

# ADOPTED 2020-2021 BIENNIAL BUDGET

*JULY 1, 2019 THROUGH JUNE 30, 2021*







# ADOPTED 2020-2021 BIENNIAL BUDGET

## CITY OF WEST LINN, OREGON

*for the biennium beginning July 1, 2019 and ending June 30, 2021*

### COUNCIL MEMBERS

Mayor Russ Axelrod <sup>2</sup>  
Council President Teri Cummings <sup>2</sup>  
Councilor Richard Sakelik <sup>2</sup>  
Councilor Bill Relyea <sup>4</sup>  
Councilor Jules Walters <sup>4</sup>

### CITIZEN MEMBERS

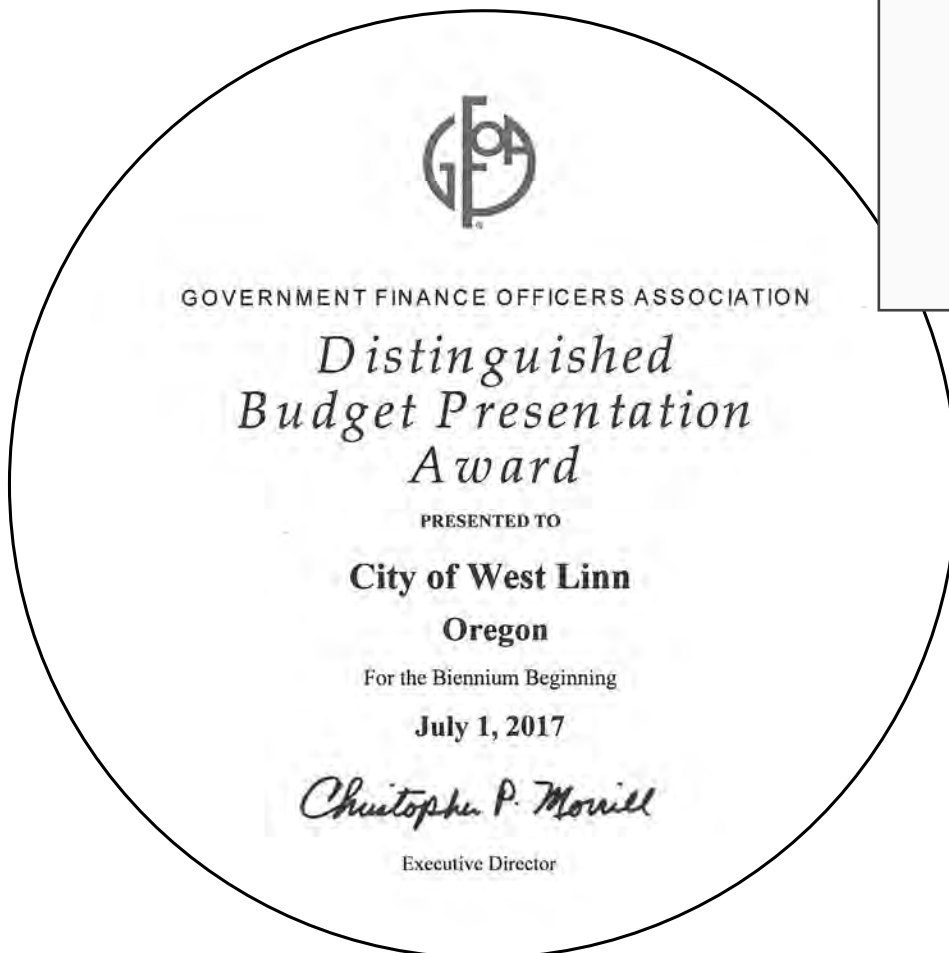
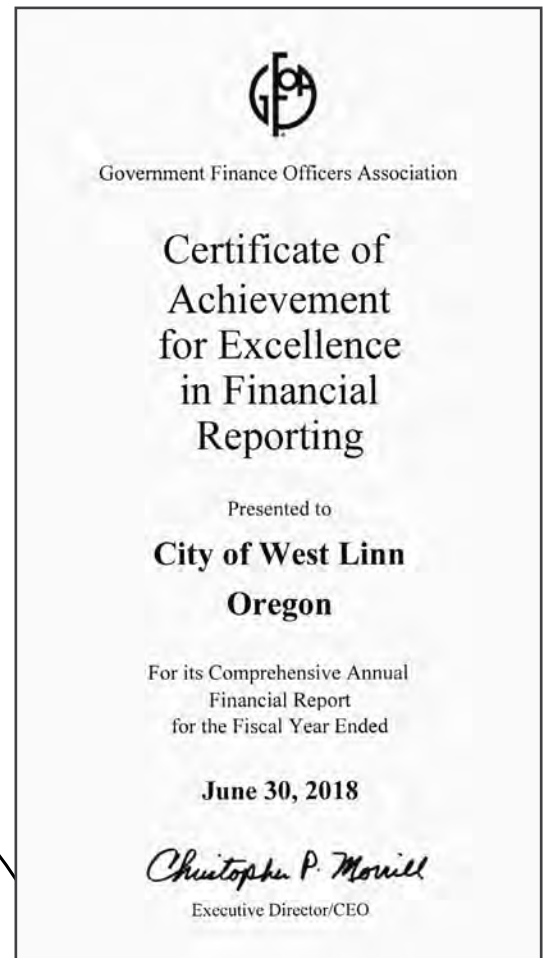
Todd Jones <sup>4</sup>  
Mark Adams <sup>3</sup>  
Ann Frazier <sup>1</sup>  
Mike Taylor <sup>1</sup>  
Sheila Waldron <sup>4</sup>

<sup>1</sup> Term expires 12/31/19  
<sup>2</sup> Term expires 12/31/20  
<sup>3</sup> Term expires 12/31/21  
<sup>4</sup> Term expires 12/31/22

# National Awards Received

The City received the Distinguished Budget Presentation Award for its 2018-2019 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.





# City of West Linn 2020-2021 Biennium Budget

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# City Manager's Budget Message



April 8, 2019

## To the West Linn Budget Committee:

I am pleased to submit to you my budget for the 2020-2021 Biennium, my second since becoming your City Manager in 2016. I look forward to working with you on developing this biennial budget given the tough road ahead of balancing the City Council's goals and city service needs with the fiscal challenges that lie ahead in the coming years.

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.

The City's financial plan for the 2020-2021 biennium will enable the City to continue to provide the essential public services that contribute to this high quality of life. While there are challenges to contend with, this budget keeps us on the path of stewarding West Linn into an even better city, the one imagined for West Linn in our 2040 community vision.

## City Council Goals for 2019

The goals leading us into the next biennium were created by the City Council in early 2019. They build off the successful works of the past and address the pressing issues currently facing our city. 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.*

## GUIDING PRINCIPLES

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The Council has once again selected the following *Imagine West Linn* guiding principles and priority areas, and identified the following goals for the coming biennium:

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### #1 SENSE OF COMMUNITY

#### Citizen Engagement

1. Engage citizen advisory groups, neighborhood associations, and the community to create and implement a robust disaster preparedness program for West Linn.
2. Build collaborative relationships with Citizen Advisory Group members by recognizing their skills and expertise and empower them to advise the Council and help carry out the goals of the City.
3. Investigate and implement ways to engage a broader swath of citizens in the business of the City. Make it easier for citizens to effectively participate in the business of the City.
4. Implement codes of conduct and ethical standards for City Council members.
5. Finalize restoring of Citizen Vision Goals to the Comprehensive Plan.

### #2 LAND USE AND QUALITY OF LIFE

#### A. Planning and Community & Economic Development

6. Create process that considers community input during construction plan review, before plans are released for construction.
7. Continue West Linn's Waterfront Planning Project with community and stakeholder engagement.
8. Actively pursue opportunities and funding options to create safe indoor spaces for active recreation, entertainment, and community gathering places for our community consistent with the approved Parks and Open Space Master Plan.

#### B. Transportation

9. Actively pursue opportunities and funding options to create an intra-city shuttle system.
10. Implement high priority transportation/safety measures identified in the Transportation System Plan (TSP) and supported by General Obligation Bond funds to create safe routes to schools and enhance pedestrian safety.

### #3 SUSTAINABILITY

#### A. Fiscal Sustainability

11. Establish and implement acceptable levels of service and/or additional revenues sources to create a balanced budget for Biennium 2020/21.
12. Expand the role of the citizen members of the Budget Committee to assist with oversight and reporting on 2018 General Obligation Bond project status and funding expenditures.
13. Define the City's legal services structure with the goal of optimizing quality and costs.

#### B. Environmental Sustainability

14. Incorporate environmentally sustainable practices in City activities and decision making, including reducing waste generation and energy consumption.

#### C. Utilities

15. Continue to engage Clackamas County Water & Environmental Services (WES), and partner cities to address governance framework and to protect West Linn ratepayer interests for wastewater services.

### #4 COMMUNITY INSTITUTIONS

16. Strengthen and support relationships with local community groups and regional, state, national, and global groups and organizations and include this valuable input in Council decision making.

