

ADOPTED 2018-2019 BIENNIAL BUDGET

JULY 1, 2017 THROUGH JUNE 30, 2019



CITY OF
**West
Linn**
OREGON

2018-2019 BIENNIAL BUDGET

CITY OF WEST LINN, OREGON

for the biennium beginning July 1, 2017 and ending June 30, 2019

COUNCIL MEMBERS

Mayor Russ Axelrod ⁴
Councilor Brenda Perry ²
Councilor Bob Martin ²
Councilor Teri Cummings ⁴
Councilor Richard Sakelik ⁴

CITIZEN MEMBERS

Todd Jones ²
Andrew Rogers ²
Riad Alharithi ¹
Ann Frazier ³
Jay Henry ³

¹ Term expires 12/31/17

² Term expires 12/31/18

³ Term expires 12/31/19

⁴ Term expires 12/31/20



Cover photo by Tom Irey

NATIONAL AWARDS RECEIVED



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of West Linn
Oregon**

For the Biennium Beginning

July 1, 2015

A handwritten signature in black ink, reading "Jeffrey R. Egan".

Executive Director

The City received the Distinguished Budget Presentation Award for its 2016-2017 biennial budget from the GFOA, making this the fifth 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.



Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

**City of West Linn
Oregon**

For its Annual
Financial Report
for the Fiscal Year Ended

June 30, 2015

A handwritten signature in black ink, reading "Jeffrey R. Egan".
Executive Director/CEO

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**City of West Linn
Oregon**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2016

A handwritten signature in black ink, reading "Jeffrey R. Egan".
Executive Director/CEO

CITY OF WEST LINN

2018-2019 BIENNIUM BUDGET

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CITY MANAGER'S BUDGET MESSAGE



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

April 19, 2017

To the West Linn Budget Committee:

I am pleased to submit to you my first budget as your new City Manager. I have enjoyed getting to know the City Council, staff, citizens, and members of our various citizen advisory groups and neighborhood associations over the past ten months. I look forward to working with you on this budget to align the Council's goals with the City's resources over the coming biennium.

West Linn's story began in 1913 when an outbreak of typhoid prompted residents to form a water league and create a new, safe drinking water source. Cities are typically formed around the need to address a large scale community need; then endure to protect that need, build community, and improve the overall quality of life for residents. Today, West Linn is a beautiful, safe, healthy city with trees, rivers and mountain views. West Linn's schools are the best in Oregon. There are beautiful neighborhoods and parks where children can play and grow into caring, intelligent, and community-centered adults. I am pleased to be associated with this city and partner with our citizens to continue pursuing the highest quality of life in this wonderful community.

The City's financial plan for the 2018-19 biennium provides for the essential public services that contribute to our high quality of life. The Bolton Reservoir will soon be completed to provide additional water capacity in a seismically safe structure. Our streets are improving with reliable, scheduled annual pavement maintenance across the city. Improvements to Skyline Drive with new paving and sidewalks are enhancing safe routes to schools. We will soon undertake a major upgrade of the northern portion of Highway 43 with multi-modal improvements, and commence planning for the southern half to I-205. Aging, deteriorated water lines are being replaced and tens of thousands of feet of sewer mains are being rehabilitated each year throughout the city. The new TVF&R station in Hidden Springs is moving ahead to improve response times on the top of the hill. Our police are upgrading their emergency radios to continue to provide outstanding law enforcement services. We're adding more acres of parks, and enhancing recreation and library programming. And finally, we host year-round events that attract thousands of people to our public spaces for music, entertainment, and connection.

Any effort worth pursuing takes vision, commitment, investment and stewardship. It also takes teamwork. West Linn operates under the Council-Manager form of government, meaning the City Council's role is to set vision and policy. This is done with in partnership with numerous citizen advisory groups and neighborhood associations. The City Manager's role, through the leadership of the municipal corporation, is to carry it out. The City's accomplishments are the result of vision, passionate citizen involvement, and professional management. This budget keeps us on the path of stewarding West Linn into an even better city.

City Council Goals for 2017-2019

Goals leading us into the next biennium were created by the City Council in January. They build off the successful works of the past and address the most pressing issues currently facing our city in a fiscally sustainable manner. The overarching goal of the Council is to:

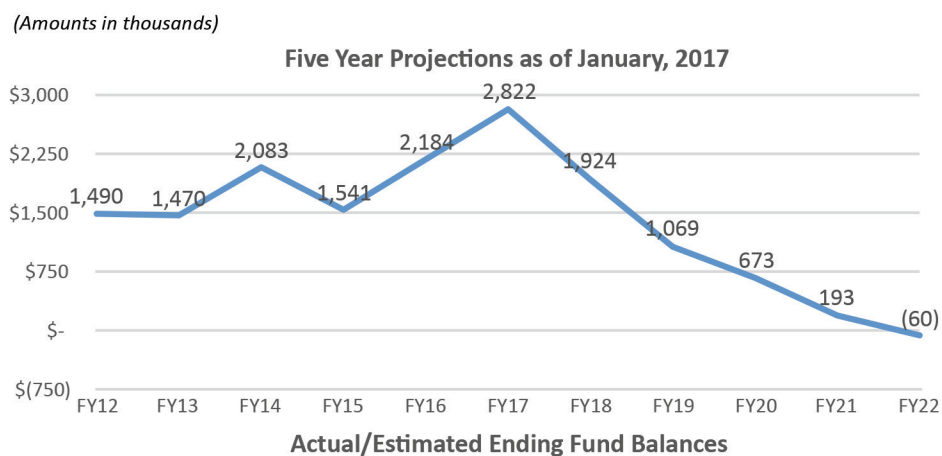
Keep West Linn on the path to becoming the finest community in the State to live, work and play both for ourselves and future generations. And, to engage our citizens in partnering and stewarding that path with us.

In furtherance of this goal, the Council identified the following priority areas to focus on: citizen engagement, economic development, fiscal sustainability, community development and planning, transportation and utilities. These focus areas and the targeted objectives for each one are found in the Council Goals section of this Budget.

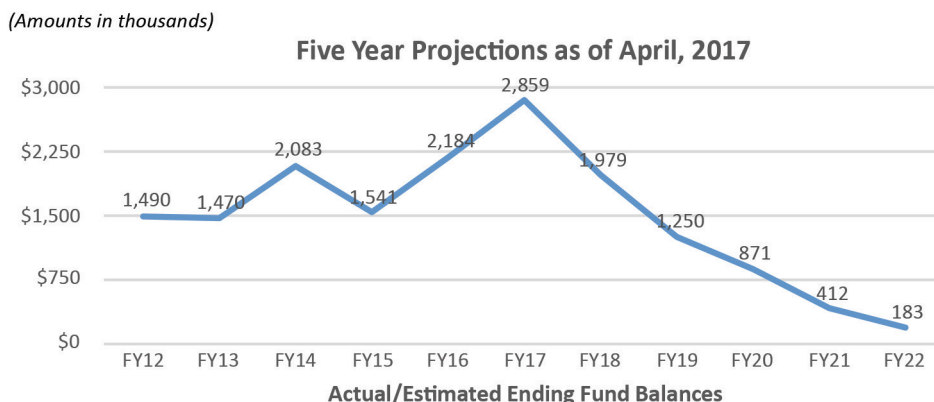
Where We Are Headed: Revised Five Year Forecast and Budget Highlights

The 2018-2019 Proposed Biennial Budget is balanced at \$93.8 million. The Budget continues existing service levels given upcoming financial challenges and uncertainties related to public employee pension funding and health care costs. Still, it enables the Council's goals to be met.

Revised Five Year Financial Projection: In January, the Council received a preliminary five year financial projection, through FY 2021-22. The projection guided the goal setting session and preparation of this Budget. The projection showed the 2018-2019 Biennium would conclude with a General Fund ending fund balance of \$4,000 over the established policy for the contingency and a deficit in the fifth year of \$60,000. This deficit was primarily driven by higher future rates to support projected deficits in the Public Employees Retirement System.



In response to the projected deficit, departments were instructed to examine their budgets closely and prepare for additional cuts; a difficult task given years of reductions resulting from past financial losses and a major economic recession. To start, the assumptions in the financial projections were more closely reviewed. This resulted in significant savings, sufficient enough to end the 2018-2019 biennium on stronger footing and erase the five year deficit. Specifically, the projection in the number of PERS Tier 1 and Tier 2 employees was overstated; the number of these employees will continue to decrease. Revising this assumption alone erased \$400,000 of a projected \$1 million cost increase in the next biennium. However, also discovered was that future health care costs were understated at 3%. The projection was revised to 8% and based on a weighted average calculation across funds. Due to uncertainties in the national health care system, it is quite possible we could see double digit increases (e.g. 15%) in future years. These revisions enabled us to erase the deficit and project a surplus of \$183,000 in the fifth year for the General Fund.



For now, we dodged a bullet. But we will continue to monitor expenditures and look for cost savings, consider new revenue sources, refine assumptions in the projections, and take every measure to achieve our fiscal sustainability goals, and strive to build reserves. I would like to work with the citizen members of the Budget Committee to assist me in engaging the community about service priorities in future years, at least until we get past the PERS situation and issues at the national level become more stable.

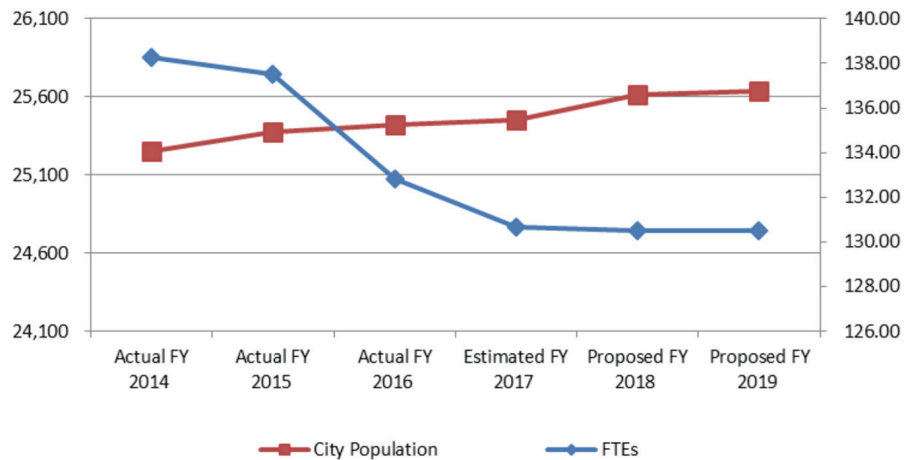
2018-2019 Proposed Biennial Budget Highlights

Revenue. West Linn's budget is organized such that property taxes are allocated directly to departmental operating funds with transfers back to the General Fund to pay for overhead expenses. While the Council's goals call for increasing revenue to the General Fund, we are evaluating possible new revenue sources in all funds. Ideas include regularly indexing fees and charges, implementing transient lodging taxes for vacation rentals, evaluating opportunities to sell services (e.g. information technology) or expand programs (e.g. truck inspection for ODOT) to other agencies, and removing certain fees and costs from the utility rate cap as the Charter would allow (e.g. park maintenance fees and non-discretionary costs (e.g. wholesale water) to ratepayers. The budget is not built upon any of these ideas.

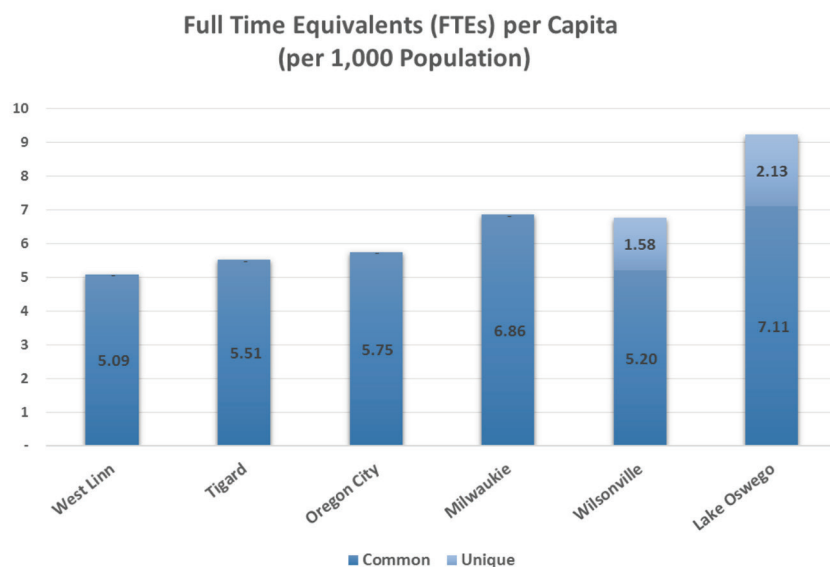
Personnel. Given that the City is predominantly a service provider, labor costs naturally drive a large portion of the budget. The budget includes 130.48 full-time equivalent (FTE) positions. This is a 3.3 FTE increase from the 2016-2017 budget. Most of this increase comes from restating personnel costs in terms of FTE, plus the addition of two FTE's in FY 2017. In other words, the costs were already in the budget, just not shown as FTE. The actual change from the 2016-17 biennium is a net *reduction* of .20 FTE.

We continue to operate a lean organization as the following charts show. While the city's population has grown, the number of employees has declined. West Linn operates with just over 5 FTE per 1,000 population, the lowest FTE per capita of similar sized cities in our region. In some cases, this is becoming problematic. A robust citizen engagement and outreach effort, while encouraged, also produces new ideas and energies, and expectations, for responsiveness and service delivery. This is becoming especially acute in the Library and Parks and Recreation areas.

City FTEs Compared to City Population, FY 2014 - FY 2019



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.



Overall, the City's personnel budget will increase by \$2.4 million or 7.8% attributable to the increase in PERS rates, contractually required increases for staff, and health related benefits. The individual fiscal year increases range between 3.0% and 4.0%.

Materials and Services. The M&S budget reflects a continuance of current service levels, but it is becoming more difficult to meet service expectations. This is especially acute in the Parks and Recreation and Library Services programs where there is a desire to expand programming which is happening at the expense of park and facilities maintenance. Only by tradition, the same 5% rate cap for utilities has been applied to the park maintenance fee because it is collected through the city utility bill. In order to continue to adequately support parks maintenance and recreation services, we should revisit this arbitrary cap. Budgetary cuts have also affected the Library's ability to buy materials and electronic resources which have been increasing in price.

The M&S budget allows us to support our citizen engagement objectives. The Information Technology Department will be working with the Library on tech upgrades to enhance citizen access to the Internet, assisting Finance with the replacement of our antiquated business license software, updating our website, supporting Public Works and Community Development with refinements in our GIS mapping capabilities, and assisting Public Works with a new work order system to replace YourGov.

Police and Public Works will be undertaking an extensive digital upgrade of the City's radio system for better regional emergency interoperability. Public Works will be updating the Sanitary Sewer and Surface Water Master Plans. In the Water Fund, the Council may want to consider de-coupling our wholesale water costs from the Charter-imposed utility rate cap and pass through South Fork water cost increases to customers. This will extend our ability to maintain and improve our local water distribution system. This was done years ago in Oregon City and has allowed that city to better maintain its local water distribution system.

Capital Outlay. The City maintains a Six Year Capital Improvement Plan (CIP) to track the major maintenance and improvement needs of the City's infrastructure assets. Capital improvements are one of a city's primary responsibilities to provide for the health, safety and welfare of the community; and attract business investment which does the same. The CIP assists the City's strategic community development and fiscal forecasting processes. Needs will always outweigh funding for capital expenses, so careful consideration of the highest priority projects must be undertaken. The CIP is the vehicle for doing this.

Capital project highlights for the 2018-19 Proposed Biennial Budget include:

- **Highway 43 Improvement.** In 2017, the City received state and regional grant funds to improve Hwy 43 (road, bike and pedestrian upgrades) between the boundary with Lake Oswego and Mary S. Young Park. The budget also includes \$1,000,000 to undertake preliminary planning for Hwy 43 from Mary S. Young Park to I-205. This effort will position this stretch for future construction grant funding. In order to accommodate the local match requirement for this project, the budget contains less money for routine street maintenance projects.
- **Bolton Reservoir.** We expect to substantially complete the Bolton Reservoir in the current biennium, with some carry over into FY 2018. This project resulted in a complete drawdown of Water SDC funds and the project will be finished by the Water Fund. This will impact the ability to do water line replacement projects to a large degree. Still, there will be sufficient funds to do some water line upgrades in order to replace mains prior to paving projects, take advantage of development opportunities or complete other pre-planned projects (e.g. Suncrest/Valley View related to improvements at Marylhurst Park.)
- **Radio Frequency Identification (RFID) Project.** The budget includes \$131,000 to implement the RFID project at the Library in coordination with Clackamas County. This project involves attaching microchips to the Library's collection to digitally inventory and track it, and facilitate improved self-checkout.
- **Street and Water System Maintenance.** Over \$2 million in street pavement maintenance and construction projects are planned for the biennium, in addition to \$1.75 million in scheduled deteriorated water line replacements. These improvements are being coordinated to preserve investment in new pavement.
- **Sanitary Sewer and Surface Water Improvements.** The budget includes \$1.125 million for improvements to the sanitary sewer collection system primarily for pipe lining and a pump station upgrade. It also includes \$2.05 million for surface water improvements as part of the Hwy 43 project, coordinating with development projects, and master plan projects.
- **Parks Improvements.** The budget anticipates \$400,000 in grants for both a parking expansion at Willamette Park and repaving the Cedar Oak boat ramp parking lot in 2019. It also includes \$50,000 for deferred maintenance which is insufficient given the growing acreage of parks to maintain. Improvements to various City parks are budgeted including Maddax Woods, Fields Bridge, Savanna Oaks, Marylhurst Park, the Willamette River Trail, Tanner Creek, and the West A Street Pocket Park. In addition, Parker Road sidewalk improvements are scheduled to be completed along City property in conjunction with development in the area.
- **Vehicle Replacement.** The budget assumes various parts of the City fleet will be replaced including \$300,000 for a new sewer line cleaning truck, \$62,000 to replace two water trucks, \$57,000 to replace two pooled vehicles, \$300,000 for new police vehicles, \$50,000 for park vehicles (\$197,000 is needed), and \$23,000 for a vehicle for to support Library operations as we de-centralize collection return. Due to limited fleet maintenance staffing, the policy of Public Works is to encourage more careful vehicle usage and more frequent replacement of vehicles. However, due to funding inadequacy, many departments cannot afford to fund vehicle replacements at sufficient levels to keep up with the City's vehicle replacement schedule.
- **Information Technology.** The budget contains \$42,500 for the replacement of the City's work order system, YourGov, which is running on legacy software. This budget contains IT improvements to create a mobile-ready "everywhere presence," and includes technology infrastructure improvements to support efficiency, citizen access, and security, including ongoing major telephone system upgrades, centralized automation of park sprinklers, enhanced chip credit card readers, and upgraded Library patron computers. It also plans for business license, work order system, and GIS mapping software replacements. Information Technology was added to the CIP to prepare for the replacement of the City's main server, expected to cost approximately \$135,000, but which remains unfunded. The need for this expense will depend on innovations in "cloud" technology.

Possible Park, Facilities and Street Improvement Bond

The budget does not contain several notable capital outlay needs and requests such as projects being identified in the Park Master Plan update, the I-205 Trail, Library roof replacement, Robinwood and Bolton Station improvements, the Willamette Drive streetscape improvement project, and/or other possibilities. This raises the issue of the expiration, in FY 2019, of the current tax levy supporting the voter-approved general obligation park bond. The expiration of the levy presents the opportunity to request voter approval to continue investment in community needs such as parks, city facilities, and street improvements. To maintain a level tax rate, at current interest rates, the opportunity exists to finance approximately \$18 million in capital improvements. If there is interest in renewing this levy, a process should get underway as soon as possible to identify eligible projects. We will want to engage our citizen advisory groups, neighborhood associations, and the general public, to identify projects that would maximize the chances for voter support and engage in public opinion polling. An election to renew the levy should occur no later than May, 2018, meaning the bond would be sized and ballot measure language approved by early March. The Budget Committee could possibly be a steering committee for this effort.

Debt, Contingencies and Reserves. While we anticipate expiring park debt in the next couple of years, the City is continuing to carry debt for other capital improvements. The City's debt service schedules are included in this 2018-2019 Proposed Biennial Budget. The City's financial policies determine what the percentage of reserve for contingencies and unappropriated ending funding balance will be. Generally, the City's fund balances are sufficient to cover contingencies and unappropriated ending fund balance. However, the Police, Library, and Parks funds are running slightly short of targeted contingency balance this biennium, and replenishment will be an ongoing focus. The next goal is to ensure long term compliance with policy reserves where needed, and finally, begin to build the City's reserves *in addition* to carrying contingencies and unappropriated ending fund balance. This is consistent with the Council's goals to achieve fiscal sustainability so that economic cycles and other uncertainties can be weathered without incurring a fiscal crisis.

Items Not Included in the 2018-2019 Biennial Budget

There are several items raised in the course of preparing this budget that were *not included* for various reasons. They require further discussion and consideration, need further action, are called out for specific addition to the budget, or could be included in a future bond financing. These are discussed in the Budget Issues and Options Paper presented in this budget.

Conclusion

West Linn has a rich heritage and has evolved into a beautiful community due to the hard work of past community leaders. The Council's goals build on these efforts and point us toward continuing the hard work of community building. This 2018-2019 Proposed Biennial Budget illustrates how resources will be used to do this. As fiscal challenges lie ahead, we have a firmer foundation than it seemed a few short months ago. Continuing to examine revenue opportunities and continuous improvement in our service delivery will move us toward our goals with an eye to fiscal sustainability. We have an opportunity to reinvest in our facilities and infrastructure. We have an informed, passionate and engaged citizenry. And, we have committed leaders on City Council and staff that, working together, can turn vision into results. I look forward to working with you in a spirit of collaboration and teamwork to move forward and continue to make West Linn one of the most livable cities in Oregon.

Sincerely,



Eileen Stein
City Manager



ISSUES AND OPTIONS PAPER

Issues and Options Items	Source	Estimated Cost	City Mgr Proposed	Budget Comm Approved	City Council Adopted
Revenue					
Park Maintenance Fee	<i>Exclude from 5% utility cap</i>	n/a	Recommended	\$ -	\$ -
Fees and Charges Cost Indexing	<i>Raise by CPI factor annually</i>	n/a	Recommended	\$ -	\$ -
Parks Fees Decoupling	<i>Exclude from 5% utility cap</i>	n/a	Recommended	\$ -	\$ -
South Fork Water Costs	<i>Exclude from 5% utility cap</i>	n/a	Recommended	\$ -	\$ -
Expenditure					
Community Grants	<i>Non-Departmental</i>	\$ 20,000	\$ -	\$ 10,000	\$ 10,000
City Administration Intern(s)	<i>Administration</i>	\$ 10,000	\$ 10,000	\$ -	\$ -
Council Meeting Closed Captioning	<i>City Council</i>				
Capital Outlay (one time)		\$ 30,000	\$ -	\$ -	\$ -
Services (annual, \$110 x 108 hrs)		\$ 12,000	\$ -	\$ -	\$ -
CC and CAG Minutes Transcription	<i>City Council</i>				
US Based (\$210 x 476 hrs)		\$ 100,000	\$ -	\$ -	\$ -
Offshore Provider (\$90 x 476 hrs)		\$ 43,000	\$ -	\$ -	\$ -
Temporary employee (\$49 x 476 hrs)		\$ 23,000	\$ 23,000	\$ -	\$ -
Waterfront Project Planning (BN 2018-19 only)	<i>Economic Development</i>	\$ 100,000	\$ 100,000	\$ -	\$ 70,000
Code Updates (Expedite Docket)	<i>Planning</i>	\$ 100,000	\$ -	\$ -	\$ -
GIS Mapping Support (1.0 FTE)	<i>Planning, Public Works</i>	\$ 100,000	\$ -	\$ -	\$ -
Willamette Falls Locks Task Force	<i>Non-Departmental</i>	\$ 60,000	\$ -	\$ -	\$ 60,000
Main Street Program	<i>Non-Departmental</i>	\$ 40,000	\$ -	\$ 40,000	\$ 40,000
Bolton Fire Station planning	<i>Non-Departmental</i>	\$ 30,000	\$ -	\$ 30,000	\$ 30,000
Robinwood Station planning/improvements	<i>Non-Departmental</i>	\$ 40,000	\$ -	\$ 40,000	\$ 40,000
Grants Writer (contract services)	<i>Non-Departmental</i>	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
Fund reserve for future expenditures	<i>Unappropriated Ending F.B.</i>	\$ 40,000	\$ -	\$ 40,000	\$ 40,000
TOTAL:		\$ 768,000	\$ 133,000	\$ 180,000	\$ 310,000



ABOUT WEST LINN



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

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 25,615.

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 or 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.

Financial Accolades

The City receives the Distinguished Budget Presentation Award for its budget document from the Government Finance Officers 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:	216 miles
City property tax rate:	\$2.12/\$1,000 AV
City share of total tax rate:	13%
Date of incorporation:	1913
Employees:	130.48 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:	\$15.9 million
Parks & Open Space:	558 acres
Percent female:	52%
Percent male:	48%
Percent owner occupied:	79%
Percent renter occupied:	21%
Population:	25,615
Professional sector workforce:	50%
Sewer mains:	116 miles
Number of sewer manholes:	3,163
Number of storm manholes:	1,642
Sidewalks:	120 miles
Storm water pipes:	82 miles
Creeks & Open Ditches:	42 miles
Number of stormwater catch basins:	2,900
Total Budget (Annual/Biennial):	\$50M/\$94M
Total property tax rate:	\$18.5/\$1,000 AV



BUDGET PROCESS

Budgeting in the City of West Linn

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

Under the City's expenditure limitation, total expenditures cannot exceed the appropriation budget. The budget can be amended 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.

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.

Basis of Auditing

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

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

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

Budgeting in the State of Oregon

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

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

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

- *“To establish standard procedures for the preparation, presentation, administration and appraisal of budgets of municipal corporations;*
- *To provide for a brief description of the programs of a municipal corporation and the fiscal policy which is to accomplish these programs;*
- *To provide for estimation of revenues, expenditures and proposed taxes;*
- *To provide specific methods for obtaining public views in the preparation of fiscal policy;*
- *To provide for the control of revenues and expenditures for the promotion of efficiency and economy in the expenditure of public funds;*
- *To enable the public, taxpayers and investors to be apprised of the financial policies and administration of the municipal corporation in which they are interested.”*

Biennial Budgeting

Beginning with FY 2010 and FY 2011, the City of West Linn started using a biennial budgeting process. A biennial budget period is a 24-month period beginning July 1 and ending June 30 of the second succeeding year. For this biennial budget, the period commences July 1, 2017 and ends June 30, 2019.

Oregon Budget Law Related to Biennial Budgeting

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

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

1. Members of a budget committee reviewing a biennial budget are appointed to four-year terms. The terms of the members should be staggered so that one-fourth of the terms end each year.
2. The budget estimate sheets containing the estimates of resources and expenditures in a biennial budget must show:
 - 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.



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

BUDGET CALENDAR

FY 2018

first year of biennium

SEPTEMBER THROUGH DECEMBER 2017

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

FEBRUARY 2017

- ✦ City Council establishes goals

MARCH 2017

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

APRIL 2017

- ✦ 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 2017

- ✦ 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 2017

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

FY 2019

second year of biennium

JANUARY AND FEBRUARY 2018

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

MARCH 2018

- ✦ Department budget meetings are held

APRIL 2018

- ✦ 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 2018

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

JUNE 2018

- ✦ 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 2017

The following priorities for 2017 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.

Citizen Engagement

- Implement quarterly Council Town Halls.
- Continue to engage the CCI to address a range of public involvement issues, including land use engagement, CDC and Comprehensive Plan revisions. Improve the land use process and code and increase citizen engagement.

Economic Development

- Participate in Willamette Falls Locks activities according to the governor's task force recommendations.
- Review City zoning to enhance the City's opportunities for economic development in the business districts.

Fiscal Sustainability

- Balance city service needs with fiscal realities over the coming several biennia given the impact of PERS funding on local governments.
- Assess the City's Capital Improvement Plan and options for capital improvement financing.
- Identify ways to increase the General Fund.

Planning/Community Development

- Draft a plan to address waterfront/river corridor master planning along I205/Willamette Falls Drive and engage public as appropriate.
- Complete City properties review and evaluation.
- Participate in Stafford urban rural reserve discussions to protect the City's interest for the Stafford area.
- Assess the appropriateness of zoning in potentially developable areas for consistency with neighborhood plans and city vision.

Transportation

- Continue steps to move forward the Highway 43 Concept Plan project, including citizen outreach and public education.
- Open dialogue with Tri-Met for improved transit services in the City.

Utilities

- Engage and track the WES governance discussions to protect West Linn ratepayer interests.
- Evaluate fiber feasibility.



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 Axelrod

raxelrod@westlinnoregon.gov
Term Expiration:
December 31, 2020



Councilor Brenda Perry

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



Councilor Bob Martin

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



Councilor Teri Cummings

tcummings@westlinnoregon.gov
Term Expiration:
December 31, 2020



Councilor Richard Sakelik

rsakelik@westlinnoregon.gov
Term Expiration:
December 31, 2020



FINANCIAL POLICIES



Statement of Financial Policies

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

Financial Goals

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

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

Financial Objectives

West Linn's fiscal policies address the following:

Revenue policy

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

Operating budget policy

- Relating to budgeting guidelines

Capital improvement policy

- Relating to capital improvement planning and implementation.

Accounting policy

- Relating to reporting financial transactions and preparing financial reports.

Debt policy

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

Reserve policy

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

Management of finance policy

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

Revenue Policy

- System development charges shall be established to fund the costs of improvements to service additional increments to growth, such as street, water, sewer, surface water, and park and recreation facilities.
- The City will maximize user charges in lieu of 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.
- 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.



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

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.



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

Reserve Policy

- The City shall establish a contingency reserve to provide for unanticipated expenditures of a nonrecurring nature to meet unexpected increases in service delivery costs. In accordance with local budget law in the State of Oregon, the contingency reserve must be an appropriated budget item, though funds may not be directly disbursed from the contingency reserve. Amounts must be reclassified into a spendable budget category through a supplemental budget process. Also, budget law does not allow for a contingency reserve to be budgeted in a debt service fund. The contingency reserve policy must be at least equal to 10 percent of the Fund's annual operational expenditures (which includes Personal Services and Materials & Services line items and excludes Debt Service, Transfers, and Capital Outlay line items) with 15 percent for Public Safety, Library, and Parks & Recreation Funds.
- The City shall maintain an unappropriated ending fund balance reserve to provide working capital for the post-budget period until sufficient revenues arrive to fund post-budget period operations. In accordance with local budget law in the State of Oregon, the unappropriated ending fund balance reserve is not appropriated and cannot be spent in the current year unless a state of emergency is declared by the City Manager. The unappropriated ending fund balance reserve policy must be at least equal to five percent of the Fund's annual operational expenditures (which includes Personal Services and Materials & Services line items and excludes Debt Service, Transfers, and Capital Outlay line items).
- Neither reserve policies apply to debt service, trust and agency, capital projects, serial levy, temporary or certain special purpose funds.
- Management of Fiscal Policy
- Fiscal policies and changes in policies shall be approved by the City Council, reviewed by the Citizens' Budget Committee through the budget process, and included in the adopted resolution at a public hearing.
- The City Manager shall recommend fiscal policy and changes in policy to the City Council. The City Manager shall prepare a report explaining the substantive impact of all recommendations and their impact on the City's operations, service levels and/or finances.
- The City Council's Audit Committee shall conduct an annual review of the City's fiscal policies.
- The City Manager shall implement fiscal policies and monitor compliance.
- If the City Manager discovers a material deviation from policy, he/she shall report it in writing to the City Council within thirty days.
- As a part of the City's budget document, the City Manager's budget message shall identify: (a) any major changes in policy since the previous budget period and (b) any material variations from policy in the ensuing year's budget.

DEMOGRAPHICS & FINANCIAL TRENDS

General Economic Information

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

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 1.70 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 for 2018 will be 25,615.

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.

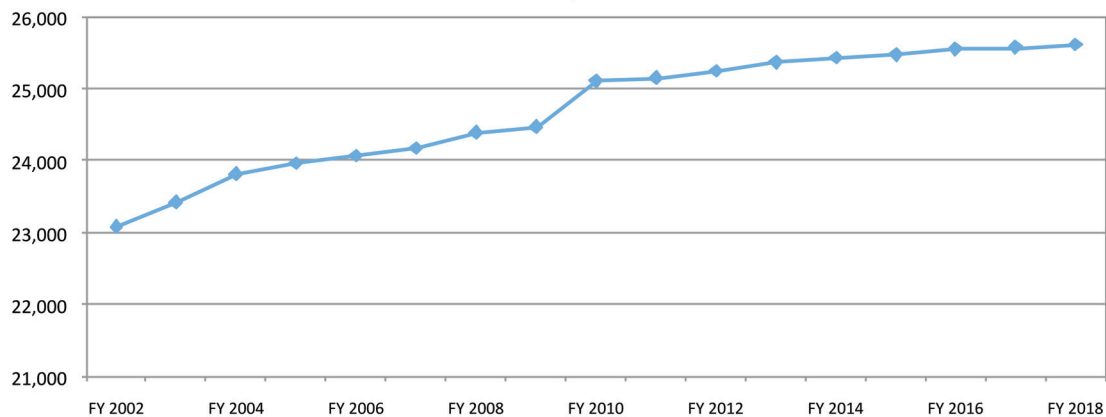
The revenue sources and assumptions used in this budget are summarized below: Of the available revenues anticipated in 2016-2017, 93 percent of the total is represented by five revenue categories: These revenue sources are described in greater detail in the subsequent pages:



West Linn is located 20 miles from downtown Portland.

