



# FIVE YEAR FINANCIAL FORECAST

THROUGH FISCAL YEAR 2019

CITY OF  
**West  
Linn**

OREGON

100 Years ♦ 1913 - 2013

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**City of West Linn**

**Total of 12 Funds**  
*(amounts in thousands)*

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5	% of Total
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	
						PROJECTED						
<b>RESOURCES</b>												
Beginning Fund Balances	\$10,245	\$12,962	\$13,298	\$12,882	\$23,671	\$23,210	\$19,221	\$15,660	\$11,576	\$9,000	\$6,804	15%
Revenues	35,761	27,829	35,608	40,303	31,448	39,345	34,550	37,650	36,964	38,266	39,325	85%
<b>Total Resources</b>	<b>\$46,006</b>	<b>\$40,791</b>	<b>\$48,906</b>	<b>\$53,185</b>	<b>\$55,119</b>	<b>\$62,555</b>	<b>\$53,771</b>	<b>\$53,310</b>	<b>\$48,540</b>	<b>\$47,266</b>	<b>\$46,129</b>	<b>100%</b>
<b>REQUIREMENTS</b>												
Expenditures	\$33,044	\$27,493	\$36,024	\$29,514	\$31,909	\$43,334	\$38,111	\$41,734	\$39,540	\$40,462	\$40,785	88%
Ending Fund Balances	12,962	13,298	12,882	23,671	23,210	19,221	15,660	11,576	9,000	6,804	5,344	12%
<b>Total Requirements</b>	<b>\$46,006</b>	<b>\$40,791</b>	<b>\$48,906</b>	<b>\$53,185</b>	<b>\$55,119</b>	<b>\$62,555</b>	<b>\$53,771</b>	<b>\$53,310</b>	<b>\$48,540</b>	<b>\$47,266</b>	<b>\$46,129</b>	<b>100%</b>

City of West Linn

Total of 12 Funds  
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5	% of Total
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	
						PROJECTED						
<b>Resources</b>												
Beginning fund balance	\$10,245	\$12,962	\$13,298	\$12,882	\$23,671	\$23,210	\$19,221	\$15,660	\$11,576	\$9,000	\$6,804	% of rev
Taxes	6,392	6,603	6,834	6,958	7,497	7,880	8,129	8,364	8,612	8,884	8,870	23%
Fees and Charges	10,883	11,097	11,491	13,269	13,048	13,663	14,872	15,534	16,229	16,954	17,714	45%
Intergovernmental	2,485	3,525	3,922	4,785	3,913	5,298	3,848	3,915	3,984	4,054	4,126	10%
Transfers from other funds	5,207	5,355	5,428	5,647	5,995	6,510	6,682	6,793	7,069	7,277	7,490	19%
Debt proceeds	9,121	-	5,935	8,603	-	5,000	-	2,000	-	-	-	0%
Other	1,673	1,249	1,998	1,041	995	994	1,019	1,044	1,070	1,097	1,125	3%
Total revenues	35,761	27,829	35,608	40,303	31,448	39,345	34,550	37,650	36,964	38,266	39,325	100%
<b>Total Resources</b>	<b>\$46,006</b>	<b>\$40,791</b>	<b>\$48,906</b>	<b>\$53,185</b>	<b>\$55,119</b>	<b>\$62,555</b>	<b>\$53,771</b>	<b>\$53,310</b>	<b>\$48,540</b>	<b>\$47,266</b>	<b>\$46,129</b>	
<b>Requirements</b>												
Personal services	\$12,140	\$12,048	\$12,464	\$13,073	\$13,528	\$13,360	\$13,863	\$14,717	\$15,229	\$15,834	\$16,465	40%
Materials & services	5,741	5,608	5,755	5,743	6,262	7,042	7,250	7,443	7,729	8,002	8,284	20%
Debt service	6,378	1,839	7,572	1,641	2,047	2,080	2,114	2,162	2,331	2,354	2,049	5%
Transfers to other funds	5,207	5,355	5,428	5,647	5,995	6,510	6,682	6,793	7,069	7,277	7,490	18%
Capital outlay	3,578	2,643	4,805	3,410	4,077	14,342	8,202	10,619	7,182	6,995	6,497	16%
Total expenditures	33,044	27,493	36,024	29,514	31,909	43,334	38,111	41,734	39,540	40,462	40,785	100%
Ending Fund Balance	12,962	13,298	12,882	23,671	23,210	19,221	15,660	11,576	9,000	6,804	5,344	
<b>Total Requirements</b>	<b>\$46,006</b>	<b>\$40,791</b>	<b>\$48,906</b>	<b>\$53,185</b>	<b>\$55,119</b>	<b>\$62,555</b>	<b>\$53,771</b>	<b>\$53,310</b>	<b>\$48,540</b>	<b>\$47,266</b>	<b>\$46,129</b>	