### #5 CULTURAL DIVERSITY, EDUCATION AND THE ARTS

17. Facilitate startup of new Arts and Culture Commission and explore ways to engage with citizens in developing an aesthetic identity, sense of culture, and artistic place for West Linn.
18. Promote equity and inclusion in City policies and procedures.

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*These goals were the starting point for this budget.*

*We will continue to work towards meeting these goals with the financial resources available.*

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

The 2020-2021 Proposed Biennial Budget is balanced at \$116.5 million. The Budget continues existing service levels given upcoming financial challenges and uncertainties related to public employee pension funding, our low tax assessment rate, and limited revenue streams. It also enables completion or substantial progress on the Council's goals.

**Revised Five Year Financial Projection:**

During the January goal setting session, the Council received a preliminary five year financial projection, through fiscal year (FY) 2023-24, to guide the process of preparing goals and this budget. Estimates for FY 2019 and the following biennium were projected based off actuals through December 31, 2018 and information provided by department directors. With the information gathered at that point in time, the budget had a deficit in required reserves of approximately \$1,250,000 in funds with general government services (General, Public Safety, Library, Parks & Recreation, Building, and Planning Funds). Over the last few months, the projection was revised based on an additional quarter of actual expenditure data in FY19 and new information obtained about projected requirements.

Instead of a projected deficit, this proposed budget presents a positive balance in required reserves of approximately \$300,000. Significant changes that impacted this \$1,550,000 change are the following:

- In response to offering a voluntary attrition program, four employees decided to participate. One of the four positions is planned to be held open for this biennium. In addition, we are holding another two positions vacant through the next biennium, or until new sources of revenue are realized. This saved the City approximately \$550,000 over FY19, FY20 and FY21.
- The January projection included \$500,000 in Parks capital projects. These projects were expected to be partially funded by grant revenues that were not included in the projection. The City will not be receiving the grants and therefore will no longer be doing the projects. This impacted the projection by \$500,000 in FY19. In addition, with the completion of the Capital Improvement Plan (CIP), it was identified that projects originally slated for FY21 will no longer be necessary due to General Obligation Bond Funds. This provided an additional \$300,000.
- The January projection assumed an 8% increase in health and dental premium increases. We have since learned these costs will increase by approximately 6% in FY20. This reduced the expenditure projection by approximately \$100,000.
- Revenue and expenditure projections for FY19 have been refined based on actual figures through the week of March 25th. With an extra quarter of the fiscal year completed, we were able to more accurately assess what final actuals will be for FY19 and better estimate the next biennium. Revenues increased by approximately \$75,000 and expenditures decreased by approximately \$25,000, saving approximately \$100,000 over FY19, FY20 and FY21.

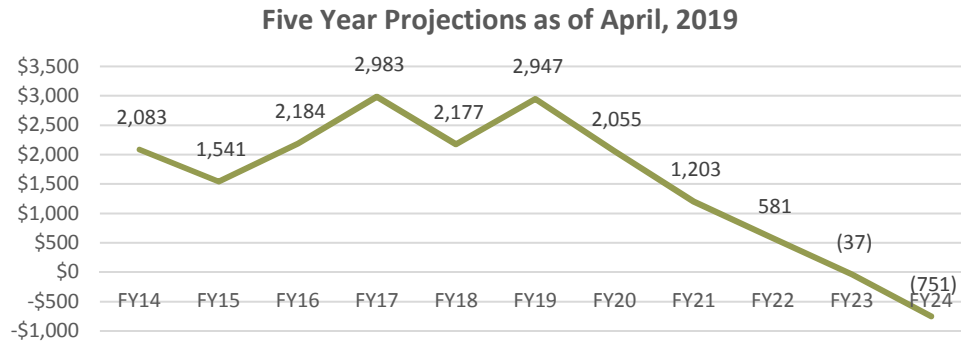
Parks Capital Outlay decreases	~	\$	800,000
Savings due to attrition & vacancies held open	~	\$	550,000
Savings from health care increase vs. projection	~	\$	100,000
Miscellaneous changes to projected revenues	~	\$	75,000
Miscellaneous changes to projected expenditures	~	\$	25,000
<b>Total Savings</b>		\$	<b>1,550,000</b>
<b>Council goal setting deficit in required reserves</b>		\$	<b>(1,250,000)</b>
<b>Proposed budget positive balance in required reserves</b>		\$	<b>300,000</b>

In summary, \$1,550,000 in savings turned around a \$1,250,000 projected deficit into a \$300,000 projected increase above required reserves:

Fortunately, we were able to balance this biennial budget through these means. However, the City continues to face challenges with rising costs and is facing a projected \$2.3 million deficit in required reserves in general governmental funds at the end of the next biennium (fiscal year 2023), of which \$1.2 million is in the General Fund. Until we get past the full impact of higher retirement costs, we will need to continue to look for efficiencies, consider new revenue sources, refine assumptions in the projections, and take every measure available to achieve our fiscal sustainability goals and strive to build financial reserves.

## City Manager's Budget Message

(Amounts in thousands)



**Actual/Estimated Ending Fund Balances (GF)**

### 2020-2021 Proposed Biennial Budget Highlights

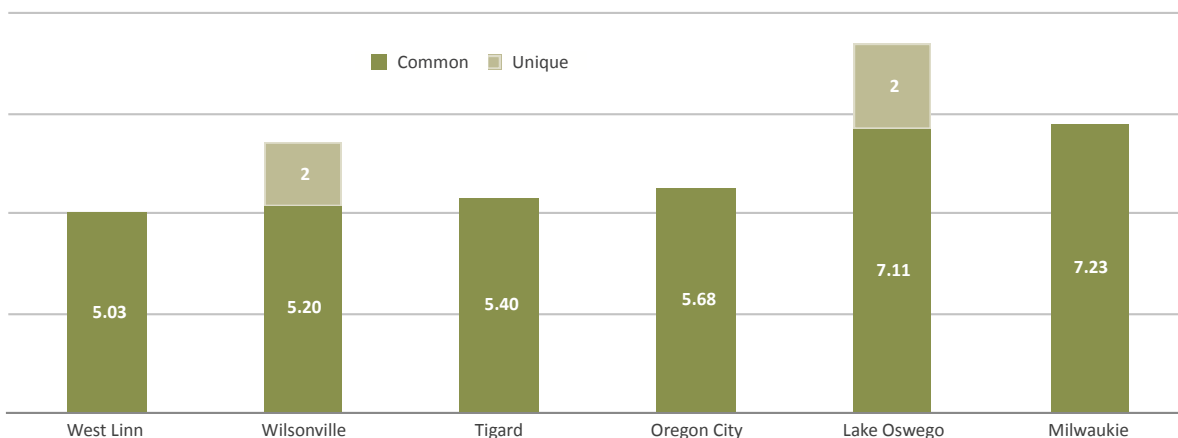
**Revenue.** West Linn's budget is organized such that property taxes are allocated directly to departmental operating funds with transfers back to the General Fund to pay for overhead expenses. The Council's goal for fiscal sustainability includes identifying and considering additional revenue sources. Ideas include regularly indexing fees and charges, increasing the Parks Maintenance Fee, implementing a Public Safety Fee, evaluating opportunities to sell services (e.g. information technology) or expand programs (e.g. truck inspection for ODOT) to other agencies, hiring a consultant to review franchise fees and raise collections, 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 such as wholesale water). This budget is not built upon any of these ideas, but they will be crucial in balancing next biennium's budget.

**Personnel.** Given that the City is predominantly a service provider, labor costs naturally drive a large portion of the budget. The budget includes 129.98 full-time equivalent (FTE) positions. This is a 0.5 FTE decrease from the 2018-2019 budget. This change is due to increasing two (2) building inspectors from 0.75 FTE to 1.0 FTE and removing the assistant city attorney position. There are 3.0 FTE positions which are being left open, but funded in the biennium in Administration (Deputy City Recorder), Library (Library Supervisor) and Police (Patrol Officer).

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. While this is also a point of pride, in many 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.

Overall, the City's personnel budget for the biennium will increase by \$4.7 million or 16% (from actual to budget) attributable to personnel savings, the increase in PERS rates, contractually required increases for staff, and health related benefits. On a budget basis, the individual fiscal year increases 12% from FY19 to FY20 and 5% from FY20 to FY21.

### Full Time Equivalents (FTEs) per Capita (per 1,000 Population)







**Materials and Services.** The Materials and Services budget reflects a continuance of current service levels. However, it is becoming more difficult to meet service expectations given the reductions in personnel and given rising inflationary costs in goods and services. In order to meet the rising costs of non-discretionary expenses (e.g. utilities, insurance, supplies, equipment) requires reductions in discretionary areas (e.g. books, consultant services, training, travel.) Various reductions and increases are made in each of the funds to reflect shifting needs and priorities.

