND

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015		BN 2015	FY 2016	FY 2017	Total
Resources									
Beginning Fund Balance	\$ 1,203	\$ 1,490	\$ 1,470	\$ 2,083	\$ 1,470	\$ 1,578	\$ 1,663	\$ 1,816	\$ 1,663
Intergovernmental	112	141	74	100	174	378	139	139	278
Franchise Fees	94	151	-	-	-	-	-	-	-
Fees & Charges	284	225	259	297	556	585	254	262	516
Fines & Forfeitures	333	350	397	374	771	737	424	437	861
Interest	18	9	7	5	12	10	5	5	10
Miscellaneous	190	77	70	104	174	206	106	108	214
Transfers from Other Funds	5,436	5,714	6,025	6,229	12,254	12,254	6,880	7,100	13,980
Total Resources	\$ 7,670	\$ 8,157	\$ 8,302	\$ 9,192	\$ 15,411	\$ 15,748	\$ 9,471	\$ 9,867	\$ 17,522
Requirements									
Personnel Services	\$ 3,755	\$ 3,833	\$ 3,166	\$ 3,959	\$ 7,125	\$ 7,859	\$ 4,253	\$ 4,441	\$ 8,694
Materials & Services	1,873	2,192	2,425	2,321	4,746	4,831	2,578	2,701	5,279
Debt Service	413	412	410	414	824	828	414	414	828
Transfers to Other Funds	123	191	199	615	814	814	233	390	623
Capital Outlay	16	59	19	220	239	253	177	245	422
	6,180	6,687	6,219	7,529	13,748	14,585	7,655	8,191	15,846
Reserves:									
Contingency	-	-	-	-	-	700	700	700	700
Unappropriated Ending Fund Balance	1,490	1,470	2,083	1,663	1,663	463	1,116	976	976
	1,490	1,470	2,083	1,663	1,663	1,163	1,816	1,676	1,676
Total Requirements	\$ 7,670	\$ 8,157	\$ 8,302	\$ 9,192	\$ 15,411	\$ 15,748	\$ 9,471	\$ 9,867	\$ 17,522
Budgeted Positions (in FTEs)	33.3	33.9	29.3	31.2	31.2	30.1	30.90	30.90	30.90
Monthly Operating Costs per Capita	\$20	\$22	\$20	\$24	\$22	\$24	\$24	\$26	\$25



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

GENERAL FUND & DEPARTMENTS WITHIN

CITY COUNCIL

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015		BN 2015	FY 2016	FY 2017	Total
Personnel Services									
FTE Positions	-	-	-	-	-	-	-	-	-
Council Stipends	\$ 24	\$ 25	\$ 25	\$ 26	\$ 51	\$ 51	\$ 27	\$ 28	\$ 55
Stipend Benefits	2	2	2	2	4	4	2	2	4
Total Personnel Services	26	27	27	28	55	55	29	30	59
Materials & Services									
Personnel Related Expense	4	21	6	8	14	16	12	12	24
General Office Supplies	2	2	2	5	7	10	4	5	9
Professional & Technical Services	4	2	19	24	43	46	12	13	25
Other - City Attorney services	199	180	80	73	153	160	95	105	200
Other - Community Outreach	1	-	3	3	6	6	3	3	6
Other - Contract Lobbyist	-	-	-	-	-	-	30	30	60
Other - Travel and Training	11	2	14	14	28	14	15	15	30
Total Materials & Services	221	207	124	127	251	252	171	183	354
City Council Total	\$ 247	\$ 234	\$ 151	\$ 155	\$ 306	\$ 307	\$ 200	\$ 213	\$ 413



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

CITY MANAGEMENT

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015			BN 2015	FY 2016	FY 2017	Total
Personnel Services									
FTE Positions	4.8	4.8	4.8	5.8	5.8	4.8	5.8	5.8	5.8
Salaries & Wages	\$ 436	\$ 584	\$ 534	\$ 588	\$ 1,122	\$ 1,052	\$ 620	\$ 642	\$ 1,262
Employee Benefits	207	282	190	295	485	546	330	348	678
Total Personnel Services	643	866	724	883	1,607	1,598	950	990	1,940
Materials & Services									
Personnel Related Expense	9	23	20	17	37	34	25	31	56
General Office Supplies	13	29	6	8	14	16	15	15	30
Professional & Technical Services	10	75	68	40	108	80	87	89	176
Other - City Prosecutor Services	72	76	55	72	127	144	75	78	153
Other - TRIM Archiving Project	43	43	44	51	95	97	70	75	145
Other - Newsletter Publication	15	16	18	20	38	40	10	10	20
Other - Website Upgrades	1	-	4	10	14	30	10	15	25
Other - West Linn Leadership Academy	-	-	-	5	5	5	5	-	5
Other - Promotion and Outreach	8	23	11	5	16	10	11	11	22
Other - Granicus Maintenance	5	-	-	-	-	-	-	-	-
Total Materials & Services	176	285	226	228	454	456	308	324	632
City Management Total	\$ 819	\$ 1,151	\$ 950	\$ 1,111	\$ 2,061	\$ 2,054	\$ 1,258	\$ 1,314	\$ 2,572



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

Performance Measures:

Strategy	Measure	FY 2012	FY 2013	FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017
Adhere to public records law and respond to public records requests	Public records requests	25	20	20	25	25	25
	West Linn population	25,250	25,370	25,425	25,475	25,540	25,600
	Number of citizens making the public records requests	10	10	10	15	15	15
	Percent of citizens making public records requests	0.04%	0.04%	0.04%	0.06%	0.06%	0.06%
Provide timely and accessible information to all citizens using a variety of tools	Newsletter frequency	Monthly	Quarterly	Quarterly			
	Newsletter production cost	\$17,200	\$7,800	\$7,800			
	Average cost per newsletter	\$1.91	\$0.87	\$0.87			
	Number of Facebook friends	2,350	2,500	2,600			
	Number of Twitter followers	425	500	600			
	Percent of households following City on Facebook	25%	27%	28%			
	Percent of households following City on Twitter	5%	5%	6%			

	February 2013 Snapshot: Social Media Comparison				FY 2012 to FY 2013 Change		
	City (Population)	Facebook Friends	% Households Facebook	Twitter Followers	% Households Twitter	% Change, Facebook	% Change, Twitter
Social Media	West Linn (25,370)	2308	25%	371	4%	26%	85%
	Wilsonville (20,515)	2003	26%	225	3%	62%	17%
	Milwaukie (20,435)	395	5%	245	3%	33%	40%
	Lake Oswego (36,770)	797	6%	1392	10%	66%	23%
	Tualatin (26,120)	945	10%	321	3%	178%	45%
	Oregon City (32,500)	432	4%	264	2%	16%	0%
	Tigard (48,695)	303	2%	428	2%	92%	79%

Budget Highlights:

- The City Management budget includes general administration, records, communications, outreach, and special events costs.
- \$5,000 in year one of the biennium is included for the West Linn Leadership Academy. This program is offered biennially to train and encourage citizen volunteers in West Linn. Costs include meals, materials, and a recognition item for Academy graduates.



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

GENERAL FUND & DEPARTMENTS WITHIN

ECONOMIC DEVELOPMENT

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015			FY 2016	FY 2017	Total
Personnel Services									
FTE Positions	-	-	1.00	1.25	1.25	1.25	1.00	1.00	1.00
Salaries & Wages	\$ -	\$ -	\$ 108	\$ 144	\$ 252	\$ 212	\$ 126	\$ 129	\$ 255
Employee Benefits	-	-	33	60	93	116	63	65	128
Total Personnel Services	-	-	141	204	345	328	189	194	383
Materials & Services									
Personnel Related Expense	-	-	6	2	8	4	9	11	20
General Office Supplies	-	-	1	1	2	2	2	2	4
Professional & Technical Services	-	-	25	16	41	100	47	52	99
Other - Master Plan (grant funded)	-	-	-	-	-	200	-	-	-
Total Materials & Services	-	-	32	19	51	306	58	65	123
Economic Development Total	\$ -	\$ -	\$ 173	\$ 223	\$ 396	\$ 634	\$ 247	\$ 259	\$ 506



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

Performance Measures:

Strategy	Measure	FY 2012	FY 2013	FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017
Raise the profile of economic development and the business community with the City	Economic Development training sessions for public officials	3	6	6	8	8	8
	Number of “pro-business” regulatory amendments proposed	40	10	10	5	10	15
	Number of City meetings attended to broaden support for and promote City businesses	18	24	24	32	32	32
Retain, strengthen and expand business opportunities in the City	Number of Ec. Dev. newsletter recipients	50	75	100	1,000	1,200	1,500
	Number of “face to face” business outreach meetings	20	40	40	50	50	75
	Number of businesses surveyed as part of BRE program	0	100	125	200	250	300
Collaborate regionally to leverage education and resources	Amount of grant funding secured for Economic Development / business development efforts	\$25,000	\$150,000	\$40,000	\$20,000	\$50,000	\$100,000
	Number of regional programs and classes made available to City businesses	0	15	20	20	25	30

Budget Highlights:

- This will be the first biennium budget to align the Planning and Economic Development divisions under the oversight of the new Community Development Director position
- During the BN 2015 this Division received a grant for \$220,000 to complete a redevelopment plan for the Arch Bridge Bolton Town Center. The plan was unanimously approved by the City Council on December 2014.

Noteworthy Items:

- The City opened a new “Small Business Resource Center” which provides networking and educational opportunities for emerging businesses in the City.
- The Economic Development Division provides an e-newsletter to over 1,000 businesses and residents in the community.
- Outreach and education have helped increase the number of home-based businesses in the City by over 20% during BN 2015.
- Over 30 distinct amendments to the code were adopted as part of a regulatory streamlining project to promote economic development in the City.
- This division received a grant for \$35,000 to complete an Economic Opportunities Analysis with the help of a consultant. The analysis will determine the City’s economic assets, needs and opportunities. The Council will be provided specific measures and for implementation policies to create greater economic opportunities in the City.

HUMAN RESOURCES

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015			BN 2015	FY 2016	FY 2017	Total
Personnel Services									
FTE Positions	2.5	2.5	2.5	2.80	2.80	3.00	2.80	2.80	2.80
Salaries & Wages	\$ 186	\$ 215	\$ 191	\$ 202	\$ 393	\$ 480	\$ 220	\$ 230	\$ 450
Employee Benefits	90	80	70	121	191	214	138	148	286
Total Personnel Services	276	295	261	323	584	694	358	378	736
Materials & Services									
Personnel Related Expense	17	15	8	15	23	30	11	12	23
General Office Supplies	3	5	3	3	6	6	3	4	7
Professional & Technical Services	10	102	151	70	221	82	65	65	130
Other - Performance Training	15	-	-	12	12	22	10	10	20
Other - Centralized Training	15	-	-	15	15	30	20	20	40
Other Purchased Services	-	1	1	2	3	4	2	4	6
Total Materials & Services	60	123	163	117	280	174	111	115	226
Human Resources Total	\$ 336	\$ 418	\$ 424	\$ 440	\$ 864	\$ 868	\$ 469	\$ 493	\$ 962

Budget Highlights:

- The HR department is responsible for workplace safety. The exemplary work of the department is reflected in \$79,000 workers compensation rebates over the previous biennium.
- HR facilitated the negotiation of a fair and equitable 3 year AFSCME general union contract, with a cost savings of \$122,500 over the life of the contract.
- The department successfully completed an RFP for Benefits Agent in the previous biennium, resulting in reduction of fees; a savings to the City, as well as to the employees.
- The HR department budget includes funding for employee and management training, as well as employment and labor law representation for all City departments.

Noteworthy Items:

- The HR department has jumpstarted an Employee Wellness Program to promote healthy and active employees.
- Provides monthly in-house mid-manager trainings and state mandated employee trainings, to reduce employer liability claims and employee turnover.
- Revitalized employee benefits committee to assist in containing the cost of the City benefit plans.
- Administers employee recognition program to promote exemplary employees and a positive work environment.
- Reduced worker injuries and time loss through increased employee safety awareness, the work of an effective safety committee, and the City's return to work program.
- In the coming biennium, the HR department will further refine online job applications and Human Resources Information System.

Performance Measures:

Strategy	Measure	FY 2012	FY 2013	FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017
Provide cost effective training to all City employees	Number of trainings provided	7	12	16	18	16	18
	Average percentage of all city employees who attended training sessions	20%	25%	75%	80%	90%	90%
Promote and encourage the health and well-being of City employees	Wellness resources provided to employees	n/a	n/a	2	7	8	9
	Number of employees who utilized Wellness resources	n/a	n/a	10	22	40	60
	Positive feedback from employees	n/a	n/a	85%	90%	95%	95%
Reduce the number and the cost of worker compensation claims	Number of Accidents	9	10	9	2	3	3
	Time Loss (Days)	51	142	18	5	20	20
	Annual cost of worker compensation claims	\$36,981	\$75,951	\$54,000	\$5,000	\$25,000	\$25,000
	Number of identified unsafe practices eliminated	70%	75%	75%	80%	90%	90%
	Brought back injured employees with Return to Work Program	9	9	9	2	3	3

Outcome of Performance Measures:

Well trained employees	The HR Department provides training for all City employees in various areas: CPR/AED, Fire Extinguisher Use, Proper Lifting/ Ergonomics, Asbestos Awareness, Bloodborne Pathogens Training, Anti-Harassment, Mandatory Child Abuse Reporting, Reasonable Suspicion, and Supervisor trainings.
Healthy Employees Make Happy Employees	A healthy workforce results in reduced downtime due to illness, improved morale, increased productivity and higher employee retention. Supporting workplace health and well-being benefits the City, the employee and their family, while also helping to lower health care costs and insurance claims. The Wellness resources provided are new and optional for employees, and interest is growing as well as employee engagement.
Safe Work Environment	In support of a safe work environment, the Human Resources Department heads an active Safety Committee, provides annual safety training and supervisor training, and has a Return to Work program to bring injured employees back to work on modified/light duty.

DID YOU KNOW?

In the spirit of sustainability, attracting the best pool of employees to recruit from, and motivating the City’s existing work force in all ways “green”, the Human Resource Department has developed an on-line application process eliminating the need for printed materials during a job recruitment. Working with IT to develop a means in which to use iPads during the interview process to further reduce the need for paper copies of applications and interview packets.

Attracting, retaining, and motivating the best employees to work at the City of West Linn begins with the recruiting process.

FINANCE

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015		BN 2015	FY 2016	FY 2017	Total
Personnel Services									
FTE Positions	6.5	6.5	5.5	4.8	4.8	5.5	4.8	4.8	4.8
Salaries & Wages	\$ 573	\$ 624	\$ 408	\$ 383	\$ 791	\$ 915	\$ 397	\$ 410	\$ 807
Employee Benefits	257	261	137	205	342	535	228	240	468
Total Personnel Services	830	885	545	588	1,133	1,450	625	650	1,275
Materials & Services									
Personnel Related Expense	15	16	11	15	26	30	12	18	30
General Office Supplies	80	62	47	97	144	193	91	98	189
Professional & Technical Services	28	37	81	114	195	161	115	123	238
Other - Auditing/Accounting Services	58	46	71	91	162	180	70	73	143
Other - Economic Development	7	3	3	-	3	-	-	-	-
Total Materials & Services	188	164	213	317	530	564	288	312	600
Capital Outlay	-	-	19	190	209	-	80	-	80
Finance Total	\$ 1,018	\$ 1,049	\$ 777	\$ 1,095	\$ 1,872	\$ 2,014	\$ 993	\$ 962	\$ 1,955
Offsets:									
Revenue from City of Milwaukie	(100)	(103)	(51)	-	(51)	-	-	-	-
Revenue from City of Damascus	-	-	-	(56)	(56)	-	(104)	(104)	(208)
Software purchased/capital	-	-	(19)	(190)	(209)	-	(80)	-	(80)
Net Finance Operations	\$ 918	\$ 946	\$ 707	\$ 849	\$ 1,556	\$ 809	\$ 858	\$ 1,667	

Budget Highlights:

- As part of an IGA with the City of Milwaukie for financial management services, West Linn received \$104,000 per year from Milwaukie for sharing finance department leadership over the last three and half years – this arrangement was completed as of June 2014 and turned back over to Milwaukie.
- In December 2014, the City of Damascus requested a similar arrangement for financial management and information technology services, estimated at \$139,000 per year.
- New financial software conversion to “InCode, Version 10” was successfully completed in April 2015.

Noteworthy Items:

- Credit rating agencies reaffirmed AA/Aa2 levels from S&P and Moody’s Services
- Completed General Obligation bond issue in January 2012 receiving an overall interest rate of 2.09% over twenty years
- Received national recognition for three financial publications
- Participated in GFOA’s new Financial Model project pursuing world-class performance in Public Financial Management
- Ensure good financial stewardship by maintaining credit ratings and completing audits by December 31st of each fiscal year



Performance Measures:

Strategy	Measure	FY 2012	FY 2013	FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017
Maintain high levels of financial integrity	Independent auditor opinion	Unqualified	Unqualified	Unqualified	Unmodified	Unmodified	Unmodified
	Number of auditor proposed or passed-upon adjustments	2	0	0	0	0	0
	Number of GFOA reviewer comments	6	5	3	0	0	0
Deliver efficient, effective financial services	Credit rating	AA / Aa2	AA / Aa2	AA / Aa2	AA / Aa2	AA / Aa2	AA / Aa2
	Actual cost to deliver financial services	\$1,018,000	\$1,049,000	\$777,000	\$905,000	\$913,000	\$962,000
	Costs to deliver financial services as percentage of total City operating budget	5.0%	4.8%	3.8%	5.1%	3.7%	3.7%
Provide relevant, effective and timely information to users/citizens to facilitate decision making processes	Revenue forecasts on major revenues - percentage variance to Five-Year Financial Forecast	-3.5%	+2.5%	-1.5%	+2.5%	+2.5%	+2.5%
	Average number of days after the end of the quarter when quarterly report is published online	25 days	25 days	25 days	25 days	25 days	25 days
	Percentage of quarterly financial reports distributed to Council, Audit, and Budget Committees	100%	100%	100%	100%	100%	100%

Outcome of Performance Measures:

Financial Integrity	Unqualified/unmodified opinions, lack of auditor adjustments, national awards for CAFR, PAFR, and Budget documents all indicate a well run financial operation. Furthermore, the City's credit rating was upgraded to AA and Aa2 by Standard and Poor's and Moody's respectively providing outside evidence of solid financial performance.
Efficiency and effectiveness	Maintaining a constant cost percent to deliver financial services through new demands and special analysis indicate efficiencies are realized.
Relevant and timely	Revenue forecasts are within acceptable ranges and imply accuracy of projections. Issuance of quarterly financial reports using a Flexible Budget format has been revised to better meet communication goals.

DID YOU KNOW?

The City's Debt to Total Assets ratio is 6.9%? This means that only 6.9% of the historical cost of all city-owned assets are currently leveraged with long-term debt.

GENERAL FUND & DEPARTMENTS WITHIN
INFORMATION TECHNOLOGY

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015		BN 2015	FY 2016	FY 2017	Total
Personnel Services									
FTE Positions	3.0	3.0	2.0	3.0	3.0	2.0	3.0	3.0	3.0
Salaries & Wages	\$ 220	\$ 180	\$ 127	\$ 232	\$ 359	\$ 282	\$ 241	\$ 251	\$ 492
Employee Benefits	123	97	23	130	153	144	153	162	315
Total Personnel Services	343	277	150	362	512	426	394	413	807
Materials & Services									
Personnel Related Expense	1	3	7	4	11	10	8	8	16
General Office Supplies	56	49	35	57	92	123	43	41	84
Repair & Maint. Agreements	101	132	300	246	546	496	337	346	683
Professional & Tech Services	117	181	177	141	318	283	82	86	168
Operating Materials & Service	83	226	274	119	393	224	141	158	299
Communication Charges	40	99	61	98	159	274	86	75	161
Total Materials & Services	398	690	854	665	1,519	1,410	697	714	1,411
Capital Outlay	16	11	-	-	-	203	55	220	275
Information Technology Total	\$ 757	\$ 978	\$ 1,004	\$ 1,027	\$ 2,031	\$ 2,039	\$ 1,146	\$ 1,347	\$ 2,493
Offsets:									
Revenue from City of Milwaukie	(5)	(17)	(5)	-	(5)		-	-	-
Revenue from City of Damascus	-	-	-	(8)	(8)		(35)	(35)	(70)
Software purchased/capital	(16)	(11)	-	-	-		(55)	(220)	(275)
Net Info Tech Operations	\$ 736	\$ 950	\$ 999	\$ 1,019	\$ 2,018		\$ 1,056	\$ 1,092	\$ 2,148

Budget Highlights:

- The IT department is relocating core city technology assets in support of the new police station as the city's primary emergency operations center.
- Information Technology strategy is shifting towards a mobility computing platform in equipment and software procurement.
- Networking infrastructure throughout the city is receiving architectural improvements with the adoption of Clackamas County redundant dark fiber communication services.
- Telephone infrastructure is being modernized to move West Linn into a communication system offering presence anywhere for city staff.

Noteworthy Items:

- City Council chamber audio/video infrastructure has been modernized for reliability and effortless usability.
- The West Linn Police Department has successfully transitioned to the Regional Justice Information System, allowing for unprecedented criminal information sharing between agencies.
- Continued investment in software automation now allows for the IT department to deploy new software installations and current software updates in hours for the 180 computers under IT support.

Performance Measures:

Strategy	Measure	FY 2012	FY 2013	FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017
Effectively maintain and support computer and informational systems throughout the City	Virtual servers supported	28	29	28	38	32	35
	Network devices supported	25	26	27	37	45	50
	Laptops, desktops, & tablets supported	210	210	215	228	240	250
	Printers, copier, and fax machines supported	70	65	60	89	89	89
	Key infrastructure applications supported	110	105	100	70	80	85
	Gigabytes of data maintained and protected	1,675	1,550	1,325	3,760	2,750	2,450
Greater Citizen Engagement Digitally	Citizen Self Serve Public Record Requests	150	200	250	35	75	150
	Citizen Smartphone Application Requests	1,800	2,600	3,000	915	1,500	2,000
Productivity Through Hardware Modernization	Help Desk Hardware Issue Ticket Reduction	10%	5%	5%	7%	2%	2%
	Hardware Failure Staff Time Loss Reduction	5%	5%	5%	5%	5%	3%
Efficiency Through Software Optimization	Help Desk Software Issue Ticket Reduction	10%	10%	5%	5%	5%	3%
	City Wide Staff Hours in Software Training	300	450	450	257	325	350

DID YOU KNOW?

City Information Technology staff are able to resolve 90% of reported support tickets without leaving their desk due to investments in automated remote IT.

City computers benefit from advanced power management that allow for IT staff to automatically power down computers on nights and weekends and power up for business hours.

Re-tooling of West Linn Library patron access included Mac desktop computing and Pre-school computing stations.