City of West Linn

Total of 12 Funds  
(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5	% of Total
	FY09	FY10	FY11	FY12	FY13	Year						
						FY14	FY15	FY16	FY17	FY18	FY19	
<b>Resources</b>						<b>PROJECTED</b>						
Beginning fund balance	\$10,245	\$12,962	\$13,298	\$12,882	\$23,671	\$23,210	\$19,221	\$15,660	\$11,576	\$9,000	\$6,804	
Taxes												
Taxes - General	5,467	5,776	5,946	6,124	6,188	6,500	6,728	6,963	7,207	7,459	7,720	20%
Taxes - Bonded Debt	925	827	888	834	1,309	1,380	1,401	1,401	1,405	1,425	1,150	3%
	<u>6,392</u>	<u>6,603</u>	<u>6,834</u>	<u>6,958</u>	<u>7,497</u>	<u>7,880</u>	<u>8,129</u>	<u>8,364</u>	<u>8,612</u>	<u>8,884</u>	<u>8,870</u>	<u>23%</u>
Fees and Charges												
Fees and charges - Water	2,955	2,908	2,902	3,152	3,485	3,624	4,240	4,410	4,587	4,770	4,961	13%
Fees and charges - Sewer	1,775	1,633	1,714	1,935	1,970	2,069	2,172	2,281	2,395	2,515	2,642	7%
Fees and charges - Surface	562	593	627	667	696	731	768	806	846	888	932	2%
Fees and charges - Parks	1,060	1,128	1,181	1,289	1,329	1,395	1,465	1,538	1,615	1,696	1,781	5%
Fees and charges - Streets	714	778	792	870	904	1,319	1,472	1,546	1,623	1,704	1,789	5%
Fees and charges - SDCs	620	607	1,026	1,765	1,367	1,035	1,068	1,100	1,133	1,166	1,200	3%
Fees and charges - Other	867	856	875	1,031	967	1,023	1,070	1,118	1,170	1,223	1,279	3%
Franchise fees	1,726	1,952	1,663	1,749	1,662	1,750	1,842	1,931	2,026	2,126	2,231	6%
Licenses and permits	604	642	711	811	668	717	775	804	834	866	899	2%
	<u>10,883</u>	<u>11,097</u>	<u>11,491</u>	<u>13,269</u>	<u>13,048</u>	<u>13,663</u>	<u>14,872</u>	<u>15,534</u>	<u>16,229</u>	<u>16,954</u>	<u>17,714</u>	<u>45%</u>
Intergovernmental	2,485	3,525	3,922	4,785	3,913	5,298	3,848	3,915	3,984	4,054	4,126	10%
Fines and forfeitures	586	564	520	403	434	508	523	538	554	570	587	1%
Interest	239	32	20	18	10	10	10	10	10	10	10	0%
Miscellaneous	848	653	1,458	620	551	476	486	496	506	517	528	1%
Debt proceeds	9,121	-	5,935	8,603	-	5,000	-	2,000	-	-	-	0%
Transfers from other funds	5,207	5,355	5,428	5,647	5,995	6,510	6,682	6,793	7,069	7,277	7,490	19%
Total revenues	<u>35,761</u>	<u>27,829</u>	<u>35,608</u>	<u>40,303</u>	<u>31,448</u>	<u>39,345</u>	<u>34,550</u>	<u>37,650</u>	<u>36,964</u>	<u>38,266</u>	<u>39,325</u>	<u>100%</u>
<b>Total Resources</b>	<u>\$46,006</u>	<u>\$40,791</u>	<u>\$48,906</u>	<u>\$53,185</u>	<u>\$55,119</u>	<u>\$62,555</u>	<u>\$53,771</u>	<u>\$53,310</u>	<u>\$48,540</u>	<u>\$47,266</u>	<u>\$46,129</u>	
<b>Requirements</b>												% of Total
Personal services	\$12,140	\$12,048	\$12,464	\$13,073	\$13,528	\$13,360	\$13,863	\$14,717	\$15,229	\$15,834	\$16,465	40%
Materials & services	5,741	5,608	5,755	5,743	6,262	7,042	7,250	7,443	7,729	8,002	8,284	20%
Debt service	6,378	1,839	7,572	1,641	2,047	2,080	2,114	2,162	2,331	2,354	2,049	5%
Transfers to other funds	5,207	5,355	5,428	5,647	5,995	6,510	6,682	6,793	7,069	7,277	7,490	18%
Capital outlay	3,578	2,643	4,805	3,410	4,077	14,342	8,202	10,619	7,182	6,995	6,497	16%
Total expenditures	<u>33,044</u>	<u>27,493</u>	<u>36,024</u>	<u>29,514</u>	<u>31,909</u>	<u>43,334</u>	<u>38,111</u>	<u>41,734</u>	<u>39,540</u>	<u>40,462</u>	<u>40,785</u>	<u>100%</u>
Ending Fund Balance												
Policy requirements	2,759	2,730	2,827	2,937	3,108	3,190	3,280	3,493	3,630	3,783	3,939	
Reserves for debt service	151	151	151	151	151	150	154	153	150	150	150	
Reserves for capital projects	3,726	3,727	4,269	5,459	12,972	10,737	4,392	2,963	1,955	951	381	
Over (under) policy/reserves	6,326	6,690	5,635	15,124	6,979	5,144	7,834	4,967	3,265	1,920	874	
Total ending fund balance	<u>12,962</u>	<u>13,298</u>	<u>12,882</u>	<u>23,671</u>	<u>23,210</u>	<u>19,221</u>	<u>15,660</u>	<u>11,576</u>	<u>9,000</u>	<u>6,804</u>	<u>5,344</u>	
<b>Total Requirements</b>	<u>\$46,006</u>	<u>\$40,791</u>	<u>\$48,906</u>	<u>\$53,185</u>	<u>\$55,119</u>	<u>\$62,555</u>	<u>\$53,771</u>	<u>\$53,310</u>	<u>\$48,540</u>	<u>\$47,266</u>	<u>\$46,129</u>	



**City of West Linn**

**General Fund**  
*(amounts in thousands)*

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Expenditures - by Department</b>											
City Council	\$40	\$55	\$52	\$247	\$234	\$152	\$155	\$171	\$178	\$185	\$192
City Administration	762	916	993	819	1,151	1,011	1,043	1,125	1,170	1,217	1,266
Economic Development	-	-	-	-	-	211	223	237	246	256	266
Human Resources	281	333	342	336	418	426	442	470	489	509	529
Finance	847	944	977	1,018	1,049	880	850	894	930	967	1,006
Municipal Court	206	221	327	284	295	323	343	407	423	440	458
Information Technology	974	740	826	757	978	1,012	1,027	1,068	1,111	1,155	1,201
Facility Services	531	441	482	454	465	490	547	569	592	616	641
Public Works Support Services	1,261	1,238	1,206	1,156	1,037	1,080	1,112	1,156	1,202	1,250	1,300
Vehicle & Equipment Maint	359	341	368	355	364	350	355	379	394	410	426
<b>Non-Departmental</b>											
General	39	104	115	218	93	164	164	221	230	239	249
Debt service	340	341	6,241	413	412	414	414	414	414	414	414
Transfers to other funds	350	31	32	123	191	199	365	250	225	227	229
	<b>\$5,990</b>	<b>\$5,705</b>	<b>\$11,961</b>	<b>\$6,180</b>	<b>\$6,687</b>	<b>\$6,712</b>	<b>\$7,040</b>	<b>\$7,361</b>	<b>\$7,604</b>	<b>\$7,885</b>	<b>\$8,177</b>