**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 our 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 2020-2021 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 city boundary with Lake Oswego and Mary S. Young Park. The current budget includes local grant matches from the Street and Environmental Services funds for this project, as well as expenditures for preliminary design of the Highway 43 corridor from Hidden Springs Rd. to the I-205 interchange. This effort positions this second stretch of Highway 43 for future construction grant funding.
- **Street and Water System Maintenance.** Over \$2.5 million in street pavement maintenance and construction projects are planned for the biennium, with the bulk of Street Fund expenditures forecasted to match GO Bond projects and Highway 43 multimodal improvements. In addition, \$1.89 million is scheduled for deteriorated water line replacements and the development of an updated Water Master Plan (last updated in 2008).
- **Sanitary Sewer and Surface Water Improvements.** The budget includes \$1.35 million for improvements to the sanitary sewer collection system, primarily for pipe lining and pump station electrical upgrades. It also includes nearly \$1 million for surface water improvements as part of the Hwy 43 project, and an additional \$1.8 million for surface water improvements related to GO Bond transportation projects.
- **Vehicle Replacement.** 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. In an effort to ensure departments have vehicles in proper working order while minimizing maintenance expenditures, the City has initiated a new vehicle purchasing program which allows departments to cooperatively purchase vehicles over a five year period in partnership with Enterprise. This program is being launched for the Parks Department which currently has the greatest need for new equipment and vehicles. Other noteworthy vehicle and equipment expenditures include \$500,000 from the Sewer Fund for a new Hydrovac Truck.
- **Information Technology (IT).** This budget contains IT improvements to maintain a mobile-ready workforce and includes technology infrastructure improvements to support efficiency, citizen access, and security, including enhanced chip credit card readers, encryption software, Public Works server upgrades, and upgraded staff and Library patron computers. Information Technology is in the Capital Improvement Plan to prepare for replacement of the City's main server and hardware infrastructure, estimated at around \$165,000, but which remains unfunded.

## 2018 General Obligation Bond Projects

On May 15, 2018, the voters of West Linn approved Ballot Measure 3-527 authorizing the issuance of up to \$20 million in general obligation bonds to improve roads, parks, and city facilities. Efforts to deliver these projects are in full gear, with several parks projects already substantially completed or underway, including athletic field renovations, redevelopment of Sunset Park, and improvements to Mary S. Young Park, Sahallie Illahee Park, Hammerle Park, Skyline Ridge Park, and Tanner Creek Park. Improvements for at least eleven other city parks are in the queue as well.

Planning and design work for transportation projects covered by GO Bond funding are also in full swing. Design consultants have been hired and surveying has been taking place for the Historic Willamette Main Street and 10th Street Interchange Streetscape Improvements Projects. Working collaboratively with the West Linn-Wilsonville School District we have already held a public open house to target improvement areas for the Safe Routes to School Project. Phase I improvements to Highway 43 from our boundary with Lake Oswego to Mary S. Young Park are being designed, in coordination with ODOT, as part of state and regional grant funding received in 2017. Bond dollars will help fund construction of these Phase I improvements as well as design for Phase II improvements to Highway 43 from Mary S. Young Park to the I-205 Interchange. Altogether, with planned ODOT widening improvements to I-205 and Abernethy Bridge, and associated improvements around the Highway 43/I-205 Interchange, West Linn is poised to provide a complete package of improvements for all of Highway 43 in our city in the coming years.

Greatly-needed improvements to repair the roof at the Library are being scheduled, in addition to lighting upgrades and purchase of a generator to maintain reliable power to this heavily used and much loved public facility. As resiliency and emergency preparedness are of paramount importance, purchase of an emergency generator is also planned for the Police Department to ensure they are well-positioned to serve the community in severe weather or disaster events. Improvements to City Hall and Sunset Fire Hall have also been approved, with discussions on funding for other city facilities still planned.

We are committed to delivering high quality road, parks, and city facility improvement bond projects for our residents in the coming years in the most transparent and inclusive manner possible to the voters. We encourage you to check out all the exciting bond projects underway and planned for our community in detail on our new 2018 GO Bond Dashboard at <https://westlinnoregon.gov/go-bond>.

**Debt, Contingencies and Reserves.** Parks debt expired in FY19 and Library debt will be expiring in FY21. The debt service for these two GO bonds were replaced with the issuance of the 2018 GO debt. The City is continuing to carry debt for other capital improvements. The City's debt service schedules are included in this 2020-2021 Proposed Biennial Budget. The City's financial policies determine what the percentage of reserve for contingencies and unappropriated ending funding balance will be. Even though these reserve balances are getting more challenging to meet, we will continue to balance the budget with the required reserve and contingency amounts. Our goal is to ensure long term compliance with policy reserves and to 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 2020-2021 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, and are called out for specific addition to the budget. These are discussed in the Budget Issues and Options section of 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 2020-2021 Proposed Biennial Budget illustrates how resources will be used to do this. As fiscal challenges lie ahead, we have managed to maintain the status quo which did not seem possible a few short months ago. Continuing to examine revenue opportunities and continuous improvement in our service delivery will move us toward our fiscal sustainability goal. The GO Bond has given us the opportunity to reinvest in our infrastructure, parks and facilities. 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/BN	City Mgr Proposed - FY 20	City Mgr Proposed - FY 21	City Mgr Proposed - BN21 Total	Budget Comm Approved	City Council Adopted
<b>Revenue</b>							
Park Maintenance Fee	Exclude from 5% utility cap (FY 21)	TBD			TBD		
Fees and Charges Cost Indexing	Raise by referenced indexes (FY 21)	TBD			TBD		
Supplemental PD Operations (SRO, traffic officer)	Public Safety Fee (FY 21)	TBD			TBD		
<b>Expenditure</b>							
<b>Requests Raised During FY 18-19</b>							
Willamette Falls Media Supplemental Production	GF - Council	\$ 20,000	\$ -	\$ -	\$ -	\$ -	
Backyard Habitat Certification	GF - Non Departmental	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	
Neighborhood Association Postcards	GF - Non Departmental	\$ 12,000	\$ -	\$ -	\$ -	\$ 7,000	
<b>Other Requests Made</b>							
Historic Willamette Main Street	GF - Non Departmental	\$ 40,000	\$ 20,000	\$ 20,000	\$ 40,000	\$ 40,000	
Green Zero Project - Energy Efficient Measures	GF - City Facilities	\$ 4,000	\$ 2,000	\$ 2,000	\$ 4,000	\$ 4,000	
PGE Clean Wind Program Investment (100% Participation)	GF - City Facilities	\$ 15,000	\$ 7,500	\$ 7,500	\$ 15,000	\$ 15,000	
<b>Reductions to Further Save</b>							
Neighborhood Association Stipends	Non-Departmental	\$ (22,000)	\$ (11,000)	\$ (11,000)	\$ (22,000)	\$ -	
Neighborhood Association Consolidation	Non-Departmental	\$ (11,000)	\$ -	\$ -	\$ -	\$ -	
Excuse City Attorney from Council Work Sessions	GF - Council	\$ (54,000)	\$ (27,000)	\$ (27,000)	\$ (54,000)	\$ (54,000)	
Excuse City Attorney from Planning Comm Work Sessions	GF - Council	\$ (27,000)	\$ (13,500)	\$ (13,500)	\$ (27,000)	\$ (27,000)	
<b>TOTAL:</b>		<b>\$ (8,000)</b>	<b>\$ (22,000)</b>	<b>\$ (22,000)</b>	<b>\$ (44,000)</b>	<b>\$ -</b>	<b>\$ -</b>



# About West Linn



## 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 25,832.

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.

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 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.



## 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 formerly 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:	\$2.12/\$1,000 AV
City maintained roads:	216 miles
City property tax rate:	\$2.12/\$1,000 AV
City share of total tax rate:	14%
Date of incorporation:	1913
Employees:	129.98 FTE
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:	18,858
Occupied housing units:	9,350
Outstanding debt:	\$32.4 million
Parks & Open Space:	558 acres
Percent female:	52%
Percent male:	48%
Percent owner occupied:	79%
Percent renter occupied:	21%
Population:	25,832
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):	\$75M/\$117M
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.

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*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.*

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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.

## 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, 2019 and ends June 30, 2021.

### **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.



# Budget Calendar

## FY 2020

*first year of biennium*



### SEPTEMBER THROUGH DECEMBER 2018

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

### FEBRUARY 2019

- ▶ City Council establishes goals

### MARCH 2019

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

### APRIL 2019

- ▶ 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 2019

- ▶ 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 2019

- ▶ 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 2021

*second year of biennium*

### JANUARY AND FEBRUARY 2020

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

### MARCH 2020

- ▶ Department budget meetings are held

### APRIL 2020

- ▶ 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 2020

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

### JUNE 2020

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

# 2019 City Council Goals

Adopted April 8, 2019



## GUIDING PRINCIPAL #1: SENSE OF COMMUNITY

### Citizen Engagement

1. Engage Citizen Advisory Groups, Neighborhood Associations, and the community to create and implement a robust disaster preparedness program for West Linn.
2. Build collaborative relationships with Citizen Advisory Group members by recognizing their skills and expertise and empower them to advise the Council and help carry out the goals of the City.
3. Investigate and implement ways to engage a broader swath of citizens in the business of the City. Make it easier for citizens to effectively participate in the business of the City.
4. Implement codes of conduct and ethical standards for City Council members.
5. Finalize restoration of Citizen Vision Goals to the Comprehensive Plan.