CITY FACILITIES

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015			BN 2015	FY 2016	FY 2017	Total
Personnel Services									
FTE Positions	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Salaries & Wages	\$ 59	\$ 61	\$ 62	\$ 64	\$ 126	\$ 128	\$ 66	\$ 67	\$ 133
Employee Benefits	35	34	30	40	70	79	42	45	87
Total Personnel Services	94	95	92	104	196	207	108	112	220
Materials & Services									
Utilities	139	141	147	186	333	318	147	150	297
Facilities	166	192	209	175	384	350	216	227	443
Other Purchased Services	-	-	-	6	6	12	11	11	22
Repairs & Maintenance	55	10	24	50	74	100	40	43	83
Total Materials & Services	360	343	380	417	797	780	414	431	845
Capital Outlay	-	27	-	30	30	50	25	25	50
City Facilities Total	\$ 454	\$ 465	\$ 472	\$ 551	\$ 1,023	\$ 1,037	\$ 547	\$ 568	\$ 1,115



Police Station Built 2014 21,959 sq ft	Library Built 1987 27,434 sq ft	Public Works Facility Built 1989 5,400 sq ft	City Hall Built 1999 26,941 sq ft	Adult Community Center Built 2002 6,200 sq ft
---	--	---	--	--

Performance Measures:

Strategy	Measure	FY 2012	FY 2013	FY 2014	Projected	Projected	Projected
					FY 2015	FY 2016	FY 2017
Provide attractive, clean, safe, and well maintained facilities for the public and city employees.	Number of facility inspections performed each month	12	12	13	13	13	13
	Number of OSHA or safety violations reported	0	0	0	0	0	0
	Met requirements for meetings setups and tear downs as required	95%	95%	95%	95%	95%	95%
	Number of insurance claims involving City facilities	1	2	1	0	0	0

Outcome of Performance Measures:

Well maintained and safe facilities	Continuous communication with Departments and city staff assist in the evaluation of the City facilities. The minimum number of complaints and claims substantiate attractive, clean, and safe facilities exist and continue to support the safe working environment of all City employees and the public visiting City facilities.
Efficiency and effectiveness	Utilize established industry practices to stabilize costs of facility maintenance at all City facilities throughout the year. Manage equipment effectively and efficiently to reduce unexpected repair costs.

Budget Highlights:

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

Noteworthy Items:

Recently completed projects include:

- A study to benchmark facility HVAC systems with current market trends for energy cost and consumption comparisons and Carbon Footprint
- New roof on the older portion of the Library
- Continued to provide input on the design of the new Police facility
- Helped to coordinate for the move to the new Police facility

DID YOU KNOW?

In 1985, one full-time employee maintained all City facilities and managed contracted services for just over 16,000 square feet of City facility space.

Today, that same full-time employee performs the same facility services for just over 87,000 square feet of City facility space.

MUNICIPAL COURT

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015			FY 2016	FY 2017	Total
Personnel Services									
FTE Positions	3.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Salaries & Wages	\$ 180	\$ 194	\$ 191	\$ 211	\$ 402	\$ 380	\$ 230	\$ 240	\$ 470
Employee Benefits	61	60	61	103	164	211	117	125	242
Total Personnel Services	241	254	252	314	566	591	347	365	712
Materials & Services									
Personnel Related Expense	2	3	4	4	8	8	7	11	18
General Office Supplies	1	2	2	4	6	7	4	8	12
Professional & Technical Services	22	1	24	20	44	44	26	40	66
Repairs & Maintenance	18	27	5	8	13	16	9	12	21
Total Materials & Services	43	33	35	36	71	75	46	71	117
Capital Outlay	-	8	-	-	-	-	-	-	-
Municipal Court Total	\$ 284	\$ 295	\$ 287	\$ 350	\$ 637	\$ 666	\$ 393	\$ 436	\$ 829
Offsets:									
Revenue from court fines	(331)	(349)	(391)	(340)	(731)		(400)	(410)	(810)
Software purchased/capital	-	(8)	-	-	-		-	-	-
Net Court Operations	\$ (47)	\$ (62)	\$ (104)	\$ 10	\$ (94)		\$ (7)	\$ 26	\$ 19

Budget Highlights:

- The Materials & Services budget for Municipal Court includes the cost of court interpreters and judges pro-tem
- Court software allows for e-ticketing (discussed further in the Public Safety Fund)
- Court personnel (FTE) reflects two full-time employees and a shared supervisor with the Finance Department

Noteworthy Items:

- Updated new court software program called “InCode, Version 10”
- Converted to “Court of Record” services
- Commenced prosecution of DUII cases
- Increased efforts in collections of delinquent fines and fees
- Transition to upgraded online payment function directly to defendant accounts
- Upgrade FTR recording system to four channels for optimum service
- Improve process for statistical reporting through new court software

Performance Measures:

Strategy	Measure	FY 2012	FY 2013	FY 2014	Projected	Projected	Projected
					FY 2015	FY 2016	FY 2017
Manage an efficient and effective municipal court operation	Traffic violations	1,735	1,875	2,460	2,500	2,500	2,500
	Criminal violations	258	261	227	250	250	250
	Parking violations	334	312	455	500	500	500
	City Ordinance / Non-Traffic violations	69	72	46	60	60	60
	Total violations to process	2,396	2,520	3,188	3,310	3,310	3,310
	Number of clerks	2.00	2.00	2.00	2.00	2.00	2.00
	Number of violations processed annually per clerk	1,198	1,260	1,594	1,655	1,655	1,655
	Operating expenses	\$284,000	\$295,000	\$287,000	\$350,000	\$393,000	\$436,000
	Operating expenses per processed violations	\$119	\$117	\$90	\$104	\$115	\$127

Outcome of Performance Measures:

Efficiency and effectiveness	Maintaining a consistent Operating Expense per Violation measure through increasing numbers of violations issued every year and increased operating expenses indicate that efficiencies are realized.
	The number of violations issued is driven by the number of citations issued by Law Enforcement and largely drives department revenue. The State of Oregon did modify their fine schedule amounts effective July 31, 2013 across all classes of violations. Forecast violations are estimated at about 5% projected increase each year.

DID YOU KNOW?

	Type of Infraction	
	Class C	Class D
Presumptive Fine	\$ 160.00	\$ 110.00
Reduced Fine - 2 priors in past 3 years	144.00	99.00
Reduced Fine - 1 prior in past 3 years	136.00	94.00
Reduced Fine - no priors in past 3 years	128.00	88.00
Example of Presumptive Fine Calculation	\$ 128.00	\$ 88.00
Less - State Fee	(45.00)	(45.00)
Less - County Fee	(16.00)	(16.00)
Net to City's General Fund	\$ 67.00	\$ 27.00

PUBLIC WORKS SUPPORT SERVICES

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015			FY 2016	FY 2017	Total
Personnel Services									
FTE Positions	10.0	11.6	8.5	8.5	8.5	8.0	8.5	8.5	8.5
Salaries & Wages	\$ 794	\$ 691	\$ 618	\$ 656	\$ 1,274	\$ 1,394	\$ 709	\$ 735	\$ 1,444
Employee Benefits	329	277	252	353	605	685	395	418	813
Total Personnel Services	1,123	968	870	1,009	1,879	2,079	1,104	1,153	2,257
Materials & Services									
Personnel Related Expense	13	13	13	16	29	38	19	19	38
General Office Supplies	8	7	5	7	12	42	9	9	18
Utilities	7	3	4	5	9	17	6	6	12
Professional & Technical Services	5	3	9	1	10	16	10	10	20
Other Purchased Services	-	30	6	12	18	-	13	15	28
Total Materials & Services	33	56	37	41	78	113	57	59	116
Capital Outlay	-	13	-	-	-	-	-	-	-
Public Works Support Svcs. Total	\$ 1,156	\$ 1,037	\$ 907	\$ 1,050	\$ 1,957	\$ 2,192	\$ 1,161	\$ 1,212	\$ 2,373
Offsets:									
Revenue from eng. permits	(107)	(64)	(101)	(118)	(219)	-	(120)	(122)	(242)
Software purchased/capital	-	(13)	-	-	-	-	-	-	-
Net PWSS Operations	\$ 1,049	\$ 960	\$ 806	\$ 932	\$ 1,738		\$ 1,041	\$ 1,090	\$ 2,131

Budget Highlights:

- Collective items such as professional memberships, required medical exams, and office supplies are consolidated from the Public Works Divisions to reduce cost and streamline administrative tasks.
- The overall number of FTEs are budgeted to stay at current levels without addition of additional FTEs within the next biennium budget cycle despite increased project loads.
- Installed software allowing for more streamlined tracking and response to citizen requests, including the public-facing phone app “YourGov.”

Noteworthy Items:

Designed, managed and inspected numerous capital projects including:

- Completion of the fourth phase of the sanitary sewer pipeline rehabilitation project (approximately 18,000 linear feet).
- Installation of the new Bland Pump Station and completion of 2,900 linear feet of 12-inch transmission waterline connecting the Bland and Rosemont pressure zones.

Noteworthy Items (continued):

- Abandonment and replacement of approximately 4,000 linear feet of primarily 6-inch asbestos cement water pipe.
- Installation of 1,300 linear feet of sidewalk on Salamo Road, filling in the gap between Weatherhill and Bland.
- Conversion of 900 City street-lights to sustainable, low energy LED lights, and resulting in a reimbursement from Energy Trust of Oregon. Conversion is estimated to save the City approximately \$20,000 per year.
- Installation and construction of the first City-owned traffic signal at Rosemont and Salamo.
- Completion of the 2014 Annual Road Program which included approximately 1,600 tons of asphalt, 700 linear feet of storm drain improvements, and 4,000 square yards of slurry seal street improvements.
- Installation of new sidewalk on Holmes St. to create better pedestrian access for children walking to and from Bolton Primary.
- New online bid/RFP management system to streamline the public procurement process for both internal and external users.

Performance Measures:

Strategy	Measure	FY 2012	FY 2013	FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017
Provide professional infrastructure design and management services	Number of capital projects designed, managed, and/or inspected	17	17	12	24	22	20
	Number of active public improvement projects managed and inspected	7	8	9	12	8	6
	Number of development pre-applications reviewed by engineering	28	28	36	40	35	30
	Number of engineering reviews of land use projects	26	25	34	38	30	25
Protect City infrastructure and rights-of-way. Enforce City construction and development codes	Number of right-of-way permits reviewed and inspected	135	154	151	155	160	165
	Number of utility locates performed	2,425	2,450	2,800	2,750	2,800	2,850
	Engineering reviews of building permits	85	70	75	112	115	115
	Erosion control plan reviews	268	254	239	275	260	270
	Erosion control inspections	502	469	355	425	415	420
Provide outstanding GIS services to employees and citizens	GIS special project requests submitted and fulfilled	180	220	200	210	220	215
	External GIS data transfers in support of City projects	29	33	25	20	18	25
	Internal (Staff) Number of MapOptix Uses	800	4,000	6,000	6,500	7,000	8,000
	External (Public) Number of MapOptix Uses	0	500	7,000	7,000	7,000	7,000

Outcome of Performance Measures:

Meet and anticipate the infrastructure needs and goals of the City Council and our citizens	Provide a full suite of planning, design, management, and oversight for capital, public improvement, and right-of-way projects in a professional and timely manner in order to provide for a fully functioning and thriving City infrastructure.
Outstanding GIS service and products provided	Proficiently support City GIS and mapping needs to accomplish Council and Planning goals, build infrastructure projects, promote City events, perform daily business of the City, and maintain an accurate catalog of the City's assets.

DID YOU KNOW?

Public Works Support Services is responsible for project planning, design, management, and oversight for the water, waste water, storm water, and streets projects outlined in the Six-Year Capital Improvement Plan. Civil engineers, engineering technicians, and GIS professionals comprise the Public Works Support Services staff.

VEHICLE & EQUIPMENT MAINTENANCE

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015		BN 2015	FY 2016	FY 2017	Total
Personnel Services									
FTE Positions	2.0	2.0	1.5	1.5	1.5	2.0	1.5	1.5	1.5
Salaries & Wages	\$ 113	\$ 103	\$ 70	\$ 96	\$ 166	\$ 271	\$ 97	\$ 101	\$ 198
Employee Benefits	66	63	34	48	82	160	52	55	107
Total Personnel Services	179	166	104	144	248	431	149	156	305
Materials & Services									
Personnel Related Expense	3	2	2	4	6	8	4	4	8
General Office Supplies	1	1	-	-	-	-	-	-	-
Utilities	40	17	14	38	52	67	46	47	93
Other Purchased Services	-	-	-	1	1	-	2	2	4
Repairs & Maintenance	132	178	184	147	331	298	160	170	330
Total Materials & Services	176	198	200	190	390	373	212	223	435
Capital Outlay (1)	-	-	-	-	-	-	17	-	17
Vehicle & Eq. Maintenance Total	\$ 355	\$ 364	\$ 304	\$ 334	\$ 638	\$ 804	\$ 378	\$ 379	\$ 757

(1) Capital Outlay is for the purchase of a on-vehicle brake lathe (to save time performing brake rotor work w/o removing rotors).

Budget Highlights:

- The Vehicle & Equipment Maintenance budget supports 75 vehicles and 250 pieces of power equipment including backhoes, a vacuum truck, dump trucks, police interceptors, parks trucks, mowers, compactors, generators, lift trucks, utility trucks, street sweepers, and hybrid vehicles.
- Hybrid vehicles and specialized equipment like street sweepers require specialized training and parts; the proposed budget includes funding for these items.
- The installation of a new card lock fueling station has resulted in the capacity for direct billing to individual departments allowing for better tracking of departmental fuel expenditures.
- Implementation of new technologies has enabled the ability to reduce vehicle and equipment budget numbers while still meeting City needs.
- Cartegraph was rolled out and is currently used by the Vehicle Maintenance department to track vehicles and equipment as well as auto-generate service schedules.

Noteworthy Items:

- Added a concrete work floor to the vaulted shelter allowing for better servicing of large equipment and installation of snow plows and chains during inclement weather.
- Continued the recycling process for used oil filters so that they can be isolated into metal by-products and remanufactured into new goods.
- Performed major cleanups and organization of shops including removal of obsolete parts and exchange for current models.
- Continued training for maintenance of alternative vehicles.
- Decommissioned aging fleet vehicles and equipment for surplus.

Performance Measures:

Strategy	Measure	FY 2012	FY 2013	FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017
Maintain City's fleet of vehicles and equipment at a high quality level with minimal cost	Number of vehicles maintained	80	80	80	75	75	75
	Number of power equipment maintained	295	295	295	250	250	250
	Number of certified mechanics on staff	2	2	2	1	1	1
To keep pace with changing industry and new innovations such as hybrid vehicles	Number of professional mechanic licenses and certificates maintained	2 licenses 18 certs.	2 licenses 18 certs.	2 licenses 18 certs.	1 licenses 10 certs.	1 licenses 10 certs.	1 licenses 11 certs.
	Number of trainings attended	2	3	3	3	3	3
	Number of hybrid/electric vehicles owned by City	5	5	5	5	4	4

Outcome of Performance Measures:

Properly maintained fleet	The City fleet of heavily-used vehicles and equipment, from police interceptors to parks mowers, all require a rapid and high level of maintenance to minimize the number that are out of service for any extended period of time. Reliability of City vehicles and equipment is critical in order to protect our citizens and maintain our valuable infrastructure and parks.
Adequately trained mechanics	Properly trained and licensed mechanics go a long way towards maintaining the fleet of vehicles and equipment necessary to run a full-service City.

DID YOU KNOW?

The City constructed a card lock fueling facility at the Public Works yard for its entire fleet of vehicles. Significant savings in staff time and fuel expense as compared to the current out-of-town card lock are expected as a result.

Public Works staff have created a new vehicle replacement tracking system to ensure vehicles are replaced in a responsible and timely manner before expensive maintenance issues arise in the City's fleet.

The City has begun efforts to consolidate fleet inventory to optimize efficiency and reduce the costs associated with maintaining additional vehicles and equipment.



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

NON-DEPARTMENTAL

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate	Total	Budget BN 2015	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015			FY 2016	FY 2017	Total
Materials & Services									
General Office Supplies/League dues	22	18	28	20	48	40	22	22	44
Other - Neighborhood Associations	11	10	10	11	21	22	11	11	22
Other - Risk Management Claims	42	40	23	35	58	90	55	55	110
Other - Emergency Utility Assistance	2	3	1	3	4	6	3	6	9
Other - Miscellaneous	3	-	21	20	41	31	35	35	70
Other - WF Heritage Area Coalition	10	-	25	20	45	30	25	30	55
Other - Grants to Business Districts	-	-	-	-	-	-	20	20	40
Other - Fiber Network Consultant	-	-	-	-	-	-	20	-	20
Other - Sidewalk Maint Incentive Program	-	-	-	-	-	-	25	25	50
Other - Tourism Grants	-	-	10	10	20	20	-	-	-
Other - Community Grants	19	22	19	20	39	40	-	-	-
Other - Green Team/SAB initiatives	18	-	24	25	49	49	-	-	-
Other - Economic Development	17	-	-	-	-	-	-	-	-
Other - Communications Dept (closed)	74	-	-	-	-	-	-	-	-
Total Materials & Services	218	93	161	164	325	328	216	204	420
Debt Service									
Principal - Series 2009 FF&C (Parker Rd)	58	60	62	64	126	126	66	68	134
Interest - Series 2009 FF&C (Parker Rd)	56	54	52	50	102	102	48	46	94
Principal - Series 2010 FF&C (City Hall)	220	225	230	240	470	470	245	255	500
Interest - Series 2010 FF&C (City Hall)	79	73	66	60	126	130	55	45	100
Total Debt Service	413	412	410	414	824	828	414	414	828
Transfers to Other Funds	123	191	199	615	814	814	233	390	623
Non-Departmental Total	754	696	770	1,193	1,963	1,970	863	1,008	1,871
Reserves - General Fund:									
Contingency	-	-	-	-	-	700	700	700	700
Unappropriated Ending Fund Balance	1,490	1,470	2,083	1,663	1,663	463	1,116	976	976
	1,490	1,470	2,083	1,663	1,663	1,163	1,816	1,676	1,676
Total Requirements	\$ 2,244	\$ 2,166	\$ 2,853	\$ 2,856	\$ 3,626	\$ 3,133	\$ 2,679	\$ 2,684	\$ 3,547

Budget Highlights:

- Neighborhood Association grants are proposed at \$11,000 per year: allocating \$1,000 for emergencies, a base \$300 per NA, and the balance allocated per NA population.
- The Community Grant program is proposed to be discontinued.
- Funding for the Willamette Falls Heritage Coalition; Sustainability initiatives and dues to the League of Oregon Cities association are included in this department.

Noteworthy Items:

- Continuing the Risk Management program to best manage insurance premiums.
- Continuing the Low-Income and Emergency Utility Assistant programs.
- Continue to administer the debt service payment obligations for General Fund debt.
- Support through financial funding the Willamette Falls Heritage Area Coalition program.



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition



PUBLIC SAFETY FUND

The Public Safety Fund is a special revenue fund to account for the police department, including payment for 911 dispatching services provided by the City of Lake Oswego. Principal sources of revenue for this fund are property taxes; intergovernmental revenues including cigarette and liquor taxes; franchise fees including PGE, Northwest Natural Gas, and Cable, 911 phone taxes; and licenses and permits.

Budget Highlights:

- A General Obligation bond measure in the amount of \$8.5 million was approved by the citizens of West Linn in November of 2011 for a new police facility to be constructed.
- The bond sale was completed in January 2012 receiving an overall interest rate of 2.09% for a twenty year fixed period of time.
- The Public Safety Fund budget reflects a 1.5 FTE proposed increase: 1.0 to be reimbursed by TriMet and 0.5 part-time in records.

Capital Projects:

- General Obligation bonds were sold for the construction of a new police facility located on 8th Street:
 - * the land was acquired in FY 2012, and
 - * the project is in its design stage in FY 2013
 - * construction was completed in September 2014
- Capital Outlay for FY 2016 and FY 2017 also includes funding the replacement of three police vehicles during each fiscal year.

Noteworthy Items:

- The new police facility project construction was completed in September 2014.
- The e-ticketing implementation was completed last biennium.
- The police department utilized Reserve officers who graduated and are sworn in as positions open up.
- Continuing with information dissemination through technology to include Text a Tip, Reverse 911, and automated crime mapping.



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

FUNDS OUTSIDE OF THE GENERAL FUND

PUBLIC SAFETY FUND SUMMARY

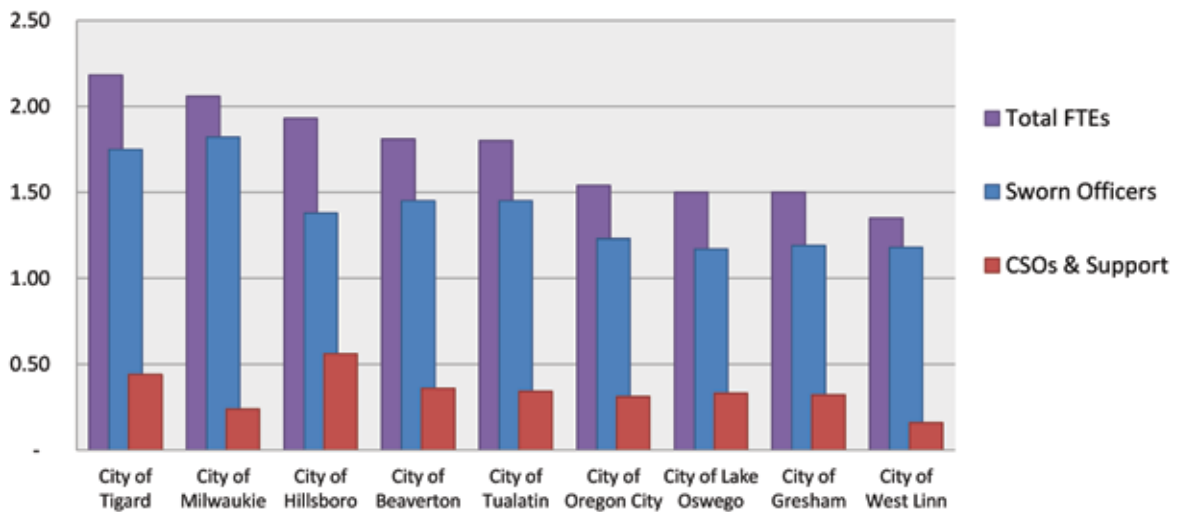
(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015		BN 2015	FY 2016	FY 2017	Total
Resources									
Beginning Fund Balance	\$ 895	\$ 8,287	\$ 7,275	\$ 2,352	\$ 7,275	\$ 7,735	\$ 1,239	\$ 1,389	\$ 1,239
Property Taxes	4,129	4,114	4,172	4,642	8,814	8,141	5,126	4,840	9,966
Intergovernmental	580	524	457	500	957	1,157	510	520	1,030
Intergovernmental (TriMet Officer)	124	124	-	-	-	248	150	150	300
Franchise Fees	1,486	1,314	1,368	1,400	2,768	3,089	1,477	1,558	3,035
Licenses & Permits	20	18	21	37	58	73	38	39	77
Fines & Forfeitures	4	16	13	42	55	85	43	44	87
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	9	43	2	40	42	81	41	42	83
Miscellaneous - training funds	16	16	16	17	33	34	17	17	34
Debt Proceeds	8,603	-	-	-	-	-	-	-	-
Transfers from General Fund	-	-	-	365	365	365	-	75	75
Total Resources	\$ 15,866	\$ 14,456	\$ 13,324	\$ 9,395	\$ 20,367	\$ 21,008	\$ 8,641	\$ 8,674	\$ 15,926
Requirements									
Personnel Services	\$ 4,114	\$ 4,442	\$ 4,108	\$ 4,287	\$ 8,395	\$ 8,918	\$ 4,594	\$ 4,667	\$ 9,261
Materials & Services	778	725	642	810	1,452	1,615	834	859	1,693
Transfers to Other Funds	1,116	1,175	1,410	1,452	2,862	2,862	1,674	1,682	3,356
Capital Outlay - Equipment Replacement	56	71	82	120	202	240	150	150	300
Capital Outlay - Police Station Project	1,515	768	4,730	1,487	6,217	6,297	-	-	-
	7,579	7,181	10,972	8,156	19,128	19,932	7,252	7,358	14,610
Reserves:									
Contingency	-	-	-	-	-	820	850	850	850
Unappropriated Ending Fund Balance	8,287	7,275	2,352	1,239	1,239	256	539	466	466
	8,287	7,275	2,352	1,239	1,239	1,076	1,389	1,316	1,316
Total Requirements	\$ 15,866	\$ 14,456	\$ 13,324	\$ 9,395	\$ 20,367	\$ 21,008	\$ 8,641	\$ 8,674	\$ 15,926
Budgeted Positions (in FTEs)	35.0	35.0	33.0	33.0	33.0	33.0	34.5	34.5	34.5
Monthly Operating Costs per Capita	\$20	\$21	\$20	\$21	\$21	\$22	\$23	\$24	\$23

Performance Measures:

Strategy	Measure	FY 2012	FY 2013	FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017
Maintain a staffing level ensuring a response time of 5 minutes or less to Priority One (life safety) calls.	Number of Priority One calls ¹	880	900	647	800	800	800
	Number of Priority Two calls ²	1,720	1,800	1,070	1,500	1,500	1,500
	Number of Animal, Ordinance, or Nuisance calls	1,695	1,705	1,574	1,500	1,500	1,500
	Number of Alarm calls	352	300	330	300	300	300
	Total police contacts	20,010	20,580	21,050	21,000	21,000	21,000
	Average number of police contacts per day	60	64	63	60	60	60
	Average response time to Priority One calls	4:49	4:49	4:49	4:49	4:49	4:49
	Number of sworn officers	31	31	31	32	32	32
	Population served	25,250	25,370	25,425	25,475	25,540	25,600
	Sworn Officers per thousand population	1.23	1.22	1.22	1.26	1.25	1.25
¹ Priority One calls are life safety calls that have the greatest risk of serious injury or death. ² Priority Two calls relate to crimes that have just occurred and/or have the potential of escalating to life safety calls.							
Increase public safety by promoting safety and livability through education and enforcement	Number of traffic stops	8,902	8,995	8,775	8,800	8,800	8,800
	Number of traffic citations	1,735	1,875	2,460	2,500	2,500	2,500
	Percentage of citations to stops	19%	21%	28%	28%	28%	28%

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



LIBRARY FUND

The Library Fund is a special revenue fund used to account for the operation of the West Linn Public Library and library activities. Principal sources of revenue include an allocation of the city's permanent property tax rate, intergovernmental revenue consisting of funding from the library district levy, and program fines. The Library Fund also earns interest income from a trust from which principal balance is reserved.