City of West Linn

Library Fund  
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$316	\$231	\$247	\$219	\$1,045	\$774	\$316	\$326	\$342	\$353	\$368
Fines and forfeitures	68	59	63	66	68	66	68	70	72	74	76
Interest	1	1	-	-	-	-	-	-	-	-	-
Miscellaneous	7	10	8	14	8	14	14	14	14	14	14
Taxes	963	398	405	796	763	750	1,200	1,040	1,130	1,205	1,275
Intergovernmental - current	517	-	-	-	-	-	-	-	-	-	-
Intergovernmental - new district	-	1,189	1,264	1,305	1,314	1,326	1,353	1,380	1,408	1,436	1,465
Intergovernmental - new capital	-	-	-	1,000	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>1,556</b>	<b>1,657</b>	<b>1,740</b>	<b>3,181</b>	<b>2,153</b>	<b>2,156</b>	<b>2,635</b>	<b>2,504</b>	<b>2,624</b>	<b>2,729</b>	<b>2,830</b>
<b>Total Resources</b>	<b>\$1,872</b>	<b>\$1,888</b>	<b>\$1,987</b>	<b>\$3,400</b>	<b>\$3,198</b>	<b>\$2,930</b>	<b>\$2,951</b>	<b>\$2,830</b>	<b>\$2,966</b>	<b>\$3,082</b>	<b>\$3,198</b>
<b>Requirements</b>											
Personal services	\$1,091	\$1,083	\$1,187	\$1,184	\$1,272	\$1,276	\$1,337	\$1,425	\$1,489	\$1,556	\$1,626
Materials & services	181	189	202	230	199	217	224	231	238	245	252
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	359	369	379	738	769	774	804	832	886	913	940
Capital outlay	10	-	-	203	184	347	260	-	-	-	-
<b>Total expenditures</b>	<b>1,641</b>	<b>1,641</b>	<b>1,768</b>	<b>2,355</b>	<b>2,424</b>	<b>2,614</b>	<b>2,625</b>	<b>2,488</b>	<b>2,613</b>	<b>2,714</b>	<b>2,818</b>
Ending Fund Balance											
Policy requirement (20%)	97	97	121	126	137	142	155	174	188	203	219
Reserve for Caufield (inc.)	157	157	157	157	157	157	157	157	157	157	157
Over (under) Policy	(23)	(7)	(59)	762	480	17	14	11	8	8	4
<b>Total ending fund balance</b>	<b>231</b>	<b>247</b>	<b>219</b>	<b>1,045</b>	<b>774</b>	<b>316</b>	<b>326</b>	<b>342</b>	<b>353</b>	<b>368</b>	<b>380</b>
<b>Total Requirements</b>	<b>\$1,872</b>	<b>\$1,888</b>	<b>\$1,987</b>	<b>\$3,400</b>	<b>\$3,198</b>	<b>\$2,930</b>	<b>\$2,951</b>	<b>\$2,830</b>	<b>\$2,966</b>	<b>\$3,082</b>	<b>\$3,198</b>

How does "Total ending fund balance" forecasted above, compare with the same in prior forecasts?:

#1 FY10 ~ FY15 completed in 2009	446	453	693	389	500	421			
#2 FY11 ~ FY16 completed in 2010		291	324	342	357	375	395		
#3 FY12 ~ FY17 completed in 2011			1,198	1,026	411	345	354	369	
#4 FY13 ~ FY18 completed in 2013				651	314	325	340	353	370

City of West Linn

Parks and Recreation Fund

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
						PROJECTED					
<b>Resources</b>											
Beginning fund balance	\$223	\$494	\$402	\$489	\$447	\$358	\$487	\$497	\$515	\$553	\$556
Fees - Rec Program Fees	416	403	519	549	514	573	602	632	664	697	732
Fees - Park Maintenance Fee	1,060	1,128	1,181	1,289	1,329	1,395	1,465	1,538	1,615	1,696	1,781
Interest	1	1	-	-	-	-	-	-	-	-	-
Miscellaneous	29	25	489	9	58	28	29	30	31	32	33
Taxes	1,580	1,527	1,327	1,199	1,311	1,300	1,200	1,130	1,185	1,150	1,165
Franchise fees	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	111	48	560	13	184	1,566	225	234	243	253	263
Total revenues	3,197	3,132	4,076	3,059	3,396	4,862	3,521	3,564	3,738	3,828	3,974
<b>Total Resources</b>	<b>\$3,420</b>	<b>\$3,626</b>	<b>\$4,478</b>	<b>\$3,548</b>	<b>\$3,843</b>	<b>\$5,220</b>	<b>\$4,008</b>	<b>\$4,061</b>	<b>\$4,253</b>	<b>\$4,381</b>	<b>\$4,530</b>
<b>Requirements</b>											
Personal services	\$1,319	\$1,386	\$1,416	\$1,476	\$1,592	\$1,571	\$1,636	\$1,731	\$1,800	\$1,872	\$1,947
Materials & services	727	670	786	724	745	773	796	820	845	870	896
Debt service	-	37	39	36	37	38	38	38	38	38	38
Transfers to other funds	617	780	803	830	865	901	941	857	917	945	973
Capital outlay	263	351	945	35	246	1,450	100	100	100	100	100
Total expenditures	2,926	3,224	3,989	3,101	3,485	4,733	3,511	3,546	3,700	3,825	3,954
Ending Fund Balance											
Policy requirement (20%)	409	411	440	440	467	469	486	510	529	548	569
Over (under) Policy	85	(9)	49	7	(109)	18	11	5	24	8	7
Total ending fund balance	494	402	489	447	358	487	497	515	553	556	576
<b>Total Requirements</b>	<b>\$3,420</b>	<b>\$3,626</b>	<b>\$4,478</b>	<b>\$3,548</b>	<b>\$3,843</b>	<b>\$5,220</b>	<b>\$4,008</b>	<b>\$4,061</b>	<b>\$4,253</b>	<b>\$4,381</b>	<b>\$4,530</b>

How does "Total ending fund balance" forecasted above, compare with the same in prior forecasts?:

#1	FY10 ~ FY15 completed in 2009	837	1,087	953	1,015	920	810				
#2	FY11 ~ FY16 completed in 2010		495	525	523	547	605	660			
#3	FY12 ~ FY17 completed in 2011			605	693	# 574	588	606	626		
#4	FY13 ~ FY18 completed in 2013				475	488	502	520	539	559	