## GUIDING PRINCIPAL #2: LAND USE AND QUALITY OF LIFE

### Planning and Community & Economic Development

6. Create a process that considers community input during construction plan review, before plans are released for construction.
7. Continue West Linn's Waterfront Planning Project with community and stakeholder engagement.
8. Actively pursue opportunities and funding options to create safe indoor spaces for active recreation, entertainment, and community gathering places consistent with the approved Parks and Open Space Master Plan.

### Transportation

9. Actively pursue opportunities and funding options to create an intra-city shuttle system.
10. Implement high priority transportation/safety measures identified in the Transportation System Plan (TSP) and supported by GO Bond funds to create safe routes to schools and enhance pedestrian safety.

## GUIDING PRINCIPAL #3: SUSTAINABILITY

### Fiscal Sustainability

11. Establish and implement acceptable levels of service and/or additional revenues sources to create a balanced budget for Biennium 2020/21.
12. Expand the role of the citizen members of the Budget Committee to assist with oversight and reporting on 2018 General Obligation Bond project status and funding expenditures.
13. Define the City's legal services structure with the goal of optimizing quality and costs.

### Environmental Sustainability

14. Incorporate environmentally sustainable practices in City activities and decision making, including reducing waste generation and energy consumption.

### Utilities

15. Continue to engage Clackamas County Water & Environmental Services (WES), and partner cities to address governance framework and to protect West Linn ratepayer interests for wastewater services.

## GUIDING PRINCIPAL #4: COMMUNITY INSTITUTIONS

16. Strengthen and support relationships with local community groups and regional, state, national, and global groups and organizations and include this valuable input in Council decision making.

## GUIDING PRINCIPAL #5: CULTURAL DIVERSITY, EDUCATION AND THE ARTS

17. Facilitate startup of new Arts and Culture Commission and explore ways to engage with citizens in developing an aesthetic identity, sense of culture, and artistic place for West Linn.
18. Promote Equity and Inclusion in City policies and procedures.

# City Council



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



**Mayor  
Russ Axelrod**

[raxelrod@westlinnoregon.gov](mailto:raxelrod@westlinnoregon.gov)  
Term Expiration:  
December 31, 2020



**Council President  
Teri Cummings**

[tcummings@westlinnoregon.gov](mailto:tcummings@westlinnoregon.gov)  
Term Expiration:  
December 31, 2020



**Councilor  
Richard Sakelik**

[rsakelik@westlinnoregon.gov](mailto:rsakelik@westlinnoregon.gov)  
Term Expiration:  
December 31, 2020



**Councilor  
Bill Relyea**

[brelyea@westlinnoregon.gov](mailto:brelyea@westlinnoregon.gov)  
Term Expiration:  
December 31, 2022



**Councilor  
Jules Walters**

[jwalters@westlinnoregon.gov](mailto:jwalters@westlinnoregon.gov)  
Term Expiration:  
December 31, 2022



**Rhett Bernstein, Municipal Court Judge**

The City of West Linn  
publishes quarterly updates  
on the status of Council priorities.

Visit [westlinnoregon.gov](http://westlinnoregon.gov)  
to review these updates.



# 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.

### **Capital Asset Management Policy**

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

### **Debt Policy**

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

### **Accounting Policy**

- The City shall establish and maintain its accounting systems according to generally accepted accounting practices and shall adhere to generally accepted accounting principles and standards promulgated by the Government Finance Officers Association (GFOA), Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
- An annual audit shall be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, along with a management letter identifying any areas needing improvement.
- Full disclosure shall be provided in the financial statements and bond representations.
- Quarterly budget reports showing the current status of revenues and expenditures shall be prepared and distributed to appropriate legislative, staff and management personnel in a timely manner and made available for public inspection.



### Reserve Policy

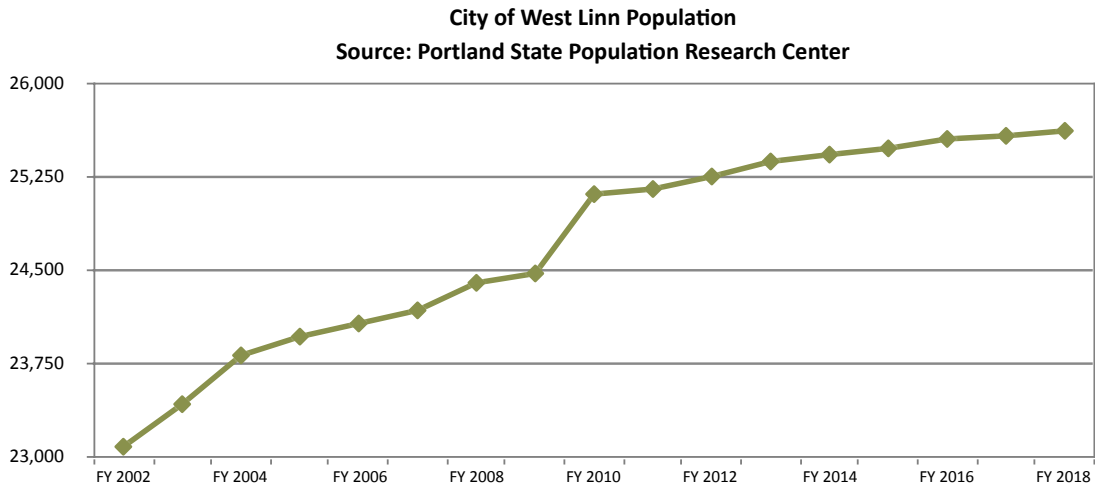
- The City shall establish a contingency reserve to provide for unanticipated expenditures of a nonrecurring nature to meet unexpected increases in service delivery costs. In accordance with local budget law in the State of Oregon, the contingency reserve must be an appropriated budget item, though funds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

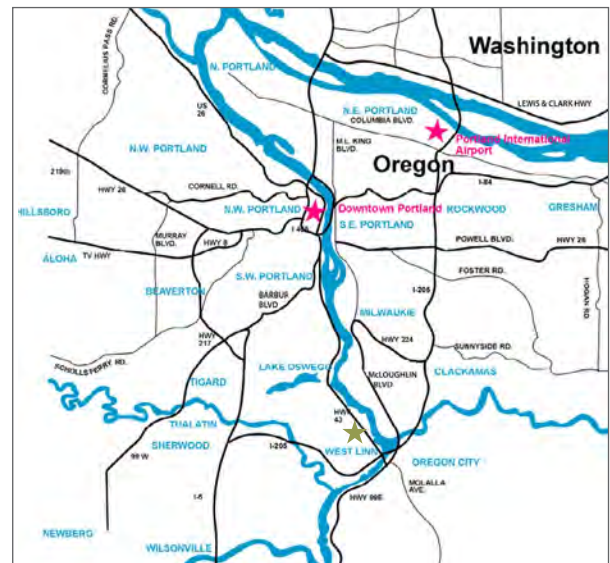
West Linn is located in northwestern Oregon, in the Portland metropolitan area south of Lake Oswego, in Clackamas County. Clackamas, Multnomah, and Washington Counties are among the five counties that comprise the Portland-Vancouver Primary Metropolitan Statistical Area. The City's economy is linked 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 2.7 percent.

## Population

The City's population historically grew steadily, but in recent years has leveled off. The 1860 census listed 225 residents. By 1920, the number had grown to 1,628. The 1960 census set the population at 2,923, and by 1970, West Linn had grown to more than 7,000. The city's population has continued to grow each year. Currently, the city's population, as estimated by the Portland State Population Research Center is 25,832.