City of West Linn Population

Source: Portland State Population Research Center



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)

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

				Reserve Policy Minimum						Adopted Budget	
Total				Contingency		Unappropriated EFB		Total		Reserves per Adopted Budget	Over(under) Policy Minimum
FY 2019		(subject to reserve calculation)	%	Policy Minimum	%	Policy Minimum	%	Policy Minimum			
Personal Services	Materials & Services										
1 General Fund	\$ 4,617	\$ 2,323	\$ 6,940	10%	\$ 694	5%	\$ 347	15%	\$ 1,041	\$ 1,190	\$ 149
2 Public Safety Fund	5,459	821	6,280	15%	942	5%	314	20%	1,256	1,121	(135)
3 Library Fund	1,621	227	1,848	15%	277	5%	92	20%	369	333	(36)
4 Parks & Recreation	1,803	926	2,729	15%	409	5%	136	20%	545	361	(184)
5 Building Inspections	492	45	537	10%	54	5%	27	15%	81	129	48
6 Planning Fund	596	58	654	10%	65	5%	33	15%	98	121	23
7 Street Fund	628	540	1,168	10%	117	5%	58	15%	175	536	361
8 Water Fund	717	1,926	2,643	10%	264	5%	132	15%	396	695	299
9 Environmental	798	435	1,233	10%	123	5%	62	15%	185	396	211
10 SDC Fund	-	23	-		-		-		-	3,206	3,206
11 Parks Bond Fund	-	-	-		-		-		-	-	-
12 Debt Service Fund	-	-	-		-		-		-	135	135
	<u>\$ 16,731</u>	<u>\$ 7,324</u>	<u>\$ 24,032</u>		<u>\$ 2,945</u>		<u>\$ 1,201</u>		<u>\$ 4,146</u>	<u>\$ 8,223</u>	<u>\$ 4,077</u>
Reserves budgeted as Contingency										\$ 5,338	
Reserves budgeted as Unappropriated EFB										<u>2,945</u>	
Total Reserves in Proposed Budget										<u>\$ 8,283</u>	

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.

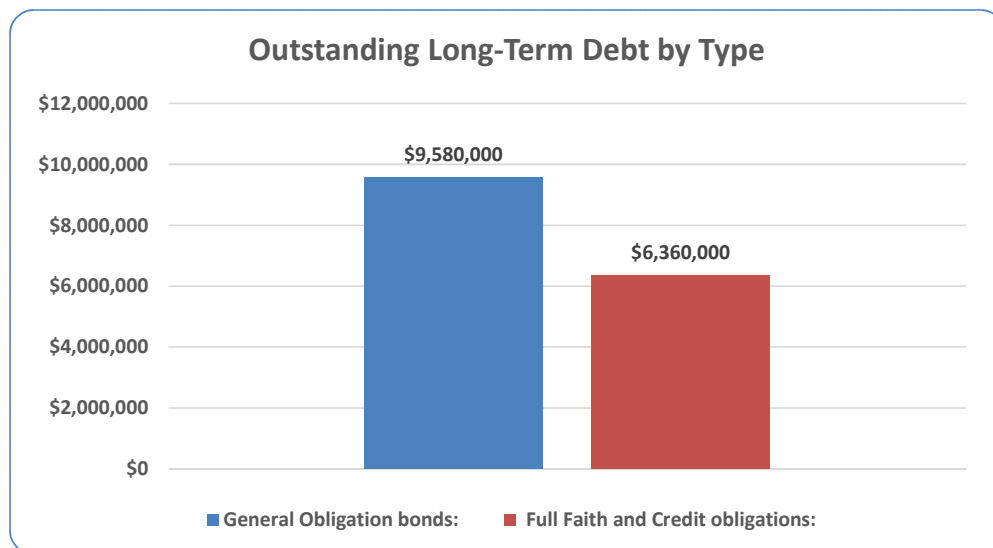
General obligation bonds are secured by property taxes and therefore must be pre-approved by the voters. Full faith and credit obligations are backed by the City's General Fund; however, they may be repaid from any other available resources. Revenue bonds are used to finance enterprise-related capital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



LONG-TERM DEBT OUTSTANDING

Long-Term Debt Outstanding

As of June 30, 2017, the City will have \$9.6 million outstanding in three general obligation bond issues and \$6.3 million outstanding in three full faith and credit obligations, for a total of \$15.9million in long-term debt outstanding:

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 \$113 million, of which, the City has \$10.7 million outstanding or about eleven percent (9.5%) of the maximum general obligation debt allowed.

	Beginning balance as of June 30, 2016	Additions	Reductions	Ending balance as of June 30, 2017
General Obligation bonds:				
Series 2009-A Park Refundings, interest at 3.0-4.0%, original issue of \$4,915,000, due 2019	\$ 1,440,000	\$ -	\$ (570,000)	\$ 870,000
Series 2010-A Library Refundings, interest at 2.0-3.0%, original issue of \$3,900,000, due 2021	1,670,000	-	(290,000)	1,380,000
Series 2012 Police Station, interest at 1.0-2.75%, original issue of \$8,500,000, due 2032	7,625,000	-	(295,000)	7,330,000
	<u>10,735,000</u>	<u>-</u>	<u>(1,155,000)</u>	<u>9,580,000</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	365,000	-	(180,000)	185,000
Series 2010-B City Hall Refunding, interest at 3.0-4.0%, original issue of \$4,300,000, due 2021	1,375,000	-	(255,000)	1,120,000
Series 2015 Streets/Parks/Water Refunding, interest at 2.0-4.0%, original issue of \$2,625,000 due 2035	5,265,000	-	(210,000)	5,055,000
	<u>7,005,000</u>	<u>-</u>	<u>(645,000)</u>	<u>6,360,000</u>
Total long-term debt obligations	<u>\$ 17,740,000</u>	<u>\$ -</u>	<u>\$ (1,800,000)</u>	<u>\$ 15,940,000</u>

Future Debt Plans

There are discussions of requesting voter approval of a general obligation issue not to exceed \$20 million in May, 2018 for capital improvements within the City.

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.

FUTURE PRINCIPAL AND INTEREST PAYMENTS DUE

FUTURE BOND PRINCIPAL

Fiscal year	General Obligation Bonds			Full Faith and Credit Obligations Bonds			Total
	Series 2009-A	Series 2010-A	Series 2012	Series 2009-B	Series 2010-B	Series 2015	
	Parks	Library	Police Station	Streets/Parks	City Hall	Streets/Parks	
	Refunding Jan. 21, 2009	Refunding Sep. 2, 2010	Jan. 25, 2012	Jan. 21, 2009	Refunding Sep. 2, 2010	Water Refunding Dec. 3, 2015	
2018	590,000	310,000	310,000	185,000	265,000	215,000	1,875,000
2019	280,000	330,000	335,000	-	275,000	410,000	1,630,000
2020	-	355,000	355,000	-	285,000	425,000	1,420,000
2021	-	385,000	375,000	-	295,000	445,000	1,500,000
2022	-	-	400,000	-	-	310,000	710,000
2023	-	-	425,000	-	-	320,000	745,000
2024	-	-	450,000	-	-	330,000	780,000
2025	-	-	475,000	-	-	345,000	820,000
2026	-	-	505,000	-	-	360,000	865,000
2027	-	-	530,000	-	-	370,000	900,000
2028	-	-	565,000	-	-	375,000	940,000
2029	-	-	595,000	-	-	390,000	985,000
2030	-	-	630,000	-	-	120,000	750,000
2031	-	-	665,000	-	-	120,000	785,000
2032	-	-	715,000	-	-	125,000	840,000
2033	-	-	-	-	-	130,000	130,000
2034	-	-	-	-	-	130,000	130,000
2035	-	-	-	-	-	135,000	135,000
	<u>\$ 870,000</u>	<u>\$ 1,380,000</u>	<u>\$ 7,330,000</u>	<u>\$ 185,000</u>	<u>\$ 1,120,000</u>	<u>\$ 5,055,000</u>	<u>\$ 15,940,000</u>

FUTURE BOND INTEREST

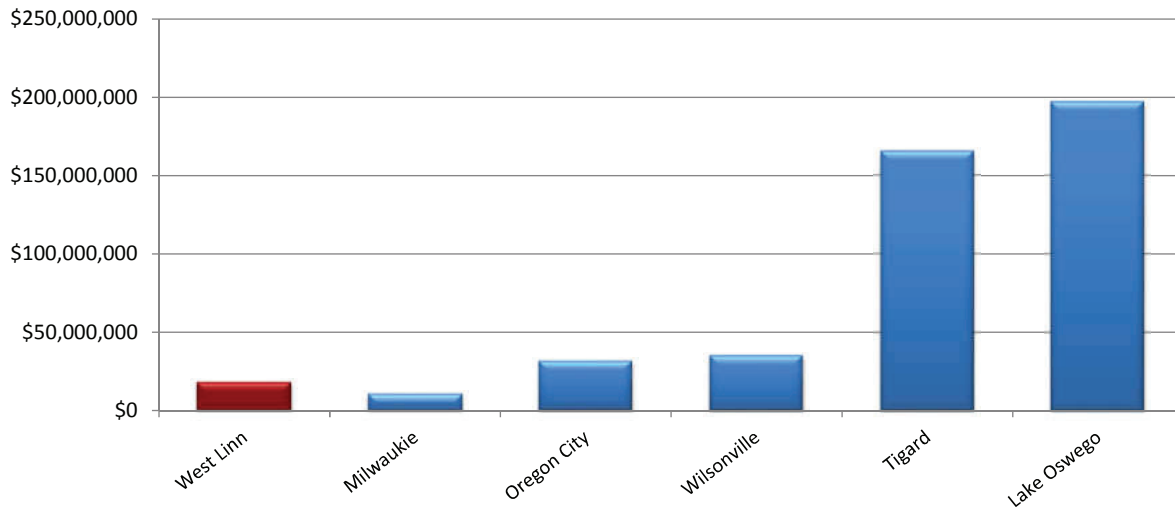
Fiscal year	General Obligation Bonds			Full Faith and Credit Obligations Bonds			Total
	Series 2009-A	Series 2010-A	Series 2012	Series 2009-B	Series 2010-B	Series 2015	
	Parks	Library	Police Station	Streets/Parks	City Hall	Streets/Parks	
	Refunding Jan. 21, 2009	Refunding Sep. 2, 2010	Jan. 25, 2012	Jan. 21, 2009	Refunding Sep. 2, 2010	Water Refunding Dec. 3, 2015	
2018	31,850	37,313	167,938	7,400	32,425	155,175	432,101
2019	5,600	29,563	161,737	-	23,000	148,725	368,625
2020	-	21,313	155,038	-	14,600	136,425	327,376
2021	-	11,550	147,937	-	5,163	123,675	288,325
2022	-	-	140,438	-	-	110,325	250,763
2023	-	-	132,437	-	-	104,125	236,562
2024	-	-	123,938	-	-	94,525	218,463
2025	-	-	114,937	-	-	81,325	196,262
2026	-	-	105,438	-	-	67,525	172,963
2027	-	-	94,706	-	-	53,125	147,831
2028	-	-	82,781	-	-	43,875	126,656
2029	-	-	69,363	-	-	34,500	103,863
2030	-	-	54,487	-	-	22,800	77,287
2031	-	-	37,950	-	-	19,200	57,150
2032	-	-	9,831	-	-	15,600	25,431
2033	-	-	-	-	-	11,850	11,850
2034	-	-	-	-	-	7,950	7,950
2035	-	-	-	-	-	4,050	4,050
	<u>\$ 37,450</u>	<u>\$ 99,739</u>	<u>\$ 1,598,956</u>	<u>\$ 7,400</u>	<u>\$ 75,188</u>	<u>\$ 1,234,775</u>	<u>\$ 3,053,508</u>

COMPARING DEBT WITH OTHER CITIES

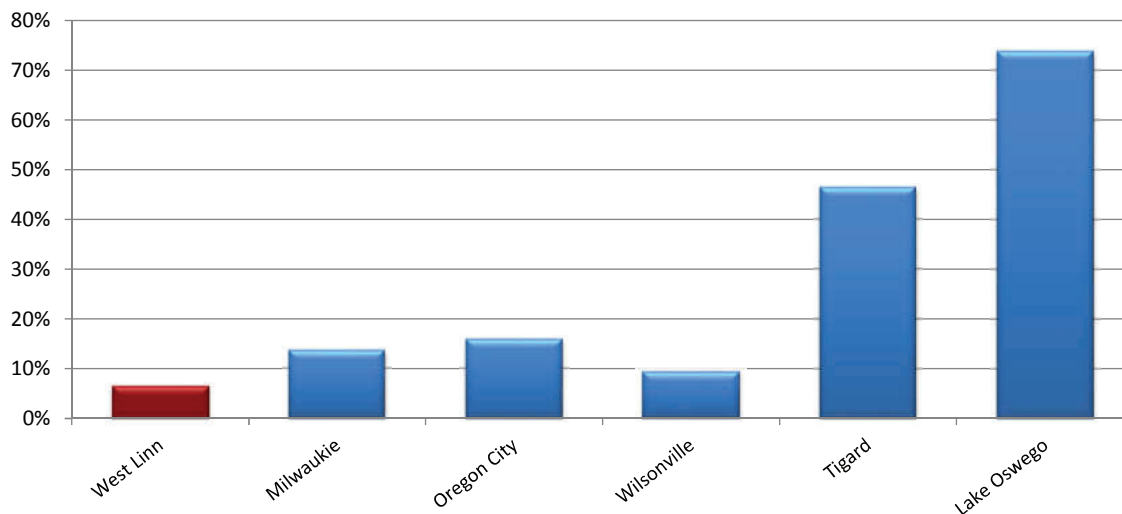
Amounts Below are from the Most Recent Audit Documents (as of June 30, 2016)

	West Linn	Milwaukie	Oregon City	Wilsonville	Tigard	Lake Oswego
General Obligation bonds	\$ 10,735,000	\$ 3,683,083	\$ 6,059,360	\$ -	\$ 22,862,084	\$ 11,590,021
Full Faith and Credit obligations	7,005,000	-	14,020,000	-	-	172,486,911
Revenue bonds	-	-	11,392,480	35,192,467	139,003,308	6,730,000
Bank loans and other debt	-	6,692,513	-	-	3,504,561	6,182,323
Total long-term debt	\$ 17,740,000	\$ 10,375,596	\$ 31,471,840	\$ 35,192,467	\$ 165,369,953	\$ 196,989,255
Total Assets per Balance Sheet	\$ 309,964,122	\$ 97,190,073	\$ 250,592,574	\$ 472,898,372	\$ 543,782,205	\$ 656,781,877
Debt to Total Assets	5.72%	10.68%	12.56%	7.44%	30.41%	29.99%
Net Position per Balance Sheet	\$ 277,545,167	\$ 76,243,519	\$ 198,548,068	\$ 380,844,673	\$ 355,934,103	\$ 266,610,103
Debt to Net Position	6.39%	13.61%	15.85%	9.24%	46.46%	73.89%

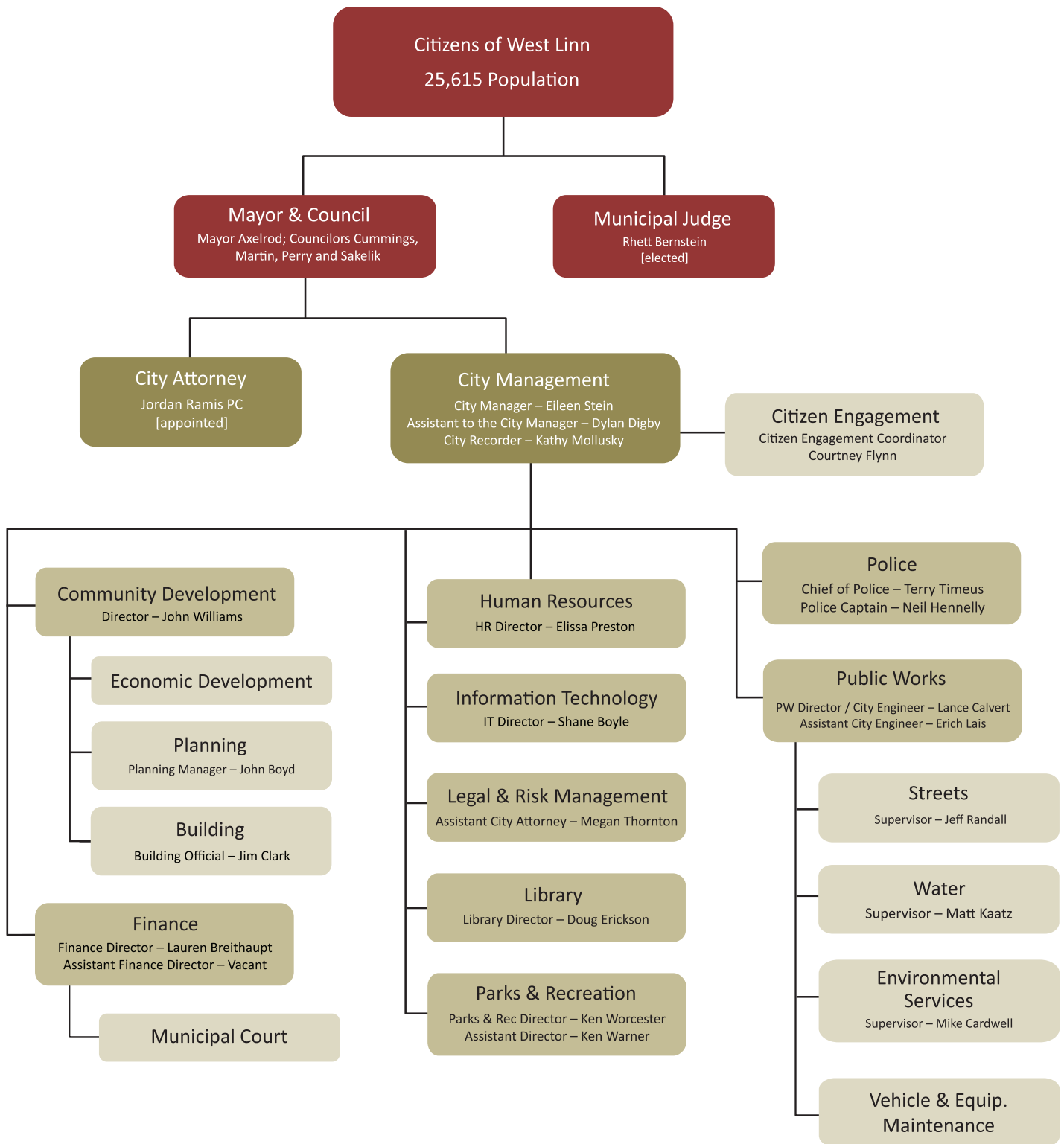
Total Long-term Debt by City



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



ORGANIZATIONAL CHART



POSITIONS AND SALARY RANGES

Full-Time Equivalent (FTE) Counts						Compensation Plan (pay ranges by position)			
BN 2011	BN 2013	BN 2015	BN 2017	Increase (decrease)	BN 2019	Position Title	Notes	Low Step	High Step
CITY MANAGEMENT									
1.00	1.00	1.00	1.00	-	1.00	City Manager		\$150,557	
1.00	0.80	0.80	0.80	(0.80)	-	Assistant City Manager	(position removed & replaced)		
-	-	1.00	1.00	-	1.00	Assistant City Attorney		83,073	113,441
1.00	1.00	1.00	1.00	-	1.00	City Recorder/Council Policy Coord.		70,361	96,091
-	-	-	-	1.00	1.00	Assistant to City Manager	(replacement position)	67,010	91,519
1.00	1.00	1.00	1.00	-	1.00	Citizen Engagement Coordinator		59,532	77,070
1.00	1.00	1.00	1.00	-	1.00	Records Coord./Deputy City Recorder		55,311	71,896
5.00	4.80	5.80	5.80	0.20	6.00				
HUMAN RESOURCES									
1.00	1.00	0.50	-	1.00	1.00	HR Director	(replacement position)	85,403	116,646
1.00	1.00	1.00	1.00	(1.00)	-	HR Manager	(position removed & replaced)		
0.50	0.50	0.50	0.80	-	0.80	HR Generalist		54,377	72,755
-	-	1.00	1.00	-	1.00	Payroll & Benefits Administrator		51,459	69,298
2.50	2.50	3.00	2.80	-	2.80				
FINANCE									
1.00	1.00	1.00	1.00	-	1.00	Finance Director		94,462	128,925
1.00	1.00	1.00	-	-	-	Deputy Chief Fin'l Officer			
-	-	0.50	0.50	-	0.50	Assistant Finance Director	(sharing FTE with Court)	74,527	101,794
-	-	0.50	0.80	-	0.80	Accountant		59,532	77,070
2.00	2.00	1.00	1.00	-	1.00	Senior Accounting Clerk		51,117	66,368
1.50	1.50	1.50	1.50	-	1.50	Accounting Clerk II		46,841	60,880
1.00	1.00	-	-	-	-	Management Analyst			
6.50	6.50	5.50	4.80	-	4.80				
INFORMATION TECHNOLOGY									
-	-	-	-	1.00	1.00	IT Director	(replacement position)	85,403	116,646
1.00	1.00	1.00	1.00	(1.00)	-	IT Manager	(position removed & replaced)		
1.00	1.00	1.00	1.00	-	1.00	Network & Computer Systems Administrator		59,532	77,070
1.00	1.00	1.00	1.00	-	1.00	Desktop & Help Desk Technician		51,117	66,368
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 II		46,841	60,880
1.00	1.00	1.00	1.00	-	1.00				
MUNICIPAL COURT									
1.00	0.50	-	-	-	-	Municipal Court Judge		43,692	
-	1.00	0.50	0.50	-	0.50	Assistant Finance Director	(sharing FTE with Finance)	74,527	101,794
2.50	2.00	2.00	2.00	-	2.00	Municipal Court Clerk II		46,841	60,880
-	-	-	-	0.50	0.50	Municipal Court Clerk I	(approved in FY 2017)	38,339	49,905
3.50	3.50	2.50	2.50	0.50	3.00				
PUBLIC WORKS SUPPORT SERVICES									
1.00	1.00	1.00	1.00	-	1.00	Public Works Director/City Engineer		90,968	124,154
1.00	1.00	1.00	1.00	-	1.00	Assistant City Engineer		74,527	101,794
2.00	2.00	1.00	1.00	-	1.00	Senior Project Engineer		70,361	96,091
1.00	1.00	1.00	1.00	-	1.00	GIS Coordinator		63,781	82,544
-	-	1.00	1.00	-	1.00	Public Improvement Specialist		55,311	71,896
2.00	1.00	2.00	2.00	-	1.00	Engineering Technician III		51,117	66,368
1.00	1.00	-	-	-	1.00	Associate Engineer			
1.00	1.00	-	-	-	-	GIS Specialist			
2.60	2.00	1.50	1.50	-	1.50	Administrative Assistant		51,117	66,368
1.00	1.00	1.00	1.00	-	1.00	Lead Mechanic		51,117	66,368
1.00	1.00	0.50	0.50	-	0.50	Vehicle & Equip Mechanic		46,841	60,880
-	-	-	-	0.50	0.50	Summer Interns (2)	reflect actual staffing utilization	29,929	38,917
13.60	12.00	10.00	10.00	0.50	10.50				
LIBRARY									
1.00	1.00	1.00	1.00	-	1.00	Library Director		\$85,403	\$116,646
-	-	-	1.00	-	1.00	Library Manager		\$57,010	\$91,519
-	-	-	1.00	-	1.00	Library Circulation Supervisor		\$63,680	\$87,003
-	-	-	1.00	-	1.00	Administrative Assistant		\$51,117	\$66,368
1.00	1.00	1.00	-	-	-	Asst Library Director	(replaced)		
3.00	3.00	4.00	4.50	-	4.50	Librarian II		51,117	66,368
3.35	2.35	2.50	-	-	-	Librarian I		46,841	60,880
-	-	-	1.00	-	1.00	Library Children's Services Specialist		43,030	55,365
1.00	1.00	1.00	1.50	-	1.50	Library Assistant III		43,030	55,365
1.00	1.00	1.00	0.65	-	0.65	Library Assistant II		38,399	49,905
1.48	1.48	2.00	1.20	-	1.20	Library Assistant I		34,205	44,418
3.90	3.90	2.00	0.90	-	0.90	Library Aide		29,929	38,917
1.90	1.90	1.13	1.88	1.00	2.88	Library Assistant/On Call	reflect actual staffing utilization	34,205	44,418
17.63	16.63	15.63	15.63	1.00	16.63				

PERSONNEL SUMMARY: POSITIONS AND SALARY RANGES (CONT.)

Full-Time Equivalent (FTE) Counts						Compensation Plan (pay ranges by position)			
BN 2011	BN 2013	BN 2015	BN 2017	Increase (decrease)	BN 2019	Position Title	Notes	Low Step	High Step
COMMUNITY DEVELOPMENT									
ECONOMIC DEVELOPMENT									
-	-	1.00	1.00	-	1.00	Community Development Director		94,462	128,925
PLANNING									
1.00	1.00	1.00	-	-	-	Planning Director			
-	-	-	1.00	-	1.00	Planning Manager		74,527	101,794
3.00	4.00	3.00	3.00	-	3.00	Associate Planner		55,311	71,896
1.50	0.50	0.50	0.50	-	0.50	Administrative Assistant	(shares FTE with Building)	51,117	66,368
1.00	1.00	-	-	-	-	Senior Planner			
BUILDING INSPECTIONS									
0.50	1.00	1.00	1.00	-	1.00	Building Official		67,010	91,519
1.00	1.50	1.00	1.00	0.50	1.50	Building Inspector II	(approved in FY 2017)	46,841	60,880
0.50	1.00	1.00	1.00	-	1.00	Permit Coordinator		46,841	60,880
-	0.50	0.50	0.50	-	0.50	Administrative Assistant	(shares FTE with Planning)	51,117	66,368
0.50	-	-	-	-	-	Permit Technician			
9.00	10.50	9.00	9.00	0.50	9.50				
PARKS AND RECREATION									
1.00	1.00	0.50	0.50	-	0.50	Parks & Recreation Director		85,403	116,646
1.00	1.00	1.00	1.00	-	1.00	Asst Parks & Recreation Director		70,361	96,091
1.00	1.00	1.00	1.00	-	1.00	Park Maintenance Supervisor		63,680	87,003
1.00	1.00	1.00	1.00	-	1.00	Arborist		51,117	66,368
7.00	7.00	7.00	7.00	-	-	Park Maintenance Worker III			
					3.00	Park Maintenance Worker II		46,841	60,880
					3.00	Park Maintenance Worker I		43,030	55,365
					1.00	Park Program Manager - Maintenance		55,311	71,896
0.40	0.40	0.40	0.40	(0.40)	-	Meals Coordinator	(proposed deletion)		
3.00	3.00	2.50	3.00	-	3.00	Recreation Coordinator II		51,117	66,368
0.40	0.40	0.15	0.15	-	0.15	Park Ranger		38,399	49,905
1.00	0.60	0.60	0.60	-	0.60	Office Specialist		38,399	49,905
7.00	7.00	7.00	7.00	-	7.00	Seasonal Help			
22.80	22.40	21.15	21.65	(0.40)	21.25				
PUBLIC SAFETY									
1.00	1.00	1.00	1.00	-	1.00	Chief of Police		94,462	128,925
2.00	2.00	1.00	1.00	-	1.00	Captain		83,073	113,441
-	-	1.00	1.00	-	1.00	Lieutenant		78,919	107,769
7.00	7.00	6.00	6.00	-	6.00	Sergeant		67,460	86,095
21.00	21.00	20.00	21.00	-	21.00	Police Officer		57,811	75,199
3.00	2.00	2.00	2.00	-	2.00	Community Service Officer		43,461	56,533
1.00	1.00	1.00	1.00	-	1.00	Assistant to the Chief of Police		67,460	86,095
-	1.00	1.00	1.00	-	1.00	Assistant to the Captain		51,459	69,298
2.00	-	-	0.50	-	0.50	Records Specialist		42,585	55,381
37.00	35.00	33.00	34.50	-	34.50				
STREETS									
1.00	1.00	1.00	1.00	-	1.00	Operations Supervisor		63,680	87,003
4.00	4.00	4.00	4.00	-	4.00	Utility Worker		51,117	66,368
5.00	5.00	5.00	5.00	-	5.00				
WATER									
1.00	1.00	1.00	1.00	-	1.00	Operations Supervisor		63,680	87,003
5.00	4.00	4.00	4.00	1.00	5.00	Utility Worker	(approved in FY 2017)	51,117	66,368
6.00	5.00	5.00	5.00	1.00	6.00				
ENVIRONMENTAL SERVICES									
1.00	1.00	1.00	1.00	-	1.00	Operations Supervisor		63,680	87,003
4.00	4.00	5.50	5.50	-	5.50	Utility Worker		51,117	66,368
5.00	5.00	6.50	6.50	-	6.50				
137.53	132.83	126.08	127.18	3.30	130.48	Total Full-Time Equivalent (FTEs)			

= the overall decrease in FTE positions since FY 2009

(7.05)

COMPARISONS WITH OTHER CITIES: FTE PER CAPITA

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	4.00	2.00	6.38	5.60	11.00	8.90
Code Enforcement	-	1.50	-	-	1.00	1.00
Engineering	4.50	7.00	4.85	11.00	16.00	22.80
Library	16.63	19.76	13.74	16.46	35.42	33.70
Municipal Court	3.00	3.00	4.46	1.65	3.50	3.50
Parks and Recreation	21.25	-	36.14	17.45	11.67	46.70
Planning	4.50	5.00	5.66	7.60	16.00	13.50
Public Safety - Police	34.50	41.85	56.53	-	84.50	52.00
Utility - Streets/Transportation	5.00	6.50	11.26	4.05	7.33	5.00
Utility - Water	6.00	7.20	13.27	5.67	13.00	18.90
Utility - Sewer/Wastewater and Storm	6.50	12.80	21.08	9.32	13.00	10.10
	105.88	106.61	173.37	78.80	212.42	216.10
Support Departments						
City Attorney/Assistant City Attorney	1.00	-	-	3.70		4.00
City Manager's Office	2.00	2.50	1.00	5.00	4.90	6.30
City Recorder	2.00	2.50	3.00	-	3.85	-
Comm Dev / PW Administration	4.50	7.00	-	3.50	9.00	8.00
Community Services/Public Affairs	1.00	2.00	-	-	4.25	1.00
Economic Development	1.00	1.00	1.10	3.50	2.00	1.70
Facilities Management	1.00	3.00	1.89	5.75	4.90	4.50
Finance and Risk Management	4.80	8.00	11.25	9.31	18.10	10.10
Fleet/Vehicle Maintenance	1.50	3.00	-	6.60	2.35	2.00
Human Resources	2.80	2.00	2.75	3.35	4.50	3.00
Information Technology	3.00	3.00	2.50	4.00	8.00	9.50
	24.60	34.00	23.49	44.71	61.85	50.10
Common Full Time Equivalents (FTEs)	130.48	140.61	196.86	123.51	274.27	266.20
Unique Services						
City Transit/Bus Service	-	-	-	37.50	-	-
City Fire Department	-	-	-	-	-	52.00
City 911 Dispatch Service	-	-	-	-	-	16.50
City Golf and Tennis	-	-	-	-	-	8.10
City LO-Tigard Water Partnership	-	-	-	-	-	3.00
Total unique services:	-	-	-	37.50	-	79.60
Full Time Equivalents (FTEs)	130.48	140.61	196.86	161.01	274.27	345.80
Population	25,615	20,510	34,240	23,740	49,745	37,425
FTEs per Capita (per 1,000 of Population)	5.09	6.86	5.75	6.78	5.51	9.24

FUND TYPES & DESCRIPTIONS

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.