**City of West Linn**

**Building Inspections Fund**

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED			
								FY16	FY17	FY18	FY19
<b>Resources</b>											
Beginning fund balance	\$109	(\$2)	\$73	\$244	\$255	\$134	\$48	(\$21)	\$55	\$31	\$13
Interest	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	5	7	-	-	-	1	1	1	1	1	1
Licenses and permits	528	558	643	715	578	628	684	711	739	769	800
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	100	-	-	-
Total revenues	533	565	643	715	578	629	685	812	740	770	801
<b>Total Resources</b>	<b>\$642</b>	<b>\$563</b>	<b>\$716</b>	<b>\$959</b>	<b>\$833</b>	<b>\$763</b>	<b>\$733</b>	<b>\$791</b>	<b>\$795</b>	<b>\$801</b>	<b>\$814</b>
<b>Requirements</b>											
Personal services	\$418	\$290	\$383	\$415	\$394	\$396	\$423	\$450	\$465	\$480	\$496
Materials & services	21	9	16	11	10	15	16	36	37	38	39
Debt service	63	120	-	-	-	-	-	-	-	-	-
Transfers to other funds	142	71	73	278	295	304	315	250	262	270	278
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	644	490	472	704	699	715	754	736	764	788	813
Ending Fund Balance											
Policy requirement (15%)	66	45	60	64	61	62	66	73	75	78	80
Over (under) Policy	(68)	28	184	191	73	(14)	(87)	(18)	(44)	(65)	(79)
Total ending fund balance	(2)	73	244	255	134	48	(21)	55	31	13	1
<b>Total Requirements</b>	<b>\$642</b>	<b>\$563</b>	<b>\$716</b>	<b>\$959</b>	<b>\$833</b>	<b>\$763</b>	<b>\$733</b>	<b>\$791</b>	<b>\$795</b>	<b>\$801</b>	<b>\$814</b>

How does "Total ending fund balance" forecasted above, compare with the same in prior forecasts?:

#1	FY10 ~ FY15 completed in 2009	145	166	182	192	197	175
#2	FY11 ~ FY16 completed in 2010		190	117	74	68	105
#3	FY12 ~ FY17 completed in 2011			171	124	109	130
#4	FY13 ~ FY18 completed in 2013				233	203	98
							-
							(91)
							(174)

**City of West Linn**

**Planning Fund**  
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED			
								FY16	FY17	FY18	FY19
<b>Resources</b>											
Beginning fund balance	\$288	\$211	\$326	\$263	\$67	(\$65)	\$167	\$89	\$64	\$28	(\$24)
Fees and charges	24	275	161	198	228	210	221	232	244	256	269
Interest	1	1	-	-	-	-	-	-	-	-	-
Miscellaneous	4	-	5	6	3	1	1	1	1	1	1
Franchise fees	110	168	65	56	84	199	199	199	199	199	199
Intergovernmental	216	207	214	263	242	380	273	278	284	290	296
Transfers from Building Fund	-	-	-	77	79	86	88	-	-	-	-
Transfers for TSP Planning	-	-	-	11	11	200	-	-	-	-	-
Transfers from General Fund	337	276	349	123	191	199	-	150	150	150	150
<b>Total revenues</b>	<b>692</b>	<b>927</b>	<b>794</b>	<b>734</b>	<b>838</b>	<b>1,275</b>	<b>782</b>	<b>860</b>	<b>878</b>	<b>896</b>	<b>915</b>
<b>Total Resources</b>	<b>\$980</b>	<b>\$1,138</b>	<b>\$1,120</b>	<b>\$997</b>	<b>\$905</b>	<b>\$1,210</b>	<b>\$949</b>	<b>\$949</b>	<b>\$942</b>	<b>\$924</b>	<b>\$891</b>
<b>Requirements</b>											
Personal services	\$527	\$573	\$612	\$591	\$594	\$476	\$536	571	\$594	\$618	\$643
Materials & services	45	37	38	44	38	302	50	52	54	56	58
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	197	202	207	295	338	265	274	262	266	274	282
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>769</b>	<b>812</b>	<b>857</b>	<b>930</b>	<b>970</b>	<b>1,043</b>	<b>860</b>	<b>885</b>	<b>914</b>	<b>948</b>	<b>983</b>
Ending Fund Balance											
Policy requirement (15%)	86	92	98	95	95	117	88	93	97	101	105
Over (under) Policy	125	234	165	(28)	(160)	50	1	(29)	(69)	(125)	(197)
<b>Total ending fund balance</b>	<b>211</b>	<b>326</b>	<b>263</b>	<b>67</b>	<b>(65)</b>	<b>167</b>	<b>89</b>	<b>64</b>	<b>28</b>	<b>(24)</b>	<b>(92)</b>
<b>Total Requirements</b>	<b>\$980</b>	<b>\$1,138</b>	<b>\$1,120</b>	<b>\$997</b>	<b>\$905</b>	<b>\$1,210</b>	<b>\$949</b>	<b>\$949</b>	<b>\$942</b>	<b>\$924</b>	<b>\$891</b>

How does "Total ending fund balance" forecasted above, compare with the same in prior forecasts?:

#1	FY10 ~ FY15 completed in 2009	227	270	316	367	422	430				
#2	FY11 ~ FY16 completed in 2010		361	267	124	4	(87)	(143)			
#3	FY12 ~ FY17 completed in 2011			(127)	(451)	(869)	(1,277)	(1,671)	(2,047)		
#4	FY13 ~ FY18 completed in 2013				(127)	11	102	117	124	120	