*West Linn is located about 13 miles from downtown Portland.*

## Reserves

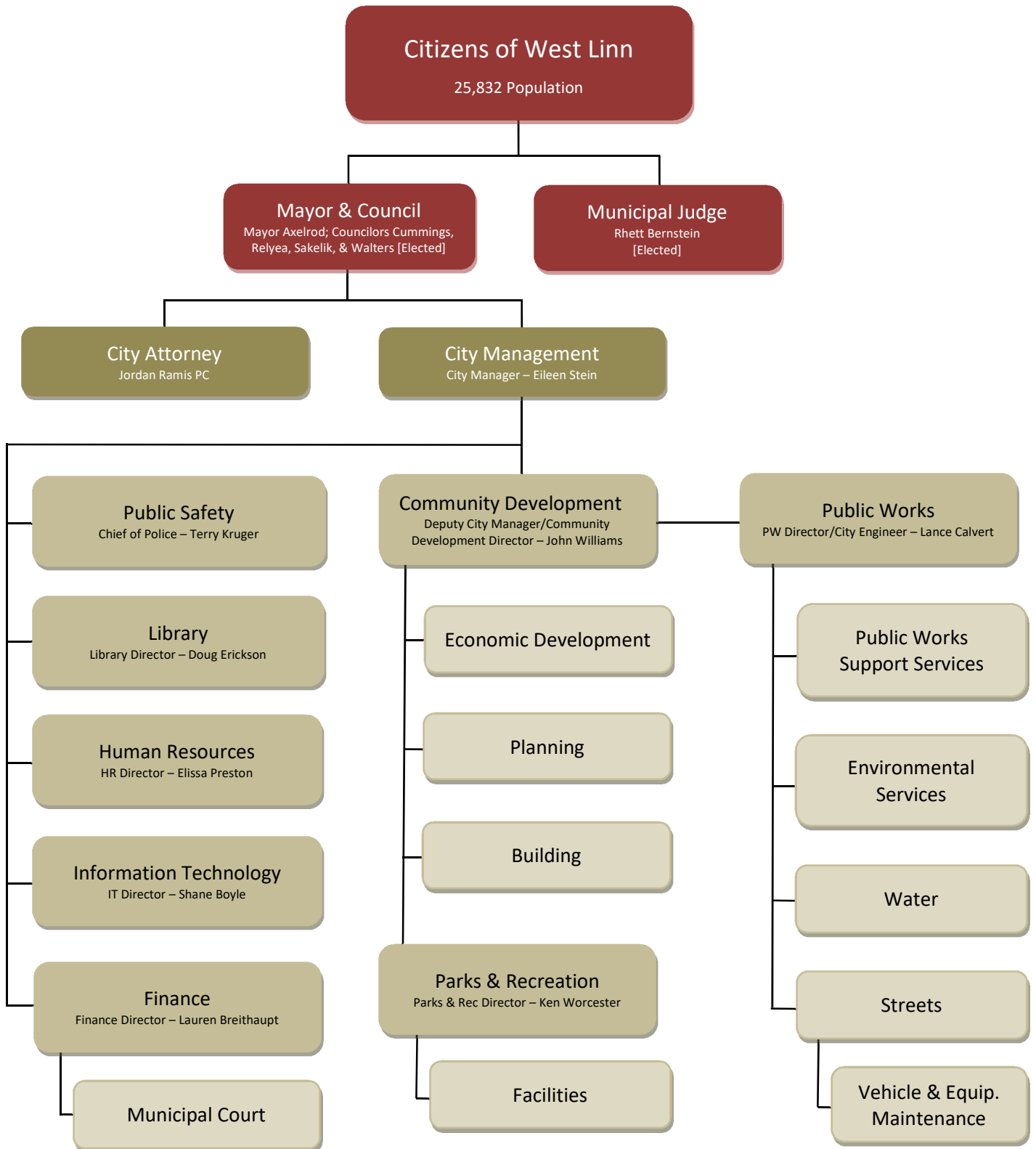
City of West Linn - Finance Department  
Summary of Budgeted Reserves

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

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

				Reserve Policy Minimum						Proposed Budget	
	FY 2021		Total (subject to reserve calculation)	Contingency		Unappropriated EFB		Total		Reserves per Proposed Budget	Over(under) Policy Minimum
	Personal Services	Materials & Services		%	Policy Minimum	%	Policy Minimum	%	Policy Minimum		
1 General Fund	\$ 4,799	\$ 2,450	\$ 7,249	10%	\$ 725	5%	\$ 362	15%	\$ 1,087	\$ 1,203	\$ 116
2 Public Safety Fund	5,548	880	6,428	10%	643	5%	321	15%	964	984	20
3 Library Fund	1,734	224	1,958	10%	196	5%	98	15%	294	467	173
4 Parks & Recreation	1,936	1,039	2,975	10%	298	5%	149	15%	447	546	99
5 Building Inspections	535	51	586	10%	59	5%	29	15%	88	108	20
6 Planning Fund	726	63	789	10%	79	5%	39	15%	118	138	20
7 Street Fund	726	588	1,314	10%	131	5%	66	15%	197	2,567	2,370
8 Water Fund	810	2,058	2,868	10%	287	5%	143	15%	430	3,040	2,610
9 Environmental	875	467	1,342	10%	134	5%	67	15%	201	770	569
10 SDC Fund	-	45	45	10%	5	5%	2	15%	7	1,761	1,754
11 Parks Bond Fund	-	-	-	-	-	-	-	-	-	-	-
12 City Facilities Bond Fund	-	-	-	-	-	-	-	-	-	-	-
12 Debt Service Fund	-	-	-	-	-	-	-	-	-	246	246
	<u>\$ 17,689</u>	<u>\$ 7,865</u>	<u>\$ 25,554</u>		<u>\$ 2,557</u>		<u>\$ 1,276</u>		<u>\$ 3,833</u>	<u>\$ 11,830</u>	<u>\$ 7,997</u>
Reserves budgeted as Contingency										\$ 9,966	
Reserves budgeted as Contingency - Reserved (Library Caufield Endowment)										\$ 157	
Reserves budgeted as Unappropriated EFB										1,707	
Total Reserves in Proposed Budget										<u>\$ 11,830</u>	

# Organizational Chart





# Positions and Salary Ranges

Full-Time Equivalent (FTE) Counts				Increase (decrease)	BN 2021	Position Title	Notes	Compensation Plan (pay ranges by position)	
BN 2013	BN 2015	BN 2017	BN 2019					Low Step	High Step
						<b>CITY MANAGEMENT</b>			
1.00	1.00	1.00	1.00	-	1.00	City Manager		\$150,557	
0.80	0.80	0.80	-	-	-	Assistant City Manager	(position removed & replaced)		
-	1.00	1.00	1.00	(1.00)	-	Legal & Risk Management	(funding moved to City Council)		
1.00	1.00	1.00	1.00	-	1.00	City Recorder/Council Policy Coord.		73,203	99,973
-	-	-	1.00	-	1.00	Assistant to City Manager	(replacement position)	69,717	95,216
1.00	1.00	1.00	1.00	-	1.00	Community Relations Coordinator	(frmr Citizen Engagement Coord)	60,723	78,612
1.00	1.00	1.00	1.00	-	1.00	Records Coord./Deputy City Recorder	(position held for BN21 savings)		
4.80	5.80	5.80	6.00	(1.00)	5.00				
						<b>HUMAN RESOURCES</b>			
1.00	0.50	-	1.00	-	1.00	HR Director		88,853	121,359
1.00	1.00	1.00	-	-	-	HR Manager			
0.50	0.50	0.80	0.80	-	0.80	HR Generalist		56,573	75,694
-	1.00	1.00	1.00	-	1.00	Payroll & Benefits Administrator		56,573	75,694
2.50	3.00	2.80	2.80	-	2.80				
						<b>FINANCE</b>			
1.00	1.00	1.00	1.00	(0.50)	0.50	Finance Director	(sharing FTE with Court)	98,278	134,133
1.00	1.00	-	-	-	-	Deputy Chief Fin'l Officer			
-	0.50	0.50	0.50	0.50	1.00	Accounting Manager	(moved FTE share to Director)	66,253	90,518
-	0.50	0.80	0.80	-	0.80	Accountant		60,723	78,612
2.00	1.00	1.00	1.00	-	1.00	Senior Accounting Clerk		52,139	67,695
1.50	1.50	1.50	1.50	-	1.50	Accounting Clerk II		47,778	62,098
1.00	-	-	-	-	-	Management Analyst			
6.50	5.50	4.80	4.80	-	4.80				
						<b>INFORMATION TECHNOLOGY</b>			
-	-	-	1.00	-	1.00	IT Director		88,853	121,359
1.00	1.00	1.00	-	-	-	IT Manager			
1.00	1.00	1.00	1.00	-	1.00	Network & Computer Systems Administrator		60,723	78,612
1.00	1.00	1.00	1.00	-	1.00	IT Analyst	(formerly Desktop Technician)	56,417	73,334
3.00	3.00	3.00	3.00	-	3.00				
						<b>FACILITY SERVICES</b>			
1.00	1.00	1.00	1.00	-	1.00	Building Maintenance Worker III		52,139	67,695
1.00	1.00	1.00	1.00	-	1.00				
						<b>MUNICIPAL COURT</b>			
0.50	-	-	-	-	-	Municipal Court Judge		57,884	
1.00	0.50	0.50	0.50	-	0.50	Finance Director	(sharing FTE with Finance)	98,278	134,133
-	-	-	-	1.00	1.00	Court Administrator	(Court Clerk II promoted in)	58,997	79,025
2.00	2.00	2.00	2.00	(0.50)	1.50	Municipal Court Clerk II	(Court Clerk I promoted in)	47,778	62,098
-	-	-	0.50	(0.50)	-	Municipal Court Clerk I			
3.50	2.50	2.50	3.00	-	3.00				
						<b>PUBLIC WORKS SUPPORT SERVICES</b>			
1.00	1.00	1.00	1.00		1.00	Public Works Director/City Engineer		94,645	129,173
1.00	1.00	1.00	1.00		1.00	Assistant City Engineer		86,429	118,024
2.00	1.00	1.00	1.00		1.00	Senior Project Engineer		73,203	99,973
1.00	1.00	1.00	1.00		1.00	GIS Coordinator		65,056	84,195
1.00	2.00	2.00	1.00		1.00	Senior Engineering Technician	(frmr Engineering Tech III)	56,417	73,334
-	1.00	1.00	1.00		1.00	Engineering Technician	(frmr Public Improvement Spec)	52,139	67,695
1.00	-	-	1.00		1.00	Associate Engineer		56,417	73,334
1.00	-	-	-		-	GIS Specialist			
2.00	1.50	1.50	1.50		1.00	Management Analyst	(frmr Admin Assistant)	60,723	78,612
-	-	-	0.50		0.50	Administrative Staff Assistant		47,778	62,098
1.00	1.00	1.00	1.00		1.00	Lead Mechanic		52,139	67,695
1.00	0.50	0.50	0.50		0.50	Vehicle & Equip Mechanic		47,778	62,098
-	-	-	0.50		0.50	Summer Interns (2)		15,912	15,912
12.00	10.00	10.00	10.50		10.50				
						<b>LIBRARY</b>			
1.00	1.00	1.00	1.00	-	1.00	Library Director		94,645	129,173
-	-	1.00	1.00	1.00	2.00	Library Manager	(reorg of Children's Services)	69,717	95,216
-	-	1.00	1.00	-	1.00	Library Circulation Supervisor	(position held for BN21 savings)		
-	-	1.00	1.00	-	1.00	Administrative Assistant		52,139	67,695
1.00	1.00	-	-	-	-	Asst Library Director			
3.00	4.00	4.50	4.50	(1.50)	3.00	Librarian II		52,139	67,695
2.35	2.50	-	-	2.50	2.50	Librarian I		47,778	62,098
-	-	1.00	1.00	(0.20)	0.80	Library Children's Services Specialist		43,891	56,473
1.00	1.00	1.50	1.50	(1.50)	-	Library Assistant III			
1.00	1.00	0.65	0.65	-	0.65	Library Assistant II		39,167	50,903
1.48	2.00	1.20	1.20	1.20	2.40	Library Assistant I		34,889	45,306
3.90	2.00	0.90	0.90	(0.90)	-	Library Aide			
1.90	1.13	1.88	2.88	(0.60)	2.28	Library Assistant/On Call		34,900	45,306
16.63	15.63	15.63	16.63	0.00	16.63				