UNDERSTANDING THE BUDGET FORMAT

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			BN 2017				BN 2019		
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Proposed Biennial Budget		
							FY 2018	FY 2019	Total
Column 1	Column 2	Column 3	Column 4	Column 5		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 2017 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 2018 and 2019 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 2018 and 2019 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

BUDGET SUMMARY

BUDGET AT A GLANCE: TOTAL OF ALL FUNDS

(Amounts in Thousands: \$87 = \$87,000)									
	Actual FY 2014	Actual FY 2015	BN 2017				BN 2019		
			Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Resources									
Beginning Fund Balance	\$ 23,212	\$ 26,061	\$ 20,516	\$ 19,250	\$ 20,516	\$ 21,265	\$ 14,811	\$ 8,934	\$ 14,811
Property Taxes	7,875	8,115	8,365	8,668	17,033	16,970	8,957	8,952	17,909
Fees & Charges	13,823	13,658	15,416	15,296	30,712	30,175	15,840	16,342	32,182
Intergovernmental	9,160	3,958	3,877	7,376	11,253	11,545	3,969	4,433	8,402
Fines & Forfeitures	477	483	627	645	1,272	1,086	661	680	1,341
Interest	7	14	16	10	26	10	10	10	20
Miscellaneous	732	721	883	601	1,484	1,318	1,039	530	1,569
Proceeds from bond issues	-	-	5,649	-	5,649	5,700	-	-	-
Transfers from Other Funds	6,351	7,024	7,138	7,490	14,628	14,703	8,777	8,859	17,636
Total Resources	\$ 61,637	\$ 60,034	\$ 62,487	\$ 59,336	\$ 102,573	\$ 102,772	\$ 54,064	\$ 48,740	\$ 93,870
Requirements									
Personnel Services	\$ 12,388	\$ 13,454	\$ 14,664	\$ 15,222	\$ 29,886	\$ 31,237	\$ 16,090	\$ 16,731	\$ 32,821
Materials & Services	6,276	6,554	6,852	6,971	13,823	15,689	8,157	7,324	15,481
Debt Service	2,073	2,111	5,631	2,291	7,922	8,193	2,312	2,003	4,315
Operations before other items	20,737	22,119	27,147	24,484	51,631	55,119	26,559	26,058	52,617
Transfers to Other Funds	6,351	7,024	7,138	7,490	14,628	14,653	8,777	8,859	17,636
Capital Outlay	8,488	10,375	8,952	12,551	21,503	22,167	9,794	5,600	15,394
Operations, Transfers and Capital	35,576	39,518	43,237	44,525	87,762	91,939	45,130	40,517	85,647
Reserves:									
Contingency	-	-	-	-	-	4,902	5,287	5,103	5,103
Contingency - Restricted	5,151	4,150	2,974	-	-	154	157	157	157
Unappropriated Ending Fund Balance	20,910	16,366	16,276	14,811	14,811	5,777	3,490	2,963	2,963
Total Reserves	26,061	20,516	19,250	14,811	14,811	10,833	8,934	8,223	8,223
Total Requirements	\$ 61,637	\$ 60,034	\$ 62,487	\$ 59,336	\$ 102,573	\$ 102,772	\$ 54,064	\$ 48,740	\$ 93,870
Budgeted Positions (in FTEs)	123.58	124.43	127.18	129.68	129.68	127.18	130.48	130.48	130.48
Monthly Operating Costs per Capita	\$68	\$73	\$89	\$80	\$85	\$91	\$86	\$85	\$86

BUDGET SUMMARY

BUDGET AT A GLANCE: SUMMARY BY FUND

(Amounts in Thousands: \$87 = \$87,000)									
	Actual FY 2014	Actual FY 2015	BN 2017				BN 2019		
			Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total*
Total Resources by Fund:									
General Fund	\$ 8,302	\$ 9,134	\$ 10,557	\$ 10,214	\$ 18,587	\$ 18,622	\$ 11,008	\$ 10,142	\$ 19,271
Public Safety Fund	13,324	9,088	7,987	7,817	15,326	15,926	8,599	9,418	17,399
Library Fund	3,153	2,921	2,967	2,944	5,405	5,737	3,065	3,036	5,759
Parks Fund	3,966	4,546	4,742	6,295	10,561	11,361	4,001	4,545	8,091
Building Fund	763	543	631	689	1,396	1,700	863	987	1,807
Planning Fund	949	1,199	1,174	1,221	2,073	2,168	1,138	1,091	2,017
Streets Fund	5,331	5,735	7,107	4,996	10,456	10,503	5,000	3,876	8,494
Water Fund	10,551	11,409	13,157	10,164	17,560	17,485	6,669	5,339	11,291
Environmental Services Fund	6,437	6,408	6,273	6,709	9,646	8,926	5,601	4,049	9,242
System Development Charges Funds:									
Parks	988	1,010	1,475	2,431	2,972	1,547	1,792	781	2,216
Streets	1,453	1,414	806	981	1,080	1,263	1,253	592	1,527
Bike/Pedestrian Paths	469	491	561	591	631	675	611	570	679
Water	2,285	2,251	1,059	286	1,359	1,383	368	713	718
Sewer	1,364	1,431	1,541	1,622	1,650	1,682	1,719	1,688	1,828
Surface Water	688	779	788	798	799	721	794	635	805
Parks Bond Fund	126	116	91	-	91	92	-	-	-
Debt Service Fund	1,488	1,559	1,571	1,578	2,981	2,981	1,583	1,278	2,726
Total Resources	\$ 61,637	\$ 60,034	\$ 62,487	\$ 59,336	\$ 102,573	\$ 102,772	\$ 54,064	\$ 48,740	\$ 93,870
Total Requirements by Fund:									
General Fund	\$ 8,302	\$ 9,134	\$ 10,557	\$ 10,214	\$ 18,587	\$ 18,622	\$ 11,008	\$ 10,142	\$ 19,271
Public Safety Fund	13,324	9,088	7,987	7,817	15,326	15,926	8,599	9,418	17,399
Library Fund	3,153	2,921	2,967	2,944	5,405	5,737	3,065	3,036	5,759
Parks Fund	3,966	4,546	4,742	6,295	10,561	11,361	4,001	4,545	8,091
Building Fund	763	543	631	689	1,396	1,700	863	987	1,807
Planning Fund	949	1,199	1,174	1,221	2,073	2,168	1,138	1,091	2,017
Streets Fund	5,331	5,735	7,107	4,996	10,456	10,503	5,000	3,876	8,494
Water Fund	10,551	11,409	13,157	10,164	17,560	17,485	6,669	5,339	11,291
Environmental Services Fund	6,437	6,408	6,273	6,709	9,646	8,926	5,601	4,049	9,242
System Development Charges Funds:									
Parks	988	1,010	1,475	2,431	2,972	1,547	1,792	781	2,216
Streets	1,453	1,414	806	981	1,080	1,263	1,253	592	1,527
Bike/Pedestrian Paths	469	491	561	591	631	675	611	570	679
Water	2,285	2,251	1,059	286	1,359	1,383	368	713	718
Sewer	1,364	1,431	1,541	1,622	1,650	1,682	1,719	1,688	1,828
Surface Water	688	779	788	798	799	721	794	635	805
Parks Bond Fund	126	116	91	-	91	92	-	-	-
Debt Service Fund	1,488	1,559	1,571	1,578	2,981	2,981	1,583	1,278	2,726
Total Requirements	\$ 61,637	\$ 60,034	\$ 62,487	\$ 59,336	\$ 102,573	\$ 102,772	\$ 54,064	\$ 48,740	\$ 93,870

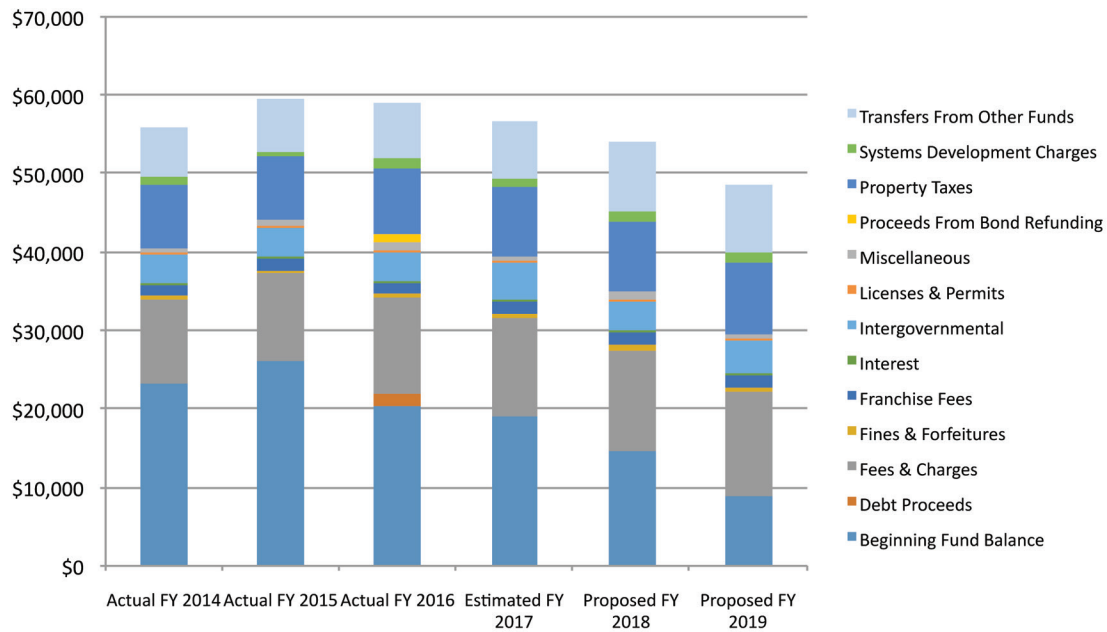
SOURCES AND USES OF FUNDS

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 2018-2019, 93 percent of the total is represented by five revenue categories: These revenue sources are described in greater detail in the subsequent pages:

Total Resources, FY 2014 - FY 2019



Total Resources

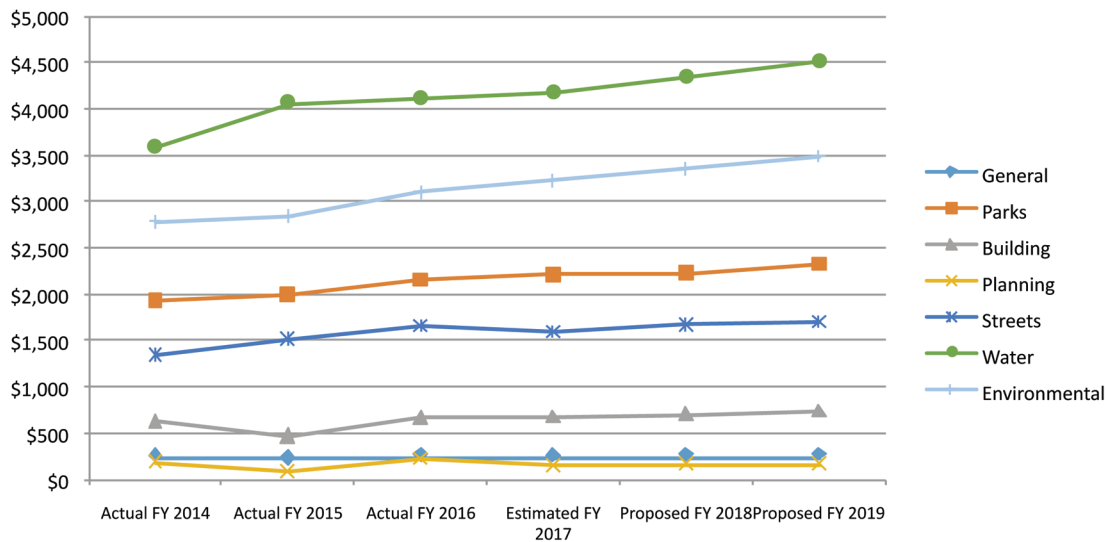
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Proposed FY 2018	Proposed FY 2019
Beginning Fund Balance	23,212	26,061	20,516	19,250	14,811	8,934
Debt Proceeds	-	-	1,427	-	-	-
Fees & Charges	10,752	11,230	12,205	12,321	12,766	13,249
Fines & Forfeitures	477	483	627	645	661	680
Franchise Fees	1,682	1,723	1,693	1,718	1,740	1,760
Interest	7	14	16	10	10	10
Intergovernmental	3,641	3,839	3,788	4,969	3,969	4,433
Licenses & Permits	112	58	101	93	86	97
Miscellaneous	748	721	883	601	1,039	530
Proceeds From Bond Refunding	-	-	1,070	-	-	-
Property Taxes	7,875	8,115	8,365	8,668	8,957	8,952
Systems Development Charges	1,277	647	1,417	1,164	1,248	1,236
Transfers From Other Funds	6,025	6,594	7,013	7,265	8,777	8,859

Major Revenues

Fees & Charges (33%)

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 2014 - FY 2019



Fees & Charges - 33% of Total Revenues

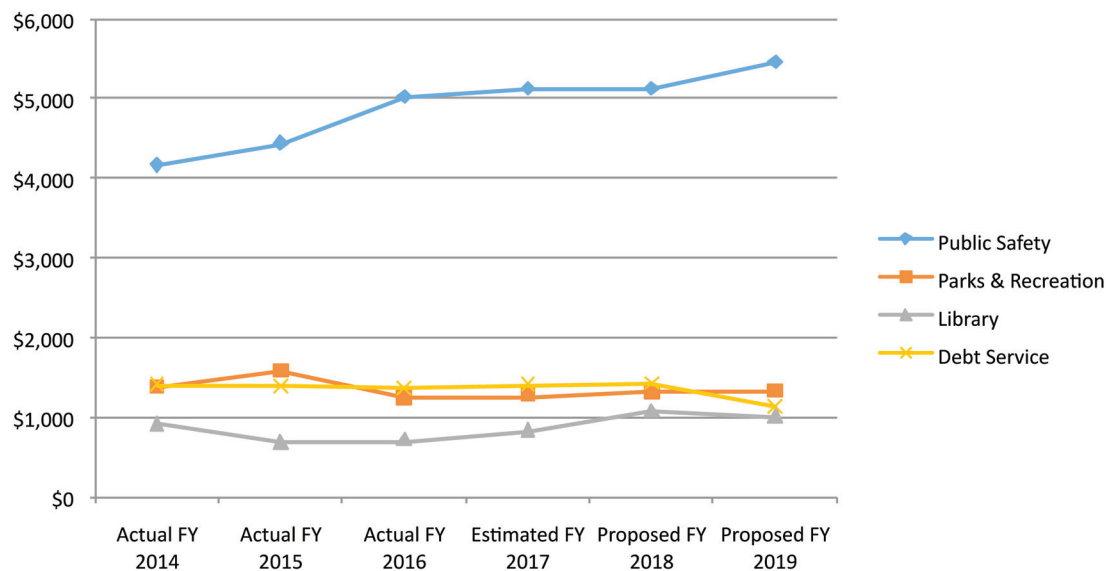
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Proposed FY 2018	Proposed FY 2019
General	259	238	266	262	270	278
Parks	1,939	1,995	2,157	2,215	2,236	2,331
Building	629	472	673	675	709	744
Planning	197	96	231	160	168	176
Streets	1,351	1,522	1,659	1,600	1,679	1,708
Water	3,592	4,065	4,114	4,179	4,346	4,520
Environmental	2,785	2,842	3,105	3,230	3,358	3,492

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 2014 - FY 2017**Property Taxes - 23% of Total Revenues**

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Proposed FY 2018	Proposed FY 2019
Public Safety	4,172	4,436	5,023	5,128	5,121	5,463
Parks & Recreation	1,374	1,587	1,255	1,290	1,321	1,326
Library	922	697	720	840	1,085	1,020
Debt Service	1,407	1,395	1,367	1,410	1,430	1,143

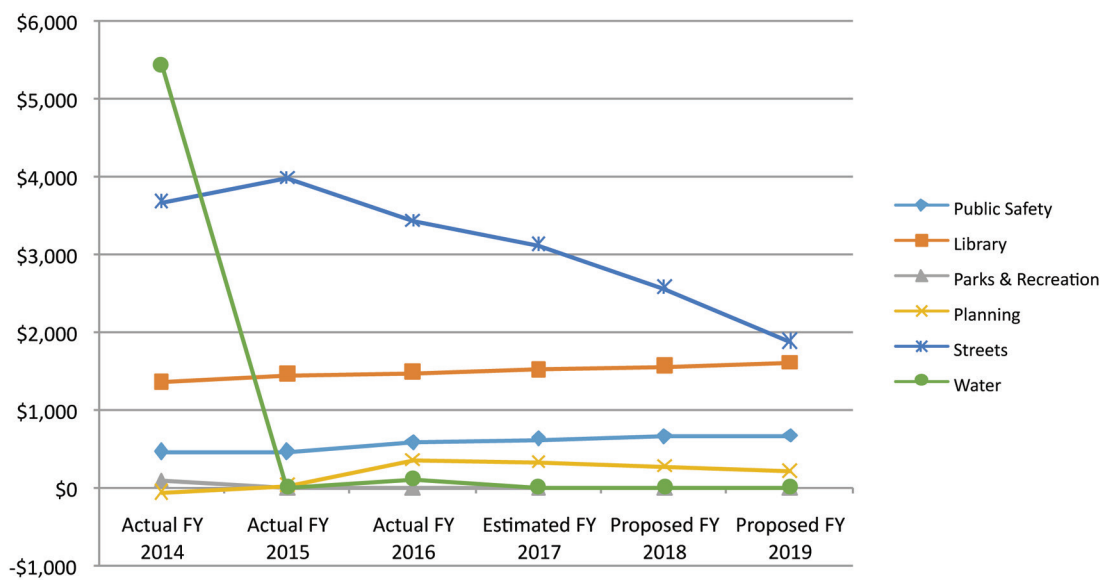
Clackamas County assesses property taxes on behalf of the county, schools, special districts, and the City of West Linn on a consolidated property tax bill. Of this tax bill, 13 percent of the total is allocated to the City of West Linn. Of every dollar paid, \$0.13 goes to the City: \$0.10 Tualatin 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 (11%)

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.

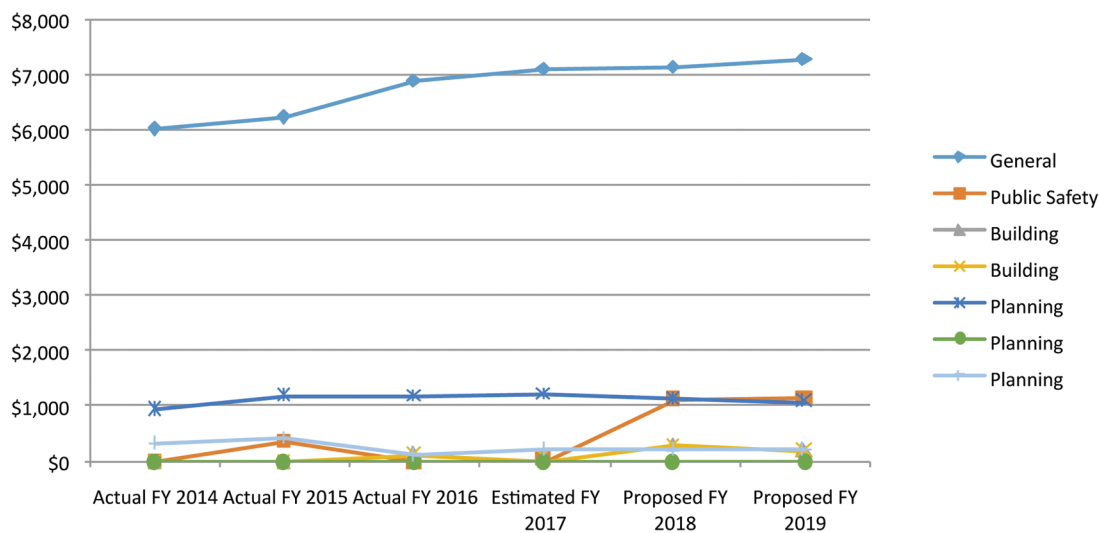
Intergovernmental Revenues by Fund, FY 2014 - FY 2019**Intergovernmental - 11% of Total Revenues**

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Proposed FY 2018	Proposed FY 2019
Public Safety	457	462	575	624	654	664
Library	1,360	1,459	1,481	1,514	1,559	1,606
Parks & Recreation	93	-	-	-	-	-
Planning	(64)	25	353	322	268	212
Streets	3,666	3,979	3,424	3,121	2,570	1,875
Water	5,429	-	124	-	-	-

Transfers From Other Funds (22%)

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.

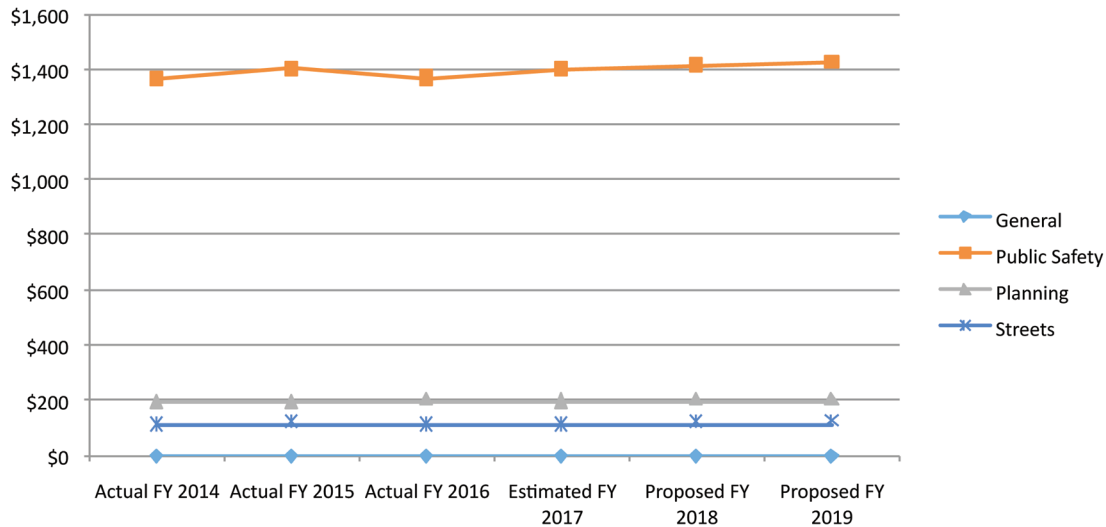
The amount that other funds are charged for the reimbursement costs is based on individual metrics identified for each City service. The City calculates interfund reimbursement charges when services are provided to another fund. The cost of these services is based on a cost allocation methodology, which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

Transfers by Fund, FY 2014 - FY 2019**Transfers From Other Funds - 22% of Total Revenues**

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Proposed FY 2018	Proposed FY 2019
General	6,025	6,229	6,880	7,100	7,132	7,279
Public Safety	-	365	-	75	1,120	1,155
Building	-	-	133	90	300	200
Planning	326	430	125	225	225	225

Franchise Fees (4%)

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 2014 - FY 2019**Franchise Fees - 4% of Total Revenues**

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Proposed FY 2018	Proposed FY 2019
General	-	-	-	-	-	-
Public Safety	1,368	1,404	1,374	1,400	1,414	1,428
Planning	198	197	206	203	205	205
Communications	-	-	-	-	-	-
Streets	116	122	113	115	121	127

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-six percent of total requirements are represented by Personnel Services (38.0 percent) and Capital Outlay (18.0 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 between three to four percent per fiscal year of the proposed biennium which is primarily attributed to increasing benefit costs.

Materials & Services

Citywide, Materials & Services budgeted requirements decreased over the previous biennium by just under one percent. This is largely due to relatively static costs throughout the City.

Transfers

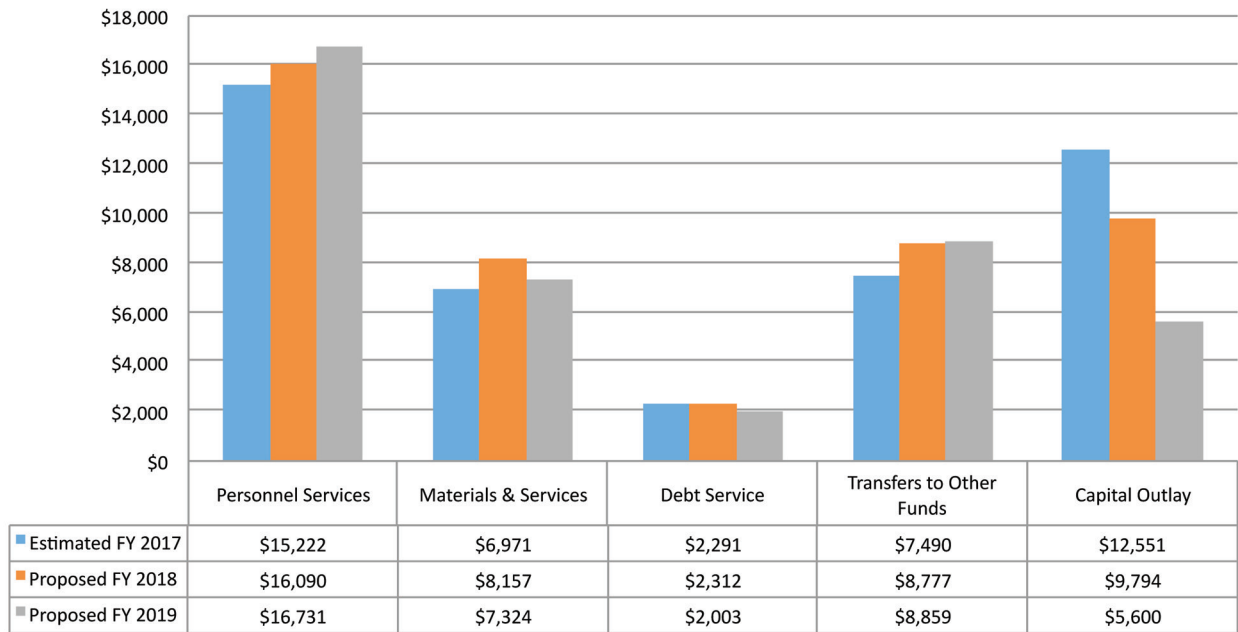
Budgeted transfers represent transfers to accounts for the support services costs of General Fund departments.

Capital Outlay

The Capital Outlay budget decreases for biennium 2017-2018. As detailed in the Capital Improvement Plan, several smaller projects will be completed over the next two years.

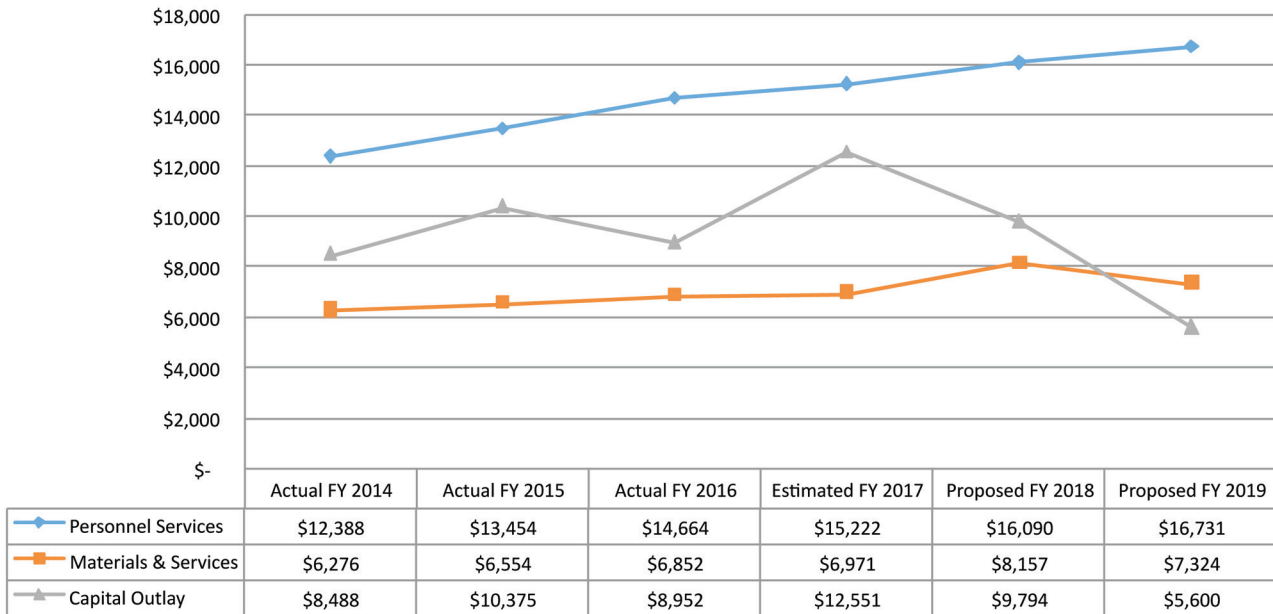
Debt Service

Debt Service requirements will decrease over the next two years with the pay down of existing debt issues.

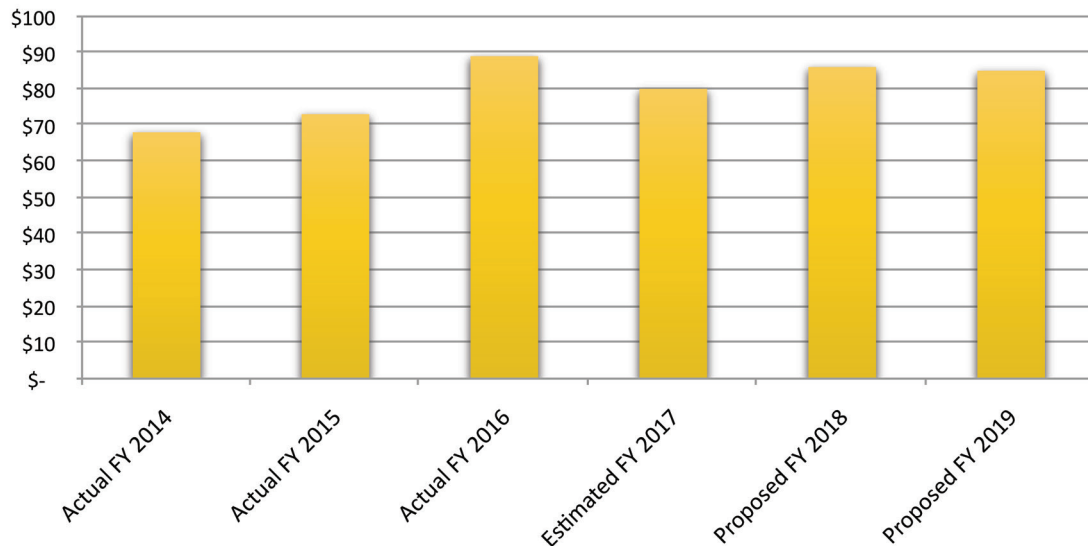
Total City Expenses for FY 2017, FY 2018, FY 2019

Total City Expenses						
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Proposed FY 2018	Proposed FY 2019
Personnel Services	\$12,388	\$13,454	\$14,664	\$15,222	\$16,090	\$16,731
Materials & Services	\$6,276	\$6,554	\$6,852	\$6,971	\$8,157	\$7,324
Debt Service	\$2,073	\$2,111	\$5,631	\$2,291	\$2,312	\$2,003
Transfers to Other Funds	\$6,351	\$7,024	\$7,138	\$7,490	\$8,777	\$8,859
Capital Outlay	\$8,488	\$10,375	\$8,952	\$12,551	\$9,794	\$5,600

Major City Expenses, FY 2014 - FY 2019



Monthly Operating Cost Per Capita, FY 2014 - FY 2019



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

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

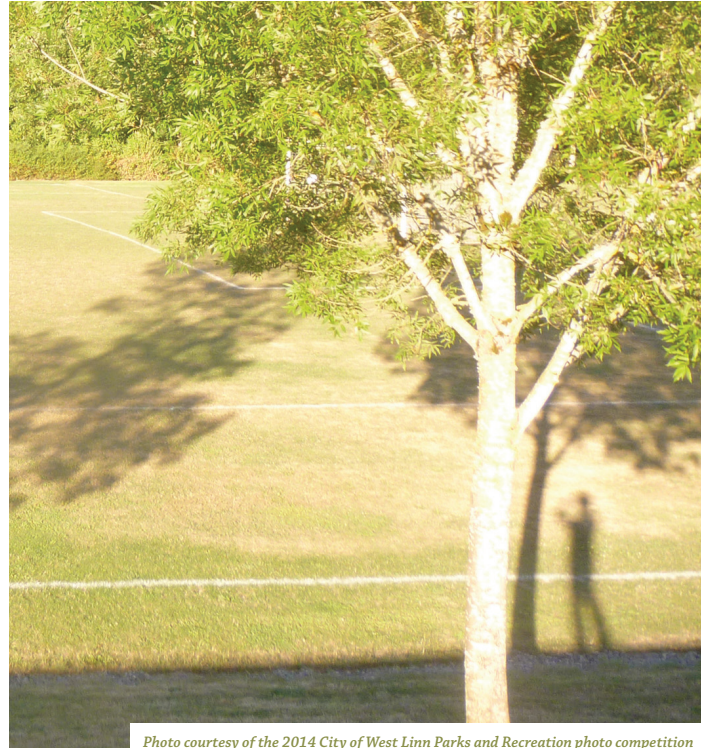


Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

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.



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:

- The monthly operating cost per capita for the General Fund had a slight increase to \$29.
- Budgeted FTEs increase by 0.2 to 32.10 FTEs.
- Debt service obligations decrease slightly due to refinancing interest savings.
- A key goal for the General Fund is to increase Ending Fund Balance (EFB).
- This budget includes funding for project management for West Linn's Waterfront Project under the Economic Development department.

Capital Projects:

- This Fund includes \$61,000 for fiscal year 2018 and \$28,000 fiscal year 2019 for vehicle replacements.
- Public Works Support Services department includes \$70,000 in capital outlay for the GIS system upgrade and a new work order system.
- Next biennium capital projects include approximately \$200,000 for a much needed new phone system upgrade.