Budget Highlights:

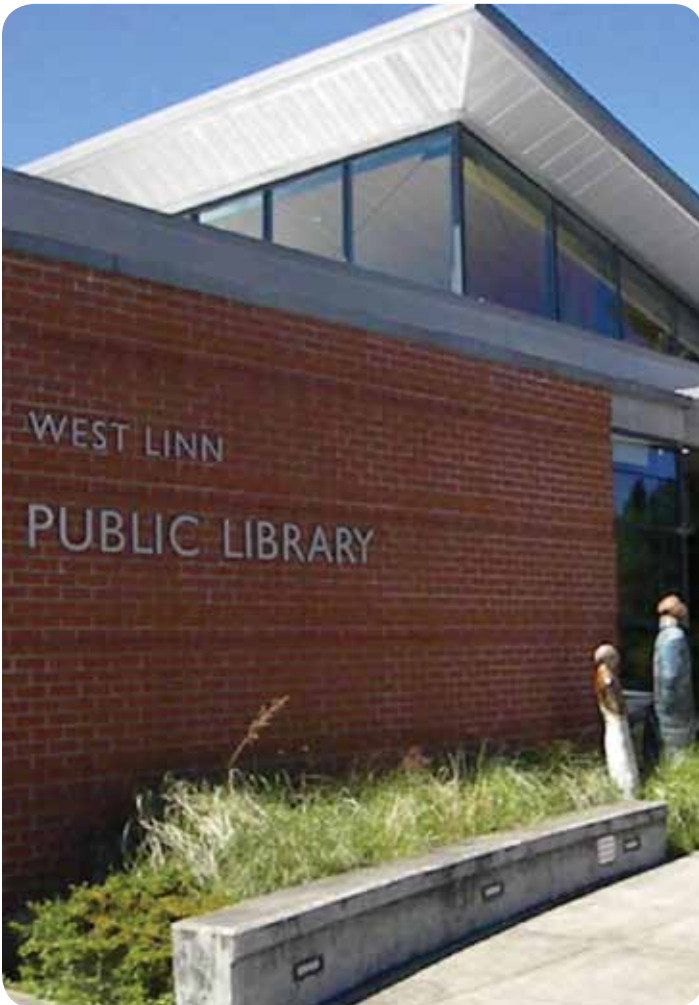
- Create programming that reflects the needs of the West Linn community by dedicating more staff time, and materials and services allotments, for outreach, programs, and community events.
- Take the Library to the people by creating opportunities for Library presence inside the community in parks, community gathering places, and neighborhood events.
- As per requirements, the reserve for the Caufield Trust is maintained at \$157,000.

Capital Projects:

- Secure West Linn's contribution to the countywide initiative to provide RFID (radio-frequency identification) safeguards for all circulating materials in the Library.
- Create a technology lab that can serve the needs of the community by providing mobility, software training, maker space creativity, and assistance for information and visual literacy.

Noteworthy Items:

- Opened a Small Business Resource Center - R.A.I.N. Room. Technology added Mondo pad.
- Bamboo room repainted
- Wireless printing available to patrons
- Celebrated 75th birthday
- Reduction in fines for children's books from .25 to .15.
- Extended library hours to 56 hours per week.
- Established eMagazines with Zinio for patrons.
- Achieved Summer Reading Goal statistics maintained through online EVANCED program which increased community engagement.
- Teen ReVITALization Project - Teen sculpture, art panels installed, furniture
- Grant awarded Ready to Ready 2015-2016
- Technology for Roving Reference - headless ear piece, mobile circulation
- Holds overflow commitment to keep holds down to 1 to 5.
- Offer new database Library2Go.
- Added a Blu-Ray movie collection.



FUNDS OUTSIDE OF THE GENERAL FUND

LIBRARY FUND SUMMARY

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015			FY 2016	FY 2017	Total
Resources									
Beginning Fund Balance	\$ 219	\$ 1,045	\$ 774	\$ 686	\$ 774	\$ 651	\$ 703	\$ 585	\$ 703
Property Taxes	796	763	922	750	1,672	2,191	800	1,080	1,880
Intergovernmental - District ongoing	1,305	1,314	1,360	1,389	2,749	2,679	1,470	1,514	2,984
Intergovernmental - District capital	1,000	-	-	-	-	-	-	-	-
Fines & Forfeitures	66	68	67	68	135	134	68	70	138
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	14	8	30	14	44	28	16	16	32
Total Resources	\$ 3,400	\$ 3,198	\$ 3,153	\$ 2,907	\$ 5,374	\$ 5,683	\$ 3,057	\$ 3,265	\$ 5,737
Requirements									
Personnel Services	\$ 1,184	\$ 1,272	\$ 1,169	\$ 1,176	\$ 2,345	\$ 2,732	\$ 1,425	\$ 1,510	\$ 2,935
Materials & Services	230	199	171	224	395	441	231	233	464
Transfers to Other Funds	738	769	774	804	1,578	1,578	816	896	1,712
Capital Outlay	203	184	353	-	353	607	-	258	258
	2,355	2,424	2,467	2,204	4,671	5,358	2,472	2,897	5,369
Reserves:									
Contingency	-	-	-	-	-	88	150	150	150
Cont. Reserve for Caufield Endowment	157	157	157	157	157	157	157	157	157
Unappropriated Ending Fund Balance	888	617	529	546	546	80	278	61	61
	1,045	774	686	703	703	325	585	368	368
Total Requirements	\$ 3,400	\$ 3,198	\$ 3,153	\$ 2,907	\$ 5,374	\$ 5,683	\$ 3,057	\$ 3,265	\$ 5,737
Budgeted Positions (in FTEs)	16.63	16.63	15.63	14.63	14.63	15.63	15.63	15.63	15.63
Monthly Operating Costs per Capita	\$7	\$7	\$7	\$7	\$7	\$8	\$8	\$9	\$8



Performance Measures:

Strategy	Measure	FY 2012	FY 2013	FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017
Maintain Oregon Library Association "excellent" standard of at least 4 items per capita; weed and supplement collection; increase turnover	Items in collection at year-end	124,697	130,932	137,478	144,025	155,877	168,026
	Service area population	29,800	30,000	30,000	30,000	30,200	30,200
	Items per capita	4.18	4.36	4.58	4.80	5.16	5.56
	Items removed from collection	10,000	10,000	10,000	5,000	5,000	5,000
	Items added	15,938	16,235	16,547	16,852	17,149	17,449
Provide high quality children's, teens and adult programming	Number of programs	525	540	550	530	535	540
	Program Attendance	16,800	17,280	17,600	18,000	18,275	18,575
Increase circulation by at least 5% over previous year; establish position as a net loaner to other LINCC libraries; increase percentage of borrowers	Annual direct circulation	715,000	720,000	725,000	730,000	735,000	740,000
	Percentage change	1%	1%	1%	1%	1%	1%
	Annual interlibrary loans	235,000	237,000	239,000	241,000	243,000	245,000
	Number of borrowers	18,300	18,600	18,900	19,300	19,600	19,900
	Percentage change	2%	2%	2%	2%	2%	2%
Maximize efficiency of Library staff and increase volunteer hours	Circulation per staff FTE	45,745	46,065	46,684	46,705	47,024	47,344
	Number of volunteers	150	175	200	160	175	190
	Number of volunteer hours	6,300	6,500	6,800	6,720	7,350	7,980

DID YOU KNOW?

The library welcomed over 200,000 visitors in 2014.

Over 20,000 patrons attended programs offered in 2014.

Patrons borrowed over 650,000 items from the library in 2014.

PARKS & RECREATION FUND

The Parks and Recreation Fund is a special revenue fund used to account for the maintenance and operation of the city's parks and open space, recreation activities, and special events and activities in the community. Principal sources of revenue include an allocation of the city's permanent property tax rate, a monthly maintenance fee charged to all residents, and program fees.

Budget Highlights:

- The Parks & Recreation Fund proposes adding a half-time recreation coordinator to help with the West Linn Farmer's Market Program.

Capital Projects:

- The Capital Outlay budgeted in the Parks & Recreation Fund consists of planned projects from the Six Year Capital Improvement Plan (CIP):
 - * Grant funded expansion to the ACC center
 - * Construction of Cedaroak boat ramp docks
 - * Willamette Park grasscrete and Willamette River Trail improvements
 - * Fields Bridge Park Shelter
 - * Willamette River Trail Construction
 - * Parks and Recreation Master Plan Update
 - * Park Planning Projects and Design work for the completion of Marylhurst Park
- There are also earmarked funds for routine park improvements and accessibility upgrades.

Noteworthy Items:

- Constructed new parking lot and removed the old house from Fields Bridge Park.
- Continued work on the permit for the Cedaroak Boat Ramp Project.
- Installed Wi-Fi service to six City parks.
- Working with citizens groups to eventually adopt a City-wide Comprehensive Trail System Master Plan.
- Worked with the Sustainability Advisory Board to install a solar array at Tanner Creek Park. The park now generates all the electricity required for its operations.
- Haunted Trail management and development into major community event that now includes two nights and numerous community partners.
- Concluded work with a Citizens Aquatic Center Task Force and consultants to develop conceptual plans and programs for an Aquatic Community Center that was brought to the citizens of West Linn.



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

FUNDS OUTSIDE OF THE GENERAL FUND

PARKS & RECREATION FUND SUMMARY

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate	Total	Budget BN 2015	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015			FY 2016	FY 2017	Total
Resources									
Beginning Fund Balance	\$ 489	\$ 447	\$ 358	\$ 865	\$ 358	\$ 475	\$ 1,004	\$ 743	\$ 1,004
Property Taxes	1,199	1,311	1,374	1,300	2,674	2,489	1,052	1,300	2,352
Intergovernmental	13	184	93	125	218	441	130	135	265
Intergovernmental - Grants	-	-	-	-	-	1,350	2,080	456	2,536
Fees & Charges - Rec Program Fees	549	514	535	550	1,085	1,175	540	550	1,090
Fees & Charges - Park Maint Fee	1,289	1,329	1,404	1,465	2,869	2,909	1,538	1,615	3,153
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	9	58	202	29	231	57	30	31	61
Total Resources	\$ 3,548	\$ 3,843	\$ 3,966	\$ 4,334	\$ 7,435	\$ 8,896	\$ 6,374	\$ 4,830	\$ 10,461
Requirements									
Personnel Services	\$ 1,476	\$ 1,592	\$ 1,389	\$ 1,505	\$ 2,894	\$ 3,357	\$ 1,690	\$ 1,765	\$ 3,455
Materials & Services	724	745	745	796	1,541	1,569	870	845	1,715
Debt Service - Series 2009	36	37	38	38	76	76	38	38	76
Transfers to Other Funds	830	865	901	941	1,842	1,842	853	924	1,777
Capital Outlay - Equipment Replacement	-	-	-	-	-	80	40	40	80
Capital Outlay - Park Projects	35	246	28	50	78	120	60	60	120
Capital Outlay - Grant Projects	-	-	-	-	-	1,350	2,080	456	2,536
	3,101	3,485	3,101	3,330	6,431	8,394	5,631	4,128	9,759
Reserves:									
Contingency	-	-	-	-	-	390	400	400	400
Unappropriated Ending Fund Balance	447	358	865	1,004	1,004	112	343	302	302
	447	358	865	1,004	1,004	502	743	702	702
Total Requirements	\$ 3,548	\$ 3,843	\$ 3,966	\$ 4,334	\$ 7,435	\$ 8,896	\$ 6,374	\$ 4,830	\$ 10,461
Budgeted Positions (in FTEs)	22.40	22.40	21.15	21.15	21.15	21.15	21.65	21.65	21.65
Monthly Operating Costs per Capita	\$10	\$11	\$10	\$11	\$10	\$11	\$11	\$12	\$11

Performance Measures:

Strategy	Measure	FY 2012	FY 2013	FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017
Support and maintain parks, recreation land, and natural areas, and provide public facilities and recreation programs to enhance the quality of life for all residents of West Linn.	Developed park acres	150	150	150	150	150	150
	Restrooms cleaned daily	30	30	30	30	30	31
Deliver efficient, effective parks and recreation services	Annual operating costs to deliver park and recreation services	\$3,066,000	\$3,239,000	\$3,073,000	\$3,280,000	\$3,401,000	\$3,572,000
	Average number of developed acres maintained per worker	21.43	21.43	21.43	21.43	18.75	18.75
	Monthly operating costs per capita	\$10	\$11	\$10	\$11	\$11	\$12
	Total recreation & event revenue	\$549,000	\$514,000	\$535,000	\$550,000	\$540,000	\$550,000
	Major events managed	11	10	10	11	12	12

Outcome of Performance Measures:

Support and maintain	Through ongoing outreach programs, volunteer efforts and communication with the public positive reinforcement of parks, programs and events confirms the notion of increased quality of life through parks and programs.
Efficiency and effectiveness	Utilizing established/proven maintenance standards and construction practices along with proven event and program management parks and recreation services are provided in a efficient and effective method.

DID YOU KNOW?

547 Acres

The City of West Linn has 547 acres of park land, ranging from active-oriented parks with opportunities for sports, picnicking, and playing on playgrounds, to passive-oriented parks with opportunities for walking, biking, and watching wildlife.

Mary S. Young Park

The Park is owned by Oregon State Parks, but operated and maintained through cooperative agreement with the City of West Linn. It offers a peaceful place to walk or sit by the Willamette River. This quiet, forested park is a favorite for urban birders. As you walk deeper into the forest on the numerous trails (5-8 miles worth), it’s easy to forget you are still in the City. The 136 acres allows for plenty of room for kids to play on the sports fields, a restroom, reservable shelter, and an area for dogs to run unleashed.

The McLean House

Dr. Edward McLean built this home in 1927 for his family. His wife Anne helped design its lovely modified colonial style, three-story home to suit their growing family. It includes seventeen rooms, a full basement and attic, two fireplaces, and three baths. It is now owned by the City of West Linn and the Friends of the McLean house maintain and operating the home for showings.

Partnerships

The West Linn Parks & Recreation department works closely with community partners on a variety of projects:

Art Festival in the Forest • Bolton Days • Centennial Committee • Community Gardens • Eagle Scout Projects • Friends of the Mclean House & Park • Friends of Maddax Woods • July 4th Celebration • Labyrinth at Marylhurst Heights Park • Lighting of the Woods at Maddax Woods • Lockfest • Metro • NW Trails Association • Neighbors Helping Neighbors • Oktoberfest • Oregon State Marine Board • Parker Road Improvements • The Intertwine • Trail at The White Oak Savanna • West Linn Art Festival • West Linn Baseball • West Linn Chamber of Commerce • West Linn Farmers Market • West Linn Boys Lacrosse • West Linn Girls Lacrosse • West Linn Rotary • Willamette Falls Festival • West Linn Softball • Willamette United Soccer • Y.M.C.A. • 205 Gateway Signs • 789 Jam

BUILDING INSPECTIONS FUND

The Building Inspections Fund is a special revenue fund used to account for West Linn’s building inspection program. The fund was created to specifically account for all building inspection responsibilities from a single cost center budget fund. The principal sources of revenue include building permit fees and plan review charges. The Building Inspections division is completely self-supported through the collection of permit fees.

Budget Highlights:

- The Building Official had to take the unusual action of revoking occupancy to a building after requiring an engineer analysis of the building because of the proposed increase in the number of occupants. It was discovered that major structural deficiencies were present. The owners of the building did not dispute the finding and hired an engineer who specializes in rehabilitation of older buildings to do a comprehensive evaluation and create a construction plan if the building could be saved. That process is complete; the building was saved and is ready for the next tenant.
- When necessary, the department relies on outsourcing to cover inspections during busier times.

Capital Projects:

- No capital budgeted.

Noteworthy Items:

- The State of Oregon and Accela are working towards have a mobile application for smart-phones (they are working on Apple I-phones first) and Blue-Tooth for printing; this will increase the usability of the mobile office without having to take a lap-top computer in the field.
- The State of Oregon and Accela are also developing a modified planning module intended to increase the overall use of technology by providing access to all jurisdictions.
- Building plans and applications for permits are accepted digitally with the ultimate goal of a paper-less department.
- Met all of the objectives for residential and commercial construction 85% of the time.
- Met all of the objectives for residential and commercial plumbing and mechanical permits 90% of the time.
- Performed same day inspections for inspection request made prior to 7 am, 88% of the time.



FUNDS OUTSIDE OF THE GENERAL FUND

BUILDING INSPECTIONS FUND

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate		Budget	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015	Total	BN 2015	FY 2016	FY 2017	Total
Resources									
Beginning Fund Balance	\$ 244	\$ 255	\$ 134	\$ 71	\$ 134	\$ 233	\$ 3	\$ 53	\$ 3
Fees & Charges	715	578	629	684	1,313	1,418	718	754	1,472
Miscellaneous	-	-	-	1	1	2	1	1	2
Transfers from Other Funds	-	-	-	-	-	-	133	90	223
Total Resources	\$ 959	\$ 833	\$ 763	\$ 756	\$ 1,448	\$ 1,653	\$ 855	\$ 898	\$ 1,700
Requirements									
Personnel Services	\$ 415	\$ 394	\$ 372	\$ 418	\$ 790	\$ 843	\$ 445	\$ 460	\$ 905
Materials & Services	11	10	16	20	36	93	30	35	65
Transfers to Other Funds	278	295	304	315	619	619	304	322	626
Capital Outlay	-	-	-	-	-	-	23	-	23
	704	699	692	753	1,445	1,555	802	817	1,619
Reserves:									
Contingency	-	-	-	-	-	50	50	50	50
Unappropriated Ending Fund Balance	255	134	71	3	3	48	3	31	31
	255	134	71	3	3	98	53	81	81
Total Requirements	\$ 959	\$ 833	\$ 763	\$ 756	\$ 1,448	\$ 1,653	\$ 855	\$ 898	\$ 1,700
Budgeted Positions (in FTEs)	4.0	4.0	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Monthly Operating Costs per Capita	\$2	\$2	\$2	\$2	\$2	\$3	\$3	\$3	\$3



Performance Measures:

Strategy	Measure	FY 2012	FY 2013	FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017
Provide timely service	Requested building inspection performed same day when called in before 7 a.m.	90%	90%	90%	90%	90%	90%
	Plan review turnaround within two weeks time for single family homes	85%	85%	85%	85%	85%	85%
	Plan review turnaround within two weeks for commercial Improvements	85%	90%	90%	90%	90%	90%
	Plan review turnaround within four weeks for new commercial buildings	90%	90%	90%	90%	90%	90%
Appropriately administer the building code	Successful appeals of Building Official's decisions	0	0	0	0	0	0
Identify and track workload measures to enable appropriate staffing	Total number of permits	1,197	1,041	1,074	1,100	1,120	1,140
	New single-family homes	60	63	65	72	75	78
	Multi-family units	0	250	0	225	0	0
	Residential remodel/additions	123	167	180	175	170	170
	New commercial buildings	2	9	3	5	5	5
	Commercial tenant Improvements	72	87	95	100	105	110
	Miscellaneous	43	28	30	30	30	30
	Estimated number of inspections	5,254	4,569	4,714	4,850	4,950	5,100

Outcome of Performance Measures:

Timely inspections:	The Building Official and one building inspector were able to complete 90% of requested inspections when the inspection was called in before 7 a.m.
Efficiency of review:	The Building Department was able to complete 90% of plan reviews for commercial improvements in two weeks.
Consistency and effectiveness:	There has not been a successful appeal to the Building Official's decision in the past several years.

DID YOU KNOW?

Licensed contractors can submit building permit applications, including construction plans electronically.

A goal of the Building division is to have all building permits in electronic form, even if we have to scan paper submittals ourselves.

The City of West Linn continues to be a desirable place to live, and as a result, our construction activity has remained greater here as compared to other jurisdictions in the region.

PLANNING FUND

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

Budget Highlights:

- This will be the first biennium budget to align the Planning and Economic Development divisions under the oversight of the new Community Development Director position.
- While there have been no changes to the number of overall FTE's, the previous Planning Director position was replaced with a new Planning Manager position.
- An administrative support position is shared with the Building Inspections Fund.

Capital Projects:

- No capital budgeted.

Noteworthy Items:

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

- Processed CDC updates through the Planning Commission to better regulate Water Resource Areas. This process required a rewrite of the entire chapter.
- Initiated the process to complete a new Transportation System Plan for the City. This will require Comprehensive Plan and CDC amendments in accordance with state and regional requirements.
- Maintenance of the CDC to be consistent with changes to Oregon Revised Statute, Oregon Administrative Rules and to remove duplication or out dated regulations.
- Staffed three advisory boards: Planning Commission, Historic Review Board, and Sustainability Advisory Board.

DID YOU KNOW?

Planning Department Overview

Planning reviews new development projects in the City and other various permits. Per the City Council's direction, Planning is working on projects to address the City's long range goals and policies regarding development and to clarify and consolidate sections of the City's Code. West Linn is required by state law to have a Comprehensive Plan and to periodically review and update the plan and City regulations to comply with Metro requirements and state planning laws.

TSP Update

The City of West Linn update to the Transportation Systems Plan is working on an "outcomes based approach" to answer questions such as: "Can residents and visitors more easily and safely get around the city? How far will I need to travel for work, school and play in 20-years? What will the City of West Linn look like in 20 years if the TSP succeeds? The TSP Update will focus on increasing opportunities for walking and biking and improved access to public transit. In concert with economic development efforts that encourage local employment, the TSP Update will facilitate balancing jobs and housing in West Linn by improving transportation options inside West Linn.

Arch Bridge Bolton Master Plan

The Arch Bridge Bolton Area Master Plan was approved by the City Council in December of 2014. A major component of the Plan is to reestablish identify the "Heart of West Linn" at the base of the Arch Bridge. This project represents the culmination of many months of hard work by hundreds of residents, including a Citizen Advisory Committee, which met regularly and robustly discussed issues and recommendations contained in the plan. The project reviewed the planning efforts to consider where future development can occur and where it is appropriate and respectful of the community's character and heritage. The implementation steps included a phased set of actions and possible funding mechanisms. It also provides a regulatory framework and a set of design standards for new buildings. To support these outcomes, the plan listed a number of key capital investments along with planning level estimates of costs.