# Personnel Summary: Positions and Salary Ranges

Full-Time Equivalent (FTE) Counts								Compensation Plan (pay ranges by position)	
BN 2013	BN 2015	BN 2017	BN 2019	Increase (decrease)	BN 2021	Position Title	Notes	Low Step	High Step
COMMUNITY DEVELOPMENT									
ECONOMIC DEVELOPMENT									
-	1.00	1.00	1.00	-	1.00	Community Development Director/Deputy City Manager		104,058	142,024
PLANNING									
1.00	1.00	-	-	-	-	Planning Director			
-	-	1.00	1.00	-	1.00	Planning Manager		77,538	105,906
4.00	3.00	3.00	3.00	-	3.00	Associate Planner		60,723	78,612
0.50	0.50	0.50	0.50	0.40	0.90	Administrative Assistant	(shares FTE with Building)	52,139	67,695
-	-	-	-	-	-	Office Specialist		39,167	50,903
1.00	-	-	-	-	-	Senior Planner			
BUILDING INSPECTIONS									
1.00	1.00	1.00	1.00	-	1.00	Building Official		69,717	95,216
1.50	1.00	1.00	1.50	0.50	2.00	Building Inspector	(reorg phased in from BN19)	43,891	56,473
-	-	-	-	1.00	1.00	Building Plans Examiner	(reorg phased in from BN19)	56,417	73,334
1.00	1.00	1.00	1.00	(1.00)	-	Permit Coordinator	(reorg phased in from BN19)		
0.50	0.50	0.50	0.50	(0.40)	0.10	Administrative Assistant	(shares FTE with Planning)	52,139	67,695
-	-	-	-	-	-	Permit Technician			
10.50	9.00	9.00	9.50	0.50	10.00				
PARKS AND RECREATION									
1.00	0.50	0.50	0.50	-	0.50	Parks & Recreation Director		88,853	121,359
1.00	1.00	1.00	1.00	-	1.00	Asst Parks & Recreation Director		73,203	99,973
1.00	1.00	1.00	1.00	-	1.00	Park Maintenance Supervisor		66,253	90,518
1.00	1.00	1.00	1.00	-	1.00	Arborist		52,139	67,695
7.00	7.00	7.00	-	-	-	Park Maintenance Worker III			
-	-	-	3.00	1.00	4.00	Park Maintenance Worker II		47,778	62,098
-	-	-	3.00	(1.00)	2.00	Park Maintenance Worker I		39,167	50,903
-	-	-	1.00	-	1.00	Park Program Manager - Maintenance		56,417	73,334
0.40	0.40	0.40	-	-	-	Meals Coordinator			
3.00	2.50	3.00	3.00	-	3.00	Recreation Coordinator II		52,139	67,695
0.40	0.15	0.15	0.15	0.10	0.25	Park Ranger		39,167	50,903
0.60	0.60	0.60	0.60	(0.10)	0.50	Office Specialist		39,167	50,903
7.00	7.00	7.00	7.00	-	7.00	Seasonal Help		91,000	96,460
22.40	21.15	21.65	21.25	-	21.25				
PUBLIC SAFETY									
1.00	1.00	1.00	1.00	-	1.00	Chief of Police		104,058	142,024
2.00	1.00	1.00	1.00	1.00	2.00	Captain		86,429	118,024
-	1.00	1.00	1.00	(1.00)	-	Lieutenant			
7.00	6.00	6.00	6.00	-	6.00	Sergeant		70,185	89,573
21.00	20.00	21.00	21.00	-	21.00	Police Officer	(one position held for BN21 savings)	55,956	76,703
2.00	2.00	2.00	2.00	-	2.00	Community Service Officer		44,330	57,663
1.00	1.00	1.00	1.00	-	1.00	Assistant to the Chief of Police		70,185	89,573
1.00	1.00	1.00	1.00	-	1.00	Assistant to the Captain		53,538	72,098
-	-	0.50	0.50	-	0.50	Records Specialist		43,427	56,488
35.00	33.00	34.50	34.50	-	34.50				
STREETS									
1.00	1.00	1.00	1.00	-	1.00	Operations Supervisor		66,253	90,518
4.00	4.00	4.00	4.00	-	4.00	Utility Worker		52,139	67,695
5.00	5.00	5.00	5.00	-	5.00				
WATER									
1.00	1.00	1.00	1.00	-	1.00	Operations Supervisor		66,253	90,518
4.00	4.00	4.00	5.00	-	5.00	Utility Worker		52,139	67,695
5.00	5.00	5.00	6.00	-	6.00				
ENVIRONMENTAL SERVICES									
1.00	1.00	1.00	1.00	-	1.00	Operations Supervisor		66,253	90,518
4.00	5.50	5.50	5.50	-	5.50	Utility Worker		52,139	67,695
5.00	6.50	6.50	6.50	-	6.50				
132.83	126.08	127.18	130.48	(0.50)	129.98	Total Full-Time Equivalent (FTEs)			

# Comparisons with Other Cities: FTE per Capita

	City Employees by Department by City (FTEs)					
	West Linn	Milwaukie	Oregon City	Wilsonville	Tigard	Lake Oswego
<b>Service Departments</b>						
Building Inspections	4.10	2.50	8.40	8.80	13.60	9.10
Code Enforcement	-	1.50	5.68	-	2.00	-
Engineering	4.50	12.00	6.81	11.50	19.00	24.50
Library	16.63	18.01	15.40	16.36	38.80	33.70
Municipal Court	3.00	2.50	4.46	1.65	3.50	3.50
Parks and Recreation	21.25	-	35.85	17.45	11.50	46.70
Planning	4.90	5.00	5.60	8.60	15.65	14.50
Public Safety - Police	34.50	41.25	53.80	-	82.50	51.00
Utility - Streets/Transportation	5.00	6.00	11.85	4.05	7.50	4.00
Utility - Water	6.00	8.20	13.09	5.38	12.50	19.90
Utility - Sewer/Wastewater and Storm	6.50	13.50	20.66	6.32	14.50	11.10
	106.38	110.46	181.60	80.11	221.05	218.00
<b>Support Departments</b>						
City Attorney/Legal & Risk Management	-	1.00	-	3.70	1.10	4.00
City Manager's Office	2.00	3.00	2.00	5.00	3.90	4.20
City Recorder	2.00	3.00	2.00	-	3.85	2.00
Comm Dev / PW Administration	4.50	10.50	-	4.50	9.00	9.00
Community Services/Public Affairs	1.00	2.00	1.00	-	4.75	2.00
Economic Development	1.00	1.00	2.00	4.00	2.00	1.10
Facilities Management	1.00	3.00	0.75	5.75	6.65	4.50
Finance and Risk Management	4.80	8.50	11.25	9.50	18.76	10.10
Fleet/Vehicle Maintenance	1.50	3.00	-	8.00	2.60	1.00
Human Resources	2.80	2.00	2.25	3.60	4.14	3.00
Information Technology	3.00	3.00	3.50	5.50	9.00	9.50
	23.60	40.00	24.75	49.55	65.75	50.40
<b>Common Full Time Equivalents (FTEs)</b>	129.98	150.46	206.35	129.66	286.80	268.40
<b>Population</b>	25,832	20,510	34,240	23,740	49,745	37,425
<b>FTEs per Capita (per 1,000 of Population)</b>	5.03	7.34	6.03	5.46	5.77	7.17
<b>Unique Services</b>						
City Transit/Bus Service	-	-	-	38.13	-	-
City Fire Department	-	-	-	-	-	52.00
City 911 Dispatch Service	-	-	-	-	-	17.50
City Golf and Tennis	-	-	-	-	-	7.40
City LO-Tigard Water Partnership	-	-	-	-	-	3.00
Total unique services:	-	-	-	38.13	-	79.90
<b>Full Time Equivalents (FTEs)</b>	129.98	150.46	206.35	167.79	286.80	348.30
<b>Population</b>	25,832	20,801	36,360	24,058	53,148	39,196
<b>FTEs per Capita (per 1,000 of Population)</b> <b>including Unique Services</b>	5.03	7.23	5.68	6.97	5.40	8.89



# 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.

## City Facilities, Parks, and Transportation Bond Fund

The city facilities, parks, and transportation bond fund accounts for the capital costs related to improvements to roads, parks, and city facilities funded by the 2018 voter approved general obligation bond.