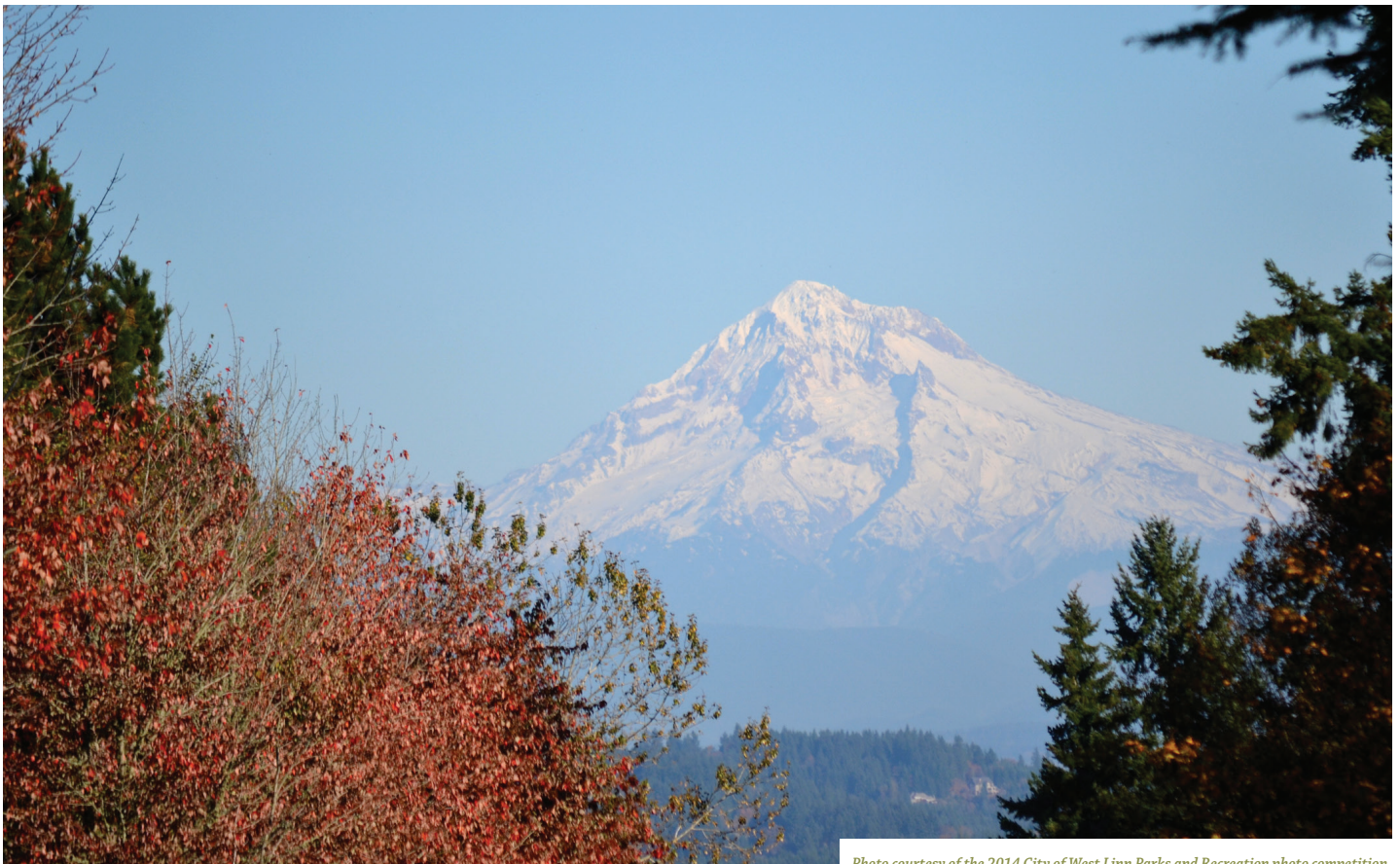


Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

GENERAL FUND

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

			BN 2017				BN 2019		
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Resources									
Beginning Fund Balance	\$ 1,470	\$ 2,083	\$ 1,541	\$ 2,184	\$ 1,541	\$ 1,663	\$ 2,919	\$ 1,879	\$ 2,919
Intergovernmental	74	119	89	-	89	278	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	-
Fees & Charges	259	238	266	262	528	516	270	278	548
Fines & Forfeitures	397	384	550	550	1,100	861	567	584	1,151
Interest	7	14	16	10	26	10	10	10	20
Miscellaneous	70	67	145	108	253	214	110	112	222
Transfers from Other Funds	6,025	6,229	6,880	7,100	13,980	13,980	7,132	7,279	14,411
Proceeds from Bond Refunding	-	-	1,070	-	1,070	1,100	-	-	-
Total Resources	\$ 8,302	\$ 9,134	\$ 10,557	\$ 10,214	\$ 18,587	\$ 18,622	\$ 11,008	\$ 10,142	\$ 19,271
Requirements									
Personnel Services	\$ 3,166	\$ 3,883	\$ 4,136	\$ 4,107	\$ 8,243	\$ 8,694	\$ 4,423	\$ 4,617	\$ 9,040
Materials & Services	2,425	2,290	2,289	2,146	4,435	5,389	2,525	2,323	4,848
Debt Service	410	413	1,448	407	1,855	1,928	405	404	809
Transfers to Other Funds	199	615	233	390	623	623	1,645	1,580	3,225
Capital Outlay	19	392	267	245	512	422	131	28	159
	6,219	7,593	8,373	7,295	15,668	17,056	9,129	8,952	18,081
Reserves:									
Contingency	-	-	-	-	-	640	1,512	823	823
Unappropriated Ending Fund Balance	2,083	1,541	2,184	2,919	2,919	926	367	367	367
	2,083	1,541	2,184	2,919	2,919	1,566	1,879	1,190	1,190
Total Requirements	\$ 8,302	\$ 9,134	\$ 10,557	\$ 10,214	\$ 18,587	\$ 18,622	\$ 11,008	\$ 10,142	\$ 19,271
Budgeted Positions (in FTEs)	29.3	31.2	30.9	31.9	31.9	30.9	32.10	32.10	32.10
Monthly Operating Costs per Capita	\$20	\$24	\$27	\$23	\$25	\$27	\$29	\$29	\$29



CITY COUNCIL

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

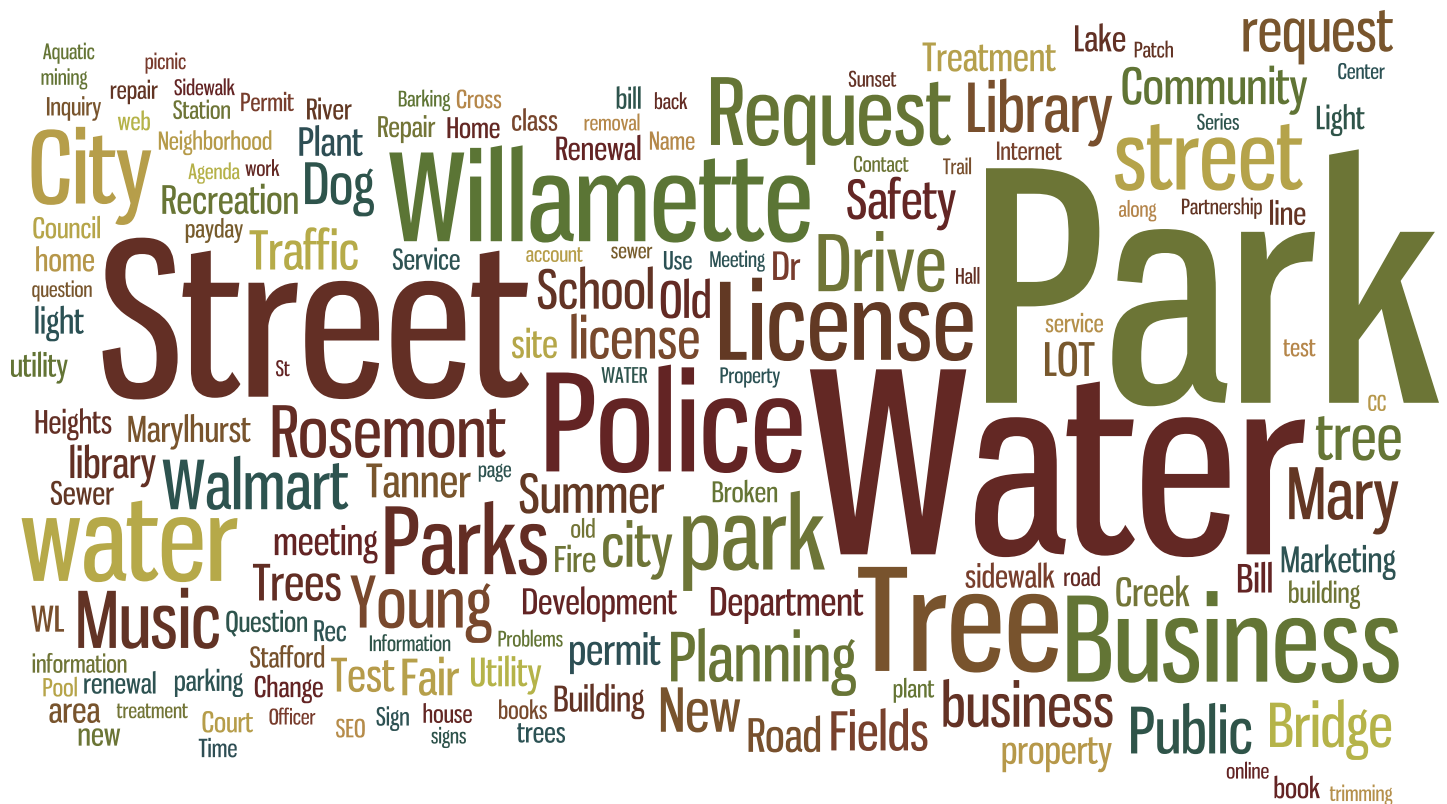
(Amounts in Thousands: \$87 = \$87,000)

	Actual FY 2014	Actual FY 2015	BN 2017				Budget BN 2017	BN 2019		
			Actual FY 2016	Estimate FY 2017	Total	Adopted Biennial Budget				
						FY 2018		FY 2019	Total	
Personnel Services										
FTE Positions	-	-	-	-	-	-	-	-	-	
Council Stipends	\$ 25	\$ 23	\$ 25	\$ 27	\$ 52	\$ 55	\$ 28	\$ 28	\$ 56	
Stipend Benefits	2	2	2	2	4	4	2	2	4	
Total Personnel Services	27	25	27	29	56	59	30	30	60	
Materials & Services										
Personnel Related Expense	6	11	7	9	16	24	10	11	21	
General Office Supplies	2	2	2	2	4	9	2	2	4	
Professional & Technical Services	19	15	13	10	23	25	30	30	60	
Other - City Attorney services	80	76	105	100	205	200	100	100	200	
Other - Community Outreach	3	1	-	2	2	6	3	3	6	
Other - Contract Lobbyist	-	-	26	15	41	60	20	20	40	
Other - Travel and Training	14	15	19	15	34	30	20	20	40	
Total Materials & Services	124	120	172	153	325	354	185	186	371	
City Council Total	\$ 151	\$ 145	\$ 199	\$ 182	\$ 381	\$ 413	\$ 215	\$ 216	\$ 431	



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

Based on a Citizens' Budget Committee member's suggestion, the City conducted an informal survey of its 21 advisory groups to ascertain the words or phrases that define West Linn. This word cloud represents the feedback that our West Linn volunteers shared about West Linn.



Budget Highlights:

- The City Council budget includes funds for community outreach, a lobbyist, city attorney services, and council stipends.

Noteworthy Items:

- City Council priorities are reproduced in the beginning section of this budget document.
- Notably, all Council priorities are fully funded in the adopted budget.

CITY MANAGEMENT

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

	Actual FY 2014	Actual FY 2015	BN 2017				BN 2019		
			Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Personnel Services									
FTE Positions	4.8	5.8	5.8	5.8	5.8	5.8	6.0	6.0	6.0
Salaries & Wages	\$ 534	\$ 607	\$ 801	\$ 555	\$ 1,356	\$ 1,262	\$ 619	\$ 648	\$ 1,267
Employee Benefits	190	269	281	300	581	678	334	354	688
Total Personnel Services	724	876	1,082	855	1,937	1,940	953	1,002	1,955
Materials & Services									
Personnel Related Expense	20	18	18	18	36	56	31	31	62
General Office Supplies	6	7	6	6	12	30	12	12	24
Professional & Technical Services	68	14	64	65	129	176	80	80	160
Other - City Prosecutor Services	55	45	49	56	105	153	80	80	160
Other - Newsletter Publication	18	16	7	8	15	20	5	5	10
Other - Website Upgrades	4	7	-	10	10	25	-	-	-
Other - Promotion and Outreach	11	6	12	12	24	22	11	11	22
Other - TRIM Archiving Project	44	44	-	-	-	145	-	-	-
Other - West Linn Leadership Academy	-	-	-	-	-	5	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Materials & Services	226	157	156	175	331	632	219	219	438
City Management Total	\$ 950	\$ 1,033	\$ 1,238	\$ 1,030	\$ 2,268	\$ 2,572	\$ 1,172	\$ 1,221	\$ 2,393



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

Performance Measures:

Strategy	Measure	FY 2014	FY 2015	FY 2016	FY 2017	Projected FY 2018	Projected FY 2019
Adhere to public records law and respond to public records requests	Public records requests	20	25	25	205	225	240
	West Linn population	25,425	25,540	25,605	25,615	25,680	25,745
	Number of citizens making the public records requests	10	15	15	149	150	165
	Percent of citizens making public records requests	0.04%	0.06%	0.06%	0.58%	0.58%	0.64%
Provide timely and accessible information to all citizens using a variety of tools	Newsletter frequency	Quarterly	Quarterly	Quarterly	Quarterly		
	Newsletter production cost	\$7,800	\$6,924	\$6,924	\$6,924		
	Average cost per newsletter	\$0.87	\$0.20	\$0.20	\$0.20		
	Number of Facebook friends	2,600	2,975	3,418	3,581		
	Number of Twitter followers	600	NA	NA	3,530		
	Percent of households following City on Facebook	28%	29%	32%	35%		
	Percent of households following City on Twitter	6%	NA	NA	34%		
Social Media	June 2017 Snapshot: Social Media Comparison						
	City	Population		Facebook Friends	% Households Facebook	Twitter Followers	% Households Twitter
	West Linn	25,615		371	4%	26%	85%
	Wilsonville	23,740		225	3%	62%	17%
	Milwaukie	20,510		245	3%	33%	40%
	Lake Oswego	37,425		1392	10%	66%	23%
	Tualatin	26,840		321	3%	178%	45%
	Oregon City	34,240		264	2%	16%	0%
	Tigard	49,745		428	2%	92%	79%

**Budget Highlights:**

- The City Management budget includes general administration, records management, communications, community outreach, and special events costs.

GENERAL FUND & DEPARTMENTS WITHIN
ECONOMIC DEVELOPMENT

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

			BN 2017				BN 2019		
	Actual	Actual	Actual	Estimate	Total	Budget	Adopted Biennial Budget		
	FY 2014	FY 2015					FY 2018	FY 2019	Total
Personnel Services									
FTE Positions	1.00	1.25	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Salaries & Wages	\$ 108	\$ 139	\$ 159	\$ 123	\$ 282	\$ 255	\$ 139	\$ 142	\$ 281
Employee Benefits	33	48	42	61	103	128	71	73	144
Total Personnel Services	141	187	201	184	385	383	210	215	425
Materials & Services									
Personnel Related Expense	6	7	6	11	17	20	9	12	21
General Office Supplies	1	12	-	2	2	4	2	2	4
Professional & Technical Services	25	111	33	51	84	99	165	25	190
Other - Master Plan (grant funded)	-	-	-	-	-	-	-	-	-
Total Materials & Services	32	130	39	64	103	123	176	39	215
Economic Development Total	\$ 173	\$ 317	\$ 240	\$ 248	\$ 488	\$ 506	\$ 386	\$ 254	\$ 640

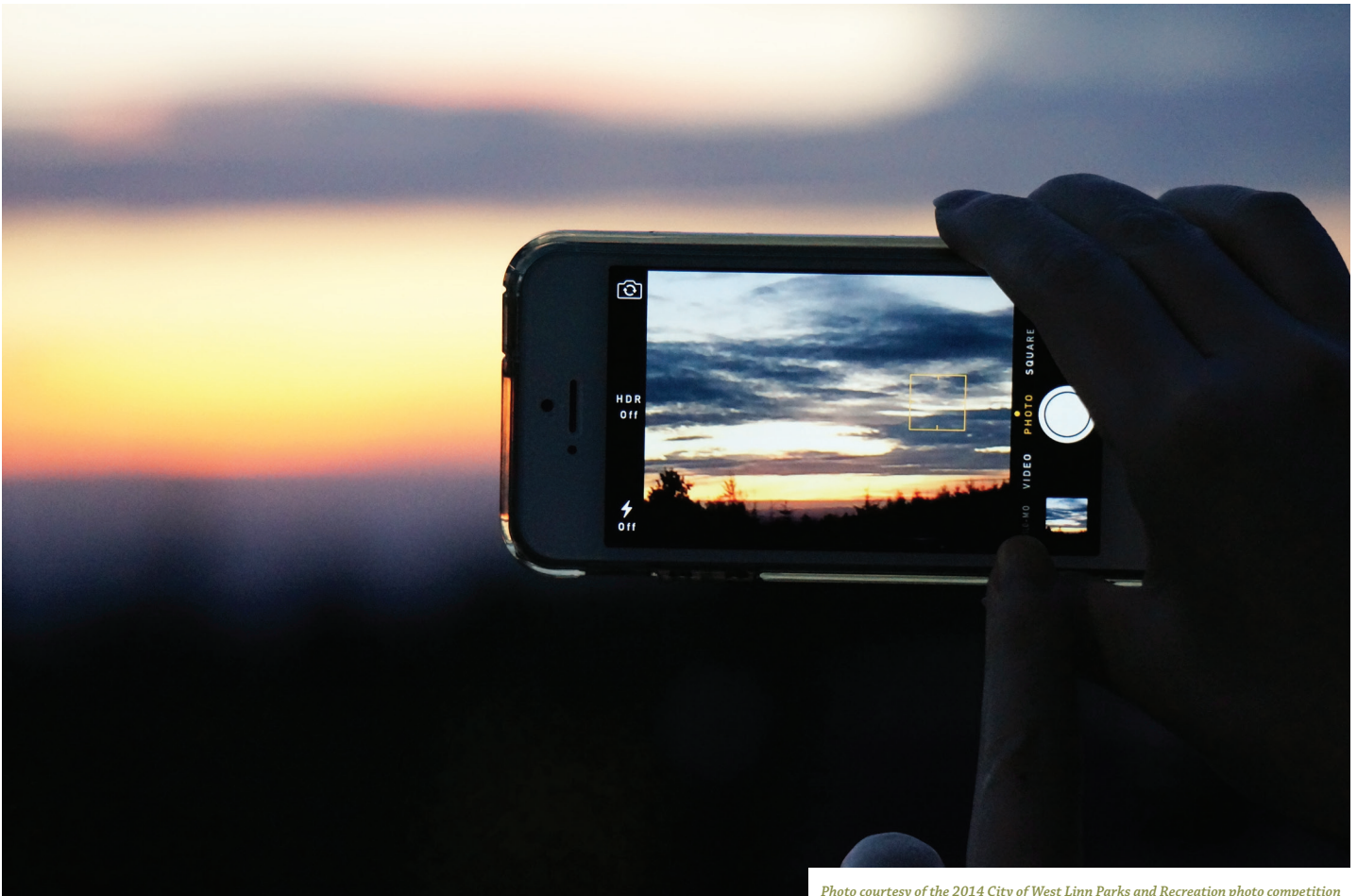


Photo courtesy of the 2014 City of West Linn Parks and Recreation photo competition

Performance Measures:

Strategy	Measure	FY 2014	FY 2015	FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
Raise the profile of economic development and the business community with the City	Economic Development training sessions for public officials	6	8	8	2	2	2
	Number of “pro-business” regulatory amendments proposed	10	5	10	2	2	2
	Number of City meetings attended to broaden support for and promote City businesses	24	32	32	20	20	20
Retain, strengthen and expand business opportunities in the City	Number of Ec. Dev. newsletter recipients	100	1000	0	0	TBD	TBD
	Number of “face to face” business outreach meetings	40	50	50	30	30	30
	Number of businesses surveyed as part of BRE program	125	200	250	250	0	250
Collaborate regionally to leverage education and resources	Amount of grant funding secured for Economic Development / business development efforts	\$40,000	\$20,000	\$50,000	\$40,000	\$50,000	\$50,000
	Number of regional programs and classes made available to City businesses	20	20	25	10	25	25

Budget Highlights:

- This budget includes funding for a contract position that provides project management for West Linn’s Waterfront Project and supports various economic development work under the direction of the Community Development Director.
- Grant funding awarded to the Main Street group will also support economic development in West Linn.

Noteworthy Items:

- West Linn’s Economic Development Committee has adopted a Mission, Strategy and Action Plan including the following areas of work: Business Retention and Development; Regulatory Framework Reform; and Tourism Development.
- The City of West Linn is beginning the process to create a master plan for the Willamette River waterfront area from the Arch Bridge to the Blue Heron Pond. The Plan will create a vision for future land uses and activities based on both the past 30 years of planning/analysis work and current community values and aspirations.
- Over 700 businesses have City of West Linn City business licenses.
- Of 114 respondents to the Economic Development Committee’s recent business survey, over 75% were satisfied with their current business environment in West Linn. Another 21% indicated there was room for improvement.

HUMAN RESOURCES

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

			BN 2017				BN 2019		
	Actual	Actual	Actual	Estimate	Total	Budget	Adopted Biennial Budget		
	FY 2014	FY 2015					FY 2018	FY 2019	Total
Personnel Services									
FTE Positions	2.50	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Salaries & Wages	\$ 191	\$ 199	\$ 208	\$ 203	\$ 411	\$ 450	\$ 241	\$ 255	\$ 496
Employee Benefits	70	116	102	132	234	286	148	158	306
Total Personnel Services	261	315	310	335	645	736	389	413	802
Materials & Services									
Personnel Related Expense	8	19	11	12	23	23	11	12	23
General Office Supplies	3	2	2	2	4	7	3	3	6
Professional & Technical Services	151	99	131	74	205	130	97	102	199
Benefit Broker Services	-	-	-	40	40	-	40	40	80
Other - Performance Training	-	-	-	10	10	20	2	3	5
Other - Centralized Training	-	-	-	10	10	40	3	3	6
Other Purchased Services	1	-	2	2	4	6	2	4	6
Total Materials & Services	163	120	146	150	296	226	158	167	325
Human Resources Total	\$ 424	\$ 435	\$ 456	\$ 485	\$ 941	\$ 962	\$ 547	\$ 580	\$ 1,127

Budget Highlights:

- In the last biennium HR facilitated the negotiation of a fair and equitable three-year AFSCME general union contract, and three-year CCPOA police officers contract. The CCPOA contract will be open for negotiations again in early 2018.
- The HR department budget includes funding for professional and technical services, including: employee and management training, recruiting costs, employment and labor law representation for all City departments, and employee engagement and wellness efforts.
- In 2016 the City received 685 applications through our online applications system. Our staff have reviewed 685 applications, conducted hundreds of interviews and hired 62 new employees in that timeframe (including seasonal workers).
- Our benefits broker fees use to be a pass through fee combined with the insurance premiums. The rates were not always transparent. Due to an RFP process in the previous biennium, we were able to change that fee structure from a pass through to a direct bill to the HR department. The fee is now more transparent, and on its own budget line.

Noteworthy Items:

- The HR department coordinates an Employee Wellness Program to promote healthy and active employees with wellness challenges, a monthly wellness newsletter, the benefit fair with wellness booths, and a free flu-shot clinic to employees. Periodic lunch-time activities and classes are also offered.
- In FY17 the City has had a 25-year record-low of workers' comp claims filed at only four claims for the year. In FY16, the city had five. The low claim numbers are largely due to less 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 the Human Resources Information System.

Performance Measures:

Strategy	Measure	FY 2014	FY 2015	FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
Provide cost effective training to all City employees	Total number of trainings provided	16	18	16	18	18	18
	Average percentage of all city employees who attended training sessions in their area of work	75%	80%	90%	90%	95%	95%
Promote and encourage the health and well-being of City employees	Wellness resources provided to employees	2	7	8	12	12	12
	Number of employees who utilized Wellness resources	10	22	40	60	80	80
	Positive feedback from employees	85%	90%	95%	90%	90%	90%
Reduce the number and the cost of worker compensation claims	Number of Accidents	9	7	6	4	4	4
	Time Loss (Days)	18	81	53	0	25	25
	Annual cost of worker compensation claims	\$54,000	\$36,092	\$78,000	\$8,000	\$40,000	\$40,000
	Brought back injured employees with Return to Work Program (or non-disabling)	9	2	2	4	4	4

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?

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

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. The department will be working with IT to develop the usage of iPads, during the interview process, to further reduce the need for paper copies of applications and interview packets.

FINANCE

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

	Actual FY 2014	Actual FY 2015	BN 2017				BN 2019		
			Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Personnel Services									
FTE Positions	5.5	4.8	4.8	4.8	4.8	4.8	4.8	4.8	4.8
Salaries & Wages	\$ 408	\$ 451	\$ 453	\$ 397	\$ 850	\$ 807	\$ 405	\$ 415	\$ 820
Employee Benefits	137	175	185	229	414	468	233	244	477
Total Personnel Services	545	626	638	626	1,264	1,275	638	659	1,297
Materials & Services									
Personnel Related Expense	11	3	16	18	34	30	13	16	29
General Office Supplies	47	80	25	25	50	189	15	18	33
Professional & Technical Services	81	125	132	32	164	238	45	38	83
Other - Auditing/Accounting Services	71	85	38	45	83	143	46	48	94
Other - Economic Development	3	-	-	-	-	-	-	-	-
Total Materials & Services	213	293	211	120	331	600	119	120	239
Capital Outlay	19	302	72	-	72	80	-	-	-
Finance Total	\$ 777	\$ 1,221	\$ 921	\$ 746	\$ 1,667	\$ 1,955	\$ 757	\$ 779	\$ 1,536

Budget Highlights:

- As part of an IGA with the City of Damascus for financial management services, the City of West Linn received \$130,000 over the last biennium for sharing finance department leadership – this arrangement was completed as of May 2016.
- The Finance Department will be replacing the business license software as the current vendor will no longer be supporting the product after December 2017.

Noteworthy Items:

- Credit rating upgrade to AA+ from Standard's & Poors credit rating agency.
- Refinanced outstanding bond issues reducing interest rates and saving future interest.
- Received national recognition for Budget and Comprehensive Annual Financial Report.
- Implemented online, public-facing financial dashboard with drill-down capability.
- Ensure good financial stewardship by maintaining credit ratings and completing audits by December 31st of each fiscal year.



Performance Measures:

Strategy	Measure	FY 2014	FY 2015	FY 2016	FY 2017	Projected FY 2018	Projected FY 2019
Maintain high levels of financial integrity	Independent auditor opinion	Unmodified	Unmodified	Unmodified	Unmodified	Unmodified	Unmodified
	Number of auditor proposed or passed-upon adjustments	0	0	0	0	0	0
	Number of GFOA reviewer comments	4	4	3	0	0	0
Deliver efficient, effective financial services	Credit rating	AA / Aa2	AA / Aa2	AA+	AA+	AA+	AA+
	Actual cost to deliver financial services	\$777,000	\$1,21,000	\$921,000	\$746,000	\$757,000	\$779,000
	Costs to deliver financial services as percentage of total City operating budget	3.8%	5.6%	3.4%	3.0%	3.0%	3.0%
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	-1.5%	+2.5%	+2.5%	+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+ by Standard and Poor's 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 6.39%?

This means that only 6.39% 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 2017				BN 2019		
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Personnel Services									
FTE Positions	2.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Salaries & Wages	\$ 127	\$ 234	\$ 240	\$ 240	\$ 480	\$ 492	\$ 260	\$ 275	\$ 535
Employee Benefits	23	99	87	144	231	315	148	157	305
Total Personnel Services	150	333	327	384	711	807	408	432	840
Materials & Services									
Personnel Related Expense	7	6	6	8	14	16	6	6	12
General Office Supplies	35	39	40	41	81	84	35	35	70
Repair & Maint. Agreements	300	220	250	282	532	683	328	349	677
Professional & Tech Services	177	88	110	86	196	168	68	55	123
Operating Materials & Service	274	227	217	158	375	299	197	220	417
Communication Charges	61	70	80	75	155	161	67	67	134
Total Materials & Services	854	650	703	650	1,353	1,411	701	732	1,433
Capital Outlay	-	26	182	245	427	275	-	-	-
Information Technology Total	\$ 1,004	\$ 1,009	\$ 1,212	\$ 1,279	\$ 2,491	\$ 2,493	\$ 1,109	\$ 1,164	\$ 2,273

Budget Highlights:

- I.T. Investment in automated sprinkler systems will improve Parks Maintenance efficiency while reducing city use of water resources.
- Labor intensive permitting and licensing processes are being replaced with software improving the citizen experience with alarm permits and business licensing.
- Police evidence collection and management software upgrades enable police staff to leverage existing smartphone technology in improving case management.
- Library patron computer lab upgrades will deliver modern performance and reliability to community users.

Noteworthy Items:

- All of the core city facilities are now connected by 10 gigabit fiber optic infrastructure, enabling continued city migration to a mobility computing infrastructure.
- A modern Audio/Visual infrastructure has been deployed to the Library community room for citizen & staff use.
- Free wireless internet has been deployed to six of West Linn's most visited parks.

Performance Measures:

Strategy	Measure	FY 2014	FY 2015	FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
Effectively maintain and support computer and informational systems throughout the City	Virtual servers supported	28	38	32	36	36	36
	Network devices supported	27	37	45	261	270	280
	Laptops, desktops, & tablets supported	215	228	240	285	300	320
	Printers, copier, and fax machines supported	60	89	89	114	120	120
	Key infrastructure applications supported	100	70	80	87	95	105
	Gigabytes of data maintained and protected	1,325	3,760	2,750	3,290	3,060	2,940
Greater Citizen Engagement Digitally	Citizen Self Serve Public Record Requests	250	35	75	35	45	55
	Citizen Smartphone Application Requests	3,000	915	1,500	2,200	2,500	2,800
Productivity Through Hardware Modernization	Help Desk Hardware Issue Ticket Reduction	5%	7%	2%	2%	1%	1%
	Hardware Failure Staff Time Loss Reduction	5%	7%	2%	2%	2%	1%
Efficiency Through Software Optimization	Help Desk Software Issue Ticket Reduction	5%	5%	5%	4%	4%	3%
	City Wide Staff Hours in Software Training	450	257	325	320	480	640

Did you know?

City Information Technology staff work with other municipalities to export our technology designs and leadership. These engagements return revenue and improve other cities technology operations.

The Information Technology Department has increased the volume of equipment supported by 111% over the past two biennium's without adding additional staff.

Continuous improvement I.T. management strategies have allowed the Information Technology Department to deliver high value technology service at the lowest cost possible.

CITY FACILITIES

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

			BN 2017				BN 2019		
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	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	\$ 62	\$ 64	\$ 74	\$ 61	\$ 135	\$ 133	\$ 62	\$ 63	\$ 125
Employee Benefits	30	37	43	42	85	87	46	49	95
Total Personnel Services	92	101	117	103	220	220	108	112	220
Materials & Services									
Utilities	147	158	161	150	311	297	161	170	331
Facilities	209	172	177	196	373	443	215	225	440
Other Purchased Services	-	-	-	11	11	22	2	2	4
Repairs & Maintenance	24	81	56	43	99	83	37	37	74
Total Materials & Services	380	411	394	400	794	845	415	434	849
Capital Outlay	-	33	-	-	-	50	-	-	-
City Facilities Total	\$ 472	\$ 545	\$ 511	\$ 503	\$ 1,014	\$ 1,115	\$ 523	\$ 546	\$ 1,069



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
Expanded 2015
9,200 sq ft

Performance Measures:

Strategy	Measure	FY 2014	FY 2015	FY 2016	FY 2017	Projected FY 2018	Projected FY 2019
Provide attractive, clean, safe, and well maintained facilities for the public and city employees.	Number of facility inspections performed each month	13	13	13	13	13	14
	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	0	0	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:

- Designed and constructed the Adult Community Center patio retaining wall.
- Consistently maintained eight separate city facilities and grounds totaling over 220,000 square feet of buildings and property.



MUNICIPAL COURT

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

	Actual FY 2014	Actual FY 2015	BN 2017				BN 2019		
			Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Personnel Services									
FTE Positions	2.5	2.5	2.5	3.0	3.0	2.5	3.0	3.0	3.0
Salaries & Wages	\$ 191	\$ 206	\$ 221	\$ 244	\$ 465	\$ 470	\$ 263	\$ 272	\$ 535
Employee Benefits	61	83	87	121	208	242	124	132	256
Total Personnel Services	252	289	308	365	673	712	387	404	791
Materials & Services									
Personnel Related Expense	4	2	1	1	2	18	2	3	5
General Office Supplies	2	2	3	3	6	12	3	3	6
Professional & Technical Services	24	39	31	20	51	66	29	32	61
Repairs & Maintenance	5	1	1	1	2	21	2	2	4
Total Materials & Services	35	44	36	25	61	117	36	40	76
Capital Outlay	-	31	-	-	-	-	-	-	-
Municipal Court Total	\$ 287	\$ 364	\$ 344	\$ 390	\$ 734	\$ 829	\$ 423	\$ 444	\$ 867

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 and one half-time employees and a shared supervisor with the Finance Department.