FUNDS OUTSIDE OF THE GENERAL FUND

PLANNING FUND SUMMARY

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015		BN 2015	FY 2016	FY 2017	Total
Resources									
Beginning Fund Balance	\$ 263	\$ 67	\$ (64)	\$ 25	\$ (64)	\$ (127)	\$ 346	\$ 215	\$ 346
Intergovernmental	263	242	248	250	498	433	255	260	515
Intergovernmental - Grant	-	-	32	188	220	220	-	-	-
Franchise Fees	56	84	198	159	357	318	161	163	324
Franchise Fees (dedicated to Sustainability)	-	-	-	40	40	80	40	40	80
Fees & Charges	198	228	197	221	418	431	232	244	476
Miscellaneous	6	3	12	1	13	2	1	1	2
Transfers from Other Funds:									
Transfers from Building Inspections Fund	77	79	86	88	174	174	-	-	-
Transfers from General Fund	123	191	199	250	449	449	100	225	325
Transfers from SDC-Street for TSP Update	11	11	41	50	91	200	50	50	100
Total Resources	\$ 997	\$ 905	\$ 949	\$ 1,272	\$ 2,196	\$ 2,180	\$ 1,185	\$ 1,198	\$ 2,168
Requirements									
Personnel Services	\$ 591	\$ 594	\$ 508	\$ 518	\$ 1,026	\$ 1,157	\$ 560	\$ 585	\$ 1,145
Materials & Services	44	37	151	134	285	382	52	54	106
Transfers to Other Funds	295	338	265	274	539	539	358	368	726
	930	969	924	926	1,850	2,078	970	1,007	1,977
Reserves:									
Contingency	-	-	-	-	-	80	100	100	100
Unappropriated Ending Fund Balance	67	(64)	25	346	346	22	115	91	91
	67	(64)	25	346	346	102	215	191	191
Total Requirements	\$ 997	\$ 905	\$ 949	\$ 1,272	\$ 2,196	\$ 2,180	\$ 1,185	\$ 1,198	\$ 2,168
Budgeted Positions (in FTEs)	6.5	5.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5
Monthly Operating Costs per Capita	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3

Performance Measures:

Strategy	Measure	FY 2012	FY 2013	FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	
Meet State mandated deadlines for land use decisions	Perform completeness review within 30 days of submittal	100%	100%	100%	100%	100%	100%	
	Produce decisions within 120 days unless an extension was granted	100%	100%	100%	100%	100%	100%	
	Total Number of Development Review Applications:	483	625	564	600	625	625	
	<i>Land use decisions made by:</i>							
	Director decisions delegated to staff	441	625	516	525	545	545	
	Planning Director	22	20	27	30	32	32	
	Historic Review Board	4	2	1	3	3	3	
	Planning Commission	7	6	8	8	10	10	
	City Council	3	3	4	3	3	3	
Produce sound land use decisions	Number of appeals	1	3	0	1	1	1	
	Percent of staff recommendations upheld on appeal	100%	100%	n/a	100%	100%	100%	
Seek compliance with Community Development Code (CDC)	Consent orders and court decisions to resolve code compliance issues	6	1	0	0	0	0	
Improve the clarity and effectiveness of the CDC	Major code amendment projects undertaken	1	1	0	1	1	1	
	Routine code update/refinement projects	1	1	1	1	1	1	
Perform land use studies and prepare plans to maintain compliance with State and Metro regulations and address community needs and aspirations	Studies and plans undertaken	1	0	2	1	1	1	

Outcome of Performance Measures:

Effectiveness of land use review:	100 percent of the decisions processed through the Planning Department were either not challenged or upheld on appeal.
Increase in code compliance actions:	The volume of code enforcement actions increased.
Efficiency of review:	On average, and unless an extension was granted, it took 36 days, 84 days less than the state mandated limit of 120 days, for the Planning Director, Historic Review Board, or Planning Commission to approve a development application and exhaust all local appeals.

STREET FUND

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

Budget Highlights:

- The Streets Division budget includes funding for road maintenance and improvement projects as outlined in the Capital Improvement Plan (CIP).
- Street maintenance fee revenues are up due to the 75% residential rate increase effective September 2013 allowing completion of more road improvement projects.

Capital Projects:

- The Capital Outlay budgeted in the Streets Fund are planned projects from the Six Year Capital Improvement Plan (CIP):
 - * \$1,400,000 for Annual Road Program
 - * \$50,000 for Annual Crack Sealing
 - * \$615,000 for Slurry Sealing

Noteworthy Items:

- Installation of the first City-owned traffic signal at Rosemont and Salamo, including enhanced pedestrian crossings and the addition of a left turn lane on Rosemont Rd.
- Slurry sealed 4.1 miles of streets.
- Crack sealed 4.1 miles of streets.
- Paved 3.5 miles of streets.
- Built 2,150 linear feet of concrete streets.
- Installed 1,555 linear feet of new sidewalks.
- Constructed several new ADA ramps.
- Median Restorations: 7 road medians were revitalized with new top soil, plants, and bark dust. Two medians were upgraded to drip irrigation systems and one median had a retaining wall installed to help stabilize the street.



FUNDS OUTSIDE OF THE GENERAL FUND

STREET FUND SUMMARY

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015		BN 2015	FY 2016	FY 2017	Total
Resources									
Beginning Fund Balance	\$ 1,291	\$ 1,797	\$ 2,215	\$ 2,507	\$ 2,215	\$ 2,067	\$ 2,059	\$ 1,484	\$ 2,059
Intergovernmental - Gas Tax	1,372	1,385	1,451	1,457	2,908	2,842	1,490	1,492	2,982
Fees & Charges - Street Maint Fee	870	904	1,351	1,500	2,851	1,804	1,575	1,600	3,175
Franchise Fees	113	113	116	120	236	248	126	132	258
Miscellaneous	171	163	198	160	358	105	163	166	329
Total Resources	\$ 3,817	\$ 4,362	\$ 5,331	\$ 5,744	\$ 8,568	\$ 7,066	\$ 5,413	\$ 4,874	\$ 8,803
Requirements									
Personnel Services	\$ 490	\$ 514	\$ 519	\$ 530	\$ 1,049	\$ 1,187	\$ 602	\$ 627	\$ 1,229
Materials & Services	433	527	439	462	901	1,024	553	564	1,117
Debt Service - Series 2009	152	152	151	152	303	304	152	152	304
Transfers to Other Funds	529	550	660	683	1,343	1,343	772	845	1,617
Capital Outlay - Street Projects	382	237	1,008	1,730	2,738	1,896	1,834	1,850	3,684
Capital Outlay - Equipment Replacement	34	167	47	128	175	297	16	-	16
	2,020	2,147	2,824	3,685	6,509	6,051	3,929	4,038	7,967
Reserves:									
Contingency	-	-	-	-	-	600	600	600	600
Unappropriated Ending Fund Balance	1,797	2,215	2,507	2,059	2,059	415	884	236	236
	1,797	2,215	2,507	2,059	2,059	1,015	1,484	836	836
Total Requirements	\$ 3,817	\$ 4,362	\$ 5,331	\$ 5,744	\$ 8,568	\$ 7,066	\$ 5,413	\$ 4,874	\$ 8,803
Budgeted Positions (in FTEs)	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Monthly Operating Costs per Capita	\$5	\$6	\$6	\$6	\$6	\$6	\$7	\$7	\$7

Q: Where does the Street Maintenance Fee revenue go?

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	6 YEAR TOTAL
Beginning balance relating to SMF	\$1,039	\$1,207	\$1,514	\$1,494	\$878	\$183	\$1,039
SMF revenue collected per year	870	904	1,351	1,500	1,575	1,600	7,800
% of SMF to State Gas Tax	39%	39%	48%	51%	51%	52%	
SMF spent on:							
Materials & Services	(168)	(208)	(212)	(234)	(284)	(292)	(1,398)
Debt service payments	(152)	(152)	(151)	(152)	(152)	(152)	(911)
Street capital projects	(382)	(237)	(1,008)	(1,730)	(1,834)	(1,850)	(7,041)
Total SMF expenditures	(702)	(597)	(1,371)	(2,116)	(2,270)	(2,294)	(9,350)
Ending SMF balance carried forward	\$1,207	\$1,514	\$1,494	\$878	\$183	(\$511)	(\$511)

Performance Measures:

Strategy	Measure	FY 2012	FY 2013	FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017
Maintain roads and right-of-way to the highest quality standard	City-wide average PCI rating (PCI=Pavement Condition Index)	59	59	59	63	67	70
	Lane miles of streets resurfaced/reconstructed	1	3	2	4	7	7
	Lane miles of streets slurry sealed	2	10	4	2	3	3
	Number of streets crack sealed	36	24	20	10	15	15
Maintain signage for safety	Number of signs updated	80	75	75	100	100	100
Stripe streets for safety	Miles of Streets Restriped	20	20	20	10	10	10
	Number of thermo-plastic street legends installed or replaced	40	35	30	25	20	20

Outcome of Performance Measures:

Effectively maintained street system	Continuously maintain 215 street lane miles and approximately 700 acres of right-of-way to ensure the City's street system is maintained to the highest possible standard within the provided budget.
--------------------------------------	---

DID YOU KNOW?

Street System

In the City of West Linn there are:

- 4,000+ street signs • 215 lane miles of streets • 120 miles of sidewalks • 2,000 street lights
- 21 miles of mowing • 30 speed humps on seven streets • 31 miles of pavement striping
- 526 stop signs • 7 miles of bike paths and lanes

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

WATER FUND

The Water Fund is an enterprise fund used to account for the maintenance and operation of the city water utility. All water related revenue and expenditures, including capital replacement, are included in this fund. Capital expansion projects are accounted for in the SDC fund.

Budget Highlights:

- Revenue forecasts assume a five percent rate increase in both fiscal years of the proposed biennium.
- At approximately \$1.2 million per year (or 2/3 of water operations), the largest expenditure in the Water Fund is the purchase of wholesale water from South Fork Water Board.

Capital Projects:

- The Capital Outlay budgeted in the Water Fund are planned projects from the Six Year Capital Improvement Plan (CIP):
 - * \$2.1 million in FY 2016 and \$2.3 million in FY 2017 from the Water Fund is planned for construction of the new Bolton Reservoir.
 - * \$800,000 is budgeted annually for deteriorated water main replacements.
 - * \$25,000 is budgeted annually for telemetry system upgrades.

Noteworthy Items:

- Completed Bolton Reservoir Siting Alternative Analysis, Geotechnical Report, and Land Slide Analysis.
- Contracted with Murray, Smith & Associates for the design of the Bolton Reservoir Replacement.
- Constructed the Bland Intertie Pump Station and 2,900 linear feet of 12-inch transmission main, increasing water capacity and pressure to the Bland and Rosemont pressure zones.
- Performing major safety and maintenance improvements to the Rosemont Reservoir.
- Replaced approximately 4,100 linear feet of primarily asbestos cement water main along Mapleton Drive.



FUNDS OUTSIDE OF THE GENERAL FUND

WATER FUND SUMMARY

	<i>(Amounts in Thousands: \$87 = \$87,000)</i>		BN 2015				BN 2017		
	Actual FY 2012	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Total	Budget BN 2015	Proposed Biennial Budget		
							FY 2016	FY 2017	Total
Resources									
Beginning Fund Balance	\$ 695	\$ 1,256	\$ 1,431	\$ 7,008	\$ 1,431	\$ 996	\$ 5,944	\$ 3,362	\$ 5,944
Fees & Charges	3,152	3,485	3,592	3,736	7,328	6,857	3,886	4,041	7,927
Intergovernmental	-	-	5,429	124	5,553	-	75	-	75
Proceeds from sale of bonds	-	-	-	-	-	-	-	2,000	2,000
Miscellaneous	114	106	99	43	142	85	44	45	89
Total Resources	\$ 3,961	\$ 4,847	\$ 10,551	\$ 10,911	\$ 14,454	\$ 7,938	\$ 9,949	\$ 9,448	\$ 16,035
Requirements									
Personnel Services	\$ 523	\$ 457	\$ 521	\$ 570	\$ 1,091	\$ 1,255	\$ 630	\$ 657	\$ 1,287
Materials & Services	1,348	1,525	1,436	1,611	3,047	3,245	1,804	1,886	3,690
Debt Service	149	150	150	154	304	304	153	302	455
Transfers to Other Funds	657	684	703	730	1,433	1,433	986	869	1,855
Capital Outlay - Water Projects	28	558	636	1,421	2,057	876	825	825	1,650
Capital Outlay - Bolton Reservoir	-	-	-	481	481	-	2,159	2,328	4,487
Capital Outlay - Equipment Replacement	-	42	97	-	97	100	30	94	124
	2,705	3,416	3,543	4,967	8,510	7,213	6,587	6,961	13,548
Reserves:									
Contingency	-	-	-	-	-	300	500	500	500
Restricted for debt service	151	151	151	151	302	151	153	154	154
Restricted for capital project	-	-	5,000	4,519	4,519	-	2,360	-	-
Unappropriated Ending Fund Balance	1,105	1,280	1,857	1,274	1,123	274	349	1,833	1,833
	1,256	1,431	7,008	5,944	5,944	725	3,362	2,487	2,487
Total Requirements	\$ 3,961	\$ 4,847	\$ 10,551	\$ 10,911	\$ 14,454	\$ 7,938	\$ 9,949	\$ 9,448	\$ 16,035
Budgeted Positions (in FTEs)	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Monthly Operating Costs per Capita	\$9	\$9	\$9	\$10	\$10	\$10	\$12	\$12	\$12

Performance Measures:

Strategy	Measure	FY 2012	FY 2013	FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017
Provide clean and safe water via an efficiently maintained and operated water system.	Million gallons of water used city wide per calendar year	1053	1050	1050	1060	1070	1080
	Number of fire hydrants maintained	961	966	978	985	992	1,000
	Number of reservoirs maintained	6	6	6	6	6	6
	Number of pump stations maintained	6	6	6	7	7	7
	Miles of water lines maintained	119	119	119	119	119	119
	Active Service Connections	8695	8758	8823	8831	8835	8835
	Number of water quality samples taken (calendar year)	471	500	525	525	525	525
Assure back flow prevention program is current and meets all requirements.	Number of back flow systems installed within City limits	4,050	4,100	4,150	4,200	4,295	4,340
	Percentage tested	90%	85%	80%	70%	65%	65%

Outcome of Performance Measures:

Sufficiently maintained water system	Provide a continuously maintained water system by performing repairs, maintaining reservoirs, pressure-reducing valves, altitude valves, and pump controls to ensure the highest quality water, uninterrupted water service, and fire protection availability to the citizens of West Linn.
--------------------------------------	---

DID YOU KNOW?

West Linn Water Quality Staff will complete over 1,000 water quality samples and tests in the next biennium.

Routine total coliform bacteria samples are taken 30 times each month to ensure the safety of our water supply.

About the West Linn Water System

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

ENVIRONMENTAL SERVICES FUND

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

Budget Highlights:

- Revenue forecasts assume a five percent rate increases for each fiscal year.
- The Environmental Services Fund is the healthiest West Linn Fund, with CIP projects fully funded.

Capital Projects:

- The Capital Outlay budgeted in the Environmental Services Fund includes planned projects from the Six Year Capital Improvement Plan (CIP) such as:
 - * \$900,000 annually for waste water pipe lining
 - * Sewer Master Plan update
 - * Surface Water Master Plan update

Noteworthy Items:

- Completed CIPP project which uses cured in place pipe as a structural replacement for existing aging concrete pipes within our waste water system. In total nearly 24,000 linear feet of pipe lining was completed.
- 400 linear feet of storm water mains and pipes were either replaced or added to our storm water system as part of the 2014 Annual Road Program.
- Annually cleaned approximately 207,000 linear feet of waste water line.
- Annually inspected approximately 2,655 catch basins.
- Annually inspected and maintained 322 water quality facilities, comprised of 43 treatment ponds, 20 bioswales, 27 underground detention tanks, and 232 pollution control manholes.
- Continued compliance with the State regulated stormwater permit (NPDES Program).
- First complete year of running street sweeping services completely in-house without the assistance of outside contractors allowing for more efficient response to urgent and individual requests.



(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015			FY 2016	FY 2017	Total
Resources									
Beginning Fund Balance	\$ 3,054	\$ 3,365	\$ 3,442	\$ 3,455	\$ 3,442	\$ 3,349	\$ 2,497	\$ 1,789	\$ 2,497
Licenses & Permits	76	72	91	54	145	107	55	56	111
Fees & Charges - Wastewater	1,935	1,970	2,041	2,123	4,164	4,375	2,208	2,296	4,504
Fees & Charges - Surface Water	667	696	744	774	1,518	1,507	805	837	1,642
Miscellaneous	107	76	119	83	202	164	85	87	172
Total Resources	\$ 5,839	\$ 6,179	\$ 6,437	\$ 6,489	\$ 9,471	\$ 9,502	\$ 5,650	\$ 5,065	\$ 8,926
Requirements									
Personnel Services	\$ 525	\$ 428	\$ 636	\$ 685	\$ 1,321	\$ 1,518	\$ 775	\$ 811	\$ 1,586
Materials & Services	290	292	250	287	537	752	604	493	1,097
Transfers to Other Funds	1,070	1,117	1,094	1,118	2,212	2,212	1,117	1,194	2,311
Capital Outlay - Sewer Environmental Projects	488	505	607	1,633	2,240	2,050	900	900	1,800
Capital Outlay - SurfWtr Environmental Projects	101	126	96	217	313	695	430	300	730
Capital Outlay - Equipment Replacement	-	269	299	52	351	413	35	105	140
	2,474	2,737	2,982	3,992	6,974	7,640	3,861	3,803	7,664
Reserves:									
Contingency	-	-	-	-	-	750	800	800	800
Unappropriated Ending Fund Balance	3,365	3,442	3,455	2,497	2,497	1,112	989	462	462
	3,365	3,442	3,455	2,497	2,497	1,862	1,789	1,262	1,262
Total Requirements	\$ 5,839	\$ 6,179	\$ 6,437	\$ 6,489	\$ 9,471	\$ 9,502	\$ 5,650	\$ 5,065	\$ 8,926
Budgeted Positions (in FTEs)	5.0	5.0	6.5	6.5	6.5	6.5	6.5	6.5	6.5
Monthly Operating Costs per Capita	\$6	\$6	\$6	\$3	\$7	\$7	\$8	\$8	\$8

DID YOU KNOW?

Sanitary Sewer System

Each day 2.3 million gallons of wastewater goes down the drain from washing or toilet flushing inside homes, schools and other buildings into the West Linn sanitary sewer system. Small pipes, called laterals, carry wastewater from those structures into sewer pipes placed under streets. By gravity, pumps, and a series of increasingly larger pipes, the wastewater flows through a main pipe underneath the Willamette River and into the Tri-City Water Pollution Control Plant, located in Oregon City and operated by the County which processes about 8.4 million gallons of wastewater per day from the cities of West Linn, Oregon City and Gladstone. After treatment, the clean water is released into the Willamette River.

Surface Water Management System

In urban environments such as West Linn, the ground is not able to absorb all the water from rainfall, sprinklers, and other outdoor uses. For flood control and water quality purposes, rainwater is channeled from street surfaces into catch basins and stormwater treatment facilities that then flow into our neighborhood creeks and rivers. In addition to the 79 miles of pipes, the West Linn stormwater system has over 300 water quality facilities, including ponds, bioswales, underground tanks, and pollution control manholes all designed to clean and detain water to keep it from overwhelming our streams.

Performance Measures:

Strategy	Measure	FY 2012	FY 2013	FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017
Scheduled maintenance of wastewater infrastructure	Waste water pipe footage cleaned	207,000	210,000	220,000	220,000	220,000	220,000
Annual inspection of catch basins	Number of basins inspected	2,655	2,670	2,824	2,824	2,824	2,824
Clean streets & storm drains	Number of miles cleaned by street sweeper	1,290	1,290	1,611	1,611	1,611	1,611
	Cubic yards of material removed from streets	955	1,000	1,200	1,200	1,200	1,200
	Cubic yards of material removed from City water quality structures	815	920	1,100	1,100	1,100	1,100
Water quality facilities	Number of pump stations maintained	7	7	7	7	7	7
Provide public outreach and education	Number of backflow systems installed within City limits	5	5	5	5	5	5
Maintain surface water quality in accordance with state and federal regulations	Number of tests required and completed	10	10	10	10	10	10
	Annual inspections of streams and creeks	14	14	25	25	25	25

Outcome of Performance Measures:

Waste Water system maintained at high level	Continuously maintain 114 miles of waste water main, 3080 waste water manholes, and 7 pump stations to constantly improve the waste water system and ensure uninterrupted service at all times.
Enhanced surface water quality	Continuously maintain 79 miles of surface water pipe and culverts, 1509 surface water manholes, over 300 water quality structures, and 43 miles of creeks and open ditches to improve the water quality in our local rivers and streams.



Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

SDC FUND

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

Systems Development Charges Fund

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015			FY 2016	FY 2017	Total
Resources									
Beginning Fund Balance	\$ 4,269	\$ 5,460	\$ 5,970	\$ 6,729	\$ 5,970	\$ 5,413	\$ 5,416	\$ 4,026	\$ 5,416
Interest	-	-	-	-	-	10	-	-	-
Systems Development Charges	1,765	1,368	1,277	1,088	2,365	1,757	1,226	1,279	2,505
Total Resources	\$ 6,034	\$ 6,828	\$ 7,247	\$ 7,817	\$ 8,335	\$ 7,180	\$ 6,642	\$ 5,305	\$ 7,921
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	12	3	1	95	96	300	325	23	348
Transfers to Other Funds	11	11	41	50	91	200	50	-	50
Capital Outlay	551	844	476	2,256	2,732	3,349	2,241	2,564	4,805
	574	858	518	2,401	2,919	3,849	2,616	2,587	5,203
Reserves:									
Contingency	-	-	-	-	-	1,740	1,500	1,500	1,500
Unappropriated Ending Fund Balance	5,460	5,970	6,729	5,416	5,416	1,591	2,526	1,218	1,218
	5,460	5,970	6,729	5,416	5,416	3,331	4,026	2,718	2,718
Total Requirements	\$ 6,034	\$ 6,828	\$ 7,247	\$ 7,817	\$ 8,335	\$ 7,180	\$ 6,642	\$ 5,305	\$ 7,921

SDC Fund - Parks Summary

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate		Budget	<i>Proposed Biennial Budget</i>		
	FY 2012	FY 2013	FY 2014	FY 2015	Total	BN 2015	FY 2016	FY 2017	Total
Resources									
Beginning Fund Balance	\$ 17	\$ 484	\$ 556	\$ 797	\$ 556	\$ 449	\$ 901	\$ 494	\$ 901
Interest	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Systems Development Charges	694	503	432	309	741	609	318	328	646
Total Resources	\$ 711	\$ 987	\$ 988	\$ 1,106	\$ 1,297	\$ 1,058	\$ 1,219	\$ 822	\$ 1,547
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	1	-	-	5	5	20	55	3	58
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	226	431	191	200	391	525	670	550	1,220
	227	431	191	205	396	545	725	553	1,278
Reserves:									
Contingency	-	-	-	-	-	200	200	200	200
Unappropriated Ending Fund Balance	484	556	797	901	901	313	294	69	69
	484	556	797	901	901	513	494	269	269
Total Requirements	\$ 711	\$ 987	\$ 988	\$ 1,106	\$ 1,297	\$ 1,058	\$ 1,219	\$ 822	\$ 1,547

SDC Fund - Streets Summary

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015			Budget	BN 2017		
	Actual	Actual	Actual	Estimate	Total	BN 2015	<i>Proposed Biennial Budget</i>		
	FY 2012	FY 2013	FY 2014	FY 2015	Total	BN 2015	FY 2016	FY 2017	Total
Resources									
Beginning Fund Balance	\$ 811	\$ 945	\$ 1,213	\$ 1,292	\$ 1,213	\$ 1,123	\$ 723	\$ 509	\$ 723
Interest	-	-	-	-	-	6	-	-	-
Systems Development Charges	263	280	240	258	498	406	266	274	540
Total Resources	\$ 1,074	\$ 1,225	\$ 1,453	\$ 1,550	\$ 1,711	\$ 1,535	\$ 989	\$ 783	\$ 1,263
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	2	1	1	90	91	20	45	5	50
Transfers to Other Funds	11	11	41	50	91	200	50	-	50
Capital Outlay	116	-	119	687	806	500	385	200	585
	129	12	161	827	988	720	480	205	685
Reserves:									
Contingency	-	-	-	-	-	200	200	200	200
Unappropriated Ending Fund Balance	945	1,213	1,292	723	723	615	309	378	378
	945	1,213	1,292	723	723	815	509	578	578
Total Requirements	\$ 1,074	\$ 1,225	\$ 1,453	\$ 1,550	\$ 1,711	\$ 1,535	\$ 989	\$ 783	\$ 1,263

SDC Fund - Bike/Pedestrian Summary

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate		Budget	<i>Proposed Biennial Budget</i>		
	FY 2012	FY 2013	FY 2014	FY 2015	Total	BN 2015	FY 2016	FY 2017	Total
Resources									
Beginning Fund Balance	\$ 219	\$ 316	\$ 397	\$ 469	\$ 397	\$ 366	\$ 533	\$ 503	\$ 533
Interest	-	-	-	-	-	-	-	-	-
Systems Development Charges	97	81	72	70	142	51	70	72	142
Total Resources	\$ 316	\$ 397	\$ 469	\$ 539	\$ 539	\$ 417	\$ 603	\$ 575	\$ 675
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	6	6	200	100	50	150
	-	-	-	6	6	200	100	50	150
Reserves:									
Contingency	-	-	-	-	-	200	200	200	200
Unappropriated Ending Fund Balance	316	397	469	533	533	17	303	325	325
	316	397	469	533	533	217	503	525	525
Total Requirements	\$ 316	\$ 397	\$ 469	\$ 539	\$ 539	\$ 417	\$ 603	\$ 575	\$ 675

SDC Fund - Water Summary

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015			Budget	BN 2017		
	Actual	Actual	Actual	Estimate	Total	BN 2015	<i>Proposed Biennial Budget</i>		
	FY 2012	FY 2013	FY 2014	FY 2015	Total	BN 2015	FY 2016	FY 2017	Total
Resources									
Beginning Fund Balance	\$ 1,576	\$ 1,941	\$ 1,883	\$ 2,119	\$ 1,883	\$ 1,591	\$ 1,093	\$ 560	\$ 1,093
Interest	-	-	-	-	-	-	-	-	-
Systems Development Charges	501	356	402	337	739	467	455	485	940
Total Resources	\$ 2,077	\$ 2,297	\$ 2,285	\$ 2,456	\$ 2,622	\$ 2,058	\$ 1,548	\$ 1,045	\$ 2,033
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	6	1	-	-	-	20	5	5	10
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	130	413	166	1,363	1,529	1,376	983	1,014	1,997
	136	414	166	1,363	1,529	1,396	988	1,019	2,007
Reserves:									
Contingency	-	-	-	-	-	500	-	-	-
Unappropriated Ending Fund Balance	1,941	1,883	2,119	1,093	1,093	162	560	26	26
	1,941	1,883	2,119	1,093	1,093	662	560	26	26
Total Requirements	\$ 2,077	\$ 2,297	\$ 2,285	\$ 2,456	\$ 2,622	\$ 2,058	\$ 1,548	\$ 1,045	\$ 2,033

SDC Fund - Waste Water Summary

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015			Budget	BN 2017		
	Actual	Actual	Actual	Estimate	Total	BN 2015	<i>Proposed Biennial Budget</i>		
	FY 2012	FY 2013	FY 2014	FY 2015	Total	BN 2015	FY 2016	FY 2017	Total
Resources									
Beginning Fund Balance	\$ 951	\$ 1,108	\$ 1,243	\$ 1,364	\$ 1,243	\$ 1,208	\$ 1,467	\$ 1,363	\$ 1,467
Interest	-	-	-	-	-	-	-	-	-
Systems Development Charges	199	136	121	103	224	203	106	109	215
Total Resources	\$ 1,150	\$ 1,244	\$ 1,364	\$ 1,467	\$ 1,467	\$ 1,411	\$ 1,573	\$ 1,472	\$ 1,682
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	2	1	-	-	-	120	110	5	115
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	40	-	-	-	-	705	100	600	700
	42	1	-	-	-	825	210	605	815
Reserves:									
Contingency	-	-	-	-	-	300	600	600	600
Unappropriated Ending Fund Balance	1,108	1,243	1,364	1,467	1,467	286	763	267	267
	1,108	1,243	1,364	1,467	1,467	586	1,363	867	867
Total Requirements	\$ 1,150	\$ 1,244	\$ 1,364	\$ 1,467	\$ 1,467	\$ 1,411	\$ 1,573	\$ 1,472	\$ 1,682

SDC Fund - Surface Water Summary

(Amounts in Thousands: \$87 = \$87,000)

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate		Budget	<i>Proposed Biennial Budget</i>		
	FY 2012	FY 2013	FY 2014	FY 2015	Total	BN 2015	FY 2016	FY 2017	Total
Resources									
Beginning Fund Balance	\$ 695	\$ 666	\$ 678	\$ 688	\$ 678	\$ 676	\$ 699	\$ 597	\$ 699
Interest	-	-	-	-	-	4	-	-	-
Systems Development Charges	11	12	10	11	21	21	11	11	22
Transfers from Other Funds	-	-	-	-	-	-	-	-	-
Total Resources	\$ 706	\$ 678	\$ 688	\$ 699	\$ 699	\$ 701	\$ 710	\$ 608	\$ 721
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	1	-	-	-	-	120	110	5	115
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	39	-	-	-	-	43	3	150	153
	40	-	-	-	-	163	113	155	268
Reserves:									
Contingency	-	-	-	-	-	340	300	300	300
Unappropriated Ending Fund Balance	666	678	688	699	699	198	297	153	153
	666	678	688	699	699	538	597	453	453
Total Requirements	\$ 706	\$ 678	\$ 688	\$ 699	\$ 699	\$ 701	\$ 710	\$ 608	\$ 721

PARKS BOND FUND

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

Parks Bond Fund Summary

	(Amounts in Thousands: \$87 = \$87,000)		BN 2015				BN 2017		
	Actual FY 2012	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Total	Budget BN 2015	Proposed Biennial Budget		
							FY 2016	FY 2017	Total
Resources									
Beginning Fund Balance	\$ 135	\$ 135	\$ 126	\$ 116	\$ 126	\$ 131	\$ 66	\$ -	\$ 66
Interest	-	-	-	-	-	-	-	-	-
Total Resources	\$ 135	\$ 135	\$ 126	\$ 116	\$ 126	\$ 131	\$ 66	\$ -	\$ 66
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	-	-	-	-	-	-
Capital Outlay	-	9	10	50	60	131	66	-	66
	-	9	10	50	60	131	66	-	66
Reserves:									
Unappropriated Ending Fund Balance	135	126	116	66	66	-	-	-	-
Total Requirements	\$ 135	\$ 135	\$ 126	\$ 116	\$ 126	\$ 131	\$ 66	\$ -	\$ 66

DEBT SERVICE FUND

The Debt Service fund accounts for the repayment of voter approved general obligation bonds issued for parks land acquisition and improvements, the police station, and library improvements. The principal source of repayment is property tax revenue that is exempt from limitation. The Debt Service fund accounts for the accumulation of resources and for the payment of general long-term debt principal and interest. Debt service consists of interest and principal payments on outstanding bonds due and payable during the fiscal year.

Debt Service Fund Summary

			BN 2015				BN 2017		
	Actual	Actual	Actual	Estimate		Budget	Proposed Biennial Budget		
	FY 2012	FY 2013	FY 2014	FY 2015	Total	BN 2015	FY 2016	FY 2017	Total
<i>(Amounts in Thousands: \$87 = \$87,000)</i>									
Resources									
Beginning Fund Balance	\$ 125	\$ 69	\$ 81	\$ 164	\$ 81	\$ 37	\$ 209	\$ 166	\$ 209
Property Taxes	834	1,309	1,407	1,401	2,808	2,781	1,362	1,410	2,772
Total Resources	\$ 959	\$ 1,378	\$ 1,488	\$ 1,565	\$ 2,889	\$ 2,818	\$ 1,571	\$ 1,576	\$ 2,981
Requirements									
Debt Service - Principal									
Series 2012 GO - Police Station	\$ -	\$ 135	\$ 220	\$ 245	\$ 465	\$ 465	\$ 275	\$ 295	\$ 570
Series 2010 GO - Refunding (Library)	200	220	240	250	490	490	275	290	565
Series 2009 GO - Refunding (Parks)	490	505	515	535	1,050	1,050	555	570	1,125
Sub-total, Principal	690	860	975	1,030	2,005	2,005	1,105	1,155	2,260
Debt Service - Interest									
Series 2012 GO - Police Station	-	257	189	185	374	374	180	174	354
Series 2010 GO - Refunding (Library)	70	64	59	55	114	115	50	44	94
Series 2009 GO - Refunding (Parks)	130	116	101	86	187	188	70	52	122
Sub-total, Interest	200	437	349	326	675	677	300	270	570
Total Debt Service	890	1,297	1,324	1,356	2,680	2,682	1,405	1,425	2,830
Reserves:									
Unappropriated Ending Fund Balance	69	81	164	209	209	136	166	151	151
Total Requirements	\$ 959	\$ 1,378	\$ 1,488	\$ 1,565	\$ 2,889	\$ 2,818	\$ 1,571	\$ 1,576	\$ 2,981
Bonded Debt Property Tax Rate per \$1,000	\$0.2980	\$0.4429	\$0.4390	\$0.4289	\$0.4289	\$0.4802	\$0.4288	\$0.4288	\$0.4288



OVERVIEW OF CAPITAL PROJECTS

CAPITAL IMPROVEMENT PLAN

The City of West Linn's Capital Improvement Plan (CIP) involves a process through which the City develops a multi-year plan for major capital expenditures that matches available resources with project needs. The CIP lists each proposed capital project, the estimated time frame in which the project needs to be undertaken, the financial requirements of the project, and proposed methods of financing. It also attempts to identify and plan for *all* major capital needs, and addresses capital items that are different from those covered under the capital outlay category in each department's budget.

Generally, CIP improvements are relatively expensive and non-recurring, have a multi-year useful life, and, like capital outlay items, result in fixed assets. They include construction and acquisition of new buildings, additions to or renovations of existing buildings, construction and reconstruction of streets, water, and sanitary sewer improvements, drainage improvements, land purchases, and major equipment purchases. Due to the nature and cost of such projects, general obligation bonds and revenue bonds are major sources of funding.

When the CIP is adopted by the City Council, the respective years become part of the biennium budget. Projects beyond these years are reassessed when the subsequent budget is prepared. When projects are approved for financing by the City Council, they are moved from the "unfunded" to the "funded" sections of the CIP.

The CIP brings together a longer-term schedule of needed capital projects for:

- Parks, recreation facilities, and open space
- Transportation, including intersections, sidewalks, pathways, and streets
- Utilities, including water, sanitary sewer, and surface water management
- General government and public safety facilities

IMPACT OF CIP PROJECTS ON OPERATING COSTS

For the past few years, the CIP for the City of West Linn has focused on adding value and extending life to City infrastructure with no increase in current operating costs. An excellent example of this is the roof replacement project on the City's library facility. Funds in the street improvement bond fund have been expended for reconstruction work on major streets and the resurfacing of roads with no associated operating costs. Funds from the park/open space/field bonds have been expended for parks, open space acquisitions, and field renovation with no additional costs to the operating budget. For the enterprise funds, improving the water system, wastewater mains and lines, and surface water projects also will not add costs to the operating budget.

MASTER PLAN PROJECTS

The various Master Plans cover a longer twenty-year period and complement the CIP as a longer-range capital project and fiscal planning tool. Updates and amendments to the CIP are coordinated with the Master Plan projects and vice-versa. Master Plans are land use documents adopted as part of the City's Comprehensive Plan. Although they cover a longer period in time, the projects listed in these longer plans are the starting point for developing the CIP document.

SUMMARY

Updating the CIP is a dynamic process, with projects being added and deleted from funded and unfunded lists as they move through the project completion process. The following considerations are used in the evaluation of CIP projects:

- Fiscal impacts
- Health and safety effects
- Community economic effects
- Environmental, aesthetic, and social effects
- Amount of disruption and inconvenience
- Effort required to bring project up to local minimum standards
- Distribution effects
- Feasibility, including public support and project readiness
- Implications of deferring the project
- Advantages that would accrue from relation to other capital projects
- Whether an urgent need or opportunity is present

Going forward, a summary of CIP projects as identified in the CIP document, organized by funded and unfunded categories. The CIP document also shows projects identified in this biennium budget which are all incorporated into their respective fund budgets throughout this document.

TO OBTAIN A COMPLETE COPY OF THE CIP DOCUMENT ...

A comprehensive listing of all capital projects and their descriptions from the respective departments of the City is available in a separate document titled "City of West Linn - Capital Improvement Plan (CIP)," which is available online at <http://westlinnoregon.gov/>.

General Capital Improvement Projects

Project Name	Source	Funded	Total	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Bolton Station Rehabilitation	Fees	N	\$ 998,000		\$ 998,000				
City Hall Security/Access	Fees	N	\$ 250,000	\$ 250,000					
Deferred City Facility Capital Maintenance	Fees	N	\$ 100,000	\$ 100,000					
Old Police Station Rehabilitation	Fees	N	\$ 1,388,000		\$ 1,388,000				
Robinwood Station Rehabilitation	Fees	N	\$ 725,000		\$ 725,000				
Sidewalk Incentive Maintenance Program	Fees	Y	\$ 50,000	\$ 25,000	\$ 25,000				
Subtotal:			\$ 3,511,000	\$ 375,000	\$ 3,136,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000

Parks Capital Improvement Projects

Project Name	Source	Funded	Total	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
City-wide Trail Improvements	Bond	N	\$ 0,000	TBD	TBD	TBD	TBD	TBD	TBD
Parks Master Plan Update	Fees	Y	\$ 50,000	\$ 50,000					
Accessibility Upgrades	Fees	Y	\$ 60,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Capital Maintenance Projects	Fees	Y	\$ 300,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Adult Community Center Expansion	Grant	Y	\$ 580,000	\$ 580,000					
Cedar oak Boat Ramp Docks	Grant	Y	\$ 1,500,000	\$ 1,500,000					
Cedar oak Boat Ramp Parking Overlay	Grant	Y	\$ 300,000			\$ 300,000			
Willamette Park Grasscrete	Grant	Y	\$ 125,000		\$ 125,000				
Willamette River Trail	Grant	Y	\$ 331,000		\$ 331,000				
			\$ 3,246,000	\$ 2,190,000	\$ 516,000	\$ 360,000	\$ 60,000	\$ 60,000	\$ 60,000
Adult Community Center Expansion	SDC	Y	\$ 320,000	\$ 320,000					
Future Regional Park - Blue Heron	SDC	Y	\$ 600,000		\$ 50,000	\$ 50,000	\$ 100,000	\$ 200,000	\$ 200,000
Maddax Woods Park Development	SDC	Y	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000			
Marylhurst Park Development	SDC	Y	\$ 700,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000		
Oak Savanna Improvements	SDC	Y	\$ 100,000	\$ 50,000	\$ 50,000				
Parks Master Plan Update	SDC	Y	\$ 50,000	\$ 50,000					
Regional Trail System	SDC	Y	\$ 700,000		\$ 100,000	\$ 100,000	\$ 100,000	\$ 200,000	\$ 200,000
Tanner Creek Park	SDC	Y	\$ 50,000	\$ 50,000					
Willamette River Trail	SDC	Y	\$ 300,000	\$ 100,000	\$ 100,000	\$ 100,000			
			\$ 2,970,000	\$ 720,000	\$ 550,000	\$ 500,000	\$ 400,000	\$ 400,000	\$ 400,000
Cedar oak Boat Ramp Second Set of Docks	Fees	N	\$ 300,000	\$ 300,000					
Skyline Ridge Park Restroom	Fees	N	\$ 75,000	\$ 75,000					
Sunset Park Restroom/Wading Pool Upgrades	Fees	N	\$ 0,000	TBD	TBD	TBD	TBD	TBD	TBD
Westbridge Park Master Plan	Grant	N	\$ 25,000	\$ 25,000					
Mary S. Young Circulation/Parking	Grant	N	\$ 0,000		Forecast beyond current 6 year window				
Future Community Park	SDC	N	\$ 0,000		Forecast beyond current 6 year window				
Future Neighborhood Park	SDC	N	\$ 0,000		Forecast beyond current 6 year window				
Future Open Space	SDC	N	\$ 0,000		Forecast beyond current 6 year window				
			\$ 400,000	\$ 400,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Subtotal:			\$ 6,616,000	\$ 3,310,000	\$ 1,066,000	\$ 860,000	\$ 460,000	\$ 460,000	\$ 460,000

Library Capital Improvement Projects

Project Name	Source	Funded	Total	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Building & Materials Security	Grant	Y	\$ 200,000			\$ 200,000			
Building Improvements	Grant	Y	\$ 30,000		\$ 30,000				
Mobile Technology Lab	Grant	Y	\$ 16,000	\$ 16,000					
Building & Materials Security	Grant	N	\$ 60,000			\$ 60,000			
Library Generator	Grant	N	\$ 90,000				\$ 90,000		
Subtotal:			\$ 396,000	\$ 16,000	\$ 30,000	\$ 260,000	\$ 90,000	\$ 0,000	\$ 0,000

Streets Capital Improvement Projects

Project Name	Source	Funded	Total	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Street Pavement Maintenance Program	Fees	Y	\$ 6,550,000	\$ 1,425,000	\$ 1,425,000	\$ 1,100,000	\$ 1,000,000	\$ 800,000	\$ 800,000
Street Slurry Seal Program	Fees	Y	\$ 1,834,000	\$ 309,000	\$ 325,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Street Crack Seal Program	Fees	Y	\$ 300,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Pedestrian & Bike Projects	Fees	Y	\$ 300,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
			\$ 8,984,000	\$ 1,834,000	\$ 1,850,000	\$ 1,500,000	\$ 1,400,000	\$ 1,200,000	\$ 1,200,000
Transportation System Plan	SDC	Y	\$ 90,000	\$ 90,000					
Pedestrian & Bike Projects	SDC	Y	\$ 350,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Transportation System Action Plan Projects	SDC	Y	\$ 2,035,000	\$ 385,000	\$ 200,000	\$ 450,000	\$ 450,000	\$ 350,000	\$ 200,000
			\$ 2,475,000	\$ 575,000	\$ 250,000	\$ 500,000	\$ 500,000	\$ 400,000	\$ 250,000
Pedestrian & Bike Projects	Fees	N	\$ 1,381,000	\$ 431,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000
Highway 43 Corridor Improvements	Fees	N	\$ 3,200,000					\$ 1,600,000	\$ 1,600,000
Transportation System Action Plan Projects	Fees	N	\$ 1,979,000			\$ 473,000	\$ 487,000	\$ 502,000	\$ 517,000
Highway 43 Corridor Improvements	Grant	N	\$ 16,000,000					\$ 8,000,000	\$ 8,000,000
10th St./I-205 Corridor Improvements	Grant	N	\$ 12,000,000						\$ 12,000,000
Highway 43 Corridor Improvements	SDC	N	\$ 800,000					\$ 400,000	\$ 400,000
10th St./I-205 Corridor Improvements	SDC	N	\$ 3,000,000						\$ 3,000,000
Transportation System Action Plan Projects	SDC	N	\$ 3,746,000			\$ 792,000	\$ 829,000	\$ 968,000	\$ 1,157,000
			\$ 42,106,000	\$ 431,000	\$ 190,000	\$ 1,455,000	\$ 1,506,000	\$ 11,660,000	\$ 26,864,000
Subtotal:			\$ 53,565,000	\$ 2,840,000	\$ 2,290,000	\$ 3,455,000	\$ 3,406,000	\$ 13,260,000	\$ 28,314,000

Environmental Services Capital Improvement Projects

Project Name	Source	Funded	Total	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Surface Water Master Plan	Fees	Y	\$ 75,000	\$ 75,000					
Surface Water Major Maintenance Projects	Fees	Y	\$ 845,000	\$ 345,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Surface Water Master Plan Projects	Fees	Y	\$ 1,285,000	\$ 85,000	\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
			\$ 2,205,000	\$ 505,000	\$ 300,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Surface Water Master Plan	SDC	Y	\$ 75,000	\$ 75,000					
Surface Water SDC Update	SDC	Y	\$ 25,000	\$ 25,000					
Surface Water Master Plan Projects	SDC	Y	\$ 353,000	\$ 3,000	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
			\$ 453,000	\$ 103,000	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Waste Water Master Plan	Fees	Y	\$ 75,000	\$ 75,000					
Pump Station Telemetry and Pump Upgrades	Fees	Y	\$ 100,000			\$ 50,000	\$ 50,000		
Waste Water Pipeline Rehabilitation	Fees	Y	\$ 5,495,000	\$ 900,000	\$ 900,000	\$ 895,000	\$ 900,000	\$ 950,000	\$ 950,000
			\$ 5,670,000	\$ 975,000	\$ 900,000	\$ 945,000	\$ 950,000	\$ 950,000	\$ 950,000
Waste Water Master Plan	SDC	Y	\$ 75,000	\$ 75,000					
Waste Water SDC Update	SDC	Y	\$ 25,000	\$ 25,000					
Waste Water Master Plan Projects	SDC	Y	\$ 1,300,000	\$ 100,000	\$ 600,000		\$ 200,000	\$ 200,000	\$ 200,000
			\$ 1,400,000	\$ 200,000	\$ 600,000	\$ 0,000	\$ 200,000	\$ 200,000	\$ 200,000
Subtotal:			\$ 9,728,000	\$ 1,783,000	\$ 1,950,000	\$ 1,345,000	\$ 1,550,000	\$ 1,550,000	\$ 1,550,000