# 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:

			BN 2019				BN 2021		
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	<i>Approved Biennial Budget</i>		
							FY 2020	FY 2021	Total
<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>	<i>Column 5</i>		<i>Column 7</i>	<i>Column 8</i>	<i>Column 9</i>	<i>Column 10</i>

## 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 2019 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 2020 and 2021 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 2020 and 2021 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 at a Glance: Total of all Funds

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

	BN 2019						BN 2021		
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
<b>Resources</b>									
Beginning Fund Balance	\$ 20,516	\$ 19,250	\$ 14,892	\$ 16,027	\$ 14,892	\$ 14,811	\$ 34,592	\$ 23,535	\$ 34,592
Property Taxes	8,365	8,653	8,956	9,358	18,314	18,255	9,614	9,896	19,510
Fees & Charges	15,416	16,153	15,760	15,802	31,562	32,182	16,557	17,161	33,718
Intergovernmental	3,893	5,288	5,798	4,525	10,323	8,602	4,898	4,881	9,779
Fines & Forfeitures	627	575	484	400	884	1,341	500	500	1,000
Interest	16	15	31	24	55	20	21	21	42
Miscellaneous	867	432	424	540	964	1,569	384	389	773
Proceeds from bond issues	5,649	-	-	20,289	20,289	20,247	-	-	-
Transfers from Other Funds	7,138	7,490	8,777	7,865	16,642	16,793	8,377	8,730	17,107
<b>Total Resources</b>	<b>\$ 62,487</b>	<b>\$ 57,856</b>	<b>\$ 55,122</b>	<b>\$ 74,830</b>	<b>\$ 113,925</b>	<b>\$ 113,820</b>	<b>\$ 74,943</b>	<b>\$ 65,113</b>	<b>\$ 116,521</b>
<b>Requirements</b>									
Personnel Services	\$ 14,664	\$ 14,250	\$ 14,783	\$ 15,080	\$ 29,863	\$ 31,681	\$ 16,756	\$ 17,512	\$ 34,268
Materials & Services	6,852	6,911	7,495	7,698	15,193	15,981	8,044	8,043	16,087
Debt Service	5,631	2,287	2,308	2,511	4,819	4,973	2,425	2,706	5,131
Operations before other items	27,147	23,448	24,586	25,289	49,875	52,635	27,225	28,261	55,486
Transfers to Other Funds	7,138	7,490	8,777	7,865	16,642	16,793	8,377	8,730	17,107
Capital Outlay	8,952	12,026	5,732	7,084	12,816	21,577	15,806	16,292	32,098
Operations, Transfers and Capital	43,237	42,964	39,095	40,238	79,333	91,005	51,408	53,283	104,691
Reserves:									
Contingency	-	-	-	-	-	19,696	11,489	9,966	9,966
Contingency - Restricted	2,974	157	157	157	157	157	157	157	157
Unappropriated Ending Fund Balance	16,276	14,735	15,870	34,435	34,435	2,962	11,890	1,708	1,708
Total Reserves	19,250	14,892	16,027	34,592	34,592	22,815	23,535	11,830	11,830
<b>Total Requirements</b>	<b>\$ 62,487</b>	<b>\$ 57,856</b>	<b>\$ 55,122</b>	<b>\$ 74,830</b>	<b>\$ 113,925</b>	<b>\$ 113,820</b>	<b>\$ 74,943</b>	<b>\$ 65,113</b>	<b>\$ 116,521</b>
Budgeted Positions (in FTEs)	127.18	127.18	130.48	130.48	130.48	130.48	129.98	129.98	129.98
Monthly Operating Costs per Capita	\$90	\$77	\$81	\$83	\$82	\$87	\$89	\$92	\$90



# Budget at a Glance: Summary by Fund

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

	Actual FY 2016	Actual FY 2017	BN 2019				BN 2021		
			Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total*
<b>Total Resources by Fund:</b>									
General Fund	\$ 10,557	\$ 10,107	\$ 10,876	\$ 10,116	\$ 18,815	\$ 19,271	\$ 10,824	\$ 10,135	\$ 18,903
Public Safety Fund	\$ 7,987	\$ 7,885	\$ 8,997	\$ 9,121	\$ 16,439	\$ 16,444	\$ 9,449	\$ 9,353	\$ 17,358
Library Fund	\$ 2,967	\$ 2,952	\$ 3,020	\$ 3,129	\$ 5,768	\$ 5,759	\$ 3,201	\$ 3,296	\$ 6,036
Parks Fund	\$ 4,742	\$ 5,472	\$ 4,184	\$ 4,199	\$ 8,025	\$ 8,091	\$ 4,865	\$ 4,637	\$ 9,388
Building Fund	\$ 631	\$ 763	\$ 852	\$ 715	\$ 1,453	\$ 1,807	\$ 926	\$ 1,024	\$ 1,878
Planning Fund	\$ 1,174	\$ 1,216	\$ 1,217	\$ 1,266	\$ 2,127	\$ 2,017	\$ 1,262	\$ 1,295	\$ 2,426
Streets Fund	\$ 7,107	\$ 5,162	\$ 5,598	\$ 5,613	\$ 9,456	\$ 8,494	\$ 6,316	\$ 6,490	\$ 10,566
Water Fund	\$ 13,157	\$ 10,062	\$ 7,251	\$ 7,074	\$ 12,501	\$ 11,291	\$ 7,649	\$ 8,267	\$ 13,034
Environmental Services Fund	\$ 6,273	\$ 6,765	\$ 5,844	\$ 6,136	\$ 9,514	\$ 9,242	\$ 6,930	\$ 5,915	\$ 10,937
System Development Charges Funds:									
Parks	\$ 1,475	\$ 1,316	\$ 1,022	\$ 634	\$ 1,173	\$ 2,216	\$ 282	\$ 343	\$ 483
Streets	\$ 806	\$ 1,035	\$ 1,182	\$ 1,134	\$ 1,306	\$ 1,527	\$ 959	\$ 575	\$ 1,085
Bike/Pedestrian Paths	\$ 561	\$ 601	\$ 595	\$ 550	\$ 620	\$ 679	\$ 515	\$ 494	\$ 564
Water	\$ 1,059	\$ 434	\$ 301	\$ 454	\$ 501	\$ 718	\$ 689	\$ 784	\$ 889
Sewer	\$ 1,541	\$ 1,648	\$ 1,715	\$ 1,720	\$ 1,760	\$ 1,828	\$ 1,745	\$ 1,210	\$ 1,815
Surface Water	\$ 788	\$ 799	\$ 801	\$ 754	\$ 805	\$ 805	\$ 652	\$ 455	\$ 660
Parks Bond Fund	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Facilities, Parks, & Trans. Bond Fund	\$ -	\$ -	\$ -	\$ 20,289	\$ 20,289	\$ 20,247	\$ 16,857	\$ 8,760	\$ 16,857
Debt Service Fund	\$ 1,571	\$ 1,639	\$ 1,667	\$ 1,926	\$ 3,373	\$ 3,384	\$ 1,822	\$ 2,080	\$ 3,642
<b>Total Resources</b>	<b>\$ 62,487</b>	<b>\$ 57,856</b>	<b>\$ 55,122</b>	<b>\$ 74,830</b>	<b>\$ 113,925</b>	<b>\$ 113,820</b>	<b>\$ 74,943</b>	<b>\$ 65,113</b>	<b>\$ 116,521</b>
<b>Total Requirements by Fund:</b>									
General Fund	\$ 10,557	\$ 10,107	\$ 10,876	\$ 10,116	\$ 18,815	\$ 19,271	\$ 10,824	\$ 10,135	\$ 18,903
Public Safety Fund	\$ 7,987	\$ 7,885	\$ 8,997	\$ 9,121	\$ 16,439	\$ 16,444	\$ 9,449	\$ 9,353	\$ 17,358
Library Fund	\$ 2,967	\$ 2,952	\$ 3,020	\$ 3,129	\$ 5,768	\$ 5,759	\$ 3,201	\$ 3,296	\$ 6,036
Parks Fund	\$ 4,742	\$ 5,472	\$ 4,184	\$ 4,199	\$ 8,025	\$ 8,091	\$ 4,865	\$ 4,637	\$ 9,388
Building Fund	\$ 631	\$ 763	\$ 852	\$ 715	\$ 1,453	\$ 1,807	\$ 926	\$ 1,024	\$ 1,878
Planning Fund	\$ 1,174	\$ 1,216	\$ 1,217	\$ 1,266	\$ 2,127	\$ 2,017	\$ 1,262	\$ 1,295	\$ 2,426
Streets Fund	\$ 7,107	\$ 5,162	\$ 5,598	\$ 5,613	\$ 9,456	\$ 8,494	\$ 6,316	\$ 6,490	\$ 10,566
Water Fund	\$ 13,157	\$ 10,062	\$ 7,251	\$ 7,074	\$ 12,501	\$ 11,291	\$ 7,649	\$ 8,267	\$ 13,034
Environmental Services Fund	\$ 6,273	\$ 6,765	\$ 5,844	\$ 6,136	\$ 9,514	\$ 9,242	\$ 6,930	\$ 5,915	\$ 10,937
System Development Charges Funds:									
Parks	\$ 1,475	\$ 1,316	\$ 1,022	\$ 634	\$ 1,173	\$ 2,216	\$ 282	\$ 343	\$ 483
Streets	\$ 806	\$ 1,035	\$ 1,182	\$ 1,134	\$ 1,306	\$ 1,527	\$ 959	\$ 575	\$ 1,085
Bike/Pedestrian Paths	\$ 561	\$ 601	\$ 595	\$ 550	\$ 620	\$ 679	\$ 515	\$ 494	\$ 564
Water	\$ 1,059	\$ 434	\$ 301	\$ 454	\$ 501	\$ 718	\$ 689	\$ 784	\$ 889
Sewer	\$ 1,541	\$ 1,648	\$ 1,715	\$ 1,720	\$ 1,760	\$ 1,828	\$ 1,745	\$ 1,210	\$ 1,815
Surface Water	\$ 788	\$ 799	\$ 801	\$ 754	\$ 805	\$ 805	\$ 652	\$ 455	\$ 660
Parks Bond Fund	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Facilities, Parks, & Trans. Bond Fund	\$ -	\$ -	\$ -	\$ 20,289	\$ 20,289	\$ 20,247	\$ 16,857	\$ 8,760	\$ 16,857
Debt Service Fund	\$ 1,571	\$ 1,639	\$ 1,667	\$ 1,926	\$ 3,373	\$ 3,384	\$ 1,822	\$ 2,080	\$ 3,642
<b>Total Requirements</b>	<b>\$ 62,487</b>	<b>\$ 57,856</b>	<b>\$ 55,122</b>	<b>\$ 74,830</b>	<b>\$ 113,925</b>	<b>\$ 113,820</b>	<b>\$ 74,943</b>	<b>\$ 65,113</b>	<b>\$ 116,521</b>