Noteworthy Items:

- Upgraded court security system.
- Plan to implement Department of Motor Vehicles Electronic Convictions.
- Will be implementing jury module within financial software, in order to track jury selections more accurately.
- 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 2014	FY 2015	FY 2016	FY 2017	Projected FY 2018	Projected FY 2019
Manage an efficient and effective municipal court operation	Traffic violations	2,460	2,457	3,410	2,240	2,500	2,500
	Criminal violations	227	505	469	420	500	500
	Parking violations	455	635	631	740	750	750
	City Ordinance / Non-Traffic violations	46	83	89	40	70	70
	Total violations to process	3,188	3,680	4,599	3,440	3,820	3,820
	Number of clerks	2.00	2.00	2.00	2.50	2.50	2.50
	Number of violations processed annually per clerk	1,594	1,840	2,300	1,376	1,528	1,528
	Operating expenses	\$287,000	\$343,000	\$382,000	\$390,000	\$423,000	\$444,000
	Operating expenses per processed violations	\$90	\$93	\$83	\$113	\$111	\$116

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 A	Class B	Class C	Class D
Presumptive Fine	\$ 435.00	\$ 260.00	\$ 160.00	\$ 110.00
Reduced Fine - 2 priors in past 3 years	392.00	234.00	144.00	99.00
Reduced Fine - 1 prior in past 3 years	370.00	221.00	136.00	94.00
Reduced Fine - no priors in past 3 years	348.00	208.00	128.00	88.00
Example of Presumptive Fine Calculation	\$ 348.00	\$ 208.00	\$ 128.00	\$ 88.00
Less - State Fee			(45.00)	(45.00)
Less - County Fee	(60.00)	(60.00)	(16.00)	(16.00)
Net to City's General Fund	\$ 288.00	\$ 148.00	\$ 67.00	\$ 27.00

PUBLIC WORKS SUPPORT SERVICES

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

			BN 2017				BN 2019		
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Personnel Services									
FTE Positions	8.5	8.5	8.5	9.0	9.0	8.5	9.0	9.0	9.0
Salaries & Wages	\$ 618	\$ 713	\$ 725	\$ 687	\$ 1,412	\$ 1,444	\$ 728	\$ 750	\$ 1,478
Employee Benefits	252	299	290	398	688	813	422	444	866
Total Personnel Services	870	1,012	1,015	1,085	2,100	2,257	1,150	1,194	2,344
Materials & Services									
Personnel Related Expense	13	14	10	12	22	38	19	19	38
General Office Supplies	5	5	8	9	17	18	9	9	18
Utilities	4	7	4	5	9	12	5	5	10
Professional & Technical Services	9	3	3	9	12	20	13	13	26
Other Purchased Services	6	8	6	15	21	28	11	11	22
Total Materials & Services	37	37	31	50	81	116	57	57	114
Capital Outlay	-	-	-	-	-	-	70	-	70
Public Works Support Svcs. Total	\$ 907	\$ 1,049	\$ 1,046	\$ 1,135	\$ 2,181	\$ 2,373	\$ 1,277	\$ 1,251	\$ 2,528

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.
- FTE's increased by one-half position in FY 2017 to assist with clerical responsibilities for Public Works administration.
- Continued to utilize Cartegraph Work Director in order to streamline tracking and response to citizen requests, including the public-facing phone and web app "YourGov."
- Worked collaboratively with City Management and Council in securing State Transportation Improvement Program (STIP) and Regional Flexible Funding Allocations (RFFA) funds (totaling \$3 million) for Highway 43 multi-modal improvements.

Noteworthy Items:

Designed, managed and inspected numerous capital projects including:

- Completion of construction of new 4.0 MG Bolton Reservoir (fall 2017) including substation road improvements, water line replacement, retaining walls, and sidewalk along Skyline Dr.
- Completed 2016 update to the Transportation System Plan in coordination with Planning Department as well as the 2016 Highway 43 Concept Plan update.
- Completion of the sixth & seventh phases of the sanitary sewer pipeline rehabilitation project (approximately 64,000 linear feet).
- Completion of Bolton Pump Station improvements in coordination with Bolton Reservoir replacement.
- Abandonment and replacement of approximately 4,900 linear feet of ductile water pipe along Kenthorpe Way.
- Completion of the 2016 Annual Road Program.
- 385 GIS special project requests were submitted and fulfilled.
- Engineering reviewed 42 land use projects.
- 308 right-of-way permits were issued, reviewed, and inspected.

Performance Measures:

Strategy	Measure	FY 2014	FY 2015	FY 2016	FY 2017	Projected FY 2018	Projected FY 2019
Provide professional infrastructure design and management services	Number of capital projects designed, managed, and/or inspected	12	24	22	11	13	7
	Number of active public improvement projects managed and inspected	9	12	8	16	15	15
	Number of development pre-applications reviewed by engineering	36	40	35	28	25	22
	Number of engineering reviews of land use projects	34	38	30	12	12	12
Protect City infrastructure and rights-of-way. Enforce City construction and development codes	Number of right-of-way permits reviewed and inspected	151	155	160	148	150	150
	Engineering reviews of building permits	75	112	115			
	Erosion control plan reviews	239	275	260	299	300	300
	Erosion control inspections	355	425	415	353	375	375
Provide outstanding GIS services to employees and citizens	GIS special project requests submitted and fulfilled	200	205	195	190	190	190
	External GIS data transfers in support of City projects	25	22	23	23	23	23
	Internal (Staff) Number of MapOptix Uses	6,000	8,000	9,000	10,000	11,000	12,000
	External (Public) Number of MapOptix Uses	7,000	11,000	18,000	20,000	20,000	20,000
	Number of Base Map Layers maintained per GIS FTE	134	141	144	147	149	151

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 2017				BN 2019		
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Personnel Services									
FTE Positions	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Salaries & Wages	\$ 70	\$ 73	\$ 66	\$ 90	\$ 156	\$ 198	\$ 93	\$ 96	\$ 189
Employee Benefits	34	46	45	51	96	107	57	60	117
Total Personnel Services	104	119	111	141	252	305	150	156	306
Materials & Services									
Personnel Related Expense	2	2	2	3	5	8	4	4	8
General Office Supplies	-	-	-	-	-	-	-	-	-
Utilities	14	36	26	26	52	93	40	40	80
Other Purchased Services	-	2	2	2	4	4	2	2	4
Repairs & Maintenance	184	153	152	154	306	330	156	156	312
Total Materials & Services	200	193	182	185	367	435	202	202	404
Capital Outlay	-	-	13	-	-	17	61	28	89
Vehicle & Eq. Maintenance Total	\$ 304	\$ 312	\$ 306	\$ 326	\$ 619	\$ 757	\$ 413	\$ 386	\$ 799

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.
- Specialized equipment like street sweepers require specialized training and parts; the proposed budget includes funding for these items.
- The Vehicle & Equipment Maintenance department consolidates fleet inventory to optimize efficiency and reduce the costs associated with maintaining additional vehicles and equipment.
- Implementation of new technologies has enabled the ability to reduce vehicle and equipment budget numbers while still meeting City needs.
- Cartegraph continues to be utilized by the Vehicle Maintenance department to track vehicles and equipment as well as auto-generate service schedules. Use of this system was expanded to include tracking of invoices (expenses) associated with the repair and maintenance of each individual piece of equipment.

Noteworthy Items:

- The Vehicle & Equipment Maintenance department completed a self-assessment of best practices, including documentation, as a part of the Public Works Department's goal of receiving American Public Works Association National Accreditation.
- 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.
- Continued shop upgrades and adjustments to become Ecobiz certified.

Performance Measures:

Strategy	Measure	FY 2014	FY 2015	FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
Maintain City's fleet of vehicles and equipment at a high quality level with minimal cost	Number of vehicles maintained	80	75	75	81	81	81
	Number of power equipment maintained	295	250	250	197	197	197
	Number of certified mechanics on staff	2	1	1	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.	1 licenses 10 certs.	1 licenses 10 certs.	1 licenses 10 certs.	1 licenses 10 certs.	1 licenses 10 certs.
	Number of trainings attended	3	3	3	3	3	3
	Number of hybrid/electric vehicles owned by City	5	5	4	2	3	3

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.

NON-DEPARTMENTAL

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

			BN 2017				BN 2019		
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Materials & Services									
General Office Supplies/League dues	28	19	20	22	42	44	20	20	40
Professional & Technical Services	-	-	-	-	-	-	10	10	20
Other - Neighborhood Associations	10	10	10	10	20	22	11	11	22
Other - Risk Management Claims	23	49	74	55	129	110	35	35	70
Other - Emergency Utility Assistance	1	-	4	7	11	9	6	6	12
Other - Miscellaneous	21	22	26	25	51	130	-	-	-
Other - WF Heritage Area Coalition	25	15	25	15	40	55	-	-	-
Other - Community Grants	19	20	20	20	40	40	25	25	50
Other - Grant to Main Street		-	40	-	40	-	20	20	40
Other - Grants to Business Districts	-	-	-	20	20	40	-	-	-
Other - Fiber Network Consultant	-	-	-	-	-	20	-	-	-
Other - Robinwood Station Design/App	-	-	-	-	-	-	40	-	40
Other - Bolton Fire Station Planning	-	-	-	-	-	-	30	-	30
Other - Willmtte Falls Locks Task Force	-	-	-	-	-	60	60	-	60
Other - Tourism Grants	10	-	-	-	-	-	-	-	-
Other - Green Team/SAB initiatives	24	-	-	-	-	-	-	-	-
Total Materials & Services	161	135	219	174	393	530	257	127	384
Debt Service									
Principal - Series 2015 FF&C (Parker Rd)	62	64	1,035	74	1,109	1,234	73	75	148
Interest - Series 2015 FF&C (Parker Rd)	52	50	116	35	151	94	34	31	65
Principal - Series 2010 FF&C (City Hall)	230	240	245	255	500	500	265	275	540
Interest - Series 2010 FF&C (City Hall)	66	59	52	43	95	100	33	23	56
Total Debt Service	410	413	1,448	407	1,855	1,928	405	404	809
Transfers to Other Funds	199	615	233	390	623	623	1,645	1,580	3,225
Non-Departmental Total	770	1,163	1,900	971	2,871	3,081	2,307	2,111	4,418
Reserves - General Fund:									
Contingency	-	-	-	670	670	640	1,512	823	823
Unappropriated Ending Fund Balance	2,083	1,541	2,184	2,919	2,919	926	367	367	367
	2,083	1,541	2,184	3,589	3,589	1,566	1,879	1,190	1,190
Total Requirements	\$ 2,853	\$ 2,704	\$ 4,084	\$ 4,560	\$ 6,460	\$ 4,647	\$ 4,186	\$ 3,301	\$ 5,608

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 has been increased by \$5,000 per year, to a total of \$25,000 per year allocated to community activities, based upon the Citizens' Budget Committee recommendations.

Noteworthy Items:

- Funding has been added for initial planning of the Bolton Fire Station usage and design/application fees for the Robinwood Station.
- Funding for a Main Street Grant (FY 2018 & FY 2019) and the Willamette Falls Locks Task Force contribution (FY 2018) has been included.
- The Low-income and Emergency Assistance and Risk Management programs are administered within the Non-Departmental budget.





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:

- Clackamas and Washington Counties-wide Emergency Radio Bond passed and will enable upgrades of radio communications over the next few years.
- Oregon Department of Transportation (ODOT) grants received for commercial truck inspection.



Noteworthy Items:

- Contracted with Clackamas County Mental Health Behavioral Health Unit, combining with trained mental health professionals on crisis response; providing increased resources and assistance to the officers.
- Sergeants trained as Public Information Officers (PIO) providing round the clock reach to the public.
- Initiated “Shop with a Cop” program with local businesses to provide Christmas to children in need.
- Initiated “Cop Card” program – businesses adopted an officer and provided trading cards for the community.
- Launched the “Coffee with a Cop” event at local coffee shops with tremendous success.

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

	Actual FY 2014	Actual FY 2015	BN 2017				BN 2019		
			Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Resources									
Beginning Fund Balance	\$ 7,275	\$ 2,352	\$ 937	\$ 478	\$ 937	\$ 1,239	\$ 210	\$ 618	\$ 210
Property Taxes	4,172	4,436	5,023	5,128	10,151	9,966	5,121	5,463	10,584
Intergovernmental	457	462	451	500	951	1,030	530	540	1,070
Intergovernmental (TriMet Officer)	-	-	124	124	248	300	124	124	248
Franchise Fees	1,368	1,404	1,374	1,400	2,774	3,035	1,414	1,428	2,842
Licenses & Permits	21	22	24	37	61	77	29	39	68
Fines & Forfeitures	13	38	20	25	45	87	44	44	88
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	2	9	34	50	84	83	7	7	14
Miscellaneous - training funds	16	-	-	-	-	34	-	-	-
Transfers from General Fund	-	365	-	75	75	75	1,120	1,155	2,275
Total Resources	\$ 13,324	\$ 9,088	\$ 7,987	\$ 7,817	\$ 15,326	\$ 15,926	\$ 8,599	\$ 9,418	\$ 17,399
Requirements									
Personnel Services	\$ 4,108	\$ 4,308	\$ 4,970	\$ 5,000	\$ 9,970	\$ 10,061	\$ 5,284	\$ 5,459	\$ 10,743
Materials & Services	642	707	742	775	1,517	1,693	812	821	1,633
Transfers to Other Funds	1,410	1,452	1,674	1,682	3,356	3,356	1,735	1,867	3,602
Capital Outlay - Equipment Replacement	82	197	123	150	273	300	150	150	300
Capital Outlay - Police Station Project	4,730	1,487	-	-	-	-	-	-	-
	10,972	8,151	7,509	7,607	15,116	15,410	7,981	8,297	16,278
Reserves:									
Contingency	-	-	-	-	-	50	313	807	807
Unappropriated Ending Fund Balance	2,352	937	478	210	210	466	305	314	314
	2,352	937	478	210	210	516	618	1,121	1,121
Total Requirements	\$ 13,324	\$ 9,088	\$ 7,987	\$ 7,817	\$ 15,326	\$ 15,926	\$ 8,599	\$ 9,418	\$ 17,399
Budgeted Positions (in FTEs)	33.0	33.0	34.5	34.5	34.5	34.5	34.5	34.5	34.5
Monthly Operating Costs per Capita	\$20	\$21	\$24	\$24	\$24	\$25	\$25	\$26	\$26

Performance Measures:

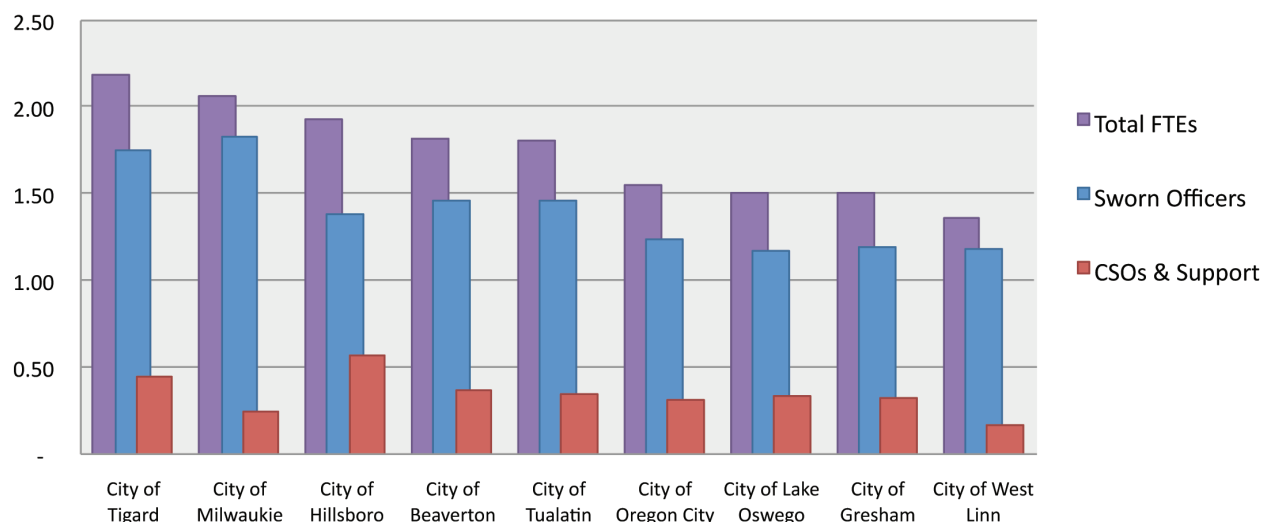
Strategy	Measure	FY 2014	FY 2015	FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
Maintain a staffing level ensuring a response time of 5 minutes or less to Priority One (life safety) calls.	Number of Priority One calls ¹	807	915	1,038	1,162	1,301	1,457
	Number of Priority Two calls ²	2,099	2,207	2,242	2,354	2,471	2,594
	Number of Animal, Ordinance, or Nuisance calls	1,146	1,847	1,496	1,571	1,649	1,731
	Number of Alarm calls	403	369	454	522	600	672
	Total police contacts	15,030	18,797	21,523	22,000	25,300	27,800
	Average number of police contacts per day	41	52	59	60	69	76
	Average response time to Priority One calls	5:12	5:37	6:06	7:12	4:48	0:00
	Number of sworn officers	30	30	30	30	30	30
	Population served	25,425	25,475	25,615	25,615	26,383	27,175
	Sworn Officers per thousand population	1.18	1.18	1.17	1.17	1.14	1.10
	¹ Priority One calls are life safety calls that have the greatest risk of serious injury or death. ² Priority Two calls relate to crimes that have just occurred and/or have the potential of escalating to life safety calls.						

Increase public safety by promoting safety and livability through education and enforcement	Number of traffic stops	5,918	9,800	10,573	10,890	11,220	11,560
	Number of traffic citations	1,405	2,790	2,589	2,500	2,500	2,500
	Percentage of citations to stops	24%	28%	24%	21%	22%	22%

Safe and secure community to live, work, and raise a family.

Analysis of current crime report information shows the growth in service calls into West Linn Police come from the following: traffic complaints, parking issues, suspicious persons, and nuisance types of calls.

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:

- Continue programing that reflects the needs of the West Linn community by dedicating more staff time, programs, and community events.
- Take the Library to the people by creating opportunities for the 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:

- Implementing and completing West Linn's contribution to the countywide initiative to provide RFID (radio-frequency identification).

Noteworthy Items:

- Implemented the Seeds to Seeds Library
- Countywide installation of Dark Fiber Network
- Mobile Technology Lab with MAC and PC's
- Installation of Library Foundation Outdoor Book Drops in Willamette and Robinwood Neighborhoods
- Increased the number of Adult Programs
- Book Art
- iPhone & iPad instructional classes
- Late Night at the Library
- Comedy Night
- Trivia Night
- Live Radio Show collaborated with the West Linn Historical Society
- Library Booth at Music in the Parks
- Otto- The Library Dog & Registered Therapy Dog
- Increased hours for The Tales to Tails Program
- Lego Club
- Harry Potter Night at the Library
- Makerspace with 3D Printing
- Introduction of Book Babies Storytime
- Changed the length of time of our HOLDS are on the shelf for patrons allowing availability to next patron in line sooner
- Highest Self-Check-out in the County at 61%
- Stream lined our damaged materials and snags procedures



LIBRARY FUND SUMMARY

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

			BN 2017				BN 2019		
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Resources									
Beginning Fund Balance	\$ 774	\$ 686	\$ 700	\$ 506	\$ 700	\$ 703	\$ 355	\$ 342	\$ 355
Property Taxes	922	697	720	840	1,560	1,880	1,085	1,020	2,105
Intergovernmental - District ongoing	1,360	1,459	1,481	1,514	2,995	2,984	1,559	1,606	3,165
Fines & Forfeitures	67	61	57	70	127	138	50	52	102
Miscellaneous	30	18	9	14	23	32	16	16	32
Total Resources	\$ 3,153	\$ 2,921	\$ 2,967	\$ 2,944	\$ 5,405	\$ 5,737	\$ 3,065	\$ 3,036	\$ 5,759
Requirements									
Personnel Services	\$ 1,169	\$ 1,192	\$ 1,331	\$ 1,460	\$ 2,791	\$ 2,935	\$ 1,546	\$ 1,621	\$ 3,167
Materials & Services	171	210	225	233	458	464	220	227	447
Transfers to Other Funds	774	804	816	896	1,712	1,712	803	855	1,658
Capital Outlay	353	15	89	-	89	258	154	-	154
	2,467	2,221	2,461	2,589	5,050	5,369	2,723	2,703	5,426
Reserves:									
Contingency	-	-	-	-	-	150	97	84	84
Cont. Reserve for Caufield Endowment	157	157	157	157	157	157	157	157	157
Unappropriated Ending Fund Balance	529	543	349	198	198	61	88	92	92
	686	700	506	355	355	368	342	333	333
Total Requirements	\$ 3,153	\$ 2,921	\$ 2,967	\$ 2,944	\$ 5,405	\$ 5,737	\$ 3,065	\$ 3,036	\$ 5,759
Budgeted Positions (in FTEs)	15.63	14.63	15.63	15.63	15.63	15.63	16.63	16.63	16.63
Monthly Operating Costs per Capita	\$7	\$7	\$8	\$8	\$8	\$8	\$8	\$9	\$9



Performance Measures:

Strategy	Measure	FY 2014	FY 2015	FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
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	137,478	144,025	144,862	147,862	150,862	153,862
	Service area population	30,000	30,000	30,200	30,200	30,200	30,200
	Items per capita	4.58	4.80	4.80	4.90	5.00	5.09
	Items removed from collection	10,000	5,000	37,704	10,000	10,000	10,000
	Items added	16,547	16,852	12,863	13,000	13,000	13,000
Provide high quality children's, teens and adult programming	Number of programs	550	530	419	525	525	525
	Program Attendance	17,600	18,000	18,721	18,000	18,000	18,000
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	725,000	730,000	807,437	810,000	810,000	810,000
	Percentage change	1%	1%	11%	1%	—	—
	Annual interlibrary loans	239,000	241,000	145,093	150,000	150,000	150,000
	Number of borrowers	18,900	19,300	18,424	18,750	19,050	19,350
	Percentage change	2%	2%	5%	2%	2%	2%
Maximize efficiency of Library staff and increase volunteer hours	Circulation per staff FTE	46,684	46,705	51,331	51,494	51,494	51,494
	Number of volunteers	200	160	153	150	150	150
	Number of volunteer hours	6,800	6,720	5,088	5,000	5,000	5,000

Did you know?

The library welcomed over 215,000 visitors in 2016.

Over 18,000 patrons attended programs offered in 2016.

Patrons borrowed over 800,000 items from the library in 2016.



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.

Noteworthy Items:

- Completed comprehensive tree health surveys at Hammerle and Sunset Parks.
- Relocated and utilized 10 garden plots at Fields Bridge Park.
- Designed and constructed the Adult Community Center patio retaining wall.
- Installed the Grindstone Artwork and Plaza as the Trail Head for the Upper Willamette Greenway Trail.
- Developed a master planting plan and began clearing and planting for the same trail section as an "edible trail".
- Installed the new bridge extension from Mary S. Young Park to Cedar Island, which completed all the park improvements paid from the LOT Project.
- Successfully wrote, presented and acquired six separate grants for a total of \$2,408,000 in outside grant funding for two projects.
- Initiated the re-construction of Cedaroak Boat Ramp – construction oversight and management.
- Held a community design workshop to develop the preliminary park and playground design for the White Oak Savanna Park and Nature Based Playground.
- Acquired five acres of critical habitat corridor property completing a connection of the Hidden Springs Open Space.
- Held 14 Successful Community Special Events.

Budget Highlights:

- The Parks & Recreation Fund proposes deleting a half-time position for the Meals Coordinator.

The Parks and Recreation Department tracks and supports the following Citizen Advisory Groups:

- City Council - As Needed
- Parks and Recreation Advisory Board - Monthly
- Planning Commission - As Needed
- Neighborhood Associations - As Needed
- Sustainability Advisory Board - As Needed



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

PARKS & RECREATION FUND SUMMARY

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

(Amounts in Thousands: \$87 = \$87,000)			BN 2017				BN 2019		
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Resources									
Beginning Fund Balance	\$ 358	\$ 865	\$ 970	\$ 476	\$ 970	\$ 1,004	\$ 412	\$ 455	\$ 412
Property Taxes	1,374	1,587	1,255	1,290	2,545	2,352	1,321	1,326	2,647
Intergovernmental	93	-	-	-	-	265	-	-	-
Intergovernmental - Grants	-	-	-	2,283	2,283	3,036	-	400	400
Fees & Charges - Rec Program Fees	535	558	592	600	1,192	1,090	540	550	1,090
Fees & Charges - Park Maint Fee	1,404	1,437	1,565	1,615	3,180	3,153	1,696	1,781	3,477
Debt Proceeds	-	-	357	-	357	400	-	-	-
Miscellaneous	202	99	3	31	34	61	32	33	65
Total Resources	\$ 3,966	\$ 4,546	\$ 4,742	\$ 6,295	\$ 10,561	\$ 11,361	\$ 4,001	\$ 4,545	\$ 8,091
Requirements									
Personnel Services	\$ 1,389	\$ 1,479	\$ 1,572	\$ 1,664	\$ 3,236	\$ 3,405	\$ 1,741	\$ 1,803	\$ 3,544
Materials & Services	745	812	855	845	1,700	1,715	900	926	1,826
Debt Service - Series 2015	38	38	425	36	461	476	36	36	72
Transfers to Other Funds	901	941	853	924	1,777	1,777	819	869	1,688
Capital Outlay - Equipment Replacement	-	84	41	39	80	80	25	25	50
Capital Outlay - Park Projects	28	222	520	-	520	155	25	25	50
Capital Outlay - Grant Projects	-	-	-	2,375	2,375	3,036	-	500	500
	3,101	3,576	4,266	5,883	10,149	10,644	3,546	4,184	7,730
Reserves:									
Contingency	-	-	-	-	-	415	323	225	225
Unappropriated Ending Fund Balance	865	970	476	412	412	302	132	136	136
	865	970	476	412	412	717	455	361	361
Total Requirements	\$ 3,966	\$ 4,546	\$ 4,742	\$ 6,295	\$ 10,561	\$ 11,361	\$ 4,001	\$ 4,545	\$ 8,091
Budgeted Positions (in FTEs)	21.15	21.15	21.65	21.65	21.65	21.65	21.25	21.25	21.25
Monthly Operating Costs per Capita	\$10	\$11	\$12	\$11	\$12	\$12	\$11	\$12	\$12



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

Performance Measures:

Strategy	Measure	FY 2014	FY 2015	FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
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	152	155	155
	Acres of turf to mow	76	76	76	76	76	76
Deliver efficient, effective parks and recreation services <i>* ACC closed for four months</i>	Annual operating costs to deliver park and recreation services	\$3,073,000	\$3,270,000	\$3,705,000	\$3,469,000	\$3,496,000	\$3,634,000
	Major events managed	10	11	12	12	13	13
	Monthly operating costs per capita	\$10	\$11	\$12	\$11	\$11	\$12
	Annual Recreation Program Participants	17,052	18,287	14,490	20,808	21,523	21,741
	Total recreation & event revenue	\$535,000	\$558,000	\$592,000	\$600,000	\$540,000	\$550,000

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?

600 Acres

The City of West Linn has more than 600 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 130 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 operate the home for showings.



BUILDING FUND

The Building 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 division is completely self-supported through the collection of permit fees.

Budget Highlights:

- The Building Department is responsible for plan review, inspection and building code interpretation services for the residents and businesses of West Linn. Expenses are largely personnel-related.
- Major current and upcoming projects include the Sunset School, TVF&R's new station on Hidden Springs, a new self-storage facility on Willamette Falls Drive, and several current/upcoming residential subdivisions.

Capital Projects:

- No capital projects budgeted.

Noteworthy Items:

- New Acella permit software installed October 2016, now doing all inspections in the field via iPad/Smart Phones with real time communication of results to contractors and owners.
- Paperless Building Division: Now almost completely paperless in inspections and approximately 75% of all permit documents overall paperless.
- Completed archiving of over 30,000 records from file format to paperless into TRIM records retention.
- Met all state mandated time lines for Plan Review and Inspections.
- Performed same day inspections over 90% of the time.
- Reconfigured Office spaces in Building and Planning to an open format, placing staff in development services closer together for sharing of plan review.
- Cross-Training: Goal of the department is to be completely cross-trained in all aspects of department work by July 2020.



BUILDING FUND

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

			BN 2017				BN 2019		
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Resources									
Beginning Fund Balance	\$ 134	\$ 71	\$ (175)	\$ (76)	\$ (175)	\$ 3	\$ (146)	\$ 43	\$ (146)
Fees & Charges	629	472	673	675	1,348	1,472	709	744	1,453
Miscellaneous	-	-	-	-	-	2	-	-	-
Transfers from Other Funds	-	-	133	90	223	223	300	200	500
Total Resources	\$ 763	\$ 543	\$ 631	\$ 689	\$ 1,396	\$ 1,700	\$ 863	\$ 987	\$ 1,807
Requirements									
Personnel Services	\$ 372	\$ 387	\$ 375	\$ 460	\$ 835	\$ 895	\$ 472	\$ 492	\$ 964
Materials & Services	16	16	28	30	58	70	40	45	85
Transfers to Other Funds	304	315	304	322	626	626	308	321	629
Capital Outlay	-	-	-	23	23	28	-	-	-
	692	718	707	835	1,542	1,619	820	858	1,678
Reserves:									
Contingency	-	-	-	-	-	50	17	102	102
Unappropriated Ending Fund Balance	71	(175)	(76)	(146)	(146)	31	26	27	27
	71	(175)	(76)	(146)	(146)	81	43	129	129
Total Requirements	\$ 763	\$ 543	\$ 631	\$ 689	\$ 1,396	\$ 1,700	\$ 863	\$ 987	\$ 1,807
Budgeted Positions (in FTEs)	3.5	3.5	3.5	4.0	4.0	3.5	4.0	4.0	4.0
Monthly Operating Costs per Capita	\$2	\$2	\$2	\$3	\$2	\$3	\$3	\$3	\$3



Performance Measures:

Strategy	Measure	Actual FY 2014	Actual FY 2015	Actual FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
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%	90%	90%	90%
	Plan review turnaround within two weeks for commercial Improvements	90%	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			
Identify and track workload measures to enable appropriate staffing	Total number of permits	1,004	1,227	1,064	1,000	1,250	1,450
	New single-family homes	33	58	49	50	54	64
	Multi-family units	0	0	0	0	0	0
	Residential remodel/additions	180	175	170	181	191	210
	New commercial buildings	3	5	5	5	3	6
	Commercial tenant Improvements	107	79	84	110	89	91
	Miscellaneous	19	19	0	25	31	12
	Estimated number of Inspections	3,182	3,485	2,740	3,300	3,335	3,454

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 electronically, including construction plans.

Contractors can request inspection appointment times for all inspections when requested directly of staff 24 hours in advance.

We can help all plan submittals to go electronic, as our part to get completely paperless, through on-site scanning.

The City of West Linn continues to be a desirable place to live, and as a result, our construction activity has remained stable.



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:

- 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.

Capital Projects:

- No capital projects budgeted.

Noteworthy Items:

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

- Maintenance of the CDC to be consistent with Oregon Revised Statute, Oregon Administrative Rules and to remove duplication or outdated regulations.
- Staffed three advisory boards:
 - Planning Commission
 - Historic Review Board
 - Sustainability Advisory Board

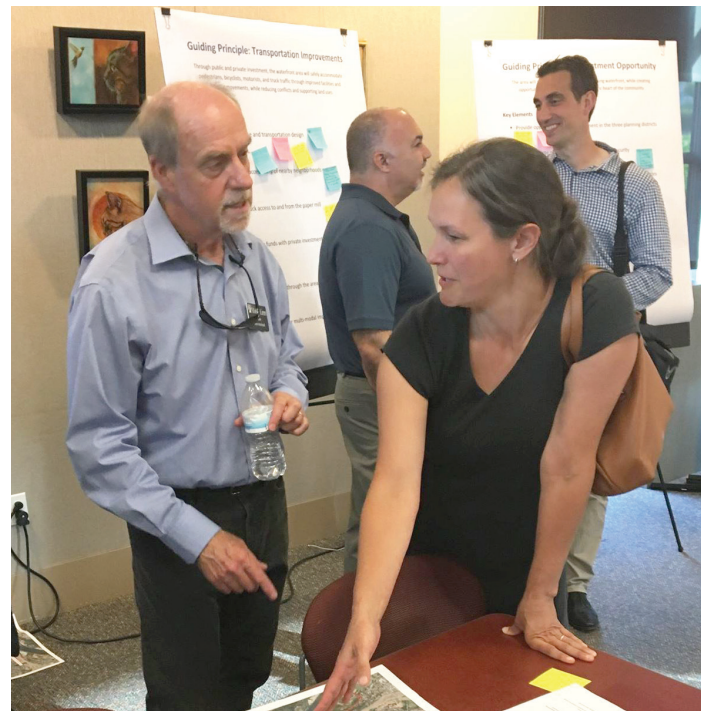
Did you know?

Former Blue Heron Redevelopment Project

Planning is working with Clackamas County's WES and others to develop a master plan for the former Blue Heron lagoon site in West Linn. The property is 39 acres and is located along the Willamette River in the Willamette neighborhood. Fifteen acres of the site is a former treatment lagoon for the mill. The project includes a Task Force that was assembled to guide the master planning process.