**City of West Linn**

**Street Fund**  
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$124	\$822	\$929	\$1,291	\$1,797	\$2,215	\$2,184	\$2,208	\$1,521	\$699	\$396
Fees - street maintenance fees (1)	714	778	792	870	904	1,319	1,472	1,546	1,623	1,704	1,789
Intergovernmental - gas tax (2)	1,018	1,013	1,204	1,372	1,385	1,399	1,413	1,427	1,441	1,455	1,470
SDC Reimbursement	3	63	202	157	135	120	122	124	126	129	132
Franchise fees	79	101	103	113	113	120	126	132	139	146	153
Miscellaneous	144	149	273	14	28	30	31	32	33	34	35
Interest	4	2	1	-	-	-	-	-	-	-	-
Debt proceeds	2,030	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>3,992</b>	<b>2,106</b>	<b>2,575</b>	<b>2,526</b>	<b>2,565</b>	<b>2,988</b>	<b>3,164</b>	<b>3,261</b>	<b>3,362</b>	<b>3,468</b>	<b>3,579</b>
<b>Total Resources</b>	<b>\$4,116</b>	<b>\$2,928</b>	<b>\$3,504</b>	<b>\$3,817</b>	<b>\$4,362</b>	<b>\$5,203</b>	<b>\$5,348</b>	<b>\$5,469</b>	<b>\$4,883</b>	<b>\$4,167</b>	<b>\$3,975</b>
<b>Requirements</b>											
Personal services	\$433	\$410	\$453	\$490	\$514	\$569	\$589	\$623	\$648	\$674	\$701
Materials & services	511	488	433	433	527	498	526	556	573	590	608
Debt service	-	150	151	152	152	152	152	152	152	152	152
Transfers to other funds	719	671	659	529	550	660	683	767	830	855	881
Capital outlay											
Street capital projects	1,631	280	517	382	237	993	1,040	1,850	1,850	1,500	1,400
Equipment and vehicle	-	-	-	34	167	147	150	-	131	-	-
<b>Total expenditures</b>	<b>3,294</b>	<b>1,999</b>	<b>2,213</b>	<b>2,020</b>	<b>2,147</b>	<b>3,019</b>	<b>3,140</b>	<b>3,948</b>	<b>4,184</b>	<b>3,771</b>	<b>3,742</b>
Ending Fund Balance											
Policy requirement (15%)	142	135	133	138	156	160	167	177	183	190	196
Over (under) Policy	680	794	1,158	1,659	2,059	2,024	2,041	1,344	516	206	37
<b>Total ending fund balance</b>	<b>822</b>	<b>929</b>	<b>1,291</b>	<b>1,797</b>	<b>2,215</b>	<b>2,184</b>	<b>2,208</b>	<b>1,521</b>	<b>699</b>	<b>396</b>	<b>233</b>
<b>Total Requirements</b>	<b>\$4,116</b>	<b>\$2,928</b>	<b>\$3,504</b>	<b>\$3,817</b>	<b>\$4,362</b>	<b>\$5,203</b>	<b>\$5,348</b>	<b>\$5,469</b>	<b>\$4,883</b>	<b>\$4,167</b>	<b>\$3,975</b>

- (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					FY14	FY15	FY16	FY17	FY18	10 Year Total
	FY09	FY10	FY11	FY12	FY13						
Beginning balance relating to SMF	\$49	\$552	\$968	\$1,039	\$1,207	\$1,514	\$1,446	\$1,458	\$713	\$30	\$49
SMF revenue collected per year	714	778	792	870	904	1,319	1,472	1,546	1,623	1,704	11,722
% of SMF to State Gas Tax	41%	43%	40%	39%	39%	49%	51%	52%	53%	54%	
SMF spent on:											
Materials & Services	(211)	(212)	(172)	(168)	(208)	(242)	(268)	(289)	(304)	(318)	(2,392)
Debt service payments	-	(150)	(151)	(152)	(152)	(152)	(152)	(152)	(152)	(152)	(1,365)
Street capital projects	-	-	(398)	(382)	(237)	(993)	(1,040)	(1,850)	(1,850)	(1,500)	(8,250)
<b>Total SMF expenditures</b>	<b>(211)</b>	<b>(362)</b>	<b>(721)</b>	<b>(702)</b>	<b>(597)</b>	<b>(1,387)</b>	<b>(1,460)</b>	<b>(2,291)</b>	<b>(2,306)</b>	<b>(1,970)</b>	<b>(12,007)</b>
Ending SMF balance carried forward	\$552	\$968	\$1,039	\$1,207	\$1,514	\$1,446	\$1,458	\$713	\$30	(\$236)	(\$236)

**City of West Linn**

**Water Fund**  
*(amounts in thousands)*

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$820	\$620	\$468	\$695	\$1,256	\$1,431	\$6,165	\$3,348	\$1,706	\$1,337	\$820
Water charges - base	2,807	2,763	2,757	3,007	3,327	3,450	3,588	4,198	4,366	4,541	4,722
Water charges - rate increases	148	145	145	145	158	174	652	212	221	229	239
Miscellaneous	57	61	99	114	106	42	43	44	45	46	47
Proceeds from LOT and/or Debt	-	-	-	-	-	5,000	-	2,000	-	-	-
<b>Total revenues</b>	<b>3,097</b>	<b>2,970</b>	<b>3,001</b>	<b>3,266</b>	<b>3,591</b>	<b>8,666</b>	<b>4,283</b>	<b>6,454</b>	<b>4,632</b>	<b>4,816</b>	<b>5,008</b>
<b>Total Resources</b>	<b>\$3,917</b>	<b>\$3,590</b>	<b>\$3,469</b>	<b>\$3,961</b>	<b>\$4,847</b>	<b>\$10,097</b>	<b>\$10,448</b>	<b>\$9,802</b>	<b>\$6,338</b>	<b>\$6,153</b>	<b>\$5,828</b>
<b>Requirements</b>											
Personal services	\$510	\$580	\$522	\$523	\$457	\$601	618	649	675	\$702	\$730
Materials & services	1,249	1,313	1,298	1,348	1,525	1,592	1,629	1,678	1,728	1,780	1,833
Debt service	153	153	149	149	150	150	154	153	302	302	302
Transfers to other funds	1,027	686	743	657	684	703	730	997	868	894	921
Capital outlay											
Water capital projects	358	390	62	28	558	1,211	4,344	4,918	1,726	1,952	1,948
Less unfunded amounts	-	-	-	-	-	(400)	(400)	(325)	(325)	(325)	(325)
Equipment and vehicle	-	-	-	-	42	75	25	26	27	28	29
<b>Total expenditures</b>	<b>3,297</b>	<b>3,122</b>	<b>2,774</b>	<b>2,705</b>	<b>3,416</b>	<b>3,932</b>	<b>7,100</b>	<b>8,096</b>	<b>5,001</b>	<b>5,333</b>	<b>5,438</b>
Ending Fund Balance											
Policy requirement (15%)	113	133	122	130	146	179	183	196	210	222	234
Reserve for debt service (inc.)	151	151	151	151	151	150	154	153	150	150	150
Over (under) Policy	356	184	422	975	1,134	5,836	3,011	1,357	977	448	6
<b>Total ending fund balance</b>	<b>620</b>	<b>468</b>	<b>695</b>	<b>1,256</b>	<b>1,431</b>	<b>6,165</b>	<b>3,348</b>	<b>1,706</b>	<b>1,337</b>	<b>820</b>	<b>390</b>
<b>Total Requirements</b>	<b>\$3,917</b>	<b>\$3,590</b>	<b>\$3,469</b>	<b>\$3,961</b>	<b>\$4,847</b>	<b>\$10,097</b>	<b>10,448</b>	<b>\$9,802</b>	<b>\$6,338</b>	<b>\$6,153</b>	<b>\$5,828</b>