Water Capital Improvement Projects

Project Name	Source	Funded	Total	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Annual Deteriorated Line Replacement	Fees	Y	\$ 4,000,000	\$ 800,000	\$ 800,000	\$ 500,000	\$ 900,000	\$ 500,000	\$ 500,000
Water Telemetry (SCADA) System Upgrade	Fees	Y	\$ 50,000	\$ 25,000	\$ 25,000				
Bolton Reservoir Replacement	Fees	Y	\$ 5,651,000	\$ 2,159,000	\$ 2,328,000	\$ 1,164,000			
			\$ 9,701,000	\$ 2,984,000	\$ 3,153,000	\$ 1,664,000	\$ 900,000	\$ 500,000	\$ 500,000
Master Plan Update	SDC	Y	\$ 200,000				\$ 200,000		
Water System Improvement Projects	SDC	Y	\$ 1,150,000				\$ 250,000	\$ 450,000	\$ 450,000
Water Telemetry (SCADA) System Upgrade	SDC	Y	\$ 8,000	\$ 4,000	\$ 4,000				
Bolton Reservoir Replacement	SDC	Y	\$ 2,494,000	\$ 979,000	\$ 1,010,000	\$ 505,000			
			\$ 3,852,000	\$ 983,000	\$ 1,014,000	\$ 505,000	\$ 450,000	\$ 450,000	\$ 450,000
Annual Deteriorated Line Replacement	Fees	N	\$ 1,792,000			\$ 387,000	\$ 71,000	\$ 587,000	\$ 747,000
Bland Reservoir No. 2	Fees	N	\$ 468,000			\$ 109,000	\$ 359,000		
Demolish Abandoned View Drive Site Facilities	Fees	N	\$ 82,000			\$ 82,000			
Pressure Reducing Valve/Vault Improvements	Fees	N	\$ 223,000			\$ 153,000	\$ 23,000	\$ 23,000	\$ 24,000
Reservoir Seismic Assessments and Repairs	Fees	N	\$ 446,000			\$ 98,000	\$ 113,000	\$ 116,000	\$ 119,000
Water System Improvement Projects	Fees	N	\$ 4,089,000			\$ 2,234,000	\$ 600,000	\$ 618,000	\$ 637,000
Water Telemetry (SCADA) System Upgrade	Fees	N	\$ 87,000				\$ 28,000	\$ 29,000	\$ 30,000
Bland Reservoir No. 2	SDC	N	\$ 231,000			\$ 54,000	\$ 177,000		
Demolish Abandoned View Drive Site Facilities	SDC	N	\$ 16,000			\$ 16,000			
Pressure Reducing Valve/Vault Improvements	SDC	N	\$ 42,000			\$ 29,000	\$ 4,000	\$ 4,000	\$ 5,000
Reservoir Seismic Assessments and Repairs	SDC	N	\$ 85,000			\$ 19,000	\$ 21,000	\$ 22,000	\$ 23,000
Water System Improvement Projects	SDC	N	\$ 2,866,000			\$ 2,866,000			
Water Telemetry (SCADA) System Upgrade	SDC	N	\$ 17,000				\$ 5,000	\$ 6,000	\$ 6,000
			\$ 10,444,000	\$ 0,000	\$ 0,000	\$ 6,047,000	\$ 1,401,000	\$ 1,405,000	\$ 1,591,000
Subtotal:			\$ 23,997,000	\$ 3,967,000	\$ 4,167,000	\$ 8,216,000	\$ 2,751,000	\$ 2,355,000	\$ 2,541,000

TOTAL ALL FUNDS			\$ 97,813,000	\$ 12,291,000	\$ 12,639,000	\$ 14,136,000	\$ 8,257,000	\$ 17,625,000	\$ 32,865,000
------------------------	--	--	----------------------	----------------------	----------------------	----------------------	---------------------	----------------------	----------------------

For detailed information and a more comprehensive listing of capital improvement projects please refer to the 6 Year Capital Improvement Plan which is available online at <http://westlinnoregon.gov>

APPENDIX | VEHICLE REPLACEMENT SCHEDULE

Unit #	Dept	Model Year	Description	Acquisition Date	Historical Cost	Count	Est Replace Year	FY16	FY17	FY18	FY19	FY20	FY21	Future Years
118	Building	2000	Jeep Cherokee 4x4 4dr SUV	7/1/2000	\$20,100	1	FY16	\$23,000						
121	Building	2008	Ford Escape Hybrid 4dr SUV	1/29/2008	\$25,357	1	FY19				\$27,000			
					\$45,457	2		\$23,000	\$0	\$0	\$27,000	\$0	\$0	\$0
4009	Parks	1985	Case 580 SE Backhoe (SPARE)	10/10/1985	\$22,634	1	FY16	\$1						
484	Parks	1999	Bobcat Skid Steer Loader 763H	7/1/1999	\$20,449	1	FY16	\$30,000						
488	Parks	1999	Chevrolet 3500HD 7yd stakebox Truck 4x2	7/19/1999	\$28,901	1	FY16	\$37,000						
4005	Parks	2002	GMC 3500HD 2-3 Yd Dump Truck	6/27/2002	\$27,696	1	FY16	\$46,000						
495	Parks	2000	Ing Rand Brush Cat 60 Mower Attachment	8/8/2000	\$4,253	1	FY16	\$7,000						
497	Parks	2000	John Deere 4600 Tractor w/Loader Bucket	12/28/2008	\$17,992	1	FY17		\$46,000					
4048	Parks	2007	Gravely 48" Hydropro Walk Behind Mower	6/12/2007	\$3,898	1	FY17		\$5,000					
4087	Parks	2004	Ford F250 Ext Cab Utility Box P/U	1/1/2004	\$26,966	1	FY17		\$28,000					
469	Parks	1996	Strong Boy Trailer 20'	2/1/1995	\$3,200	1	FY18			\$7,000				
476	Parks	1976	Crowley 16' Alum Boat w/trailer (recond '97)	5/1/1997	\$5,000	1	FY18			\$6,000				
4023	Parks	2005	Ford F350 P/U W/Utility Box & Lumber Rack	12/22/2004	\$16,900	1	FY18			\$28,000				
4024	Parks	2005	Ford F350 P/U 4x2 Mow Truck	1/6/2005	\$16,682	1	FY18			\$28,000				
4044	Parks	2007	Mercury 50 HP Outboard Boat Engine	8/4/2006	\$6,905	1	FY18			\$8,000				
4089	Parks	2005	Ford Ranger Ext Cab P/U 4x4	7/21/2005	\$15,382	1	FY18			\$25,000				
4090	Parks	2005	Ford F450 Utility Box W/crane P/U	5/2/2005	\$25,293	1	FY18			\$27,000				
4993	Parks	1998	Ford E450 15 Pass Wheel Chair Van (TriMet)	6/27/2005	\$1	1	FY18			\$1				
4025	Parks	2005	Ford F450 Cab W/Quick Loader Box	1/11/2005	\$28,834	1	FY19				\$31,000			
4041	Parks	2003	ATI 805 Pre-Seeder Attachment	1/1/2003	\$5,750	1	FY19			\$7,000				
4049	Parks	2007	Chevrolet Colorado Extended Cab 4x4 P/U	6/22/2007	\$16,967	1	FY19			\$23,000				
4050	Parks	2007	Chevy Colorado 4x2 W/Canopy (Facilities)	6/22/2007	\$17,000	1	FY19			\$23,000				
4056	Parks	2008	Chevrolet Colorado 4x2 4cyl	3/4/2008	\$11,066	1	FY19			\$23,000				
4057	Parks	2008	Chevrolet Colorado 4x2 4cyl	3/4/2008	\$11,066	1	FY19			\$23,000				
4022	Parks	2004	Billy QL2300 Leaf Vacuum	1/1/2004	\$4,478	1	FY20				\$7,000			
4045	Parks	2007	Ford F350 Extended Cab 4x4 P/U w/winch	4/27/2007	\$22,290	1	FY20			\$28,000				
4046	Parks	2007	Ford F350 Crew Cab 4x4 P/U W/Dump Bed	5/17/2007	\$24,198	1	FY20			\$33,000				
4085	Parks	2013	Hustler Super Z 48" Zero Turn Riding Mower	4/1/2013	\$9,635	1	FY20				\$11,000			
4031	Parks	2005	Bobcat LT313 Trencher Attachment	1/1/2005	\$3,950	1	FY21						\$5,000	
4032	Parks	2005	Jacobsen HR5111 Riding Mower	1/10/2005	\$43,938	1	FY21						\$60,000	
4065	Parks	2008	Chevrolet Colorado 4x2 4cyl	4/24/2009	\$20,400	1	FY21						\$23,000	
4027	Parks	2005	H&H MAXLoad 20' Hydraulic Tilt Trailer	1/10/2005	\$5,399	1	FY25							\$7,000
4058	Parks	2008	Frontier 60" Overseeder Tractor Attachment	1/1/2008	\$5,241	1	FY24							\$9,000
4066	Parks	2009	Massey 1552 4x4 Tractor and Loader	6/22/2009	\$24,999	1	FY24							\$30,000
4086	Parks	2013	John Deere 1600T Riding Mower Winged	4/1/2013	\$50,176	1	FY29							\$61,000
4098	Parks	2014	Scag Hydro Walk Behind Mower	1/1/2014	\$4,440	1	FY25							\$6,000
					\$551,979	34		\$120,001	\$79,000	\$129,001	\$130,000	\$79,000	\$86,000	\$113,000
378	Police	2009	Dodge Charger Patrol Car	4/16/2009	\$29,547	1	FY16	\$41,000						
368	Police	2006	Chevrolet Impala 4dr Sedan undercover	5/10/2007	\$17,663	1	FY16	\$25,000						
369	Police	2006	Pontiac Grand Prix Sedan undercover	5/10/2007	\$18,225	1	FY16	\$25,000						
381	Police	2010	Dodge Charger Patrol Car	3/4/2010	\$29,369	1	FY16	\$41,000						
327	Police	1997	Smart Radar Display Trailer	9/1/1997	\$12,000	1	FY17		\$19,000					
356	Police	2004	Jeep Grand Cherokee Limited 4x4 SUV	3/31/2004	\$27,400	1	FY17		\$45,000					
360	Police	2004	Chevy Trailblazer 4x4 SUV	8/11/2005	\$27,000	1	FY17		\$45,000					
370	Police	2006	Chevrolet Monte Carlo Sedan undercover	5/10/2007	\$19,498	1	FY17		\$25,000					
380	Police	2009	Ford Expedition 4x4 Srgt Patrol SUV	6/1/2009	\$32,175	1	FY17		\$47,000					
388	Police	2006	Honda ST1300PA Motorcycle (SPARE)	1/1/2007	\$24,795	1	FY17							
382	Police	2011	Dodge Charger Patrol Car	5/17/2011	\$29,088	1	FY18			\$42,000				
384	Police	2012	Dodge Charger Patrol Car	5/16/2012	\$36,772	1	FY18			\$42,000				
385	Police	2012	Dodge Charger Patrol Car	5/16/2012	\$36,772	1	FY18			\$42,000				
371	Police	2008	Ford Escape Hybrid 4dr 4x4 SUV CSO	1/29/2008	\$25,356	1	FY19				\$27,000			
372	Police	2008	Pontiac Grand Prix Sedan undercover	2/27/2008	\$14,571	1	FY19				\$26,000			
386	Police	2012	Dodge Charger Patrol Car	2/1/2013	\$36,772	1	FY19				\$42,000			
387	Police	2012	Dodge Charger Patrol Car	2/1/2013	\$36,772	1	FY19				\$42,000			
379	Police	2009	Dodge Charger Chief	4/16/2009	\$28,986	1	FY20					\$40,000		
383	Police	2009	Honda ST1300PA Motorcycle	3/18/2011	\$24,795	1	FY18				\$27,000			
389	Police	2014	Dodge Charger Patrol Car	1/1/2014	\$40,053	1	FY21						\$43,000	
390	Police	2014	Dodge Charger Patrol Car	1/1/2014	\$40,053	1	FY21						\$43,000	
376	Police	2009	Mirage Xtera Enclosed 20' Cargo Trailer	8/29/2008	\$5,145	1	FY29							\$7,000
391	Police	2014	Ford Interceptor AWD 4dr SUV	1/1/2014	\$44,246	1	FY22							\$52,000
392	Police	2015	Ford Interceptor AWD 4dr SUV	1/1/2015	\$44,246	1	FY23							\$52,000
393	Police	2015	Ford Transit Utility Van	1/1/2015	\$25,749	1	FY26							\$31,000
					\$707,048	25		\$132,000	\$181,000	\$126,000	\$137,000	\$67,000	\$86,000	\$142,000
122	PW Support	2010	Chevrolet Silverado 1/2t Ext cab P/U	1/25/2010	\$20,511	1	FY21						\$23,000	
799	PW Support	2010	Chevrolet Colorado 4x4 P/U	11/8/2010	\$20,943	1	FY21						\$23,000	
855	PW Support	2013	Ford Escape 4x4 4dr SUV	5/1/2013	\$22,721	1	FY23							\$28,000
854	PW Support	2013	Ford Escape 2L 4x4 4dr SUV	5/1/2013	\$25,176	1	FY23							\$31,000
857	PW Support	2015	Ford Escape 2L 4x4 4dr SUV	5/1/2015	\$25,200	1	FY25							\$31,000
848	Vehicle Maint	2010	ON CALL Chevy Colorado P/U W/Canopy 4x4	1/11/2010	\$19,517	1	FY18			\$25,000				
846	Vehicle Maint	2008	CH-POOL Ford Escape Hybrid SUV	12/12/2007	\$25,356	1	FY19				\$28,000			
853	Vehicle Maint	2013	Ford F350 Road Repair Shop Utility Truck	6/1/2013	\$29,767	1	FY24							\$36,000
856	Vehicle Maint	2013	CH-POOL Ford Escape 4x4 4dr SUV	5/1/2013	\$22,721	1	FY23							\$28,000
					\$211,912	9		\$0	\$0	\$25,000	\$28,000	\$0	\$46,000	\$154,000

APPENDIX | VEHICLE REPLACEMENT SCHEDULE

Unit #	Dept	Model Year	Description	Acquisition Date	Historical Cost	Count	Est Replace Year	FY16	FY17	FY18	FY19	FY20	FY21	Future Years
747	Sewer	2000	FL70 Freightliner 7Yd Dump Truck	11/1/1999	\$68,345	1	FY16	\$71,000						
779	Sewer	1970	Onan 3phase Trailer Mounted Generator	1/1/1971	\$5,000	1	FY16	\$14,000						
743	Sewer	1996	Mikasa MTR60L Tamper	1/1/1996	\$19,095	1	FY17		\$20,000					
751	Sewer	2001	Sterling L7500 Sewer Line Cleaner	11/2/2001	\$109,143	1	FY17		\$112,000					
784	Sewer	2002	Caterpillar 416D 4x4 Backhoe	4/22/2002	\$53,378	1	FY17		\$82,000					
737	Sewer	1997	Kohler 25KW Trailer Mounted Generator	5/1/1997	\$13,703	1	FY18			\$15,000				
796	Sewer	2007	Chevy Silverado 1/2T Extended Cab P/U 4x4	7/5/2007	\$21,916	1	FY18			\$24,000				
739	Sewer	1999	Ingersol Rand Air Compressor Trailer Mount	1/1/1999	\$12,238	1	FY20				\$14,000			
744	Sewer	2000	Onan 25KW Trailer Mounted Generator	1/1/2000	\$17,096	1	FY21						\$19,000	
795	Sewer	2007	Sterling L7500 Combination HydrovacTruck	2/6/2007	\$252,788	1	FY23							\$329,000
797	Sewer	2009	Chevrolet 4500 TV Inspection Truck	6/29/2009	\$139,681	1	FY25							\$168,000
7001	Sewer	2013	Ford F150 Ext Cab Truck	2/1/2013	\$23,689	1	FY24							\$29,000
7002	Sewer	2013	Ford F450 4x4 Utility Box W/crane P/U	6/1/2013	\$55,158	1	FY24							\$67,000
7003	Sewer	2015	Ford F350 Ext Cab Truck	2/1/2015	\$28,050	1	FY26							\$34,000
918	Storm	2011	Chevrolet Colorado 4x4 P/U	6/1/2011	\$17,038	1	FY22							\$21,000
919	Storm	2013	Ford F450 Utility Box w/lift gate	6/1/2013	\$37,931	1	FY24							\$46,000
920	Storm	2012	Ford F150 Ext Cab Truck	6/1/2012	\$22,187	1	FY23							\$27,000
921	Storm	2014	International 4300M7 6Yd Street Sweeper	1/1/2014	\$217,890	1	FY25							\$262,000
					<u>\$1,114,326</u>	<u>18</u>		<u>\$85,000</u>	<u>\$214,000</u>	<u>\$39,000</u>	<u>\$0</u>	<u>\$14,000</u>	<u>\$19,000</u>	<u>\$983,000</u>
583	Streets	2002	Volvo 10Yd Dump Truck	8/3/2001	\$89,291	1	FY18			\$94,000				
591	Streets	2005	Caterpillar MT465 Tractor w/side mount Flail	6/24/2005	\$84,072	1	FY21						\$91,000	
5008	Streets	2012	Chevrolet 3500 HD Plow Truck	4/19/2012	\$29,839	1	FY22							\$36,000
5013	Streets	2013	Kubota L3200 4x4 Tractor w/loader	6/1/2013	\$18,500	1	FY28							\$23,000
5016	Streets	2013	Ford F450 Utility Box w/tailgate lift & Crane	6/1/2013	\$56,320	1	FY24							\$68,000
5017	Streets	2014	Freightliner 3yd Dump Truck	12/1/2013	\$97,995	1	FY23							\$118,000
5024	Streets	2014	Ford F350 Utility Box P/U	7/1/2010	\$34,428	1	FY25							\$42,000
5026	Streets	2014	John Deere 444G Quick Change Loader 4x4	1/1/2014	\$153,000	1	FY29							\$184,000
5029	Streets	2015	Ford F550 43' Boom Lift Truck	1/1/2015	\$96,672	1	FY30							\$121,000
5031	Streets	2015	Graco Line Laser Striper	1/1/2015	\$4,999	1	FY25							\$6,000
					<u>\$665,116</u>	<u>10</u>		<u>\$0</u>	<u>\$0</u>	<u>\$94,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$91,000</u>	<u>\$598,000</u>
641	Water	2005	Chevy Silverado P/U 4x4 w/Tool Box	1/5/2005	\$20,000	1	FY16	\$25,000						
628	Water	1997	Paco 3015-5LUE Pump	1/1/1997	\$17,789	1	FY17		\$23,000					
635	Water	2002	Caterpillar 416D 2WD Backhoe	4/3/2003	\$49,768	1	FY17		\$82,000					
645	Water	2008	Chevy Silverado 1/2T Ext Cab P/U 4x4	6/20/2008	\$29,833	1	FY19				\$32,000			
647	Water	2008	Ford F450 Ext Cab 4x4 w/utility box,crane	2/26/2010	\$36,065	1	FY19				\$38,000			
652	Water	2012	Ford Transit Utility Van	3/20/2013	\$24,299	1	FY23							\$30,000
654	Water	2013	Ford F150 4x4 Truck	6/1/2013	\$21,413	1	FY24							\$26,000
655	Water	2014	Ford F550 Utility Truck w/Power Center	1/1/2014	\$91,000	1	FY25							\$110,000
642	Water	2005	International 7400 6Yd Dump Truck	1/31/2005	\$71,917	1	FY20							\$87,000
					<u>\$362,084</u>	<u>9</u>		<u>\$25,000</u>	<u>\$105,000</u>	<u>\$0</u>	<u>\$70,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$253,000</u>
			TOTAL =		<u>\$3,657,922</u>	<u>107</u>		<u>\$385,001</u>	<u>\$579,000</u>	<u>\$413,001</u>	<u>\$392,000</u>	<u>\$160,000</u>	<u>\$330,000</u>	<u>\$2,243,000</u>

RESOLUTION NO. 2015-__

A RESOLUTION ADOPTING THE CITY OF WEST LINN BUDGET AND CAPITAL IMPROVEMENT PLAN FOR THE BIENNIUM COMMENCING JULY 1, 2015 (2016-2017 BIENNIUM), MAKING APPROPRIATIONS, LEVYING AD VALOREM TAXES, AND CLASSIFYING THE LEVY PURSUANT TO SECTION 11b, ARTICLE XI OF THE OREGON CONSTITUTION.

BE IT RESOLVED by the City Council of the City of West Linn that:

Section 1. The City Council hereby adopts the budget and capital improvement plan approved by the Citizens Budget Committee for the 2016-2017 Biennium in the sum of \$98,246,000 now on file at West Linn City Hall (Finance Department) 22500 Salamo Road, West Linn, Oregon 97068.

Section 2. The amounts listed below are hereby appropriated for the biennium beginning July 1, 2015 for the purposes stated.

GENERAL FUND

City Council Department	\$ 413,000
City Management Department	2,572,000
Economic Development Department	506,000
Human Resources Department	962,000
Finance Department	1,955,000
Information Technology Department	2,493,000
City Facilities Department	1,115,000
Municipal Court Department	829,000
Public Works Support Services Department	2,373,000
Vehicle & Equipment Maintenance Department	757,000
Nondepartmental	1,871,000
Contingency	700,000
Total Appropriations	<u>\$ 16,546,000</u>

PUBLIC SAFETY FUND

Personnel Services	\$ 9,261,000
Materials & Services	1,693,000
Transfers to Other Funds	3,356,000
Capital Outlay	300,000
Contingency	850,000
Total Appropriations	<u>\$ 15,460,000</u>

LIBRARY FUND

Personnel Services	\$ 2,935,000
Materials & Services	464,000
Transfers to Other Funds	1,712,000
Capital Outlay	258,000
Contingency	307,000
Total Appropriations	<u>\$ 5,676,000</u>

PARKS & RECREATION FUND

Personnel Services	\$ 3,455,000
Materials & Services	1,715,000
Debt Service	76,000
Transfers to Other Funds	1,777,000
Capital Outlay	2,736,000
Contingency	400,000
Total Appropriations	<u>\$ 10,159,000</u>

PARKS BOND FUND

Capital Outlay	<u>\$ 66,000</u>
----------------	------------------

BUILDING INSPECTIONS FUND

Personnel Services	\$ 905,000
Materials & Services	65,000
Transfers to Other Funds	626,000
Capital Outlay	23,000
Contingency	50,000
Total Appropriations	<u>\$ 1,669,000</u>

PLANNING FUND

Personnel Services	\$ 1,145,000
Materials & Services	106,000
Transfers to Other Funds	726,000
Contingency	100,000
Total Appropriations	<u>\$ 2,077,000</u>

STREETS FUND

Personnel Services	\$ 1,229,000
Materials & Services	1,117,000
Debt Service	304,000
Transfers to Other Funds	1,617,000
Capital Outlay	3,700,000
Contingency	600,000
Total Appropriations	<u>\$ 8,567,000</u>

WATER FUND

Personnel Services	\$ 1,287,000
Materials & Services	3,690,000
Debt Service	455,000
Transfers to Other Funds	1,855,000
Capital Outlay	6,261,000
Contingency	500,000
Total Appropriations	<u>\$ 14,048,000</u>

ENVIRONMENTAL SERVICES FUND

Personnel Services	\$ 1,586,000
Materials & Services	1,097,000
Transfers to Other Funds	2,311,000
Capital Outlay	2,670,000
Contingency	800,000
Total Appropriations	<u>\$ 8,464,000</u>

SYSTEMS DEVELOPMENT CHARGES FUND

Materials & Services	\$ 348,000
Transfers to Other Funds	50,000
Capital Outlay	4,805,000
Contingency	1,500,000
Total Appropriations	<u>\$ 6,703,000</u>

DEBT SERVICE FUND

Debt Service	\$ 2,830,000
Total Appropriations	<u>\$ 2,830,000</u>

Summary Totals for All Funds

Appropriated Expenditures	\$ 86,458,000
Appropriated Contingency	5,807,000
Total Appropriations	92,265,000
Total Unappropriated	<u>5,981,000</u>
<i>TOTAL ADOPTED BUDGET for 2016-2017</i>	<u>\$ 98,246,000</u>

Section 3. BE IT RESOLVED that the City Council of the City of West Linn hereby imposes the taxes provided for in the adopted budget at the rate of, for FY 2015-16, \$2.1200 per \$1,000 of assessed value for operations and in the amount of \$1,419,000 for bonds, and for FY 2016-17, \$2.1200 per \$1,000 of assessed value for operations and in the amount of \$1,469,000 for bonds, and that taxes are hereby imposed for FY 2015-16 and FY 2016-17 tax years upon the assessed value of all taxable property; and classified pursuant to the categories and subject to the limits of section 11b, Article XI of the Oregon Constitution as follows:

	<u>FY 2015-16</u>	<u>FY 2016-17</u>
Subject to the General Government Limitation:		
Permanent Rate Tax per \$1,000 Taxable Assessed Value	\$2.1200	\$2.1200
Excluded from Limitation:		
General Obligation Bonded Debt Service	\$1,419,000	\$1,469,000

Section 4. The City Manager or his designee shall certify, file with and give notice to the County Assessors of Clackamas County and the Department of Revenue information as required by the Oregon Revised Statutes.