Highway 43/Willamette Falls Drive Vision

In 2011, Planning completed a long-term vision for the Highway 43/Willamette Falls Drive corridor that reflects how the community would like the corridor to evolve over the next 20-30 years. The visioning process involved an online survey, neighborhood meetings, and community workshop attended by 150 community members. Planning is actively seeking grant funding to implement the future identified in the vision.



PLANNING FUND SUMMARY

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

			BN 2017				BN 2019		
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Resources									
Beginning Fund Balance	\$ (64)	\$ 25	\$ 353	\$ 322	\$ 353	\$ 346	\$ 268	\$ 212	\$ 268
Intergovernmental	280	446	252	260	512	515	265	270	535
Intergovernmental - Grant	-	-	-	-	-	-	4	-	4
Franchise Fees	198	197	206	203	409	324	165	165	330
Franchise Fees (dedicated to Sustainability)	-	-	-	-	-	80	40	40	80
Fees & Charges	197	96	231	160	391	476	168	176	344
Miscellaneous	12	5	7	51	58	2	3	3	6
Transfers from Other Funds:									
Transfers from Building Inspections Fund	86	88	-	-	-	-	-	-	-
Transfers from General Fund	199	250	100	225	325	325	225	225	450
Transfers from SDC-Street for TSP Update	41	92	25	-	25	100	-	-	-
Total Resources	\$ 949	\$ 1,199	\$ 1,174	\$ 1,221	\$ 2,073	\$ 2,168	\$ 1,138	\$ 1,091	\$ 2,017
Requirements									
Personnel Services	\$ 508	\$ 461	\$ 458	\$ 531	\$ 989	\$ 1,145	\$ 563	\$ 596	\$ 1,159
Materials & Services	151	111	36	54	90	106	60	58	118
Transfers to Other Funds	265	274	358	368	726	726	303	316	619
	924	846	852	953	1,805	1,977	926	970	1,896
Reserves:									
Contingency	-	-	-	-	-	100	181	88	88
Unappropriated Ending Fund Balance	25	353	322	268	268	91	31	33	33
	25	353	322	268	268	191	212	121	121
Total Requirements	\$ 949	\$ 1,199	\$ 1,174	\$ 1,221	\$ 2,073	\$ 2,168	\$ 1,138	\$ 1,091	\$ 2,017
Budgeted Positions (in FTEs)	4.5	4.5	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 2014	FY 2015	FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
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:	564	600	625	426	430	430
	<i>Land use decisions made by:</i>						
	Director decisions delegated to staff	516	525	545	426	430	430
	Planning Director	27	30	32	19	23	23
	Historic Review Board	1	3	3	5	5	5
	Planning Commission	8	8	10	6	6	6
	City Council	4	3	3	1	1	1
Produce sound land use decisions	Number of appeals	0	1	1	1	1	1
	Percent of staff recommendations upheld on appeal	NA	100%	100%	outcome unknown	100%	100%
Seek compliance with Community Development Code (CDC)	Consent orders and court decisions to resolve code compliance issues	0	0	0	1	0	0
Improve the clarity and effectiveness of the CDC	Major code amendment projects undertaken	0	1	1	2	1	1
	Routine code update/refinement projects	1	1	1	1	4	4
Perform land use studies and prepare plans to maintain compliance with State and Metro regulations and address community needs and aspirations	Studies and plans undertaken	2	1	1	1	0	0

Outcome of Performance Measures:

Effectiveness of land use review:	In FY16, 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 in FY16.
Efficiency of review:	In FY16, on average, and unless an extension was granted, it took 48 days, 72 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 provides for continuous maintenance of 215 street lane miles and approximately 700 acres of right-of-way.
- The Streets Division budget includes funding for road maintenance and improvement projects as outlined in the Capital Improvement Plan (CIP).
- Previous one-time increase of the street maintenance fee (75%) has continued to positively impact revenues allowing for continuation of annual road improvement projects throughout the city.

Capital Projects:

- The Capital Outlay budgeted in the Streets Fund are planned projects from the Six Year Capital Improvement Plan (CIP):
 - * \$950,000 for improvements via the Annual Road Program
 - * \$1.2 million towards Highway 43 Improvements
 - * \$100,000 for Crack Sealing
 - * \$355,000 for Slurry Sealing

Noteworthy Items:

- Completion of 3,800 linear feet of roadway improvements including curb and sidewalk along Skyline Dr. (in coordination with Bolton Reservoir replacement).
- Slurry sealed 5 miles of streets.
- Provided crack sealing on 30 streets.
- Paved 4 miles of streets.
- Constructed several new ADA ramps.
- Striped 15 miles of streets.
- 60 thermo-plastic street legends were installed or repaired.
- Repaired and or added 2,600 ln/ft of 12" Premark. Used for Stop Bars and Crosswalks



STREET FUND SUMMARY

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

			BN 2017				BN 2019		
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Resources									
Beginning Fund Balance	\$ 2,215	\$ 2,507	\$ 1,944	\$ 1,647	\$ 1,944	\$ 2,059	\$ 1,083	\$ 382	\$ 1,083
Intergovernmental - Gas Tax	1,451	1,472	1,480	1,474	2,954	2,982	1,487	1,493	2,980
Fees & Charges - Street Maint Fee	1,351	1,522	1,659	1,600	3,259	3,175	1,679	1,708	3,387
Franchise Fees	116	122	113	115	228	258	121	127	248
Miscellaneous	198	112	484	160	644	629	630	166	796
Debt Proceeds	-	-	1,427	-	1,427	1,400	-	-	-
Total Resources	\$ 5,331	\$ 5,735	\$ 7,107	\$ 4,996	\$ 10,456	\$ 10,503	\$ 5,000	\$ 3,876	\$ 8,494
Requirements									
Personnel Services	\$ 519	\$ 539	\$ 554	\$ 575	\$ 1,129	\$ 1,229	\$ 605	\$ 628	\$ 1,233
Materials & Services	439	473	494	500	994	1,117	563	540	1,103
Debt Service - Series 2015	151	151	1,514	143	1,657	1,704	143	141	284
Transfers to Other Funds	660	683	772	845	1,617	1,617	892	851	1,743
Capital Outlay - Street Projects	1,008	1,852	2,101	1,850	3,951	3,984	2,350	1,180	3,530
Capital Outlay - Equipment Replacement	47	93	25	-	25	16	65	-	65
	2,824	3,791	5,460	3,913	9,373	9,667	4,618	3,340	7,958
Reserves:									
Contingency	-	-	-	-	-	600	324	478	478
Unappropriated Ending Fund Balance	2,507	1,944	1,647	1,083	1,083	236	58	58	58
	2,507	1,944	1,647	1,083	1,083	836	382	536	536
Total Requirements	\$ 5,331	\$ 5,735	\$ 7,107	\$ 4,996	\$ 10,456	\$ 10,503	\$ 5,000	\$ 3,876	\$ 8,494
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	\$6	\$6	\$11	\$7	\$9	\$9	\$7	\$7	\$7

Q: Where does the Street Maintenance Fee revenue go?

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	6 YEAR TOTAL
Beginning balance relating to SMF	\$1,039	\$1,019	\$298	(\$1,919)	(\$2,572)	(\$3,685)	\$1,039
SMF revenue collected per year	1,351	1,522	1,659	1,600	1,679	1,708	9,519
% of SMF to State Gas Tax	48%	51%	53%	52%	53%	53%	
SMF spent on:							
Materials & Services	(212)	(240)	(261)	(260)	(299)	(288)	(1,560)
Debt service payments	(151)	(151)	(1,514)	(143)	(143)	(141)	(2,243)
Street capital projects	(1,008)	(1,852)	(2,101)	(1,850)	(2,350)	(1,180)	(10,341)
Total SMF expenditures	(1,371)	(2,243)	(3,876)	(2,253)	(2,792)	(1,609)	(14,144)
Ending SMF balance carried forward	\$1,019	\$298	(\$1,919)	(\$2,572)	(\$3,685)	(\$3,586)	(\$3,586)

Performance Measures:

Strategy	Measure	FY 2014	FY 2015	FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
Maintain roads and right-of-way to the highest quality standard	City-wide average PCI rating (PCI=Pavement Condition Index)	59	59	69	69	69	69
	Lane miles of streets resurfaced/reconstructed	3	4	2	2	3	0
	Lane miles of streets slurry sealed	1	0	5	0	8	0
	Number of streets crack sealed	20	17	30	15	15	15
Maintain signage for safety	Number of signs updated (All Stop signs have been updated per MUTCD)	75	100	271	200	200	200
Stripe streets for safety	Miles of Streets Restriped	8	10	7	7	7	7
	Number of thermo-plastic street legends installed or replaced	30	25	49	50	50	50

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.
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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 \$1.3 million per year (or ⅔ 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):
 - * \$1.1 million in FY2017 from the Water Fund is planned for completion of the new Bolton Reservoir.
 - * \$1.68 million is budgeted for the next biennium for deteriorated water main replacements.
 - * \$70,000 is budgeted in FY2017 for water improvements related to Sunset Primary School construction.

Noteworthy Items:

- Completion of new Bolton Reservoir is expected during fall of 2017.
- Bolton Pump Station improvements were completed.
- 3,100 linear feet of 24" water main was installed in coordination with Bolton Reservoir construction.
- Major safety and maintenance improvements to the Rosemont Reservoir were finished.
- Replaced approximately 4,900 linear feet of ductile iron water main along Kenthorpe Way and Old River Drive.



WATER FUND SUMMARY

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

			BN 2017				BN 2019		
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Resources									
Beginning Fund Balance	\$ 1,431	\$ 7,008	\$ 6,108	\$ 5,761	\$ 6,108	\$ 6,594	\$ 2,206	\$ 717	\$ 2,206
Fees & Charges	3,592	4,065	4,114	4,179	8,293	7,927	4,346	4,520	8,866
Intergovernmental	5,429	-	-	124	124	75	-	-	-
Proceeds from sale of bonds	-	-	2,795	-	2,795	2,800	-	-	-
Miscellaneous	99	336	140	100	240	89	117	102	219
Total Resources	\$ 10,551	\$ 11,409	\$ 13,157	\$ 10,164	\$ 17,560	\$ 17,485	\$ 6,669	\$ 5,339	\$ 11,291
Requirements									
Personnel Services	\$ 521	\$ 546	\$ 593	\$ 675	\$ 1,268	\$ 1,287	\$ 687	\$ 717	\$ 1,404
Materials & Services	1,436	1,606	1,775	1,850	3,625	3,690	1,880	1,926	3,806
Debt Service	150	154	841	280	1,121	1,255	280	279	559
Transfers to Other Funds	703	730	986	869	1,855	1,855	925	930	1,855
Capital Outlay - Water Projects	633	1,143	186	559	745	1,650	1,050	700	1,750
Capital Outlay - Bolton Reservoir	3	1,118	3,015	3,601	6,616	5,197	1,100	-	1,100
Capital Outlay - Equipment Replacement	97	4	-	124	124	124	30	92	122
	3,543	5,301	7,396	7,958	15,354	15,058	5,952	4,644	10,596
Reserves:									
Contingency	-	-	-	-	-	440	589	563	563
Restricted for debt service	151	151	151	-	151	154	-	-	-
Restricted for capital project	5,000	3,999	2,823	-	-	-	-	-	-
Unappropriated Ending Fund Balance	1,857	1,958	2,787	2,206	2,055	1,833	128	132	132
	7,008	6,108	5,761	2,206	2,206	2,427	717	695	695
Total Requirements	\$ 10,551	\$ 11,409	\$ 13,157	\$ 10,164	\$ 17,560	\$ 17,485	\$ 6,669	\$ 5,339	\$ 11,291
Budgeted Positions (in FTEs)	5.0	5.0	5.0	6.0	6.0	5.0	6.0	6.0	6.0
Monthly Operating Costs per Capita	\$9	\$10	\$14	\$12	\$13	\$13	\$12	\$13	\$12

Performance Measures:

Strategy	Measure	FY 2014	FY 2015	FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
Provide clean and safe water via an efficiently maintained and operated water system.	Million gallons of water used city wide per calendar year	1050	1060	1041	1070	1080	1090
	Number of fire hydrants maintained	978	985	992	1,056	1,065	1,075
	Number of reservoirs maintained	6	6	6	6	6	6
	Number of pump stations maintained	6	7	7	7	7	7
	Miles of water lines maintained	119	119	119	120	120	120
	Active Service Connections	8,823	8,831	8,798	8,850	8,600	8,650
	Number of water quality samples taken (calendar year)	525	525	525	525	525	525
Assure back flow prevention program is current and meets all requirements.	Number of back flow systems installed within City limits	4,150	4,200	4,332	4,400	4,450	4,500
	Percentage tested	80%	70%	79%	85%	85%	85%

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.
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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.

Capital Projects:

- The Capital Outlay budgeted in the Environmental Services Fund includes planned projects from the Six Year Capital Improvement Plan (CIP) such as:
 - * \$300,000 for waste water pipe lining
 - * Sewer Master Plan update
 - * Surface Water Master Plan update
 - * \$300,000 for Calaroga Pump Station rebuild

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 64,000 linear feet of pipe lining was completed in the last budget cycle.
- Annually cleaned an average of 202,500 linear feet of waste water line.
- Annually inspected an average of 2,196 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).
- Annually cleaned with street sweeper an average of 1,400 miles of street.
- Removed an annual average of 765 cubic yards of debris from city streets.



ENVIRONMENTAL SERVICES FUND SUMMARY

(Amounts in Thousands: \$87 = \$87,000)										
			BN 2017					BN 2019		
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget			
							FY 2018	FY 2019	Total	
Resources										
Beginning Fund Balance	\$ 3,442	\$ 3,455	\$ 3,030	\$ 3,336	\$ 3,030	\$ 2,497	\$ 2,062	\$ 408	\$ 2,062	
Licenses & Permits	91	36	77	56	133	111	57	58	115	
Fees & Charges - Wastewater	2,041	2,067	2,275	2,366	4,641	4,504	2,460	2,558	5,018	
Fees & Charges - Surface Water	744	775	830	864	1,694	1,642	898	934	1,832	
Miscellaneous	119	75	61	87	148	172	124	91	215	
Total Resources	\$ 6,437	\$ 6,408	\$ 6,273	\$ 6,709	\$ 9,646	\$ 8,926	\$ 5,601	\$ 4,049	\$ 9,242	
Requirements										
Personnel Services	\$ 636	\$ 659	\$ 675	\$ 750	\$ 1,425	\$ 1,586	\$ 769	\$ 798	\$ 1,567	
Materials & Services	250	270	300	493	793	1,097	752	435	1,187	
Transfers to Other Funds	1,094	1,118	1,117	1,194	2,311	2,311	1,347	1,270	2,617	
Capital Outlay - Sewer Environmental Projects	607	1,059	415	1,700	2,115	1,800	625	500	1,125	
Capital Outlay - SurfWtr Environmental Projects	96	213	430	405	835	730	1,700	350	2,050	
Capital Outlay - Equipment Replacement	299	59	-	105	105	140	-	300	300	
	2,982	3,378	2,937	4,647	7,584	7,664	5,193	3,653	8,846	
Reserves:										
Contingency	-	-	-	-	-	800	332	334	334	
Unappropriated Ending Fund Balance	3,455	3,030	3,336	2,062	2,062	462	76	62	62	
	3,455	3,030	3,336	2,062	2,062	1,262	408	396	396	
Total Requirements	\$ 6,437	\$ 6,408	\$ 6,273	\$ 6,709	\$ 9,646	\$ 8,926	\$ 5,601	\$ 4,049	\$ 9,242	
Budgeted Positions (in FTEs)	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	
Monthly Operating Costs per Capita	\$7	\$7	\$7	\$4	\$7	\$8	\$9	\$8	\$9	

Performance Measures:

Strategy	Measure	FY 2014	FY 2015	FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
Scheduled maintenance of wastewater infrastructure	Waste water pipe footage cleaned	168,884	183,067	155,029	250,000	250,000	250,000
Annual inspection of catch basins	Number of basins inspected	2,761	2,709	1,508	2,884	2,884	2,884
Clean streets & storm drains	Number of miles cleaned by street sweeper	1,290	1,400	1,510	1,290	1,290	1,290
	Cubic yards of material removed from streets	1,221	668	530	1,000	1,000	1,000
	Cubic yards of material removed from City water quality structures	?	?	?	250	250	250
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	25	25	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.

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 waste water from those structures into sewer main 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.



SDC FUNDS

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.

TOTAL SDC FUND SUMMARY

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

			BN 2017				BN 2019		
	Actual	Actual	Actual	Estimate	Total	Budget	Adopted Biennial Budget		
	FY 2014	FY 2015					FY 2018	FY 2019	Total
Resources									
Beginning Fund Balance	\$ 5,970	\$ 6,729	\$ 4,813	\$ 4,448	\$ 4,813	\$ 4,856	\$ 5,289	\$ 3,743	\$ 5,289
Interest	-	-	-	-	-	-	-	-	-
Systems Development Charges	1,277	647	1,417	1,164	2,581	2,415	1,248	1,236	2,484
Total Resources	\$ 7,247	\$ 7,376	\$ 6,230	\$ 6,709	\$ 8,491	\$ 7,271	\$ 6,537	\$ 4,979	\$ 7,773
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	1	59	108	45	153	348	405	23	428
Transfers to Other Funds	41	92	25	-	25	50	-	-	-
Capital Outlay	476	2,412	1,649	1,375	3,024	4,155	2,389	1,750	4,139
	518	2,563	1,782	1,420	3,202	4,553	2,794	1,773	4,567
Reserves:									
Contingency	-	-	-	-	-	1,500	1,600	1,600	1,600
Unappropriated Ending Fund Balance	6,729	4,813	4,448	5,289	5,289	1,218	2,143	1,606	1,606
	6,729	4,813	4,448	5,289	5,289	2,718	3,743	3,206	3,206
Total Requirements	\$ 7,247	\$ 7,376	\$ 6,230	\$ 6,709	\$ 8,491	\$ 7,271	\$ 6,537	\$ 4,979	\$ 7,773

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

			BN 2017				BN 2019		
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Resources									
Beginning Fund Balance	\$ 556	\$ 797	\$ 950	\$ 934	\$ 950	\$ 901	\$ 1,380	\$ 357	\$ 1,380
Interest	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,097	1,097	-	-	-	-
Systems Development Charges	432	213	525	400	925	646	412	424	836
Total Resources	\$ 988	\$ 1,010	\$ 1,475	\$ 2,431	\$ 2,972	\$ 1,547	\$ 1,792	\$ 781	\$ 2,216
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	1	3	5	8	58	55	3	58
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	191	59	538	1,046	1,584	1,220	1,380	550	1,930
	191	60	541	1,051	1,592	1,278	1,435	553	1,988
Reserves:									
Contingency	-	-	-	-	-	200	150	150	150
Unappropriated Ending Fund Balance	797	950	934	1,380	1,380	69	207	78	78
	797	950	934	1,380	1,380	269	357	228	228
Total Requirements	\$ 988	\$ 1,010	\$ 1,475	\$ 2,431	\$ 2,972	\$ 1,547	\$ 1,792	\$ 781	\$ 2,216

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

			BN 2017				BN 2019		
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Resources									
Beginning Fund Balance	\$ 1,213	\$ 1,292	\$ 465	\$ 707	\$ 465	\$ 723	\$ 971	\$ 318	\$ 971
Interest	-	-	-	-	-	-	-	-	-
Systems Development Charges	240	122	341	274	615	540	282	274	556
Total Resources	\$ 1,453	\$ 1,414	\$ 806	\$ 981	\$ 1,080	\$ 1,263	\$ 1,253	\$ 592	\$ 1,527
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	1	55	74	10	84	50	35	5	40
Transfers to Other Funds	41	92	25	-	25	50	-	-	-
Capital Outlay	119	802	-	-	-	585	900	300	1,200
	161	949	99	10	109	685	935	305	1,240
Reserves:									
Contingency	-	-	-	-	-	200	200	200	200
Unappropriated Ending Fund Balance	1,292	465	707	971	971	378	118	87	87
	1,292	465	707	971	971	578	318	287	287
Total Requirements	\$ 1,453	\$ 1,414	\$ 806	\$ 981	\$ 1,080	\$ 1,263	\$ 1,253	\$ 592	\$ 1,527

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

			BN 2017				BN 2019		
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Resources									
Beginning Fund Balance	\$ 397	\$ 469	\$ 478	\$ 521	\$ 478	\$ 533	\$ 541	\$ 502	\$ 541
Interest	-	-	-	-	-	-	-	-	-
Systems Development Charges	72	22	83	70	153	142	70	68	138
Total Resources	\$ 469	\$ 491	\$ 561	\$ 591	\$ 631	\$ 675	\$ 611	\$ 570	\$ 679
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	-	13	40	50	90	150	109	100	209
	-	13	40	50	90	150	109	100	209
Reserves:									
Contingency	-	-	-	-	-	200	200	200	200
Unappropriated Ending Fund Balance	469	478	521	541	541	325	302	270	270
	469	478	521	541	541	525	502	470	470
Total Requirements	\$ 469	\$ 491	\$ 561	\$ 591	\$ 631	\$ 675	\$ 611	\$ 570	\$ 679

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

	BN 2017						BN 2019		
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Resources									
Beginning Fund Balance	\$ 1,883	\$ 2,119	\$ 712	\$ (14)	\$ 712	\$ 533	\$ 7	\$ 363	\$ 7
Interest	-	-	-	-	-	-	-	-	-
Systems Development Charges	402	132	347	300	647	850	361	350	711
Total Resources	\$ 2,285	\$ 2,251	\$ 1,059	\$ 286	\$ 1,359	\$ 1,383	\$ 368	\$ 713	\$ 718
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	1	2	-	2	10	5	5	10
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	166	1,538	1,071	279	1,350	1,347	-	-	-
	166	1,539	1,073	279	1,352	1,357	5	5	10
Reserves:									
Contingency	-	-	-	-	-	-	200	200	200
Unappropriated Ending Fund Balance	2,119	712	(14)	7	7	26	163	508	508
	2,119	712	(14)	7	7	26	363	708	708
Total Requirements	\$ 2,285	\$ 2,251	\$ 1,059	\$ 286	\$ 1,359	\$ 1,383	\$ 368	\$ 713	\$ 718

(Amounts in Thousands: \$87 = \$87,000)									
	Actual FY 2014	Actual FY 2015	BN 2017				BN 2019		
			Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Resources									
Beginning Fund Balance	\$ 1,243	\$ 1,364	\$ 1,430	\$ 1,513	\$ 1,430	\$ 1,467	\$ 1,607	\$ 1,579	\$ 1,607
Interest	-	-	-	-	-	-	-	-	-
Systems Development Charges	121	67	111	109	220	215	112	109	221
Total Resources	\$ 1,364	\$ 1,431	\$ 1,541	\$ 1,622	\$ 1,650	\$ 1,682	\$ 1,719	\$ 1,688	\$ 1,828
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	1	28	15	43	115	140	5	145
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	700	-	600	600
	-	1	28	15	43	815	140	605	745
Reserves:									
Contingency	-	-	-	-	-	600	600	600	600
Unappropriated Ending Fund Balance	1,364	1,430	1,513	1,607	1,607	267	979	483	483
	1,364	1,430	1,513	1,607	1,607	867	1,579	1,083	1,083
Total Requirements	\$ 1,364	\$ 1,431	\$ 1,541	\$ 1,622	\$ 1,650	\$ 1,682	\$ 1,719	\$ 1,688	\$ 1,828

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

	BN 2017						BN 2019		
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Resources									
Beginning Fund Balance	\$ 678	\$ 688	\$ 778	\$ 787	\$ 778	\$ 699	\$ 783	\$ 624	\$ 783
Interest	-	-	-	-	-	-	-	-	-
Systems Development Charges	10	91	10	11	21	22	11	11	22
Transfers from Other Funds	-	-	-	-	-	-	-	-	-
Total Resources	\$ 688	\$ 779	\$ 788	\$ 798	\$ 799	\$ 721	\$ 794	\$ 635	\$ 805
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	1	1	15	16	115	170	5	175
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	153	-	200	200
	-	1	1	15	16	268	170	205	375
Reserves:									
Contingency	-	-	-	-	-	300	250	250	250
Unappropriated Ending Fund Balance	688	778	787	783	783	153	374	180	180
	688	778	787	783	783	453	624	430	430
Total Requirements	\$ 688	\$ 779	\$ 788	\$ 798	\$ 799	\$ 721	\$ 794	\$ 635	\$ 805



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.

(Amounts in Thousands: \$87 = \$87,000)			BN 2017				BN 2019		
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Resources									
Beginning Fund Balance	\$ 126	\$ 116	\$ 91	\$ -	\$ 91	\$ 92	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-
Total Resources	\$ 126	\$ 116	\$ 91	\$ -	\$ 91	\$ 92	\$ -	\$ -	\$ -
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	10	25	91	-	91	92	-	-	-
	10	25	91	-	91	92	-	-	-
Reserves:									
Unappropriated Ending Fund Balance	116	91	-	-	-	-	-	-	-
Total Requirements	\$ 126	\$ 116	\$ 91	\$ -	\$ 91	\$ 92	\$ -	\$ -	\$ -



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.

(Amounts in Thousands: \$87 = \$87,000)									
	Actual FY 2014	Actual FY 2015	BN 2017				BN 2019		
			Actual FY 2016	Estimate FY 2017	Total	Budget BN 2017	Adopted Biennial Budget		
							FY 2018	FY 2019	Total
Resources									
Beginning Fund Balance	\$ 81	\$ 164	\$ 204	\$ 168	\$ 204	\$ 209	\$ 153	\$ 135	\$ 153
Property Taxes	1,407	1,395	1,367	1,410	2,777	2,772	1,430	1,143	2,573
Total Resources	\$ 1,488	\$ 1,559	\$ 1,571	\$ 1,578	\$ 2,981	\$ 2,981	\$ 1,583	\$ 1,278	\$ 2,726
Requirements									
Debt Service - Principal									
Series 2012 GO - Police Station	\$ 220	\$ 245	\$ 275	\$ 295	\$ 570	\$ 570	\$ 310	\$ 335	\$ 645
Series 2010 GO - Refunding (Library)	240	250	275	290	565	565	310	330	640
Series 2009 GO - Refunding (Parks)	515	535	555	570	1,125	1,125	590	280	870
Sub-total, Principal	975	1,030	1,105	1,155	2,260	2,260	1,210	945	2,155
Debt Service - Interest									
Series 2012 GO - Police Station	189	184	179	174	353	354	168	162	330
Series 2010 GO - Refunding (Library)	59	55	49	44	93	94	38	30	68
Series 2009 GO - Refunding (Parks)	101	86	70	52	122	122	32	6	38
Sub-total, Interest	349	325	298	270	568	570	238	198	436
Total Debt Service	1,324	1,355	1,403	1,425	2,828	2,830	1,448	1,143	2,591
Reserves:									
Unappropriated Ending Fund Balance	164	204	168	153	153	151	135	135	135
Total Requirements	\$ 1,488	\$ 1,559	\$ 1,571	\$ 1,578	\$ 2,981	\$ 2,981	\$ 1,583	\$ 1,278	\$ 2,726
Bonded Debt Property Tax Rate per \$1,000	\$0.4390	\$0.4289	\$0.4186	\$0.4186	\$0.4186	\$0.4288	\$0.4173	\$0.3215	\$0.3215



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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Library Roof Replacement	Fees	N	\$ 300,000						\$ 300,000
City Hall Security/Access Improvements	Fees	N	\$ 250,000					\$ 25,000	\$ 225,000
Deferred City Facility Capital Maintenance	Fees	N	\$ 100,000						\$ 100,000
Bolton Station Rehabilitation	Fees	N	\$ 1,000,000					\$ 100,000	\$ 900,000
West Linn Operations Facility	Fees	N	\$ 10,000,000				\$ 100,000	\$ 900,000	\$ 9,000,000
Old Police Station Rehabilitation	Fees	N	\$ 1,000,000			\$ 100,000		\$ 90,000	\$ 810,000
Robinwood Station Rehabilitation	Fees	N	\$ 750,000					\$ 100,000	\$ 650,000
Subtotal:			\$ 13,400,000	\$ 0,000	\$ 0,000	\$ 100,000	\$ 100,000	\$ 1,215,000	\$ 11,985,000

Parks Capital Improvement Projects

Project Name	Source	Funded	Total	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Accessibility Upgrades	Fees	Y	\$ 60,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Capital maintenance Projects	Fees	Y	\$ 100,000					\$ 50,000	\$ 50,000
Cedar oak Boat Ramp Parking Pavement	Fees	Y	\$ 60,000		\$ 60,000				
Hammerle Park Playground Renovation	Fees	Y	\$ 15,000		\$ 15,000				
Hammerle Park Tennis Court Renovation	Fees	Y	\$ 15,000	\$ 15,000					
North Willamette Park Tennis Court Renovation	Fees	Y	\$ 15,000				\$ 15,000		
North Willamette Park Tot Lot	Fees	Y	\$ 10,000				\$ 10,000		
Sunset Fire Hall Exterior Paint	Fees	Y	\$ 25,000				\$ 25,000		
Willamette Park Grasscrete	Fees	Y	\$ 40,000		\$ 40,000				
			\$ 340,000	\$ 25,000	\$ 125,000	\$ 10,000	\$ 60,000	\$ 60,000	\$ 60,000
Cedar oak Boat Ramp Parking Pavement	Grant	Y	\$ 240,000		\$ 240,000				
Willamette Park Grasscrete	Grant	Y	\$ 160,000		\$ 160,000				
			\$ 400,000		\$ 400,000				
Fields Bridge Park Shelters	SDC	Y	\$ 300,000	\$ 300,000					
Future Regional Park	SDC	Y	\$ 445,000		\$ 45,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Maddax Woods Park Development	SDC	Y	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000			
Marylhurst Park Development	SDC	Y	\$ 350,000	\$ 350,000					
White Oak Savanna Improvements	SDC	Y	\$ 600,000	\$ 500,000	\$ 100,000				
Parker Road Sidewalk	SDC	Y	\$ 100,000		\$ 100,000				
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 Playground	SDC	Y	\$ 50,000		\$ 50,000				
West A Street Pocket Park	SDC	Y	\$ 35,000	\$ 30,000	\$ 5,000				
Willamette River Trail	SDC	Y	\$ 870,000	\$ 100,000	\$ 100,000	\$ 200,000	\$ 230,000	\$ 140,000	\$ 100,000
			\$ 3,650,000	\$ 1,380,000	\$ 550,000	\$ 450,000	\$ 430,000	\$ 440,000	\$ 400,000
Hammerle Park Storm Drain and Drinking Fountain	Fees	N	\$ 15,000						\$ 15,000
Mary S. Young Park Restroom Renovation	Fees	N	\$ 50,000						\$ 50,000
Sahallie Illahee Park Playground Equipment	Fees	N	\$ 75,000						\$ 75,000
Skyline Ridge Tennis Court	Fees	N	\$ 25,000						\$ 25,000
Skyline Ridge Restroom	Fees	N	\$ 75,000						\$ 75,000
Sunset Park Renovation	Fees	N	\$ 500,000						\$ 500,000
Tanner Creek Park Tennis Court Renovation	Fees	N	\$ 25,000						\$ 25,000
			\$ 765,000						\$ 765,000
City-wide Trail Improvements	Bond	N	\$ 0,000	To be determined					
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					
Mary S. Young Circulation/Parking	Grant	N	\$ 0,000	Forecast beyond current 6 year window					
I-205 Trail	Grant	N	\$ 1,500,000						\$ 1,500,000
			\$ 1,500,000						\$ 1,500,000
Subtotal:			\$ 6,655,000	\$ 1,405,000	\$ 1,075,000	\$ 460,000	\$ 490,000	\$ 500,000	\$ 2,725,000

Information Technology Capital Improvement Projects

Project Name	Source	Funded	Total	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Virtual Server Farm Hardware Refresh	Fees	N	\$ 75,000					\$ 50,000	\$ 25,000
Disaster Recovery Infrastructure Hardware Refresh	Fees	N	\$ 60,000					\$ 40,000	\$ 20,000
Subtotal:			\$ 135,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 90,000	\$ 45,000

Library Capital Improvement Projects

Project Name	Source	Funded	Total	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Library Generator	Grant	N	\$ 90,000						\$ 90,000
RFID Security Tag Project	Grant	Y	\$ 131,000	\$ 131,000					
Subtotal:			\$ 221,000	\$ 131,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 90,000