<b>Utility Rate Information:</b>											
% water rate increases	5%	5%	5%	5%	5%	5%	18%	5%	5%	5%	5%
Water portion of average bill	\$ 15	\$ 15	\$ 16	\$ 17	\$ 18	\$ 19	\$ 22	\$ 24	\$ 25	\$ 26	\$ 27
Total average utility bill	\$ 42	\$ 57	\$ 60	\$ 63	\$ 66	\$ 78	\$ 85	\$ 89	\$ 94	\$ 98	\$ 103
<b>Bond Covenant Information:</b>											
Coverage Ratio (130% min)	417%	160%	202%	256%	256%	3847%	848%	2046%	451%	477%	505%
Reserves (Max Annual DS)	\$ 151	\$ 151	\$ 151	\$ 151	\$ 151	\$ 150	\$ 154	\$ 153	\$ 150	\$ 150	\$ 150

City of West Linn

Environmental Services Fund

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$2,009	\$2,376	\$2,765	\$3,054	\$3,365	\$3,442	\$2,638	\$1,917	\$1,534	\$1,168	\$837
Wastewater charges - base	1,686	1,551	1,632	1,849	1,873	1,970	2,069	2,172	2,281	2,395	2,516
Wastewater charges - rate incre:	89	82	82	86	97	99	103	109	114	120	126
Surface water - base	534	563	597	636	663	696	731	768	806	846	888
Surface water - rate increases	28	30	30	31	33	35	37	38	40	42	44
Interest	104	6	3	-	-	-	-	-	-	-	-
Miscellaneous	67	80	105	107	76	81	83	85	87	89	91
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	48	56	54	76	72	53	54	55	56	57	58
<b>Total revenues</b>	<b>2,556</b>	<b>2,368</b>	<b>2,503</b>	<b>2,785</b>	<b>2,814</b>	<b>2,934</b>	<b>3,077</b>	<b>3,227</b>	<b>3,384</b>	<b>3,549</b>	<b>3,723</b>
<b>Total Resources</b>	<b>\$4,565</b>	<b>\$4,744</b>	<b>\$5,268</b>	<b>\$5,839</b>	<b>\$6,179</b>	<b>\$6,376</b>	<b>\$5,715</b>	<b>\$5,144</b>	<b>\$4,918</b>	<b>\$4,717</b>	<b>\$4,560</b>
<b>Requirements</b>											
Personal services	\$638	\$463	\$476	\$525	\$428	\$693	\$721	765	799	\$835	\$873
Materials & services	343	248	229	290	292	375	377	396	416	437	459
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	932	1,051	1,119	1,070	1,117	1,094	1,118	1,113	1,178	1,213	1,249
Capital outlay											
Sewer capital projects	151	98	303	488	505	800	1,250	886	907	945	950
Surface water capital projects	125	119	87	101	126	445	250	350	350	350	350
Equipment and vehicle	-	-	-	-	269	331	82	100	100	100	100
<b>Total expenditures</b>	<b>2,189</b>	<b>1,979</b>	<b>2,214</b>	<b>2,474</b>	<b>2,737</b>	<b>3,738</b>	<b>3,798</b>	<b>3,610</b>	<b>3,750</b>	<b>3,880</b>	<b>3,981</b>
Ending Fund Balance											
Policy requirement (15%)	147	107	106	122	108	160	165	174	182	191	200
Over (under) Policy	2,229	2,658	2,948	3,243	3,334	2,478	1,752	1,360	986	646	379
<b>Total ending fund balance</b>	<b>2,376</b>	<b>2,765</b>	<b>3,054</b>	<b>3,365</b>	<b>3,442</b>	<b>2,638</b>	<b>1,917</b>	<b>1,534</b>	<b>1,168</b>	<b>837</b>	<b>579</b>
<b>Total Requirements</b>	<b>\$4,565</b>	<b>\$4,744</b>	<b>\$5,268</b>	<b>\$5,839</b>	<b>\$6,179</b>	<b>\$6,376</b>	<b>\$5,715</b>	<b>\$5,144</b>	<b>\$4,918</b>	<b>\$4,717</b>	<b>\$4,560</b>

Utility Rate Information:											
% sewer rate increases	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Sewer portion of average bill	\$ 23	\$ 24	\$ 25	\$ 26	\$ 27	\$ 29	\$ 30	\$ 32	\$ 34	\$ 35	\$ 37
% surface rate increases	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Surface portion of average bill	\$ 4	\$ 4	\$ 4	\$ 4	\$ 5	\$ 5	\$ 5	\$ 5	\$ 6	\$ 6	\$ 6
<b>Total average utility bill</b>	<b>\$ 42</b>	<b>\$ 57</b>	<b>\$ 60</b>	<b>\$ 63</b>	<b>\$ 66</b>	<b>\$ 78</b>	<b>\$ 85</b>	<b>\$ 89</b>	<b>\$ 94</b>	<b>\$ 98</b>	<b>\$ 103</b>