This resolution was PASSED and ADOPTED this ___th day of June, 2015, and takes effect upon passage.

MAYOR

ATTEST:

KATHY MOLLUSKY, CITY RECORDER

APPROVED AS TO FORM:

CITY ATTORNEY

City of West Linn

Total of 12 Funds

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5	% of Total
	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19	FY20	
							FY16	FY17				
RESOURCES												
Beginning Fund Balances	\$12,962	\$13,298	\$12,882	\$23,673	\$23,212	\$26,061	\$21,149	\$15,628	\$11,788	\$9,272	\$7,904	17%
Revenues	27,829	35,608	40,303	31,448	38,425	34,437	37,725	39,372	38,208	39,128	39,947	83%
Total Resources	\$40,791	\$48,906	\$53,185	\$55,121	\$61,637	\$60,498	\$58,874	\$55,000	\$49,996	\$48,400	\$47,851	100%
REQUIREMENTS												
Expenditures	\$27,493	\$36,024	\$29,512	\$31,909	\$35,576	\$39,349	\$43,246	\$43,212	\$40,724	\$40,496	\$40,674	85%
Ending Fund Balances	13,298	12,882	23,673	23,212	26,061	21,149	15,628	11,788	9,272	7,904	7,177	15%
Total Requirements	\$40,791	\$48,906	\$53,185	\$55,121	\$61,637	\$60,498	\$58,874	\$55,000	\$49,996	\$48,400	\$47,851	100%

City of West Linn

Total of 12 Funds
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5	% of Total
	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	
							PROJECTED					
Resources												% of Total
Beginning fund balance	\$12,962	\$13,298	\$12,882	\$23,673	\$23,212	\$26,061	\$21,149	\$15,628	\$11,788	\$9,272	\$7,904	% of rev
Taxes	6,603	6,834	6,958	7,497	7,875	8,093	8,340	8,630	8,823	9,035	8,806	22%
Fees and Charges	11,097	11,491	13,269	13,048	13,823	14,248	14,879	15,466	16,120	16,799	17,505	44%
Intergovernmental	3,525	3,922	4,785	3,913	9,144	4,133	6,299	4,666	4,554	4,334	4,420	11%
Transfers from other funds	5,355	5,428	5,647	5,995	6,351	6,982	7,163	7,540	7,615	7,837	8,066	20%
Debt proceeds	-	5,935	8,603	-	-	-	-	2,000	-	-	-	0%
Other	1,249	1,998	1,041	995	1,232	981	1,044	1,070	1,096	1,123	1,150	3%
Total revenues	27,829	35,608	40,303	31,448	38,425	34,437	37,725	39,372	38,208	39,128	39,947	100%
Total Resources	\$40,791	\$48,906	\$53,185	\$55,121	\$61,637	\$60,498	\$58,874	\$55,000	\$49,996	\$48,400	\$47,851	
Requirements												% of Total
Personnel services	\$12,048	\$12,464	\$13,073	\$13,528	\$12,384	\$13,619	\$14,974	\$15,523	\$16,162	\$16,803	\$17,470	43%
Materials & services	5,608	5,755	5,743	6,261	6,280	6,789	7,881	7,693	7,939	8,216	8,502	21%
Debt service	1,839	7,572	1,640	2,048	2,073	2,114	2,162	2,331	2,354	2,049	1,794	4%
Transfers to other funds	5,355	5,428	5,647	5,995	6,351	6,982	7,163	7,490	7,615	7,837	8,066	20%
Capital outlay	2,643	4,805	3,409	4,077	8,488	9,845	11,066	10,175	6,654	5,591	4,842	12%
Total expenditures	27,493	36,024	29,512	31,909	35,576	39,349	43,246	43,212	40,724	40,496	40,674	100%
Ending Fund Balance	13,298	12,882	23,673	23,212	26,061	21,149	15,628	11,788	9,272	7,904	7,177	
Total Requirements	\$40,791	\$48,906	\$53,185	\$55,121	\$61,637	\$60,498	\$58,874	\$55,000	\$49,996	\$48,400	\$47,851	

City of West Linn

Total of 12 Funds

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5	% of Total
	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	
						PROJECTED						
Resources												
Beginning fund balance	\$12,962	\$13,298	\$12,882	\$23,673	\$23,212	\$26,061	\$21,149	\$15,628	\$11,788	\$9,272	\$7,904	
Taxes												
Taxes - General	5,776	5,946	6,124	6,188	6,468	6,692	6,978	7,220	7,473	7,735	8,006	20%
Taxes - Bonded Debt	827	888	834	1,309	1,407	1,401	1,362	1,410	1,350	1,300	800	2%
	6,603	6,834	6,958	7,497	7,875	8,093	8,340	8,630	8,823	9,035	8,806	22%
Fees and Charges												
Fees and charges - Water	2,908	2,902	3,152	3,485	3,592	3,736	3,886	4,041	4,203	4,371	4,546	11%
Fees and charges - Sewer	1,633	1,714	1,935	1,970	2,041	2,123	2,208	2,296	2,388	2,483	2,582	6%
Fees and charges - Surface	593	627	667	696	744	774	805	837	871	906	942	2%
Fees and charges - Parks	1,128	1,181	1,289	1,329	1,404	1,465	1,538	1,615	1,696	1,781	1,870	5%
Fees and charges - Streets	778	792	870	904	1,351	1,500	1,575	1,600	1,664	1,731	1,800	5%
Fees and charges - SDCs	607	1,026	1,765	1,367	1,277	1,088	1,226	1,279	1,317	1,355	1,394	3%
Fees and charges - Other	856	875	1,031	967	991	1,068	1,026	1,056	1,104	1,154	1,205	3%
Franchise fees	1,952	1,663	1,749	1,662	1,682	1,719	1,804	1,893	1,988	2,087	2,191	5%
Licenses and permits	642	711	811	668	741	775	811	849	889	931	975	2%
	11,097	11,491	13,269	13,048	13,823	14,248	14,879	15,466	16,120	16,799	17,505	44%
Intergovernmental	3,525	3,922	4,785	3,913	9,144	4,133	6,299	4,666	4,554	4,334	4,420	11%
Fines and forfeitures	564	520	403	434	477	484	535	551	567	584	601	2%
Interest	32	20	18	10	7	5	5	5	5	5	5	0%
Miscellaneous	653	1,458	620	551	748	492	504	514	524	534	544	1%
Debt proceeds	-	5,935	8,603	-	-	-	-	2,000	-	-	-	0%
Transfers from other funds	5,355	5,428	5,647	5,995	6,351	6,982	7,163	7,540	7,615	7,837	8,066	20%
Total revenues	27,829	35,608	40,303	31,448	38,425	34,437	37,725	39,372	38,208	39,128	39,947	100%
Total Resources	\$40,791	\$48,906	\$53,185	\$55,121	\$61,637	\$60,498	\$58,874	\$55,000	\$49,996	\$48,400	\$47,851	
Requirements												
Personnel services	\$12,048	\$12,464	\$13,073	\$13,528	\$12,384	\$13,619	\$14,974	\$15,523	\$16,162	\$16,803	\$17,470	43%
Materials & services	5,608	5,755	5,743	6,261	6,280	6,789	7,881	7,693	7,939	8,216	8,502	21%
Debt service	1,839	7,572	1,640	2,048	2,073	2,114	2,162	2,331	2,354	2,049	1,794	4%
Transfers to other funds	5,355	5,428	5,647	5,995	6,351	6,982	7,163	7,490	7,615	7,837	8,066	20%
Capital outlay	2,643	4,805	3,409	4,077	8,488	9,845	11,066	10,175	6,654	5,591	4,842	12%
Total expenditures	27,493	36,024	29,512	31,909	35,576	39,349	43,246	43,212	40,724	40,496	40,674	100%
Ending Fund Balance												
Policy requirements	2,730	2,827	2,937	3,108	2,904	3,180	3,551	3,514	3,666	3,822	3,986	
Reserves for debt service	268	276	220	232	315	359	320	453	355	512	424	
Reserves for capital projects	3,727	4,269	12,445	12,187	13,216	10,416	5,926	3,118	2,457	2,189	2,060	
Over (under) policy/reserves	6,573	5,510	8,071	7,685	9,626	7,194	5,831	4,703	2,794	1,381	707	
Total ending fund balance	13,298	12,882	23,673	23,212	26,061	21,149	15,628	11,788	9,272	7,904	7,177	
Total Requirements	\$40,791	\$48,906	\$53,185	\$55,121	\$61,637	\$60,498	\$58,874	\$55,000	\$49,996	\$48,400	\$47,851	

City of West Linn

General Fund
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
						PROJECTED					
Resources											
Beginning fund balance	985	\$1,182	\$1,203	\$1,490	\$1,470	2,083	\$1,663	\$1,816	\$1,676	\$1,795	\$1,857
Transfer from other funds	5,079	5,079	5,436	5,714	6,025	6,229	6,880	7,100	7,313	7,533	7,760
Fines and forfeitures	428	421	333	350	397	374	424	437	450	464	478
Fees and charges	178	195	284	225	259	297	254	262	270	278	286
Interest	3	6	18	9	7	5	5	5	5	5	5
Miscellaneous	208	274	190	78	70	104	106	108	110	112	114
Franchise fees	-	31	94	151	-	-	-	-	-	-	-
Intergovernmental	6	41	112	140	74	100	139	139	140	140	140
Debt proceeds	-	5,935	-	-	-	-	-	-	-	-	-
Total revenues	5,902	11,982	6,467	6,667	6,832	7,109	7,808	8,051	8,288	8,532	8,783
Total Resources	\$6,887	\$13,164	\$7,670	\$8,157	\$8,302	9,192	\$9,471	\$9,867	\$9,964	\$10,327	\$10,640
Requirements											
Personnel services	\$3,339	\$3,676	\$3,755	\$3,835	\$3,162	\$3,930	\$4,253	\$4,441	\$4,641	\$4,827	\$5,020
Materials & services	1,974	1,919	1,873	2,198	2,429	2,350	2,578	2,701	2,787	2,900	3,017
Debt service	341	6,241	413	412	410	414	414	414	414	414	414
Transfers to other funds	31	32	123	191	199	615	233	390	302	304	306
Capital outlay	20	93	16	51	19	220	177	245	25	25	25
Total expenditures	5,705	11,961	6,180	6,687	6,219	7,529	7,655	8,191	8,169	8,470	8,782
Ending Fund Balance											
Policy requirement (15%)	797	839	844	905	839	942	1,025	1,071	1,114	1,159	1,206
Over (under) Policy	385	364	646	565	1,244	721	791	605	681	698	652
Total ending fund balance	1,182	1,203	1,490	1,470	2,083	1,663	1,816	1,676	1,795	1,857	1,858
Total Requirements	\$6,887	\$13,164	\$7,670	\$8,157	\$8,302	\$9,192	\$9,471	\$9,867	\$9,964	\$10,327	\$10,640

City of West Linn

General Fund
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED				
							FY16	FY17	FY18	FY19	FY20
Expenditures - by Department											
City Council	\$55	\$52	\$247	\$234	\$151	\$155	\$200	\$213	\$222	\$231	\$240
City Administration	916	993	819	1,151	950	1,111	1,258	1,314	1,367	1,422	1,479
Economic Development	-	-	-	-	173	223	247	259	269	280	291
Human Resources	333	342	336	418	425	440	469	493	513	534	555
Finance	944	977	1,018	1,049	777	1,095	993	962	1,000	1,040	1,082
Municipal Court	221	327	284	295	286	350	393	436	453	471	490
Information Technology	740	826	757	978	1,004	1,027	1,146	1,347	1,172	1,219	1,268
Facility Services	441	482	454	465	472	551	547	568	591	615	640
Public Works Support Services	1,238	1,206	1,156	1,037	906	1,050	1,161	1,212	1,260	1,310	1,362
Vehicle & Equipment Maint	341	368	355	364	304	334	378	379	394	410	426
Non-Departmental											
General	104	115	218	93	162	164	216	204	212	220	229
Debt service	341	6,241	413	412	410	414	414	414	414	414	414
Transfers to other funds	31	32	123	191	199	615	233	390	302	304	306
	\$5,705	\$11,961	\$6,180	\$6,687	\$6,219	\$7,529	\$7,655	\$8,191	\$8,169	\$8,470	\$8,782

City of West Linn

Public Safety Fund

(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY10	FY11	FY12	FY13	FY14	Year	PROJECTED				
						FY15	FY16	FY17	FY18	FY19	FY20
Resources											
Beginning fund balance	\$2,160	\$2,085	\$895	\$8,287	\$7,275	2,352	\$1,239	\$1,389	\$1,316	\$1,336	\$1,294
Fines and forfeitures	77	36	4	16	13	42	43	44	45	46	47
Interest	5	4	-	-	-	-	-	-	-	-	-
Miscellaneous	50	3	9	59	18	57	58	59	60	61	62
Taxes	3,851	4,214	4,129	4,114	4,172	4,642	5,126	4,840	5,083	5,175	5,311
Franchise fees	1,568	1,372	1,486	1,314	1,368	1,400	1,477	1,558	1,644	1,734	1,829
Intergovernmental	303	515	596	524	457	500	510	520	530	541	552
Intergovernmental (TriMet)	125	124	124	124	-	-	150	150	150	150	150
Licenses and permits	28	14	20	18	21	37	38	39	40	41	42
Debt proceeds	-	-	8,603	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	365	-	75	77	79	81
Total revenues	6,007	6,282	14,971	6,169	6,049	7,043	7,402	7,285	7,629	7,827	8,074
Total Resources	\$8,167	\$8,367	\$15,866	\$14,456	\$13,324	\$9,395	\$8,641	\$8,674	\$8,945	\$9,163	\$9,368
Requirements											
Personnel services	\$3,924	\$3,960	\$4,281	\$4,478	4,193	\$4,387	4,734	4,812	\$4,992	\$5,179	\$5,373
Less savings from vacancies	-	(221)	(167)	(36)	(85)	(100)	(140)	(145)	(150)	(156)	(162)
Materials & services	510	695	778	725	642	810	834	859	885	912	939
Debt service	113	112	-	-	-	-	-	-	-	-	-
Transfers to other funds	1,459	1,355	1,116	1,175	1,410	1,452	1,674	1,682	1,732	1,784	1,838
Capital outlay - Police Station	-	-	1,515	768	4,730	1,487	-	-	-	-	-
Capital outlay	76	1,571	56	71	82	120	150	150	150	150	150
Total expenditures	6,082	7,472	7,579	7,181	10,972	8,156	7,252	7,358	7,609	7,869	8,138
Ending Fund Balance											
Policy requirement (20%)	887	887	978	1,033	950	1,019	1,086	1,105	1,145	1,187	1,230
Over (under) Policy	1,198	8	7,309	6,242	1,402	220	303	211	191	107	-
Total ending fund balance	2,085	895	8,287	7,275	2,352	1,239	1,389	1,316	1,336	1,294	1,230
Total Requirements	\$8,167	\$8,367	\$15,866	\$14,456	13,324	\$9,395	\$8,641	\$8,674	\$8,945	\$9,163	\$9,368

City of West Linn

Library Fund
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED				
							FY16	FY17	FY18	FY19	FY20
Resources											
Beginning fund balance	\$231	\$247	\$219	\$1,045	\$774	\$686	\$703	\$585	\$368	\$367	\$381
Fines and forfeitures	59	63	66	68	67	68	68	70	72	74	76
Interest	1	-	-	-	-	-	-	-	-	-	-
Miscellaneous	10	8	14	8	30	14	16	16	16	16	16
Taxes	398	405	796	763	922	750	800	1,080	1,105	1,190	1,265
Intergovernmental - current	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental - new district	1,189	1,264	1,305	1,314	1,360	1,389	1,470	1,514	1,547	1,581	1,616
Intergovernmental - new capital	-	-	1,000	-	-	-	-	-	-	-	-
Total revenues	1,657	1,740	3,181	2,153	2,379	2,221	2,354	2,680	2,740	2,861	2,973
Total Resources	\$1,888	\$1,987	\$3,400	\$3,198	\$3,153	\$2,907	\$3,057	\$3,265	\$3,108	\$3,228	\$3,354
Requirements											
Personnel services	\$1,083	\$1,187	\$1,184	\$1,272	\$1,169	\$1,176	\$1,425	\$1,510	\$1,578	\$1,649	\$1,723
Materials & services	189	202	230	199	171	224	231	233	240	247	254
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	369	379	738	769	774	804	816	896	923	951	980
Capital outlay	-	-	203	184	353	-	-	258	-	-	-
Total expenditures	1,641	1,768	2,355	2,424	2,467	2,204	2,472	2,897	2,741	2,847	2,957
Ending Fund Balance											
Policy requirement (20%)	97	121	126	137	111	123	174	192	207	222	238
Reserve for Caufield (inc.)	157	157	157	157	157	157	157	157	157	157	157
Over (under) Policy	(7)	(59)	762	480	418	423	254	19	3	2	2
Total ending fund balance	247	219	1,045	774	686	703	585	368	367	381	397
Total Requirements	\$1,888	\$1,987	\$3,400	\$3,198	\$3,153	\$2,907	\$3,057	\$3,265	\$3,108	\$3,228	\$3,354

City of West Linn

Parks and Recreation Fund
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED				
							FY16	FY17	FY18	FY19	FY20
Resources											
Beginning fund balance	\$494	\$402	\$489	\$447	\$358	\$865	\$1,004	\$743	\$702	\$597	\$564
Fees - Rec Program Fees	403	519	549	514	535	550	540	550	578	607	637
Fees - Park Maintenance Fee	1,128	1,181	1,289	1,329	1,404	1,465	1,538	1,615	1,696	1,781	1,870
Interest	1	-	-	-	-	-	-	-	-	-	-
Miscellaneous	25	489	9	58	202	29	30	31	32	33	34
Taxes	1,527	1,327	1,199	1,311	1,374	1,300	1,052	1,300	1,285	1,370	1,430
Franchise fees	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	48	560	13	184	93	125	2,210	591	400	100	104
Total revenues	3,132	4,076	3,059	3,396	3,608	3,469	5,370	4,087	3,991	3,891	4,075
Total Resources	\$3,626	\$4,478	\$3,548	\$3,843	\$3,966	\$4,334	\$6,374	\$4,830	\$4,693	\$4,488	\$4,639
Requirements											
Personnel services	\$1,386	\$1,416	\$1,476	\$1,592	\$1,389	\$1,505	\$1,690	\$1,765	\$1,836	\$1,909	\$1,985
Materials & services	670	786	724	745	745	796	870	845	870	896	923
Debt service	37	39	36	37	38	38	38	38	38	38	38
Transfers to other funds	780	803	830	865	901	941	853	924	952	981	1,010
Capital outlay	351	945	35	246	28	50	2,180	556	400	100	100
Total expenditures	3,224	3,989	3,101	3,485	3,101	3,330	5,631	4,128	4,096	3,924	4,056
Ending Fund Balance											
Policy requirement (20%)	411	440	440	467	427	460	512	522	541	561	582
Over (under) Policy	(9)	49	7	(109)	438	544	231	180	56	3	1
Total ending fund balance	402	489	447	358	865	1,004	743	702	597	564	583
Total Requirements	\$3,626	\$4,478	\$3,548	\$3,843	\$3,966	\$4,334	\$6,374	\$4,830	\$4,693	\$4,488	\$4,639

City of West Linn

Building Inspections Fund
(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY10	FY11	FY12	FY13	FY14	Year					
						FY15	FY16	FY17	FY18	FY19	FY20
Resources											
Beginning fund balance	(\$2)	\$73	\$244	\$255	\$134	\$71	\$3	\$53	\$81	\$31	(\$5)
Interest	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	7	-	-	-	-	1	1	1	1	1	1
Licenses and permits	558	643	715	578	629	684	718	754	792	832	874
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	133	90	-	-	-
Total revenues	565	643	715	578	629	685	852	845	793	833	875
Total Resources	\$563	\$716	\$959	\$833	\$763	\$756	\$855	\$898	\$874	\$864	\$870
Requirements											
Personnel services	\$290	\$383	\$415	\$394	\$372	\$418	\$445	\$460	\$475	\$490	\$506
Materials & services	9	16	11	10	16	20	30	35	36	37	38
Debt service	120	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	71	73	278	295	304	315	304	322	332	342	352
Capital outlay	-	-	-	-	-	-	23	-	-	-	-
Total expenditures	490	472	704	699	692	753	802	817	843	869	896
Ending Fund Balance											
Policy requirement (15%)	45	60	64	61	58	66	71	74	77	79	82
Over (under) Policy	28	184	191	73	13	(63)	(18)	7	(46)	(84)	(108)
Total ending fund balance	73	244	255	134	71	3	53	81	31	(5)	(26)
Total Requirements	\$563	\$716	\$959	\$833	\$763	\$756	\$855	\$898	\$874	\$864	\$870

City of West Linn

Planning Fund
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
						PROJECTED					
Resources											
Beginning fund balance	\$211	\$326	\$263	\$67	(\$64)	\$25	\$346	\$215	\$191	\$100	(\$8)
Fees and charges	275	161	198	228	197	221	232	244	256	269	282
Interest	1	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	5	6	3	12	1	1	1	1	1	1
Franchise fees	168	65	56	84	198	199	201	203	205	207	209
Intergovernmental	207	214	263	242	280	438	255	260	265	270	275
Transfers from Building Fund	-	-	77	79	86	88	-	-	-	-	-
Transfers for TSP Planning	-	-	11	11	41	50	50	50	-	-	-
Transfers from General Fund	276	349	123	191	199	250	100	225	225	225	225
Total revenues	927	794	734	838	1,013	1,247	839	983	952	972	992
Total Resources	\$1,138	\$1,120	\$997	\$905	\$949	\$1,272	\$1,185	\$1,198	\$1,143	\$1,072	\$984
Requirements											
Personnel services	\$573	\$612	\$591	\$594	\$508	\$518	\$560	\$585	\$608	\$632	\$657
Materials & services	37	38	44	37	151	134	52	54	56	58	60
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	202	207	295	338	265	274	358	368	379	390	402
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	812	857	930	969	924	926	970	1,007	1,043	1,080	1,119
Ending Fund Balance											
Policy requirement (15%)	92	98	95	95	99	98	92	96	100	104	108
Over (under) Policy	234	165	(28)	(159)	(74)	248	123	95	-	(112)	(243)
Total ending fund balance	326	263	67	(64)	25	346	215	191	100	(8)	(135)
Total Requirements	\$1,138	\$1,120	\$997	\$905	\$949	\$1,272	\$1,185	\$1,198	\$1,143	\$1,072	\$984

City of West Linn

Street Fund
(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY10	FY11	FY12	FY13	FY14	Year	PROJECTED				
						FY15	FY16	FY17	FY18	FY19	FY20
Resources											
Beginning fund balance	\$822	\$929	\$1,291	\$1,797	\$2,215	\$2,507	\$2,059	\$1,484	\$836	\$575	\$402
Fees - street maintenance fees (1)	778	792	870	904	1,351	1,500	1,575	1,600	1,664	1,731	1,800
Intergovernmental - gas tax (2)	1,013	1,204	1,372	1,385	1,451	1,457	1,490	1,492	1,522	1,552	1,583
SDC Reimbursement	63	202	157	135	104	110	112	114	116	118	120
Franchise fees	101	103	113	113	116	120	126	132	139	146	153
Miscellaneous	149	273	14	28	94	50	51	52	53	54	55
Interest	2	1	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	2,106	2,575	2,526	2,565	3,116	3,237	3,354	3,390	3,494	3,601	3,711
Total Resources	\$2,928	\$3,504	\$3,817	\$4,362	\$5,331	\$5,744	\$5,413	\$4,874	\$4,330	\$4,176	\$4,113
Requirements											
Personnel services	\$410	\$453	\$490	\$514	\$519	\$530	\$602	\$627	\$652	\$678	\$705
Materials & services	488	433	433	527	439	462	553	564	581	598	616
Debt service	150	151	152	152	151	152	152	152	152	152	152
Transfers to other funds	671	659	529	550	660	683	772	845	870	896	923
Capital outlay											
Street capital projects	280	517	382	237	1,008	1,730	1,834	1,850	1,500	1,400	1,200
Equipment and vehicle	-	-	34	167	47	128	16	-	-	50	-
Total expenditures	1,999	2,213	2,020	2,147	2,824	3,685	3,929	4,038	3,755	3,774	3,596
Ending Fund Balance											
Policy requirement (15%)	135	133	138	156	144	149	173	179	185	191	198
Over (under) Policy	794	1,158	1,659	2,059	2,363	1,910	1,311	657	390	211	319
Total ending fund balance	929	1,291	1,797	2,215	2,507	2,059	1,484	836	575	402	517
Total Requirements	\$2,928	\$3,504	\$3,817	\$4,362	\$5,331	\$5,744	\$5,413	\$4,874	\$4,330	\$4,176	\$4,113

- (1) For FY14, 75% increase in Residential SMF and 0% increase in Commercial SMF. Increase of 5% for both Residential and Commercial for FY15 forward.
- (2) No Local Gas Tax. State Gas Tax rate is fixed at .30 cents per gallon. Projected 1% increase annually.