Streets Capital Improvement Projects

Project Name	Source	Funded	Total	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Street Pavement Maintenance Program	Fees	Y	\$ 4,715,000	\$ 665,000	\$ 1,050,000	\$ 650,000	\$ 850,000	\$ 650,000	\$ 850,000
Street Slurry Seal Program	Fees	Y	\$ 955,000	\$ 355,000		\$ 300,000		\$ 300,000	
Street Crack Seal Program	Fees	Y	\$ 300,000		\$ 100,000		\$ 100,000		\$ 100,000
Pedestrian & Bike Projects	Fees	Y	\$ 260,000	\$ 30,000	\$ 30,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Highway 43 Phase 1 (N City Limits to MSY Park)	Fees	Y	\$ 526,000	\$ 526,000					
Highway 43 Design (MSY Park to I-205)	Fees	Y	\$ 674,000	\$ 674,000					
Transportation System Plan Projects	Fees	Y	\$ 800,000	\$ 100,000		\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000
			\$ 8,230,000	\$ 2,350,000	\$ 1,180,000	\$ 1,100,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Pedestrian & Bike Projects	SDC	Y	\$ 250,000		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Transportation System Plan Projects	SDC	Y	\$ 1,250,000	\$ 100,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 200,000	\$ 200,000
Transportation SDC Update	SDC	Y	\$ 30,000	\$ 30,000					
Highway 43 Phase 1 (N City Limits to MSY Park)	SDC	Y	\$ 800,000	\$ 800,000					
			\$ 2,330,000	\$ 930,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 250,000	\$ 250,000
Highway 43 Phase 1 (N City Limits to MSY Park)	Grant	Y	\$ 1,100,000	\$ 1,100,000					
Highway 43 Phase 1 (N City Limits to MSY Park)	Grant	Y	\$ 3,000,000		\$ 1,500,000	\$ 1,500,000			
			\$ 4,100,000	\$ 1,100,000	\$ 1,500,000	\$ 1,500,000	\$ 0,000	\$ 0,000	\$ 0,000
Willamette Falls Drive Corridor	Fees	N	\$ 7,941,000						\$ 7,941,000
10th St. Corridor (Fund Match)	Fees	N	\$ 100,000						\$ 100,000
Highway 43 Project (MSY Park to I-205)	Fees	N	\$ 2,320,000						\$ 2,320,000
Transportation System Plan Projects	Fees	N	\$ 1,000,000			\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
			\$ 11,361,000			\$ 250,000	\$ 250,000	\$ 250,000	\$ 10,611,000
Willamette Falls Drive Corridor	SDC	N	\$ 2,039,000						\$ 2,039,000
10th St. Corridor	SDC	N	\$ 1,750,000						\$ 1,750,000
Highway 43 Project (MSY Park to I-205)	SDC	N	\$ 2,320,000						\$ 2,320,000
Transportation System Plan Projects	SDC	N	\$ 1,000,000			\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
			\$ 7,109,000			\$ 250,000	\$ 250,000	\$ 250,000	\$ 6,359,000
10th St. Corridor (ODOT Contribution)	Grant	N	\$ 4,200,000						\$ 4,200,000
Highway 43 Project (MSY Park to I-205)	Grant	N	\$ 15,500,000						\$ 15,500,000
			\$ 19,700,000						\$ 19,700,000
Subtotal All Projects:			\$ 52,830,000	\$ 4,380,000	\$ 2,980,000	\$ 3,400,000	\$ 2,000,000	\$ 1,950,000	\$ 38,120,000

Environmental Services Capital Improvement Projects

Project Name	Source	Funded	Total	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Highway 43 Phase 1 - Grant Match	Fees	Y	\$ 1,000,000	\$ 1,000,000					
Highway 43 Design (MSY Park to I-205)	Fees	Y	\$ 200,000	\$ 200,000					
Surface Water Maintenance Projects	Fees	Y	\$ 900,000	\$ 500,000		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Surface Water Master Plan Projects	Fees	Y	\$ 1,250,000		\$ 350,000	\$ 250,000	\$ 250,000	\$ 200,000	\$ 200,000
Surface Water Master Plan	Fees	Y	\$ 135,000	\$ 135,000					
			\$ 3,485,000	\$ 1,835,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 300,000	\$ 300,000
Surface Water Master Plan Projects	SDC	Y	\$ 600,000		\$ 200,000	\$ 150,000	\$ 150,000	\$ 50,000	\$ 50,000
Surface Water Master Plan	SDC	Y	\$ 135,000	\$ 135,000					
Surface Water SDC Update	SDC	Y	\$ 30,000	\$ 30,000					
			\$ 765,000	\$ 165,000	\$ 200,000	\$ 150,000	\$ 150,000	\$ 50,000	\$ 50,000
Waste Water Master Plan	Fees	Y	\$ 105,000	\$ 105,000					
Pump Station Telemetry and Pump Upgrades	Fees	Y	\$ 625,000	\$ 325,000	\$ 300,000				
Waste Water Pipeline Rehabilitation	Fees	Y	\$ 2,943,000	\$ 300,000		\$ 712,000	\$ 431,000	\$ 750,000	\$ 750,000
Waste Water Major Maintenance Projects	Fees	Y	\$ 600,000		\$ 200,000			\$ 200,000	\$ 200,000
			\$ 4,273,000	\$ 730,000	\$ 500,000	\$ 712,000	\$ 431,000	\$ 950,000	\$ 950,000
Waste Water Master Plan	SDC	Y	\$ 105,000	\$ 105,000					
Waste Water SDC Update	SDC	Y	\$ 30,000	\$ 30,000					
Waste Water Master Plan Projects	SDC	Y	\$ 1,800,000		\$ 600,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
			\$ 1,935,000	\$ 135,000	\$ 600,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Subtotal All Projects:			\$ 10,458,000	\$ 2,865,000	\$ 1,650,000	\$ 1,512,000	\$ 1,231,000	\$ 1,600,000	\$ 1,600,000

Water Capital Improvement Projects

Project Name	Source	Funded	Total	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Annual Deteriorated Line Replacement	Fees	Y	\$ 4,468,000	\$ 1,050,000	\$ 700,000	\$ 618,000	\$ 700,000	\$ 700,000	\$ 700,000
Water System Improvement Projects	Fees	Y	\$ 800,000			\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Bolton Reservoir Replacement	Fees	Y	\$ 1,100,000	\$ 1,100,000					
			\$ 6,368,000	\$ 2,150,000	\$ 700,000	\$ 818,000	\$ 900,000	\$ 900,000	\$ 900,000
Master Plan Update	SDC	Y	\$ 200,000				\$ 100,000	\$ 100,000	
Water System Improvement Projects	SDC	Y	\$ 500,000					\$ 200,000	\$ 300,000
			\$ 700,000				\$ 100,000	\$ 300,000	\$ 300,000
Bland Reservoir No. 2	Fees	N	\$ 536,000						\$ 536,000
Demolish Abandoned View Drive Site Facilities	Fees	N	\$ 96,000						\$ 96,000
Pressure Reducing Valve/Vault Improvements	Fees	N	\$ 251,000			\$ 23,000	\$ 24,000	\$ 25,000	\$ 179,000
Reservoir Seismic Assessments and Repairs	Fees	N	\$ 478,000			\$ 105,000	\$ 121,000	\$ 124,000	\$ 128,000
Water System Improvement Projects	Fees	N	\$ 3,317,000			\$ 200,000	\$ 200,000	\$ 200,000	\$ 2,717,000
Water Telemetry (SCADA) System Upgrade	Fees	N	\$ 96,000						\$ 96,000
			\$ 4,774,000			\$ 328,000	\$ 345,000	\$ 349,000	\$ 3,752,000
Bland Reservoir No. 2	SDC	N	\$ 264,000						\$ 264,000
Demolish Abandoned View Drive Site Facilities	SDC	N	\$ 18,000						\$ 18,000
Pressure Reducing Valve/Vault Improvements	SDC	N	\$ 47,000			\$ 4,000	\$ 5,000	\$ 4,000	\$ 34,000
Reservoir Seismic Assessments and Repairs	SDC	N	\$ 91,000			\$ 20,000	\$ 23,000	\$ 24,000	\$ 24,000
Water System Improvement Projects	SDC	N	\$ 3,757,000			\$ 200,000	\$ 200,000		\$ 3,357,000
Water Telemetry (SCADA) System Upgrade	SDC	N	\$ 18,000						\$ 18,000
			\$ 4,194,000			\$ 224,000	\$ 228,000	\$ 28,000	\$ 3,715,000
Subtotal:			\$ 16,037,000	\$ 2,150,000	\$ 700,000	\$ 1,370,000	\$ 1,573,000	\$ 1,577,000	\$ 8,667,000
TOTAL ALL FUNDS			\$ 99,736,000	\$ 10,931,000	\$ 6,405,000	\$ 6,842,000	\$ 5,394,000	\$ 6,932,000	\$ 63,232,000

Detailed project information and a more comprehensive listing of capital improvement projects will be provided in the complete 6 Year Capital Improvement Plan

APPENDIX | VEHICLE REPLACEMENT SCHEDULE

CITY OF WEST LINN CAPITAL EQUIPMENT REPLACEMENT FUNDING SCHEDULE (>\$10,000)													
Unit #	Dept	Model Year	Description	Acquistion Date	Historical Cost	Est Replace Year	FY18	FY19	FY20	FY21	FY22	FY23	Future Years
118	Library	2000	Jeep Cherokee 4x4 4dr SUV	7/1/2000	20,100	FY18	23,000						
121	Building	2008	Ford Escape Hybrid 4dr SUV	1/29/2008	25,357	FY18			27,000				
123	Building	2017	Ford F150 Ext Cab Truck	11/29/2016	26,705	FY26							33,000
4993	Parks	1998	Ford E450 15 Pass Wheel Chair Van (TriMet)	6/27/2005	1	FY18	1						
4056	Parks	2008	Chevrolet Colorado 4x2 4cyl	3/4/2008	11,066	FY18	29,000						
4057	Parks	2008	Chevrolet Colorado 4x2 4cyl	3/4/2008	11,066	FY18	28,000						
4090	Parks	2005	Ford F450 Utility Box W/crane P/U	5/2/2005	25,293	FY18	30,000						
4005	Parks	2002	GMC 3500HD 2-3 Yd Dump Truck	6/27/2002	27,696	FY19		50,000					
4023	Parks	2005	Ford F350 P/U W/Utility Box & Lumber Rack	12/22/2004	16,900	FY19		28,000					
4046	Parks	2007	Ford F350 Crew Cab 4x4 P/U W/Dump Bed	5/17/2007	24,198	FY19		32,000					
4087	Parks	2004	Ford F250 Ext Cab Utility Box P/U	1/1/2004	26,966	FY20			29,000				
476	Parks	1976	Crowley 16' Alum Boat w/trailer (recond '97)	5/1/1997	5,000	FY20			6,000				
4044	Parks	2007	Mercury 50 HP Outboard Boat Engine	8/4/2006	6,905	FY20			8,000				
4024	Parks	2005	Ford F350 P/U 4x2 Mow Truck	1/6/2005	16,682	FY20			29,000				
4089	Parks	2005	Ford Ranger Ext Cab P/U 4x4	7/21/2005	15,382	FY20			29,000				
4049	Parks	2007	Chevrolet Colorado Extended Cab 4x4 P/U	6/22/2007	16,967	FY20			28,000				
4045	Parks	2007	Ford F350 Extended Cab 4x4 P/U w/winch	4/27/2007	22,290	FY20			31,000				
4085	Parks	2013	Hustler Super Z 48" Zero Turn Riding Mower	4/1/2013	9,635	FY20			16,000				
4025	Parks	2005	Ford F450 Cab W/Quick Loader Box	1/11/2005	28,834	FY21				31,000			
4050	Parks	2007	Chevy Colorado 4x2 W/Canopy (Facilities)	6/22/2007	17,000	FY21				25,000			
4065	Parks	2008	Chevrolet Colorado 4x2 4cyl	4/24/2009	20,400	FY21				23,000			
122	Parks	2010	Chevrolet Silverado 1/2t Ext cab P/U	1/25/2010	20,511	FY21				23,000			
784	Parks	2002	Caterpillar 416D 4x4 Backhoe (Spare)	4/22/2002	53,378	FY32							
4086	Parks	2013	John Deere wide area mower	4/5/2013	53,380	FY25							68,000
4086	Parks	2013	John Deere 1600T Riding Mower Winged	4/1/2013	50,176	FY25							61,000
4114	Parks	2015	Bobcat Skid Steer Loader	8/9/2015	35,823	FY30							43,000
4117	Parks	2015	Big Tex Flatbed Trailer	12/4/2015	9,838	FY30							12,000
488	Parks	2017	Ford F550 Drop Box	6/30/2017	48,975	FY32							59,000
4110	Parks	2015	John Deere 4052 compact tractor	6/15/2015	36,774	FY30							45,000
327	Police	1997	Smart Radar Display Trailer	9/1/1997	12,000	FY18	19,000						
368	Police	2006	Chevrolet Impala 4dr Sedan undercover	5/10/2007	17,663	FY18	28,000						
380	Police	2009	Ford Expedition 4x4 Srgt Patrol SUV	6/1/2009	32,175	FY18	45,000						
384	Police	2012	Dodge Charger Patrol Car	5/16/2012	36,772	FY18	42,000						
385	Police	2012	Dodge Charger Patrol Car	5/16/2012	36,772	FY18	42,000						
371	Police	2008	Ford Escape Hybrid 4dr 4x4 SUV CSO	1/29/2008	25,356	FY19		32,000					
372	Police	2008	Pontiac Grand Prix Sedan undercover	2/27/2008	14,571	FY19		28,000					
386	Police	2012	Dodge Charger Patrol Car	2/1/2013	36,772	FY19		42,000					
387	Police	2012	Dodge Charger Patrol Car	2/1/2013	36,772	FY19		42,000					
389	Police	2014	Dodge Charger Patrol Car	1/1/2014	40,053	FY20			44,000				
390	Police	2014	Dodge Charger Patrol Car	1/1/2014	40,053	FY20			44,000				
379	Police	2009	Dodge Charger Lt	4/16/2009	28,986	FY20			40,000				
388	Police	2006	Honda ST1300PA Motorcycle (SPARE)	1/1/2007	24,795	FY20			1				
396	Police	2016	Dodge Charger Patrol Car	5/2/2016	40,454	FY21				44,000			
397	Police	2016	Dodge Charger Patrol Car	5/2/2016	40,454	FY21				44,000			
391	Police	2014	Ford Interceptor AWD 4dr SUV	1/1/2014	44,246	FY21				48,000			
392	Police	2015	Ford Interceptor AWD 4dr SUV	1/1/2015	44,246	FY21				48,000			
395	Police	2015	Honda ST1300PA Motorcycle	3/3/2016	32,796	FY22					40,000		
370	Police	2017	Ford Escape 4x4 4dr SUV	5/10/2017	26,100	FY23						32,000	
382	Police	2017	Ford Interceptor AWD 4dr SUV	6/30/2017	41,100	FY23						50,000	
376	Police	2009	Mirage Xtera Enclosed 20' Cargo Trailer	8/29/2008	5,145	FY29							10,000
356	Police	2017	Dodge Charger AWD	6/30/2017	30,000	FY24							36,000
394	Police	2016	Ford Escape 4x4 4dr SUV	1/28/2016	26,988	FY24							33,000
393	Police	2015	Ford Transit Utility Van	1/1/2015	25,749	FY26							31,000
369	Police	2017	Ford Interceptor AWD 4dr SUV	6/30/2017	33,000	FY24							40,000
799	PW Support	2010	Chevrolet Colorado 4x4 P/U (replace 848)	11/8/2010	20,943	FY21	1			23,000			
855	PW Support	2013	Ford Escape 4x4 4dr SUV	5/1/2013	22,721	FY23						28,000	
854	PW Support	2013	Ford Escape 2L 4x4 4dr SUV	5/1/2013	25,176	FY23						31,000	
859	PW Support	2015	Ford Escape 2L 4x4 4dr SUV	5/1/2015	25,200	FY25							31,000
860	PW Support	2015	Ford F-150 ext/cab 4x4	4/24/2015	25,575	FY25							30,000
747	Sewer	2000	FL70 Freightliner 7Yd Dump Truck	11/1/1999	68,345	FY20			175,000				
751	Sewer	2001	Sterling L7500 Sewer Line Cleaner	11/2/2001	109,143	FY19		300,000					
737	Sewer	1997	Kohler 25KW Trailer Mounted Generator	5/1/1997	13,703	FY20			15,000				
796	Sewer	2007	Chevy Silverado 1/2T Extended Cab P/U 4x4	7/5/2007	21,916	FY20							
739	Sewer	1999	Ingersol Rand Air Compressor Trailer Mount	1/1/1999	12,238	FY20			14,000				
744	Sewer	2000	Onan 25KW Trailer Mounted Generator	1/1/2000	17,096	FY21				19,000			
795	Sewer	2007	Sterling L7500 Combination HydrovacTruck	2/6/2007	252,788	FY21				500,000			
797	Sewer	2009	Chevrolet 4500 TV Inspection Truck	6/29/2009	139,681	FY25							168,000
7001	Sewer	2013	Ford F150 Ext Cab Truck	2/1/2013	23,689	FY24							29,000
7002	Sewer	2013	Ford F450 4x4 Utility Box W/crane P/U	6/1/2013	55,158	FY24							67,000
7003	Sewer	2015	Ford F350 Ext Cab Truck	2/1/2015	28,050	FY26							34,000
7005	Sewer	2017	John Deere 310SL Backhoe	1/31/2017	98,571	FY32							120,000
918	Storm	2011	Chevrolet Colorado 4x4 P/U	6/1/2011	17,038	FY22					21,000		
920	Storm	2012	Ford F150 Ext Cab Truck	6/1/2012	22,187	FY22					30,000		
921	Storm	2014	International 4300M7 6Yd Street Sweeper	1/1/2014	217,890	FY23						262,000	
919	Storm	2013	Ford F450 Utility Box w/lift gate	6/1/2013	37,931	FY24							46,000
5013	Streets	2013	Kubota L3200 4x4 Tractor (Replace 497)	6/1/2013	20,000	FY28	25,000						
583	Streets	2002	Volvo 10Yd Dump Truck	8/3/2001	89,291	FY20			96,000				
591	Streets	2005	Caterpillar MT465 Tractor w/side mount Flail	6/24/2005	84,072	FY21				91,000			
5008	Streets	2012	Chevrolet 3500 HD Plow Truck	4/19/2012	29,839	FY22					36,000		
5017	Streets	2014	Freightliner 3yd Dump Truck	12/1/2013	97,995	FY23						118,000	
5016	Streets	2013	Ford F450 Utility Box w/tailgate lift & Crane	6/1/2013	56,320	FY24							68,000
5024	Streets	2014	Ford F350 Utility Box P/U	7/1/2010	34,428	FY25							42,000
5026	Streets	2014	John Deere 444G Quick Change Loader 4x4	1/1/2014	153,000	FY29							184,000
5029	Streets	2015	Ford F550 43' Boom Lift Truck	1/1/2015	96,672	FY30							121,000
5031	Streets	2015	Graco Line Laser Stripper	1/1/2015	4,999	FY25							6,000

APPENDIX | VEHICLE REPLACEMENT SCHEDULE (CONT.)

Unit #	Dept	Model Year	Description	Acquisition Date	Historical Cost	Est Replace Year	FY18	FY19	FY20	FY21	FY22	FY23	Future Years
848	Vehicle Maint	2010	ON CALL Chevy Colorado P/U W/Canopy 4x4	1/11/2010	19,517	FY18	29,000						
846	Vehicle Maint	2008	CH-POOL Ford Escape Hybrid SUV	12/12/2007	25,356	FY19		28,000					
856	Vehicle Maint	2013	CH-POOL Ford Escape 4x4 4dr SUV	5/1/2013	22,721	FY23						28,000	
853	Vehicle Maint	2013	Ford F350 Road Repair Shop Utility Truck	6/1/2013	29,767	FY24							36,000
641	Water	2005	Chevy Silverado P/U 4x4 w/Tool Box	1/5/2005	20,000	FY18	30,000						
645	Water	2008	Chevy Silverado 1/2T Ext Cab P/U 4x4	6/20/2008	29,833	FY19		32,000					
642	Water	2005	International 7400 6Yd Dump Truck	1/31/2005	71,917	FY20			175,000				
652	Water	2012	Ford Transit Utility Van	3/20/2013	24,299	FY23						30,000	
657	Water	2016	Trail King 20 Flatbed trailer	12/1/2016	12,500	FY31							15,000
628	Water	1997	Paco 3015-5LUE Pump	1/1/1997	17,789	FY24							1
658	Water	2017	John Deere Mini excavator 50G	12/1/2016	93,217	FY31							100,000
659	Water	2017	BTI CX-8 hydraulic breaker	12/1/2016	10,499	FY31							12,500
656	Water	2017	Ford F450 4dr Cab 4x4 w/utility box,crane	10/31/2016	34,400	FY27							44,500
654	Water	2013	Ford F150 4x4 Truck	6/1/2013	21,413	FY24							26,000
655	Water	2014	Ford F550 Utility Truck w/Power Center	1/1/2014	91,000	FY25							110,000
TOTAL =					3,902,199		370,002	614,000	835,001	919,000	127,000	579,000	1,761,001

City of West Linn - Finance Department
Activity Based Costing (ABC) Allocation of Transfers

Activity-Based Costing (ABC) is a costing model that identifies indirect activities (i.e., the departments in the General Fund) of an organization and allocates these costs to the other departments according to the actual consumption and utilization. The end result is that each function outside of the General Fund reflects the full operating costs of running that function - both direct costs and these allocated indirect costs.

In the private sector, the ABC methodology assigns an organization's indirect costs via specific activity drivers of the products or services provided to its customers. It is generally used as a tool for understanding full-costing of product and customer costs, and ultimately their profitability. As such, ABC reflects a full and complete costing methodology predominantly used to support strategic decisions such as pricing, outsourcing, identification and measurement of process improvement initiatives.

Within the governmental sector, the ABC methodology can be utilized in a similar manner to allocate indirect costs to the other Funds as an efficient way in determining each other Funds' share of indirect costs due to the General Fund through transfers. For example, using the ABC methodology, one might allocate the costs of the HR Department in the General Fund out to the other funds based upon the number of FTEs assigned to each of these other Funds. FTEs may be used to in this case under the theory that HR Department costs follow personnel issues that drive their costs, rather than allocating them on relative budget size as the traditional allocation methods use.

This spreadsheet shows the City of West Linn's allocation of the indirect costs in the General Fund in such a way that utilizes the ABC methodology. This ABC methodology allocates the City's indirect costs to other Funds based upon criteria which best "drives" these costs.

[illegible]



RESOLUTION NO. 2017-09

A RESOLUTION ADOPTING THE CITY OF WEST LINN BUDGET AND CAPITAL IMPROVEMENT PLAN FOR THE BIENNIUM COMMENCING JULY 1, 2017 (2018-2019 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 2018-2019 Biennium in the sum of \$93,870,000 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, 2017 for the purposes stated.

GENERAL FUND

City Council Department	\$ 431,000
City Management Department	2,393,000
Economic Development Department	640,000
Human Resources Department	1,127,000
Finance Department	1,536,000
Information Technology Department	2,273,000
City Facilities Department	1,069,000
Municipal Court Department	867,000
Public Works Support Services Department	2,528,000
Vehicle & Equipment Maintenance Department	799,000
Nondepartmental Materials & Services	384,000
Nondepartmental Debt Service	809,000
Transfers	3,225,000
Contingency	823,000
Total Appropriations	<u>\$ 18,904,000</u>

PUBLIC SAFETY FUND

Public Safety	\$ 12,676,000
Transfers to Other Funds	3,602,000
Contingency	807,000
Total Appropriations	<u>\$ 17,085,000</u>

LIBRARY FUND

Library	\$ 3,768,000
Transfers to Other Funds	1,658,000
Contingency	241,000
Total Appropriations	<u>\$ 5,667,000</u>

PARKS & RECREATION FUND

Parks & Recreation	\$ 5,970,000
Debt Service	72,000
Transfers to Other Funds	1,688,000
Contingency	225,000
Total Appropriations	<u>\$ 7,955,000</u>

BUILDING INSPECTIONS FUND

Building Inspections	\$ 1,049,000
Transfers to Other Funds	629,000
Contingency	102,000
Total Appropriations	<u>\$ 1,780,000</u>

PLANNING FUND

Planning	\$ 1,277,000
Transfers to Other Funds	619,000
Contingency	88,000
Total Appropriations	<u>\$ 1,984,000</u>

STREETS FUND

Streets	\$ 5,931,000
Debt Service	284,000
Transfers to Other Funds	1,743,000
Contingency	478,000
Total Appropriations	<u>\$ 8,436,000</u>

WATER FUND

Water	\$ 8,182,000
Debt Service	559,000
Transfers to Other Funds	1,855,000
Contingency	563,000
Total Appropriations	<u>\$ 11,159,000</u>

ENVIRONMENTAL SERVICES FUND

Environmental Services	\$ 6,229,000
Transfers to Other Funds	2,617,000
Contingency	334,000
Total Appropriations	<u>\$ 9,180,000</u>

SYSTEMS DEVELOPMENT CHARGES FUND

System Development Charges	\$ 4,567,000
Contingency	\$ 1,600,000
Total Appropriations	<u>\$ 6,167,000</u>

DEBT SERVICE FUND

Debt Service	\$ 2,591,000
Total Appropriations	<u>\$ 2,591,000</u>

Summary Totals for All Funds

Appropriated Expenditures	\$ 85,647,000
Appropriated Contingency	<u>5,261,000</u>
Total Appropriations	90,908,000
Total Unappropriated	<u>2,962,000</u>
<i>TOTAL ADOPTED BUDGET for 2018-2019</i>	<u>\$ 93,870,000</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 2017-18, \$2.1200 per \$1,000 of assessed value for operations and in the amount of \$1,522,000 for bonds, and for FY 2018-19, \$2.1200 per \$1,000 of assessed value for operations and in the amount of \$1,216,000 for bonds, and that taxes are hereby imposed for FY 2017-18 and FY 2018-19 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 2017-18</u>	<u>FY 2018-19</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	\$ 1,521,300	\$ 1,216,000

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 19th day of June, 2017, and takes effect upon passage.


RUSS AXELROD, MAYOR

ATTEST:


KATHY MOLLUSKY, CITY RECORDER

APPROVED AS TO FORM:


CITY ATTORNEY

City of West Linn

Total of 12 Funds
(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5	
ACTUALS						PROJECTED						% of
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	Total
RESOURCES												
Beginning Fund Balances	\$12,882	\$23,673	\$23,212	\$26,061	\$20,516	\$19,250	\$14,811	\$8,934	\$8,223	\$7,560	\$6,909	14%
Revenues	40,303	31,448	38,425	33,973	41,971	40,086	39,253	39,806	39,914	41,257	42,185	86%
Total Resources	\$53,185	\$55,121	\$61,637	\$60,034	\$62,487	\$59,336	\$54,064	\$48,740	\$48,137	\$48,816	\$49,094	100%
REQUIREMENTS												
Expenditures	\$29,512	\$31,909	\$35,576	\$39,518	\$43,237	\$44,525	\$45,130	\$40,517	\$40,577	\$41,907	\$42,580	87%
Ending Fund Balances	23,673	23,212	26,061	20,516	19,250	14,811	8,934	8,223	7,560	6,909	6,514	13%
Total Requirements	\$53,185	\$55,121	\$61,637	\$60,034	\$62,487	\$59,336	\$54,064	\$48,740	\$48,137	\$48,816	\$49,094	100%

City of West Linn

Total of 12 Funds
(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5	
ACTUALS						PROJECTED						% of Total
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	
Resources												
Beginning fund balance	\$12,882	\$23,673	\$23,212	\$26,061	\$20,516	\$19,250	\$14,811	\$8,934	\$8,223	\$7,560	\$6,909	% of rev
Taxes	6,958	7,497	7,875	8,115	8,365	8,668	8,957	8,952	8,955	9,326	9,262	22%
Fees and Charges	13,269	13,048	13,823	13,693	15,416	15,296	15,840	16,342	16,916	17,515	18,140	43%
Intergovernmental	4,785	3,913	9,144	3,958	3,877	7,376	3,969	4,433	4,103	4,176	4,250	10%
Transfers from other funds	5,647	5,995	6,351	7,024	7,138	7,490	8,777	8,859	8,689	8,958	9,219	22%
Debt proceeds	8,603	-	-	-	5,649	-	-	-	-	-	-	0%
Other	1,041	995	1,232	1,183	1,526	1,256	1,710	1,220	1,251	1,282	1,314	3%
Total revenues	40,303	31,448	38,425	33,973	41,971	40,086	39,253	39,806	39,914	41,257	42,185	100%
Total Resources						\$53,336	\$54,064	\$48,740	\$48,137	\$48,816	\$49,094	
Requirements												
Personnel services	\$13,073	\$13,528	\$12,384	\$13,452	\$14,664	\$15,222	\$16,090	\$16,731	\$17,616	\$18,211	\$19,266	45%
Materials & services	5,743	6,261	6,280	6,555	6,852	6,971	7,755	7,324	7,548	7,837	8,018	19%
Debt service	1,640	2,048	2,073	2,111	5,631	2,291	2,314	2,003	1,751	1,792	962	2%
Transfers to other funds	5,647	5,995	6,351	7,024	7,138	7,490	8,777	8,859	8,690	8,958	9,219	22%
Capital outlay	3,409	4,077	8,488	10,376	8,952	12,551	10,194	5,600	4,972	5,109	5,115	12%
Total expenditures	29,512	31,909	35,576	39,518	43,237	44,525	45,130	40,517	40,577	41,907	42,580	100%
Ending Fund Balance	23,673	23,212	26,061	20,516	19,250	14,811	8,934	8,223	7,560	6,909	6,514	
Total Requirements						\$53,336	\$54,064	\$48,740	\$48,137	\$48,816	\$49,094	

City of West Linn

Total of 12 Funds
(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5	
ACTUALS						PROJECTED						% of Total
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	
Resources												
Beginning fund balance	\$12,882	\$23,673	\$23,212	\$26,061	\$20,516	\$19,250	\$14,811	\$8,934	\$8,223	\$7,560	\$6,909	
Taxes												
Taxes - General	6,124	6,188	6,468	6,720	6,998	7,258	7,527	7,809	8,102	8,406	8,721	21%
Taxes - Bonded Debt	834	1,309	1,407	1,395	1,367	1,410	1,430	1,143	853	920	541	1%
	6,958	7,497	7,875	8,115	8,365	8,668	8,957	8,952	8,955	9,326	9,262	22%
Fees and Charges												
Fees and charges - Water	3,152	3,485	3,592	4,065	4,114	4,179	4,346	4,520	4,701	4,889	5,084	12%
Fees and charges - Sewer	1,935	1,970	2,041	2,067	2,275	2,366	2,460	2,558	2,660	2,766	2,876	7%
Fees and charges - Surface	667	696	744	775	830	864	898	934	972	1,011	1,052	2%
Fees and charges - Parks	1,289	1,329	1,404	1,437	1,565	1,615	1,696	1,781	1,870	1,964	2,062	5%
Fees and charges - Streets	870	904	1,351	1,522	1,659	1,600	1,679	1,708	1,776	1,847	1,921	5%
Fees and charges - SDCs	1,765	1,367	1,277	647	1,417	1,164	1,248	1,236	1,226	1,216	1,207	3%
Fees and charges - Other	1,031	967	991	890	1,089	1,022	978	1,004	1,049	1,096	1,145	3%
Franchise fees	1,749	1,662	1,682	1,723	1,693	1,718	1,740	1,760	1,782	1,805	1,829	4%
Licenses and permits	811	668	741	567	774	768	795	841	880	921	964	2%
	13,269	13,048	13,823	13,693	15,416	15,296	15,840	16,342	16,916	17,515	18,140	43%
Intergovernmental	4,785	3,913	9,144	3,958	3,877	7,376	3,969	4,433	4,103	4,176	4,250	10%
Fines and forfeitures	403	434	477	483	627	645	661	680	701	722	744	2%
Interest	18	10	7	15	16	10	10	10	10	10	10	0%
Miscellaneous	620	551	748	685	883	601	1,039	530	540	550	560	1%
Debt proceeds	8,603	-	-	-	5,649	-	-	-	-	-	-	0%
Transfers from other funds	5,647	5,995	6,351	7,024	7,138	7,490	8,777	8,859	8,689	8,958	9,219	22%
Total revenues	40,303	31,448	38,425	33,973	41,971	40,086	39,253	39,806	39,914	41,257	42,185	100%
Total Resources	\$53,185	\$55,121	\$61,637	\$60,034	\$62,487	\$59,336	\$54,064	\$48,740	\$48,137	\$48,816	\$49,094	
Requirements												
Personnel services	\$13,073	\$13,528	\$12,384	\$13,452	\$14,664	\$15,222	\$16,090	\$16,731	\$17,616	\$18,211	\$19,266	45%
Materials & services	5,743	6,261	6,280	6,555	6,852	6,971	7,755	7,324	7,548	7,837	8,018	19%
Debt service	1,640	2,048	2,073	2,111	5,631	2,291	2,314	2,003	1,751	1,792	962	2%
Transfers to other funds	5,647	5,995	6,351	7,024	7,138	7,490	8,777	8,859	8,690	8,958	9,219	22%
Capital outlay	3,409	4,077	8,488	10,376	8,952	12,551	10,194	5,600	4,972	5,109	5,115	12%
Total expenditures	29,512	31,909	35,576	39,518	43,237	44,525	45,130	40,517	40,577	41,907	42,580	100%
Ending Fund Balance												
Policy requirements	2,937	3,108	2,904	3,119	3,386	3,665	3,883	3,991	4,184	4,334	4,550	
Reserves for debt service	220	232	315	355	319	153	135	135	100	100	100	
Reserves for capital projects	5,460	5,970	18,714	15,029	8,758	5,289	3,743	3,206	3,109	2,922	2,666	
Over (under) policy/reserves	15,056	13,902	4,128	2,013	6,787	5,704	1,173	891	167	(447)	(802)	
Total ending fund balance	23,673	23,212	26,061	20,516	19,250	14,811	8,934	8,223	7,560	6,909	6,514	
Total Requirements	\$53,185	\$55,121	\$61,637	\$60,034	\$62,487	\$59,336	\$54,064	\$48,740	\$48,137	\$48,816	\$49,094	