**City of West Linn**

**Debt Service Fund**

*(amounts in thousands)*

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$117	\$214	\$117	\$125	\$68	\$81	\$135	\$180	\$176	\$156	\$133
Interest	1	1	-	-	-	-	-	-	-	-	-
Taxes	925	827	888	834	1,309	1,380	1,401	1,401	1,405	1,425	1,150
Total revenues	926	828	888	834	1,309	1,380	1,401	1,401	1,405	1,425	1,150
<b>Total Resources</b>	<b>\$1,043</b>	<b>\$1,042</b>	<b>\$1,005</b>	<b>\$959</b>	<b>\$1,377</b>	<b>\$1,461</b>	<b>\$1,536</b>	<b>\$1,581</b>	<b>\$1,581</b>	<b>\$1,581</b>	<b>\$1,283</b>
<b>Requirements</b>											
Debt service:											
Series 2009 Refunded Parks	\$532	\$620	\$615	\$622	\$621	\$617	\$621	\$625	\$622	\$622	\$286
Series 2010 Refunded Library	297	305	265	269	284	300	305	325	334	348	360
Series 2012 Police Station	-	-	-	-	391	409	430	455	469	478	497
Total expenditures	829	925	880	891	1,296	1,326	1,356	1,405	1,425	1,448	1,143
Ending Fund Balance											
Policy requirement (0%)	-	-	-	-	-	-	-	-	-	-	-
Over (under) Policy	214	117	125	68	81	135	180	176	156	133	140
Total ending fund balance	214	117	125	68	81	135	180	176	156	133	140
<b>Total Requirements</b>	<b>1,043</b>	<b>\$1,042</b>	<b>\$1,005</b>	<b>\$959</b>	<b>\$1,377</b>	<b>\$1,461</b>	<b>\$1,536</b>	<b>\$1,581</b>	<b>\$1,581</b>	<b>\$1,581</b>	<b>\$1,283</b>



**City of West Linn**

**Parks Bond Fund**

*(amounts in thousands)*

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$1,049	\$968	\$875	\$135	\$135	\$126	\$0	\$0	\$0	\$0	\$0
Interest	6	2	1	-	-	-	-	-	-	-	-
Debt proceeds	5,569	-	-	-	-	-	-	-	-	-	-
Total revenues	5,575	2	1	-	-	-	-	-	-	-	-
<b>Total Resources</b>	<b>\$6,624</b>	<b>\$970</b>	<b>\$876</b>	<b>\$135</b>	<b>\$135</b>	<b>\$126</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Requirements</b>											
Personal services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	73	-	2	-	-	-	-	-	-	-	-
Debt service	4,993	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	590	95	739	-	9	126	-	-	-	-	-
Total expenditures	5,656	95	741	-	9	126	-	-	-	-	-
Ending Fund Balance	968	875	135	135	126	-	-	-	-	-	-
<b>Total Requirements</b>	<b>\$6,624</b>	<b>\$970</b>	<b>\$876</b>	<b>\$135</b>	<b>\$135</b>	<b>\$126</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

City of West Linn

SDC Fund  
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$3,156	\$3,726	\$3,727	\$4,269	\$5,459	\$5,969	\$4,440	\$4,392	\$2,963	\$1,955	\$951
SDC improvement fees	620	607	1,026	1,765	1,367	1,035	1,068	1,100	1,133	1,166	1,200
Interest	18	9	5	-	1	5	5	5	5	5	5
Intergovernmental	-	634	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	638	1,250	1,031	1,765	1,368	1,040	1,073	1,105	1,138	1,171	1,205
<b>Total Resources</b>	<b>\$3,794</b>	<b>\$4,976</b>	<b>\$4,758</b>	<b>\$6,034</b>	<b>\$6,827</b>	<b>\$7,009</b>	<b>\$5,513</b>	<b>\$5,497</b>	<b>\$4,101</b>	<b>\$3,126</b>	<b>\$2,156</b>
<b>Requirements</b>											
Personal services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	-	-	-	12	3	50	250	50	50	50	50
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	35	35	36	11	11	200	-	-	-	-	-
Capital outlay	33	1,214	453	552	844	2,319	871	2,484	2,096	2,125	1,725
Total expenditures	68	1,249	489	575	858	2,569	1,121	2,534	2,146	2,175	1,775
Ending Fund Balance	3,726	3,727	4,269	5,459	5,969	4,440	4,392	2,963	1,955	951	381
<b>Total Requirements</b>	<b>\$3,794</b>	<b>\$4,976</b>	<b>\$4,758</b>	<b>\$6,034</b>	<b>\$6,827</b>	<b>\$7,009</b>	<b>\$5,513</b>	<b>\$5,497</b>	<b>\$4,101</b>	<b>\$3,126</b>	<b>\$2,156</b>

City of West Linn

SDC Fund - Parks

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED			
								FY16	FY17	FY18	FY19
<b>Resources</b>											
Beginning fund balance	\$39	\$276	(\$63)	\$17	\$484	\$556	\$521	\$620	\$428	\$246	\$74
SDC improvement fees	242	123	167	694	503	300	309	318	328	338	348
Interest	1	1	-	-	-	-	-	-	-	-	-
Intergovernmental	-	634	-	-	-	-	-	-	-	-	-
Total revenues	243	758	167	694	503	300	309	318	328	338	348
<b>Total Resources</b>	<b>\$282</b>	<b>\$1,034</b>	<b>\$104</b>	<b>\$711</b>	<b>\$987</b>	<b>\$856</b>	<b>\$830</b>	<b>\$938</b>	<b>\$756</b>	<b>\$584</b>	<b>\$422</b>
<b>Requirements</b>											
Personal services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	-	-	-	1	-	10	10	10	10	10	10
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	-	20	20	-	-	-	-	-	-	-	-
Capital outlay	6	1,077	67	226	431	325	200	500	500	500	400
Total expenditures	6	1,097	87	227	431	335	210	510	510	510	410
Ending Fund Balance	276	(63)	17	484	556	521	620	428	246	74	12
<b>Total Requirements</b>	<b>\$282</b>	<b>\$1,034</b>	<b>\$104</b>	<b>\$711</b>	<b>\$987</b>	<b>\$856</b>	<b>\$830</b>	<b>\$938</b>	<b>\$756</b>	<b>\$584</b>	<b>\$422</b>

City of West Linn

SDC Fund - Street

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$388	\$415	\$591	\$811	\$945	\$1,213	\$806	\$1,007	\$766	\$533	\$308
SDC improvement fees	45	181	219	263	279	250	258	266	274	282	290
Interest	2	1	1	-	1	3	3	3	3	3	3
Total revenues	47	182	220	263	280	253	261	269	277	285	293
<b>Total Resources</b>	<b>\$435</b>	<b>\$597</b>	<b>\$811</b>	<b>\$1,074</b>	<b>\$1,225</b>	<b>\$1,466</b>	<b>\$1,067</b>	<b>\$1,276</b>	<b>\$1,043</b>	<b>\$818</b>	<b>\$601</b>
<b>Requirements</b>											
Personal services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	-	-	-	2	1	10	10	10	10	10	10
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	20	-	-	11	11	200	-	-	-	-	-
Capital outlay	-	6	-	116	-	450	50	500	500	500	500
Total expenditures	20	6	-	129	12	660	60	510	510	510	510
Ending Fund Balance	415	591	811	945	1,213	806	1,007	766	533	308	91
<b>Total Requirements</b>	<b>\$435</b>	<b>\$597</b>	<b>\$811</b>	<b>\$1,074</b>	<b>\$1,225</b>	<b>\$1,466</b>	<b>\$1,067</b>	<b>\$1,276</b>	<b>\$1,043</b>	<b>\$818</b>	<b>\$601</b>