Q: Where does the Street Maintenance Fee revenue go?

(amounts in thousands)

	ACTUALS										10 Year Total
	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	
Beginning balance relating to SMF	\$552	\$968	\$1,039	\$1,207	\$1,514	\$1,494	\$878	\$183	(\$511)	(\$524)	\$552
SMF revenue collected per year	778	792	870	904	1,351	1,500	1,575	1,600	1,664	1,731	12,765
% of SMF to State Gas Tax	43%	40%	39%	39%	48%	51%	51%	52%	52%	53%	
SMF spent on:											
Materials & Services	(212)	(172)	(168)	(208)	(212)	(234)	(284)	(292)	(303)	(315)	(2,400)
Debt service payments	(150)	(151)	(152)	(152)	(151)	(152)	(152)	(152)	(152)	(152)	(1,516)
Street capital projects	-	(398)	(382)	(237)	(1,008)	(1,730)	(1,834)	(1,850)	(1,222)	(1,237)	(9,898)
Total SMF expenditures	(362)	(721)	(702)	(597)	(1,371)	(2,116)	(2,270)	(2,294)	(1,677)	(1,704)	(13,814)
Ending SMF balance carried forward	\$968	\$1,039	\$1,207	\$1,514	\$1,494	\$878	\$183	(\$511)	(\$524)	(\$497)	(\$497)

City of West Linn

Water Fund
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
						PROJECTED					
Resources											
Beginning fund balance	\$620	\$468	\$695	\$1,256	\$1,431	\$7,008	\$5,944	\$3,362	\$2,487	\$1,219	\$771
Water charges - base	2,763	2,757	3,007	3,327	3,418	3,556	3,699	3,847	4,001	4,161	4,327
Water charges - rate increases	145	145	145	158	174	180	187	194	202	210	219
Miscellaneous	61	99	114	106	99	43	44	45	46	47	48
Intergovernmental	-	-	-	-	5,429	124	75	-	-	-	-
Proceeds from sale of bonds	-	-	-	-	-	-	-	2,000	-	-	-
Total revenues	2,970	3,001	3,266	3,591	9,120	3,903	4,005	6,086	4,249	4,418	4,594
Total Resources	\$3,590	\$3,469	\$3,961	\$4,847	\$10,551	\$10,911	\$9,949	\$9,448	\$6,736	\$5,637	\$5,365
Requirements											
Personnel services	\$580	\$522	\$523	\$457	\$521	\$570	\$630	\$657	\$683	\$710	\$738
Materials & services	1,313	1,298	1,348	1,525	1,436	1,611	1,804	1,886	1,943	2,001	2,061
Debt service	153	149	149	150	150	154	153	302	302	302	302
Transfers to other funds	686	743	657	684	703	730	986	869	895	922	950
Capital outlay											
Water capital projects	390	62	28	558	636	1,902	2,984	3,153	1,664	900	500
Equipment and vehicle	-	-	-	42	97	-	30	94	30	31	32
Total expenditures	3,122	2,774	2,705	3,416	3,543	4,967	6,587	6,961	5,517	4,866	4,583
Ending Fund Balance											
Policy requirement (15%)	133	122	130	146	143	177	211	79	92	105	118
Reserve for debt service (inc.)	151	151	151	151	151	150	154	302	302	302	302
Reserve for capital project	-	-	-	-	5,000	5,000	1,900	400	-	-	-
Over (under) Policy	184	422	975	1,134	1,714	617	1,097	1,706	825	364	362
Total ending fund balance	468	695	1,256	1,431	7,008	5,944	3,362	2,487	1,219	771	782
Total Requirements	\$3,590	\$3,469	\$3,961	\$4,847	\$10,551	\$10,911	\$9,949	\$9,448	\$6,736	\$5,637	\$5,365
Utility Rate Information:											
% water rate increases	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Water portion of average bill	\$ 15	\$ 16	\$ 17	\$ 18	\$ 19	\$ 19	\$ 20	\$ 21	\$ 22	\$ 23	\$ 24
Total average utility bill	\$ 57	\$ 60	\$ 63	\$ 66	\$ 80	\$ 83	\$ 87	\$ 92	\$ 96	\$ 101	\$ 106
Bond Covenant Information:											
Coverage Ratio (130% min)	256%	291%	496%	617%	688%	700%	382%	223%	241%	260%	280%
Reserves (Max Annual DS)	\$ 151	\$ 151	\$ 151	\$ 151	\$ 150	\$ 150	\$ 154	\$ 302	\$ 302	\$ 302	\$ 302

City of West Linn

Environmental Services Fund

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
						PROJECTED					
Resources											
Beginning fund balance	\$2,376	\$2,765	\$3,054	\$3,365	\$3,442	\$3,455	\$2,497	\$1,789	\$1,262	\$742	\$249
Wastewater charges - base	1,551	1,632	1,849	1,873	1,942	2,021	2,102	2,186	2,273	2,364	2,458
Wastewater charges - rate incre:	82	82	86	97	99	102	106	110	115	119	124
Surface water - base	563	597	636	663	709	737	766	797	829	862	897
Surface water - rate increases	30	30	31	33	35	37	39	40	42	44	45
Interest	6	3	-	-	-	-	-	-	-	-	-
Miscellaneous	80	105	107	76	119	83	85	87	89	91	93
Licenses and permits	56	54	76	72	91	54	55	56	57	58	59
Total revenues	2,368	2,503	2,785	2,814	2,995	3,034	3,153	3,276	3,405	3,538	3,676
Total Resources	\$4,744	\$5,268	\$5,839	\$6,179	\$6,437	\$6,489	\$5,650	\$5,065	\$4,667	\$4,280	\$3,925
Requirements											
Personnel services	\$463	\$476	\$525	\$428	\$636	\$685	775	811	\$847	\$885	\$925
Materials & services	248	229	290	292	250	287	604	493	518	544	571
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	1,051	1,119	1,070	1,117	1,094	1,118	1,117	1,194	1,230	1,267	1,305
Capital outlay											
Sewer capital projects	98	303	488	505	607	1,633	900	900	945	950	950
Surface water capital projects	119	87	101	126	96	217	430	300	350	350	350
Equipment and vehicle	-	-	-	269	299	52	35	105	35	35	35
Total expenditures	1,979	2,214	2,474	2,737	2,982	3,992	3,861	3,803	3,925	4,031	4,136
Ending Fund Balance											
Policy requirement (15%)	107	106	122	108	133	146	207	196	205	214	224
Over (under) Policy	2,658	2,948	3,243	3,334	3,322	2,351	1,582	1,066	537	35	(435)
Total ending fund balance	2,765	3,054	3,365	3,442	3,455	2,497	1,789	1,262	742	249	(211)
Total Requirements	\$4,744	\$5,268	\$5,839	\$6,179	\$6,437	\$6,489	\$5,650	\$5,065	\$4,667	\$4,280	\$3,925
Utility Rate Information:											
% sewer rate increases	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Sewer portion of average bill	\$ 24	\$ 25	\$ 27	\$ 30	\$ 33	\$ 35	\$ 37	\$ 39	\$ 41	\$ 43	\$ 45
% surface rate increases	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Surface portion of average bill	\$ 4	\$ 4	\$ 4	\$ 5	\$ 5	\$ 6	\$ 6	\$ 6	\$ 7	\$ 7	\$ 7
Total average utility bill	\$ 57	\$ 60	\$ 63	\$ 66	\$ 80	\$ 83	\$ 87	\$ 92	\$ 96	\$ 101	\$ 106

City of West Linn

Debt Service Fund

(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY10	FY11	FY12	FY13	FY14	Year	PROJECTED				
						FY15	FY16	FY17	FY18	FY19	FY20
Resources											
Beginning fund balance	\$214	\$117	\$125	\$69	\$81	\$164	\$209	\$166	\$151	\$53	\$210
Interest	1	-	-	-	-	-	-	-	-	-	-
Taxes	827	888	834	1,309	1,407	1,401	1,362	1,410	1,350	1,300	800
Total revenues	828	888	834	1,309	1,407	1,401	1,362	1,410	1,350	1,300	800
Total Resources	\$1,042	\$1,005	\$959	\$1,378	\$1,488	\$1,565	\$1,571	\$1,576	\$1,501	\$1,353	\$1,010
Requirements											
Debt service:											
Series 2009 Refunded Parks	\$620	\$615	\$622	\$621	\$616	\$621	\$625	\$622	\$622	\$286	\$0
Series 2010 Refunded Library	305	265	268	285	299	305	325	334	348	360	377
Series 2012 Police Station	-	-	-	391	409	430	455	469	478	497	511
Total expenditures	925	880	890	1,297	1,324	1,356	1,405	1,425	1,448	1,143	888
Ending Fund Balance											
Policy requirement (0%)	-	-	-	-	-	-	-	-	-	-	-
Reserve for debt service	117	125	69	81	164	209	166	151	53	210	122
Over (under) Policy	-	-	-	-	-	-	-	-	-	-	-
Total ending fund balance	117	125	69	81	164	209	166	151	53	210	122
Total Requirements	1,042	\$1,005	\$959	\$1,378	\$1,488	\$1,565	\$1,571	\$1,576	\$1,501	\$1,353	\$1,010

City of West Linn

Parks Bond Fund

(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY10	FY11	FY12	FY13	FY14	Year					
						FY15	FY16	FY17	FY18	FY19	FY20
Resources											
Beginning fund balance	\$968	\$875	\$135	\$135	\$126	\$116	\$66	\$0	\$0	\$0	\$0
Interest	2	1	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	2	1	-	-	-	-	-	-	-	-	-
Total Resources	\$970	\$876	\$135	\$135	\$126	\$116	\$66	\$0	\$0	\$0	\$0
Requirements											
Personnel services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	-	2	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	95	739	-	9	10	50	66	-	-	-	-
Total expenditures	95	741	-	9	10	50	66	-	-	-	-
Ending Fund Balance	875	135	135	126	116	66	-	-	-	-	-
Total Requirements	\$970	\$876	\$135	\$135	\$126	\$116	\$66	\$0	\$0	\$0	\$0

City of West Linn

SDC Fund
(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY10	FY11	FY12	FY13	FY14	Year	PROJECTED				
						FY15	FY16	FY17	FY18	FY19	FY20
Resources											
Beginning fund balance	\$3,726	\$3,727	\$4,269	\$5,460	\$5,970	\$6,729	\$5,416	\$4,026	\$2,718	\$2,457	\$2,189
SDC improvement fees	607	1,026	1,765	1,367	1,277	1,088	1,226	1,279	1,317	1,355	1,394
Interest	9	5	-	1	-	-	-	-	-	-	-
Intergovernmental	634	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	1,250	1,031	1,765	1,368	1,277	1,088	1,226	1,279	1,317	1,355	1,394
Total Resources	\$4,976	\$4,758	\$6,034	\$6,828	\$7,247	\$7,817	\$6,642	\$5,305	\$4,035	\$3,812	\$3,583
Requirements											
Personnel services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	-	-	12	3	1	95	325	23	23	23	23
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	35	36	11	11	41	50	50	-	-	-	-
Capital outlay	1,214	453	551	844	476	2,256	2,241	2,564	1,555	1,600	1,500
Total expenditures	1,249	489	574	858	518	2,401	2,616	2,587	1,578	1,623	1,523
Ending Fund Balance	3,727	4,269	5,460	5,970	6,729	5,416	4,026	2,718	2,457	2,189	2,060
Total Requirements	\$4,976	\$4,758	\$6,034	\$6,828	\$7,247	\$7,817	\$6,642	\$5,305	\$4,035	\$3,812	\$3,583



GLOSSARY

Actual

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

Ad Valorem Tax

A tax based on the assessed value of a property.

Adopted Budget

Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the final budget approved by the City Council. The adopted budget becomes effective July 1st. Subsequent to adoption, Council may make changes throughout the year.

Approved Budget

Approved, as used in the fund summaries, revenue summaries, represents the proposed budget modified for any changes made by the Citizens Budget Committee.

Appropriations

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

Assessed Valuation

The assessed value (AV) set on taxable property as a basis for levying property taxes. A tax initiative passed in 1997 that reduced AV below real market value and set a 3% maximum annual growth rate in the AV, exclusive of certain improvements.

Assets

Resources having a monetary value and that are owned or held by an entity.

Audit

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

Base Budget

Cost of continuing the existing levels of service in the current budget year. Also referred to as a Status Quo budget.

Beginning Fund Balance

The beginning fund balance is the residual fund balances representing unused funds brought forward from the previous financial year (ending fund balance).

Bond or Bond Issue

Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or calculated variable rate of interest.

Bond Fund

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

Budget

A budget is a financial operational plan including an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a certain period of time, typically one or two years. In practice, the term budget is used in two ways. Sometimes it designates the financial plan presented for adoption and other times it designates the plan finally approved. It is usually necessary to specify whether the budget under consideration is preliminary and proposed, or whether the appropriating body has approved it.

Budget Calendar

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

Budget Committee

A group comprised of the elected officials plus an equal number of citizens for the purpose of reviewing the proposed budget and recommending changes leading to an approved budget.

Budget Document

A written report showing a government's comprehensive financial plan for a specified period, typically one or two years, that includes both capital and operations.

Budget Message

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

Budgetary Basis

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), with the exception that neither depreciation nor amortization is budgeted for proprietary funds and bond principal in the enterprise funds is subject to appropriation.

Capital Budget

The portion of the City budget slated for projects, major repairs, and improvements or additions to the City's capital assets (streets, sidewalks, roads, sewers, surface water, parks, and buildings).

Capital Expenditures

The City defines a capital expenditure as using the following three criteria: (1) relatively high monetary value (equal or greater than \$10,000 per item), (2) long asset life (greater than one year), and (3) results in the creation of a fixed asset, or the revitalization of a fixed asset.

Capital Improvement

A term defined in the ORS 310.410 (10) to include land, structures, facilities, machinery, equipment, or furnishings having a useful life of longer than one year.

Capital Improvement Project

Any project having improvements of significant value and having a useful life of five years or more. Capital projects include the purchase of land, design, engineering and construction of buildings, and infrastructure items such as parks, streets, bridges, drainage, street lighting, water and sewer systems and master planning.

Capital Outlay

Includes the purchase of land, the purchase or construction of buildings, structures, and facilities of all types, plus machinery and equipment. It includes expenditures that result in the acquisition or addition of a capital asset or increase the capacity, efficiency, span of life, or economy of operating as an existing capital asset. For an item to qualify as a capital outlay expenditure it must meet all of the following requirements: (1) have an estimated useful life of more than one year; (2) have a cost of \$10,000 or more per item; and (3) be a betterment or improvement. Replacement of a capital item is classified as capital outlay under the same code as the original purchase. Replacement or repair parts are classified under materials and services.

Cash Management

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

Charges for Service

Includes a wide variety of fees charged for services provided to the public and other agencies.

Comprehensive Annual Financial Report

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

Comprehensive Plan

An official statement of the goals, objectives and physical plan for the development of the city. Contains a narrative of goals, objectives and policies that describe the desired form, nature and rate of city development.

Consumer Price Index

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Contingency may be appropriated for a specific purpose by the City Council upon the approval of a resolution. The City can separate contingencies into those that are designated for specific purposes and undesignated (also see Designated Contingency and Unappropriated Ending Fund Balance).

Cost Center

An organizational budget/operating unit within each City division or department.

Debt Service

Principal and Interest on outstanding bonds due and payable during the fiscal year.

Debt Service Fund

Established to account for the accumulation of resources and for the payment of general obligation debt that have been approved by the voters. It would exclude Enterprise Fund debt and contractual obligations accounted for in other individual funds.

Department

The combination of divisions of the City headed by a general manager with a specific and unique set of goals and objectives (i.e., Police, Fire, Financial Services, Water Resources, etc).

Division

A functional unit within a department consisting of one or more cost centers engaged in activities supporting the unit's mission and objectives.

Depreciation

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Designated Contingency

Amounts set aside for anticipated non-recurring cash flow needs. Includes items such as moving and remodeling, major building repairs, emergency management and capital project or equipment purchases.

Employee Benefits

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security and the various pension, medical and life insurance plans.

Encumbrance

Amount of money committed and set aside, but not yet expended, for the purchases of goods or services.

Ending Fund Balance

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

Enterprise Funds

Established to account for operations, including debt service that are financed and operated similarly to private businesses – where the intent is the service is self-sufficient, with all costs supported predominantly by user charges.

Estimated

A projection of the revenue or expenditure, as appropriate, to be recognized during the current fiscal period.

Expenditures

Represents decreases in net financial resources. They include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlay.

Fees

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

Fiscal Management

A government's directive with respect to revenues, spending, reserves and debt management as these relate to governmental services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budgets and its funding.

Fiscal Year

A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of West Linn's fiscal year is July 1 through June 30.

Five-Year Financial Plan

An estimation of revenues and expenses required by the City to operate for the next five-year period.

Franchise Fee

Charged to all utilities operating within the City and is a reimbursement to the General Fund for the utility's use of City streets and right-of-ways.

Full-Time Equivalent

A calculation used to convert part-time hours to equivalent full-time positions. Full-time employee salaries are based on 2,080 hours per year. The full-time equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080.

Fund

A fiscal and accounting entity with a self-balancing set of accounts. Records cash and other financial resources together with all related liabilities and residual equities or balances and changes therein. These are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The net ending balance of a Fund's financial resources that are spendable or available for appropriation.

General Fund

Primary operating fund of the City. It exists to account for the resources devoted to finance the services traditionally associated with local government.

General Long-term Debt

Represents any unmatured debt not considered to be a fund liability. General Obligation Bonds (G.O. Bonds) are secured by the full faith and credit of the issuer. G.O. bonds issued by local units of government are secured by a pledge of the issuer's property taxing power. Usually issued to pay for general capital improvements such as parks and City facilities.

Grant

A contribution by one government unit to another. The contribution is usually made to aid in the support of a specified function (i.e., library, transit or capital projects).

Infrastructure

Public domain capital assets such as roads, bridges, streets, sidewalks and similar assets that are immovable.

Indirect Charges

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

Indirect Cost Allocation

Funding transferred from one fund to another for specific administrative functions, which benefit those funds.

Interfund Transfers

Appropriation category used in the City's budget resolution which includes amounts distributed from one fund to pay for services provided by another fund. Transfers from the other funds are appropriated as expenditures.

Intergovernmental Revenues

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

Levy

Gross amount of property taxes imposed on the assessed value of taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes receivable.

Line Item Budget

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

Local Budget Law

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

Local Improvement District

Consists of a group property owners desiring improvements to their property. Bonds can be issued to finance these improvements, which are repaid by assessments on their property. Local Improvement District debt is paid for by a compulsory levy (special assessment) made against affected properties to spread out the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Local Option Levy

Under Measure 50, local governments and special districts were given the ability to ask voters for temporary authority to increase taxes through approval of a local option levy. The maximum length of time for a local option levy is 10 years for capital purposes or 5 years for operations. A local option levy must be approved by a majority of voters.

Materials and Services

Expendable items purchased for delivery of city services. This classification includes supplies, dues, printing, repairs, small tools acquisitions, and contract services that are not of a capital nature.

Measure 5

A constitutional limit on property taxes passed by voters in the State of Oregon in November 1990. The new law sets maximum tax rates on individual properties of no more than \$5 per real market value for education taxing districts and \$10 for general government taxing districts.

Measure 47/50

A 1997 voter approved initiative which rolled back assessed values to 90 percent of their levels in fiscal year FY 1995-96 and limits future annual increases to three percent, except for major improvements. Property tax rates are now considered permanent and not subject to change. Voters may approve local initiatives above permanent rates provided a majority of voters approves.

Mission

Defines the primary purpose of the City and is intended to guide all organizational decisions, policies and activities (internal and external) on a daily basis.

Non-Operating Budget

Part of the budget composed of the following categories: debt service, interfund transfers, capital outlay, contingencies, and unappropriated ending fund balances.

Objective

A target to be accomplished in specific, well-defined and measurable terms, and that is achievable within a specific time frame.

Operating Budget

The plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. On the expenditure side, it is the part of the budget composed of personal services and materials and services.

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it represents the full force and effect of the law within the boundaries of the municipality to which it applies.

Outstanding Debt

The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

Performance Measure

Data collected to determine how the effectiveness or efficiency of a department, program, or activity is doing in achieving its objectives.

Permanent Tax Rate

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

Personal Services

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

Property Tax

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

Project Manager

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

Proposed Budget

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

Real Market Value

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

Resolution

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

Resources

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

Revenues

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

Revenue Bonds

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

Special Assessment

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

Special Assessment Bond

A bond issue payable from the payments on special assessments imposed against properties that have been specially benefited by the construction of public improvements such as sidewalks, streets, or sewer systems.

Special Revenue Funds

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

Supplemental Budget

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

Systems Development Charges

Charges paid by developers and builders to fund expansion of infrastructure systems necessary due to increased usage. Such charges are collected for water, sewer, surface water, streets and parks and are paid by developers and builders as part of the permit process.

Taxes

Compulsory charges levied by taxing districts for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as water service.

Tax Levy

The total amount of property taxes needed to pay for basic government operations as well as sufficient amounts to pay for principal and interest on voter-approved bond issues.

Tax Rate

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

Tax Revenue

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

Transfers

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

Trust Funds

Established to administer resources received and held by the City as the trustee or agent for others. Uses of these funds facilitate the discharge of responsibility placed upon the City by virtue of law or other similar authority.

Unappropriated Ending Fund Balance

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

User Fees

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



CITY OF
**West
Linn**
FINANCE

This is the **first** publication in a biennial series of financial communications tools:

Biennial Budget

Five Year Financial Forecast

Six Year Capital Improvement Plan

Budget Overview

FY 2015 Comprehensive Annual Financial Report

FY 2015 Popular Annual Financial Report

FY 2016 Comprehensive Annual Financial Report

FY 2016 Popular Annual Financial Report

Five Year Financial Forecast

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

Lauren Breithaupt, CPA CGMA
Assistant Finance Director
lbreithaupt@westlinnoregon.gov



West Linn Sustainability
Printed on recycled paper

City of West Linn, Oregon | 22500 Salamo Road, West Linn, Oregon 97068
Phone: 503-657-0331 | Fax: 503-650-9041 | <http://westlinnoregon.gov/finance>