City of West Linn

General Fund
(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Resources											
Beginning fund balance	\$1,203	\$1,490	\$1,470	\$2,083	\$1,541	2,184	2,919	\$1,879	\$1,190	\$853	\$438
Transfer from other funds	5,436	5,714	6,025	6,229	6,880	7,100	7,132	7,279	7,497	7,723	7,954
Fines and forfeitures	333	350	397	384	550	550	567	584	602	620	639
Fees and charges	284	225	259	236	266	262	270	278	286	295	304
Interest	18	9	7	15	16	10	10	10	10	10	10
Miscellaneous	190	78	70	68	145	108	110	112	114	116	118
Franchise fees	94	151	-	-	-	-	-	-	-	-	-
Intergovernmental	112	140	74	119	89	-	-	-	-	-	-
Debt proceeds	-	-	-	-	1,070	-	-	-	-	-	-
Total revenues	6,467	6,667	6,832	7,051	9,016	8,030	8,089	8,263	8,509	8,764	9,025
Total Resources	\$7,670	\$8,157	\$8,302	\$9,134	\$10,557	10,214	\$11,008	\$10,142	\$9,699	\$9,617	\$9,463
Requirements											
Personnel services	\$3,755	\$3,835	\$3,162	\$3,881	\$4,136	\$4,107	\$4,423	\$4,617	\$4,831	\$4,995	\$5,282
Materials & services	1,873	2,198	2,429	2,291	2,289	2,146	2,123	2,323	2,388	2,513	2,527
Debt service	413	412	410	413	1,448	407	407	404	407	408	106
Transfers to other funds	123	191	199	615	233	390	1,645	1,580	1,192	1,235	1,265
Capital outlay	16	51	19	393	267	245	531	28	28	28	28
Total expenditures	6,180	6,687	6,219	7,593	8,373	7,295	9,129	8,952	8,846	9,179	9,208
Ending Fund Balance											
Policy requirement (15%)	844	905	839	926	964	938	982	1,041	1,083	1,126	1,171
Over (under) Policy	646	565	1,244	615	1,220	1,981	897	149	(230)	(688)	(916)
Total ending fund balance	1,490	1,470	2,083	1,541	2,184	2,919	1,879	1,190	853	438	255
Total Requirements	\$7,670	\$8,157	\$8,302	\$9,134	\$10,557	\$10,214	\$11,008	\$10,142	\$9,699	\$9,617	\$9,463

City of West Linn

General Fund
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Expenditures - by Department											
City Council	\$247	\$234	\$151	\$144	\$199	\$182	\$215	\$216	\$225	\$234	\$243
City Management	819	1,151	950	1,033	1,238	1,030	1,172	1,221	1,270	1,321	1,374
Economic Development	-	-	173	318	240	248	386	254	264	275	286
Human Resources	336	418	425	435	456	485	547	580	603	627	652
Finance	1,018	1,049	777	1,221	921	746	757	779	810	842	876
Information Technology	757	978	1,004	1,009	1,212	1,279	1,109	1,164	1,211	1,259	1,309
Facility Services	454	465	472	545	511	503	523	546	568	591	615
Municipal Court	284	295	286	364	344	390	423	444	462	480	499
Public Works Support Services	1,156	1,037	906	1,049	1,046	1,135	1,277	1,251	1,301	1,353	1,407
Vehicle & Equipment Maint	355	364	304	312	306	326	413	386	401	417	434
Non-Departmental											
General	218	93	162	135	219	174	257	127	132	137	142
Debt service	413	412	410	413	1,448	407	405	404	407	408	106
Transfers to other funds	123	191	199	615	233	390	1,645	1,580	1,192	1,235	1,265
	\$6,180	\$6,687	\$6,219	\$7,593	\$8,373	\$7,295	\$9,129	\$8,952	\$8,846	\$9,179	\$9,208

City of West Linn

Public Safety Fund
(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Resources											
Beginning fund balance	\$895	\$8,287	\$7,275	\$2,352	\$937	478	\$210	\$618	\$1,121	\$990	\$888
Fines and forfeitures	4	16	13	38	20	25	44	44	45	46	47
Interest	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	9	59	18	9	34	50	7	7	7	7	7
Taxes	4,129	4,114	4,172	4,436	5,023	5,128	5,121	5,463	5,603	5,840	6,087
Franchise fees	1,486	1,314	1,368	1,404	1,374	1,400	1,414	1,428	1,442	1,456	1,471
Intergovernmental	596	524	457	462	451	500	530	540	551	562	573
Intergovernmental (TriMet)	124	124	-	-	124	124	124	124	124	124	124
Licenses and permits	20	18	21	22	24	37	29	39	40	41	42
Debt proceeds	8,603	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	365	-	75	1,120	1,155	725	750	775
Total revenues	14,971	6,169	6,049	6,736	7,050	7,339	8,389	8,800	8,537	8,826	9,126
Total Resources	\$15,866	\$14,456	\$13,324	\$9,088	\$7,987	\$7,817	\$8,599	\$9,418	\$9,658	\$9,815	\$10,014
Requirements											
Personnel services	\$4,281	\$4,478	4,193	4,483	4,970	\$5,000	5,284	5,459	\$5,749	\$5,925	\$6,266
Less savings from vacancies	(167)	(36)	(85)	(175)	-	-	-	-	-	-	-
Materials & services	778	725	642	707	742	775	812	821	846	871	897
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	1,116	1,175	1,410	1,452	1,674	1,682	1,735	1,867	1,923	1,981	2,040
Capital outlay - Police Station	1,515	768	4,730	1,487	-	-	-	-	-	-	-
Capital outlay - vehicles	56	71	82	197	123	150	150	150	150	150	150
Total expenditures	7,579	7,181	10,972	8,151	7,509	7,607	7,981	8,297	8,668	8,927	9,353
Ending Fund Balance											
Policy requirement (20%)	978	1,033	950	1,003	1,142	1,155	1,219	1,256	1,319	1,359	1,433
Over (under) Policy	7,309	6,242	1,402	(66)	(664)	(945)	(601)	(135)	(329)	(471)	(772)
Total ending fund balance	8,287	7,275	2,352	937	478	210	618	1,121	990	888	661
Total Requirements	\$15,866	\$14,456	\$13,324	\$9,088	7,987	\$7,817	\$8,599	\$9,418	\$9,658	\$9,815	\$10,014

City of West Linn

Library Fund
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
						PROJECTED					
Resources											
Beginning fund balance	\$219	\$1,045	\$774	\$686	\$700	\$506	\$355	\$342	\$333	\$383	\$447
Fines and forfeitures	66	68	67	61	57	70	50	52	54	56	58
Interest	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	14	8	30	18	9	14	16	16	16	16	16
Taxes	796	763	922	697	720	840	1,085	1,020	1,140	1,200	1,264
Intergovernmental - current	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental - new district	1,305	1,314	1,360	1,459	1,481	1,514	1,559	1,606	1,654	1,704	1,755
Intergovernmental - new capital	1,000	-	-	-	-	-	-	-	-	-	-
Total revenues	3,181	2,153	2,379	2,235	2,267	2,438	2,710	2,694	2,864	2,976	3,093
Total Resources	\$3,400	\$3,198	\$3,153	\$2,921	\$2,967	\$2,944	\$3,065	\$3,036	\$3,197	\$3,359	\$3,540
Requirements											
Personnel services	\$1,184	\$1,272	\$1,169	\$1,192	\$1,331	\$1,460	\$1,546	\$1,621	\$1,699	\$1,764	\$1,871
Materials & services	230	199	171	210	225	233	220	227	234	241	248
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	738	769	774	804	816	896	803	855	881	907	934
Capital outlay	203	184	353	15	89	-	154	-	-	-	-
Total expenditures	2,355	2,424	2,467	2,221	2,461	2,589	2,723	2,703	2,814	2,912	3,053
Ending Fund Balance											
Policy requirement (20%)	126	137	111	123	154	182	196	213	230	244	267
Reserve for Caufield (inc.)	157	157	157	157	157	157	157	157	157	157	157
Over (under) Policy	762	480	418	420	195	16	(11)	(37)	(4)	46	63
Total ending fund balance	1,045	774	686	700	506	355	342	333	383	447	487
Total Requirements	\$3,400	\$3,198	\$3,153	\$2,921	\$2,967	\$2,944	\$3,065	\$3,036	\$3,197	\$3,359	\$3,540

City of West Linn

Parks and Recreation Fund
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
						PROJECTED					
Resources											
Beginning fund balance	\$489	\$447	\$358	\$865	\$970	\$476	\$412	\$455	\$361	\$412	\$431
Fees - Rec Program Fees	549	514	535	558	592	600	540	550	578	607	637
Fees - Park Maintenance Fee	1,289	1,329	1,404	1,437	1,565	1,615	1,696	1,781	1,870	1,964	2,062
Interest	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	9	58	202	99	3	31	32	33	34	35	36
Taxes	1,199	1,311	1,374	1,587	1,255	1,290	1,321	1,326	1,359	1,366	1,370
Intergovernmental	13	184	93	-	-	2,283	-	400	-	-	-
Proceeds from debt issues	-	-	-	-	357	-	-	-	-	-	-
Total revenues	3,059	3,396	3,608	3,681	3,772	5,819	3,589	4,090	3,841	3,972	4,105
Total Resources	\$3,548	\$3,843	\$3,966	\$4,546	\$4,742	\$6,295	\$4,001	\$4,545	\$4,202	\$4,384	\$4,536
Requirements											
Personnel services	\$1,476	\$1,592	\$1,389	\$1,479	\$1,572	\$1,664	\$1,741	\$1,803	\$1,895	\$1,952	\$2,055
Materials & services	724	745	745	812	855	845	900	926	954	983	1,012
Debt service	36	37	38	38	425	36	36	36	36	36	36
Transfers to other funds	830	865	901	941	853	924	819	869	895	922	950
Capital outlay:											
Senior Center				59	431	2	-	-	-	-	-
Cedar Oak Boat Ramp				78	46	1,666	-	300	-	-	-
Willamette Trail Improv.				-	-	32	-	-	-	-	-
MSY LOT Improvements				75	17	-	-	-	-	-	-
Vehicles/Equipment				84	41	39	25	25	-	-	-
Fields Bridge Pk Improv.				10	-	-	-	-	-	-	-
Willamette Park Artwork				-	26	-	-	-	-	-	-
Willamette Park Parking				-	-	-	-	200	-	-	-
Other capital outlay	35	246	28	-	-	675	25	25	10	60	60
Total capital outlay	35	246	28	306	561	2,414	50	550	10	60	60
Total expenditures	3,101	3,485	3,101	3,576	4,266	5,883	3,546	4,184	3,790	3,953	4,113
Ending Fund Balance											
Policy requirement (20%)	440	467	427	458	485	502	528	546	570	587	613
Over (under) Policy	7	(109)	438	512	(9)	(90)	(73)	(185)	(158)	(156)	(190)
Total ending fund balance	447	358	865	970	476	412	455	361	412	431	423
Total Requirements	\$3,548	\$3,843	\$3,966	\$4,546	\$4,742	\$6,295	\$4,001	\$4,545	\$4,202	\$4,384	\$4,536

City of West Linn

Building Inspections Fund
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
						PROJECTED					
Resources											
Beginning fund balance	\$244	\$255	\$134	\$71	(\$175)	(\$76)	(\$146)	\$43	\$129	\$121	\$116
Interest	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	715	578	629	472	673	675	709	744	781	820	861
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	133	90	300	200	127	120	105
Total revenues	715	578	629	472	806	765	1,009	944	908	940	966
Total Resources	\$959	\$833	\$763	\$543	\$631	\$689	\$863	\$987	\$1,037	\$1,061	\$1,082
Requirements											
Personnel services	\$415	\$394	\$372	\$387	\$375	\$460	\$472	\$492	\$539	\$557	\$590
Materials & services	11	10	16	16	28	30	40	45	46	47	48
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	278	295	304	315	304	322	308	321	331	341	351
Capital outlay	-	-	-	-	-	23	-	-	-	-	-
Total expenditures	704	699	692	718	707	835	820	858	916	945	989
Ending Fund Balance											
Policy requirement (15%)	64	61	58	60	60	74	77	81	88	91	96
Over (under) Policy	191	73	13	(235)	(136)	(220)	(34)	48	33	25	(3)
Total ending fund balance	255	134	71	(175)	(76)	(146)	43	129	121	116	93
Total Requirements	\$959	\$833	\$763	\$543	\$631	\$689	\$863	\$987	\$1,037	\$1,061	\$1,082

City of West Linn

Planning Fund
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Resources											
Beginning fund balance	\$263	\$67	(\$64)	\$25	\$353	\$322	\$268	\$212	\$121	\$114	\$112
Fees and charges	198	228	197	96	231	160	168	176	185	194	204
Interest	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	6	3	12	5	7	51	3	3	3	3	3
Franchise fees	56	84	198	197	206	203	205	205	207	209	211
Intergovernmental	263	242	280	446	252	260	269	270	275	281	287
Transfers from Building Fund	77	79	86	88	-	-	-	-	-	-	-
Transfers for TSP Planning	11	11	41	92	25	-	-	-	-	-	-
Transfers from General Fund	123	191	199	250	100	225	225	225	340	365	385
Total revenues	734	838	1,013	1,174	821	899	870	879	1,010	1,052	1,090
Total Resources	\$997	\$905	\$949	\$1,199	\$1,174	\$1,221	\$1,138	\$1,091	\$1,131	\$1,166	\$1,202
Requirements											
Personnel services	\$591	\$594	\$508	\$461	\$458	\$531	\$563	\$596	\$632	\$657	\$696
Materials & services	44	37	151	111	36	54	60	58	60	62	64
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	295	338	265	274	358	368	303	316	325	335	345
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	930	969	924	846	852	953	926	970	1,017	1,054	1,105
Ending Fund Balance											
Policy requirement (15%)	95	95	99	86	74	88	93	98	104	108	114
Over (under) Policy	(28)	(159)	(74)	267	248	180	119	23	10	4	(17)
Total ending fund balance	67	(64)	25	353	322	268	212	121	114	112	97
Total Requirements	\$997	\$905	\$949	\$1,199	\$1,174	\$1,221	\$1,138	\$1,091	\$1,131	\$1,166	\$1,202

City of West Linn

Street Fund
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Resources											
Beginning fund balance	\$1,291	\$1,797	\$2,215	\$2,507	\$1,944	\$1,647	\$1,083	\$382	\$536	\$676	\$740
Fees - street maintenance fees (1)	870	904	1,351	1,522	1,659	1,600	1,679	1,708	1,776	1,847	1,921
Intergovernmental - gas tax (2)	1,372	1,385	1,451	1,472	1,480	1,474	1,487	1,493	1,499	1,505	1,511
SDC Reimbursement	157	135	104	100	262	110	112	114	116	118	120
Franchise fees	113	113	116	122	113	115	121	127	133	140	147
Miscellaneous	14	28	94	12	222	50	518	52	53	54	55
Interest	-	-	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	1,427	-	-	-	-	-	-
Total revenues	2,526	2,565	3,116	3,228	5,163	3,349	3,917	3,494	3,577	3,664	3,754
Total Resources	\$3,817	\$4,362	\$5,331	\$5,735	\$7,107	\$4,996	\$5,000	\$3,876	\$4,113	\$4,340	\$4,494
Requirements											
Personnel services	\$490	\$514	\$519	\$539	\$554	\$575	\$605	\$628	\$665	\$691	\$731
Materials & services	433	527	439	473	494	500	563	540	556	573	590
Debt service	152	152	151	151	1,514	143	143	141	143	142	141
Transfers to other funds	529	550	660	683	772	845	892	851	877	903	930
Capital outlay											
Street capital projects	382	237	1,008	1,852	2,101	1,850	2,350	1,180	1,100	1,200	1,200
Equipment and vehicle	34	167	47	93	25	-	65	-	96	91	36
Total expenditures	2,020	2,147	2,824	3,791	5,460	3,913	4,618	3,340	3,437	3,600	3,628
Ending Fund Balance											
Policy requirement (15%)	138	156	144	152	157	161	175	175	183	190	198
Over (under) Policy	1,659	2,059	2,363	1,792	1,490	922	207	361	493	550	668
Total ending fund balance	1,797	2,215	2,507	1,944	1,647	1,083	382	536	676	740	866
Total Requirements	\$3,817	\$4,362	\$5,331	\$5,735	\$7,107	\$4,996	\$5,000	\$3,876	\$4,113	\$4,340	\$4,494

- (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
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	
Beginning balance relating to SMF	\$564	\$257	\$1,039	\$1,019	\$298	(\$1,919)	(\$2,572)	(\$3,685)	(\$3,586)	(\$3,477)	\$564
SMF revenue collected per year	870	904	1,351	1,522	1,659	1,600	1,679	1,708	1,776	1,847	14,916
% of SMF to State Gas Tax	39%	39%	48%	51%	53%	52%	53%	53%	54%	55%	
SMF spent on:											
Materials & Services	(168)	(208)	(212)	(240)	(261)	(260)	(299)	(288)	(302)	(316)	(2,554)
Debt service payments	(152)	(152)	(151)	(151)	(1,514)	(143)	(143)	(141)	(143)	(142)	(2,832)
Street capital projects	(382)	(237)	(1,008)	(1,852)	(2,101)	(1,850)	(2,350)	(1,180)	(1,222)	(1,237)	(13,419)
Total SMF expenditures	(702)	(597)	(1,371)	(2,243)	(3,876)	(2,253)	(2,792)	(1,609)	(1,667)	(1,695)	(18,805)
Ending SMF balance carried forward	\$732	\$564	\$1,019	\$298	(\$1,919)	(\$2,572)	(\$3,685)	(\$3,586)	(\$3,477)	(\$3,325)	(\$3,325)

City of West Linn

Water Fund

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Resources											
Beginning fund balance	\$695	\$1,256	\$1,431	\$7,008	\$6,108	\$5,761	\$2,206	\$717	\$695	\$524	\$504
Water charges - base	3,007	3,327	3,418	3,885	3,927	3,973	4,139	4,305	4,475	4,654	4,840
Water charges - rate increases	145	158	174	180	187	206	207	215	226	235	244
Miscellaneous	114	106	99	336	140	100	117	102	104	106	108
Intergovernmental	-	-	5,429	-	-	124	-	-	-	-	-
Proceeds from sale of bonds	-	-	-	-	2,795	-	-	-	-	-	-
Total revenues	3,266	3,591	9,120	4,401	7,049	4,403	4,463	4,622	4,805	4,995	5,192
Total Resources											
	\$3,961	\$4,847	\$10,551	\$11,409	\$13,157	\$10,164	\$6,669	\$5,339	\$5,500	\$5,519	\$5,696
Requirements											
Personnel services	\$523	\$457	\$521	\$546	\$593	\$675	\$687	\$717	\$764	\$798	\$849
Materials & services	1,348	1,525	1,436	1,606	1,775	1,850	1,880	1,926	1,984	2,044	2,105
Debt service	149	150	150	154	841	280	280	279	277	286	138
Transfers to other funds	657	684	703	730	986	869	925	930	958	987	1,017
Capital outlay											
Water capital projects	28	558	636	2,261	3,201	4,160	2,150	700	818	900	900
Equipment and vehicle	-	42	97	4	-	124	30	92	175	-	-
Total expenditures	2,705	3,416	3,543	5,301	7,396	7,958	5,952	4,644	4,976	5,015	5,009
Ending Fund Balance											
Policy requirement (15%)	130	146	143	172	204	379	385	396	412	426	443
Reserve for debt service (inc.)	151	151	151	151	151	-	-	-	-	-	-
Reserve for capital project	-	-	5,000	3,999	2,823	-	-	-	-	-	-
Over (under) Policy	975	1,134	1,714	1,786	2,583	1,827	332	299	112	78	244
Total ending fund balance	1,256	1,431	7,008	6,108	5,761	2,206	717	695	524	504	687
Total Requirements											
	\$3,961	\$4,847	\$10,551	\$11,409	\$13,157	\$10,164	\$6,669	\$5,339	\$5,500	\$5,519	\$5,696

City of West Linn

Environmental Services Fund
(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
ACTUALS						FY17	FY18	FY19	FY20	FY21	FY22
FY12 FY13 FY14 FY15 FY16											
Resources											
Beginning fund balance	\$3,054	\$3,365	\$3,442	\$3,455	\$3,030	\$3,336	\$2,062	\$408	\$396	\$278	\$211
Wastewater charges - base	1,849	1,873	1,942	1,965	2,169	2,252	2,343	2,436	2,532	2,633	2,738
Wastewater charges - rate incre	86	97	99	102	106	114	117	122	128	133	138
Surface water - base	636	663	709	742	795	822	855	890	925	962	1,001
Surface water - rate increases	31	33	35	33	35	42	43	44	47	49	51
Interest	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	107	76	119	38	61	87	124	91	93	95	97
Licenses and permits	76	72	91	73	77	56	57	58	59	60	61
Total revenues	2,785	2,814	2,995	2,953	3,243	3,373	3,539	3,641	3,784	3,932	4,086
Total Resources	\$5,839	\$6,179	\$6,437	\$6,408	\$6,273	\$6,709	\$5,601	\$4,049	\$4,180	\$4,210	\$4,297
Requirements											
Personnel services	\$525	\$428	\$636	\$659	\$675	\$750	769	798	\$842	\$872	\$926
Materials & services	290	292	250	270	300	493	752	435	457	480	504
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	1,070	1,117	1,094	1,118	1,117	1,194	1,347	1,270	1,308	1,347	1,387
Capital outlay											
Sewer capital projects	488	505	607	1,028	415	1,700	625	500	712	431	950
Surface water capital projects	101	126	96	244	430	405	1,700	350	350	350	300
Equipment and vehicle	-	269	299	59	-	105	-	300	233	519	51
Total expenditures	2,474	2,737	2,982	3,378	2,937	4,647	5,193	3,653	3,902	3,999	4,118
Ending Fund Balance											
Policy requirement (15%)	122	108	133	139	146	186	228	185	195	203	215
Over (under) Policy	3,243	3,334	3,322	2,891	3,190	1,876	180	211	83	8	(36)
Total ending fund balance	3,365	3,442	3,455	3,030	3,336	2,062	408	396	278	211	179
Total Requirements	\$5,839	\$6,179	\$6,437	\$6,408	\$6,273	\$6,709	\$5,601	\$4,049	\$4,180	\$4,210	\$4,297
Utility Rate Information:											
% sewer rate increases	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Sewer portion of average bill	\$ 27	\$ 30	\$ 33	\$ 35	\$ 37	\$ 39	\$ 41	\$ 43	\$ 45	\$ 47	\$ 50
% surface rate increases	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Surface portion of average bill	\$ 4	\$ 5	\$ 5	\$ 6	\$ 6	\$ 6	\$ 7	\$ 7	\$ 8	\$ 8	\$ 9
Total average utility bill	\$ 63	\$ 66	\$ 80	\$ 83	\$ 87	\$ 92	\$ 97	\$ 101	\$ 107	\$ 112	\$ 117

City of West Linn

SDC Fund
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Resources											
Beginning fund balance	\$4,269	\$5,460	\$5,970	\$6,729	\$4,813	\$4,448	\$5,289	\$3,743	\$3,206	\$3,109	\$2,922
SDC improvement fees	1,765	1,367	1,277	647	1,417	1,164	1,248	1,236	1,226	1,216	1,207
Interest	-	1	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,097	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	1,765	1,368	1,277	647	1,417	2,261	1,248	1,236	1,226	1,216	1,207
Total Resources	\$6,034	\$6,828	\$7,247	\$7,376	\$6,230	\$6,709	\$6,537	\$4,979	\$4,432	\$4,325	\$4,129
Requirements											
Personnel services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	12	3	1	59	108	45	405	23	23	23	23
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	11	11	41	92	25	-	-	-	-	-	-
Capital outlay	551	844	476	2,412	1,649	1,375	2,389	1,750	1,300	1,380	1,440
Total expenditures	574	858	518	2,563	1,782	1,420	2,794	1,773	1,323	1,403	1,463
Ending Fund Balance	5,460	5,970	6,729	4,813	4,448	5,289	3,743	3,206	3,109	2,922	2,666
Total Requirements	\$6,034	\$6,828	\$7,247	\$7,376	\$6,230	\$6,709	\$6,537	\$4,979	\$4,432	\$4,325	\$4,129

City of West Linn

SDC Department - Parks
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Resources											
Beginning fund balance	\$17	\$484	\$556	\$797	\$950	\$934	\$1,380	\$357	\$228	\$212	\$229
SDC improvement fees	694	503	432	213	525	400	412	424	437	450	464
Interest	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,097	-	-	-	-	-
Total revenues	694	503	432	213	525	1,497	412	424	437	450	464
Total Resources	\$711	\$987	\$988	\$1,010	\$1,475	\$2,431	\$1,792	\$781	\$665	\$662	\$693
Requirements											
Personnel services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	1	-	-	1	3	5	55	3	3	3	3
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-
Capital outlay:											
Senior Center				-	320	-	-	-	-	-	-
Marylhurst Park Improv.				-	-	300	-	-	-	-	-
Willamette Trail Improv.				-	157	359	-	-	-	-	-
Bolton/ Skyline Project				-	44	24	-	-	-	-	-
Oak Savanna				-	11	248	-	-	-	-	-
Fields Bridge Pk Improv.				59	6	35	-	-	-	-	-
Tanner Creek Pk Improv.				-	-	50	-	-	-	-	-
Other capital outlay	226	431	191	-	-	30	1,380	550	450	430	440
Total capital outlay	226	431	191	59	538	1,046	1,380	550	450	430	440
Total expenditures	227	431	191	60	541	1,051	1,435	553	453	433	443
Ending Fund Balance	484	556	797	950	934	1,380	357	228	212	229	250
Total Requirements	\$711	\$987	\$988	\$1,010	\$1,475	\$2,431	\$1,792	\$781	\$665	\$662	\$693

City of West Linn

SDC Department - Street
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
						PROJECTED					
Resources											
Beginning fund balance	\$811	\$945	\$1,213	\$1,292	\$465	\$707	\$971	\$318	\$287	\$248	\$201
SDC improvement fees	263	279	240	122	341	274	282	274	266	258	250
Interest	-	1	-	-	-	-	-	-	-	-	-
Total revenues	263	280	240	122	341	274	282	274	266	258	250
Total Resources	\$1,074	\$1,225	\$1,453	\$1,414	\$806	\$981	\$1,253	\$592	\$553	\$506	\$451
Requirements											
Personnel services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	2	1	1	55	74	10	35	5	5	5	5
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	11	11	41	92	25	-	-	-	-	-	-
Capital outlay	116	-	119	802	-	-	900	300	300	300	250
Total expenditures	129	12	161	949	99	10	935	305	305	305	255
Ending Fund Balance	945	1,213	1,292	465	707	971	318	287	248	201	196
Total Requirements	\$1,074	\$1,225	\$1,453	\$1,414	\$806	\$981	\$1,253	\$592	\$553	\$506	\$451

City of West Linn

SDC Department - Water
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Resources											
Beginning fund balance	\$1,576	\$1,941	\$1,883	\$2,119	\$712	(\$14)	\$7	\$363	\$708	\$1,043	\$1,268
SDC improvement fees	501	356	402	132	347	300	361	350	340	330	320
Interest	-	-	-	-	-	-	-	-	-	-	-
Total revenues	501	356	402	132	347	300	361	350	340	330	320
Total Resources	\$2,077	\$2,297	\$2,285	\$2,251	\$1,059	\$286	\$368	\$713	\$1,048	\$1,373	\$1,588
Requirements											
Personnel services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	6	1	-	1	2	-	5	5	5	5	5
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	130	413	166	1,538	1,071	279	-	-	-	100	300
Total expenditures	136	414	166	1,539	1,073	279	5	5	5	105	305
Ending Fund Balance	1,941	1,883	2,119	712	(14)	7	363	708	1,043	1,268	1,283
Total Requirements	\$2,077	\$2,297	\$2,285	\$2,251	\$1,059	\$286	\$368	\$713	\$1,048	\$1,373	\$1,588

City of West Linn

SDC Department - Wastewater
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
						PROJECTED					
Resources											
Beginning fund balance	\$951	\$1,108	\$1,243	\$1,364	\$1,430	\$1,513	\$1,607	\$1,579	\$1,083	\$884	\$682
SDC improvement fees	199	136	121	67	111	109	112	109	106	103	100
Interest	-	-	-	-	-	-	-	-	-	-	-
Total revenues	199	136	121	67	111	109	112	109	106	103	100
Total Resources	\$1,150	\$1,244	\$1,364	\$1,431	\$1,541	\$1,622	\$1,719	\$1,688	\$1,189	\$987	\$782
Requirements											
Personnel services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	2	1	-	1	28	15	140	5	5	5	5
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	40	-	-	-	-	-	-	600	300	300	300
Total expenditures	42	1	-	1	28	15	140	605	305	305	305
Ending Fund Balance	1,108	1,243	1,364	1,430	1,513	1,607	1,579	1,083	884	682	477
Total Requirements	\$1,150	\$1,244	\$1,364	\$1,431	\$1,541	\$1,622	\$1,719	\$1,688	\$1,189	\$987	\$782

City of West Linn

SDC Department - Surface Water
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
						PROJECTED					
Resources											
Beginning fund balance	\$695	\$666	\$678	\$688	\$778	\$787	\$783	\$624	\$430	\$286	\$142
SDC improvement fees	11	12	10	91	10	11	11	11	11	11	11
Interest	-	-	-	-	-	-	-	-	-	-	-
Total revenues	11	12	10	91	10	11	11	11	11	11	11
Total Resources	\$706	\$678	\$688	\$779	\$788	\$798	\$794	\$635	\$441	\$297	\$153
Requirements											
Personnel services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	1	-	-	1	1	15	170	5	5	5	5
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	39	-	-	-	-	-	-	200	150	150	50
Total expenditures	40	-	-	1	1	15	170	205	155	155	55
Ending Fund Balance	666	678	688	778	787	783	624	430	286	142	98
Total Requirements	\$706	\$678	\$688	\$779	\$788	\$798	\$794	\$635	\$441	\$297	\$153

City of West Linn

SDC Department - Bike/Ped

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Resources											
Beginning fund balance	\$219	\$316	\$397	\$469	\$478	\$521	\$541	\$502	\$470	\$436	\$400
SDC improvement fees	97	81	72	22	83	70	70	68	66	64	62
Interest	-	-	-	-	-	-	-	-	-	-	-
Total revenues	97	81	72	22	83	70	70	68	66	64	62
Total Resources	\$316	\$397	\$469	\$491	\$561	\$591	\$611	\$570	\$536	\$500	\$462
Requirements											
Personnel services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	13	40	50	109	100	100	100	100
Total expenditures	-	-	-	13	40	50	109	100	100	100	100
Ending Fund Balance	316	397	469	478	521	541	502	470	436	400	362
Total Requirements	\$316	\$397	\$469	\$491	\$561	\$591	\$611	\$570	\$536	\$500	\$462

City of West Linn

Parks Bond Fund
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Resources											
Beginning fund balance	\$135	\$135	\$126	\$116	\$91	\$0	\$0	\$0	\$0	\$0	\$0
Interest	-	-	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-	-	-	-	-	-
Total Resources	\$135	\$135	\$126	\$116	\$91	\$0	\$0	\$0	\$0	\$0	\$0
Requirements											
Personnel services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	9	10	25	91	-	-	-	-	-	-
Total expenditures	-	9	10	25	91	-	-	-	-	-	-
Ending Fund Balance	135	126	116	91	-	-	-	-	-	-	-
Total Requirements	\$135	\$135	\$126	\$116	\$91	\$0	\$0	\$0	\$0	\$0	\$0

City of West Linn

Debt Service Fund

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Resources											
Beginning fund balance	\$125	\$69	\$81	\$164	\$204	\$168	\$153	\$135	\$135	\$100	\$100
Interest	-	-	-	-	-	-	-	-	-	-	-
Taxes	834	1,309	1,407	1,395	1,367	1,410	1,430	1,143	853	920	541
Total revenues	834	1,309	1,407	1,395	1,367	1,410	1,430	1,143	853	920	541
Total Resources	\$959	\$1,378	\$1,488	\$1,559	\$1,571	\$1,578	\$1,583	\$1,278	\$988	\$1,020	\$641
Requirements											
Debt service:											
Series 2009 Refunded Parks	\$622	\$621	\$616	\$621	\$625	\$622	\$622	\$286	\$0	\$0	\$0
Series 2010 Refunded Library	268	285	299	305	324	334	348	360	377	397	-
Series 2012 Police Station	-	391	409	429	454	469	478	497	511	523	541
Total expenditures	890	1,297	1,324	1,355	1,403	1,425	1,448	1,143	888	920	541
Ending Fund Balance											
Policy requirement (0%)	-	-	-	-	-	-	-	-	-	-	-
Reserve for debt service	69	81	164	204	168	153	135	135	100	100	100
Over (under) Policy	-	-	-	-	-	-	-	-	-	-	-
Total ending fund balance	69	81	164	204	168	153	135	135	100	100	100
Total Requirements	959	\$1,378	\$1,488	\$1,559	\$1,571	\$1,578	\$1,583	\$1,278	\$988	\$1,020	\$641

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.



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 2017 Comprehensive Annual Financial Report

FY 2017 Popular Annual Financial Report

FY 2018 Comprehensive Annual Financial Report

FY 2018 Popular Annual Financial Report

Five Year Financial Forecast

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