City of West Linn

SDC Fund - Water  
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$1,049	\$1,240	\$1,288	\$1,576	\$1,941	\$1,883	\$1,172	\$1,198	\$860	\$533	\$217
SDC improvement fees	220	191	302	501	356	350	361	372	383	394	406
Interest	6	3	2	-	-	-	-	-	-	-	-
Total revenues	226	194	304	501	356	350	361	372	383	394	406
<b>Total Resources</b>	<b>\$1,275</b>	<b>\$1,434</b>	<b>\$1,592</b>	<b>\$2,077</b>	<b>\$2,297</b>	<b>\$2,233</b>	<b>\$1,533</b>	<b>\$1,570</b>	<b>\$1,243</b>	<b>\$927</b>	<b>\$623</b>
<b>Requirements</b>											
Personal services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	-	-	-	6	1	10	10	10	10	10	10
Transfers to other funds	15	15	16	-	-	-	-	-	-	-	-
Capital outlay	20	131	-	130	413	1,051	325	700	700	700	500
Total expenditures	35	146	16	136	414	1,061	335	710	710	710	510
Ending Fund Balance	1,240	1,288	1,576	1,941	1,883	1,172	1,198	860	533	217	113
<b>Total Requirements</b>	<b>\$1,275</b>	<b>\$1,434</b>	<b>\$1,592</b>	<b>\$2,077</b>	<b>\$2,297</b>	<b>\$2,233</b>	<b>\$1,533</b>	<b>\$1,570</b>	<b>\$1,243</b>	<b>\$927</b>	<b>\$623</b>

City of West Linn

SDC Fund - Wastewater

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$1,026	\$1,126	\$1,220	\$951	\$1,108	\$1,243	\$883	\$621	\$208	\$186	\$88
SDC improvement fees	101	92	115	199	136	100	103	106	109	112	115
Interest	6	2	2	-	-	-	-	-	-	-	-
Total revenues	107	94	117	199	136	100	103	106	109	112	115
<b>Total Resources</b>	<b>\$1,133</b>	<b>\$1,220</b>	<b>\$1,337</b>	<b>\$1,150</b>	<b>\$1,244</b>	<b>\$1,343</b>	<b>\$986</b>	<b>\$727</b>	<b>\$317</b>	<b>\$298</b>	<b>\$203</b>
<b>Requirements</b>											
Personal services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	-	-	-	2	1	10	110	10	10	10	10
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	7	-	386	40	-	450	255	509	121	200	100
Total expenditures	7	-	386	42	1	460	365	519	131	210	110
Ending Fund Balance	1,126	1,220	951	1,108	1,243	883	621	208	186	88	93
<b>Total Requirements</b>	<b>\$1,133</b>	<b>\$1,220</b>	<b>\$1,337</b>	<b>\$1,150</b>	<b>\$1,244</b>	<b>\$1,343</b>	<b>\$986</b>	<b>\$727</b>	<b>\$317</b>	<b>\$298</b>	<b>\$203</b>

City of West Linn

SDC Fund - Surface Water

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$654	\$669	\$684	\$695	\$665	\$677	\$656	\$539	\$392	\$245	\$148
SDC improvement fees	12	13	11	11	12	10	11	11	11	11	11
Interest	3	2	-	-	-	2	2	2	2	2	2
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	15	15	11	11	12	12	13	13	13	13	13
<b>Total Resources</b>	<b>\$669</b>	<b>\$684</b>	<b>\$695</b>	<b>\$706</b>	<b>\$677</b>	<b>\$689</b>	<b>\$669</b>	<b>\$552</b>	<b>\$405</b>	<b>\$258</b>	<b>\$161</b>
<b>Requirements</b>											
Personal services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	-	-	-	1	-	10	110	10	10	10	10
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	40	-	23	20	150	150	100	100
Total expenditures	-	-	-	41	-	33	130	160	160	110	110
Ending Fund Balance	669	684	695	665	677	656	539	392	245	148	51
<b>Total Requirements</b>	<b>\$669</b>	<b>\$684</b>	<b>\$695</b>	<b>\$706</b>	<b>\$677</b>	<b>\$689</b>	<b>\$669</b>	<b>\$552</b>	<b>\$405</b>	<b>\$258</b>	<b>\$161</b>

City of West Linn

SDC Fund - Bike/Ped  
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$0	\$0	\$7	\$219	\$316	\$397	\$402	\$407	\$309	\$212	\$116
SDC improvement fees	-	7	212	97	81	25	26	27	28	29	30
Interest	-	-	-	-	-	-	-	-	-	-	-
Total revenues	-	7	212	97	81	25	26	27	28	29	30
<b>Total Resources</b>	<b>\$0</b>	<b>\$7</b>	<b>\$219</b>	<b>\$316</b>	<b>\$397</b>	<b>\$422</b>	<b>\$428</b>	<b>\$434</b>	<b>\$337</b>	<b>\$241</b>	<b>\$146</b>
<b>Requirements</b>											
Personal services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	20	21	125	125	125	125
Total expenditures	-	-	-	-	-	20	21	125	125	125	125
Ending Fund Balance	-	7	219	316	397	402	407	309	212	116	21
<b>Total Requirements</b>	<b>\$0</b>	<b>\$7</b>	<b>\$219</b>	<b>\$316</b>	<b>\$397</b>	<b>\$422</b>	<b>\$428</b>	<b>\$434</b>	<b>\$337</b>	<b>\$241</b>	<b>\$146</b>



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CITY OF  
**West  
Linn**  
FINANCE

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

Biennial Budget  
2012 Comprehensive Annual Financial Report  
2012 Popular Annual Financial Report  
Five Year Financial Forecast  
Budget Overview  
2013 Comprehensive Annual Financial Report  
2013 Popular Annual Financial Report  
Six Year Capital Improvement Plan  
**Five Year Financial Forecast**

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