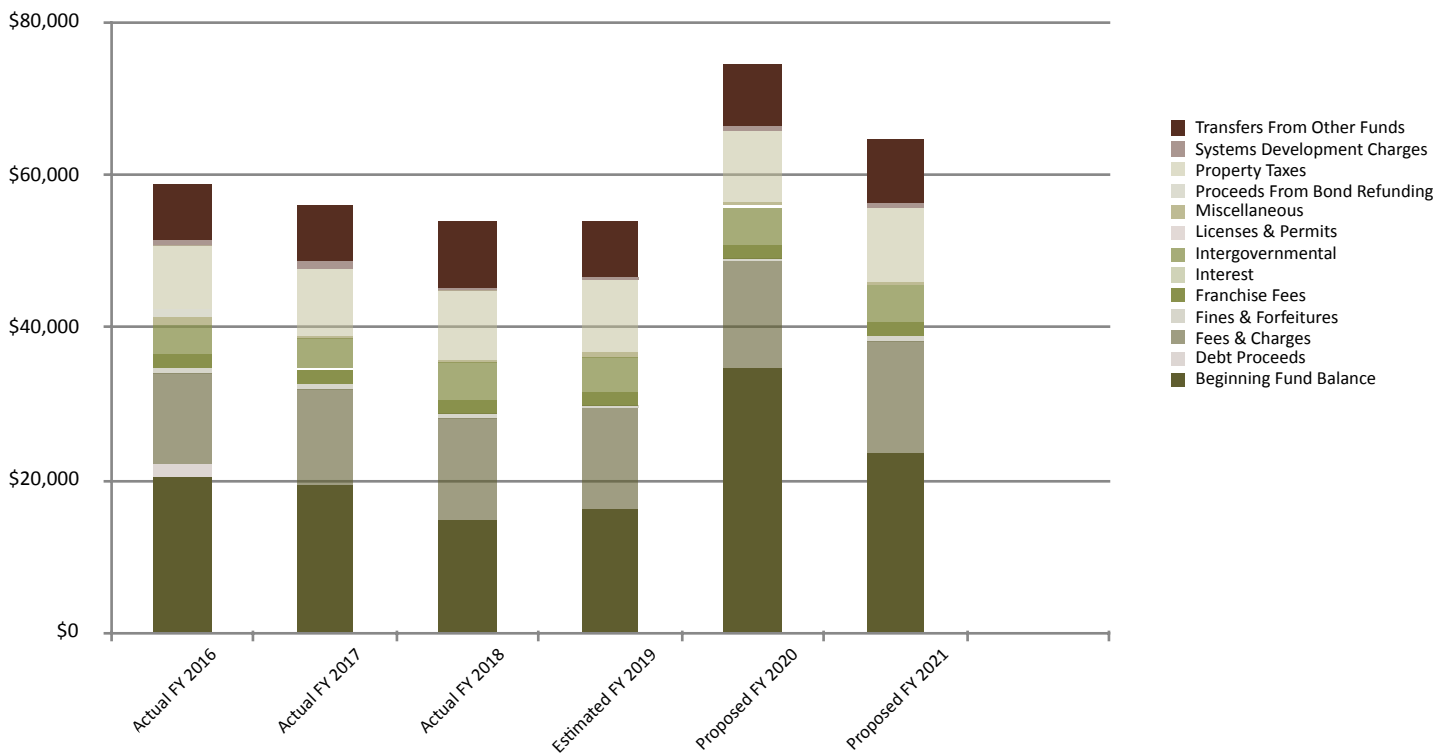
# Sources and Uses of Funds

## 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 in the following pages. Of the available revenues anticipated in 2020-2021, 96 percent of the total is represented by these five revenue categories: Fees & Charges (35%); Property Taxes (24%); Intergovernmental (12%); Transfers from Other Funds (21%); and Franchise Fees (4%).

**Total Resources, FY 2016 - FY 2021**



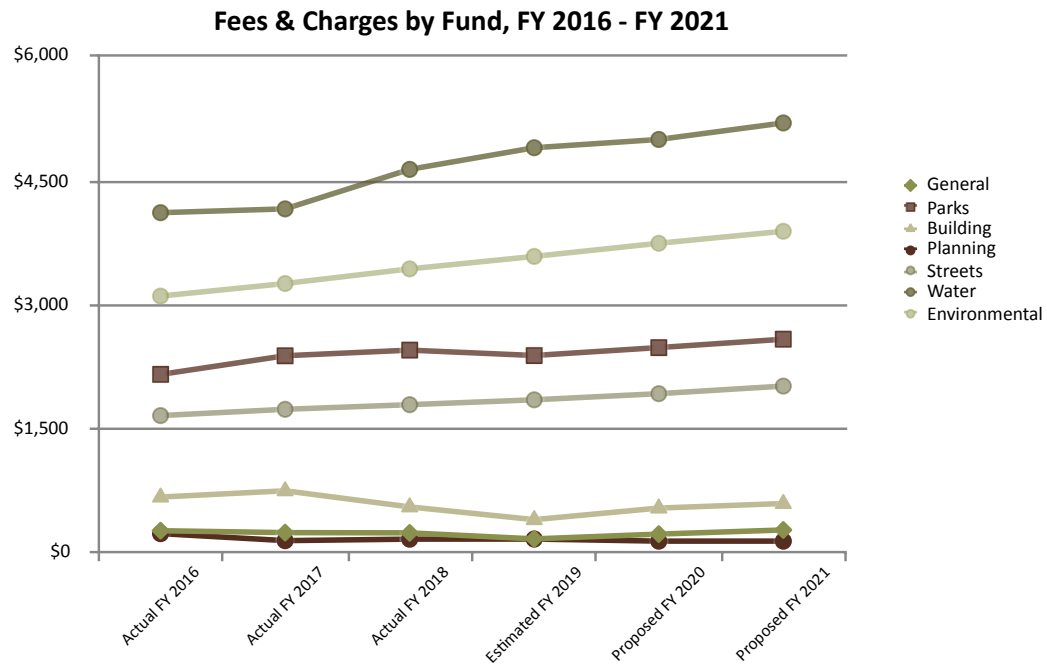
## Total Resources

	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Proposed FY 2020	Proposed FY 2021
Beginning Fund Balance	20,516	19,250	14,892	16,027	34,592	23,534
Debt Proceeds	1,427	-	-	-	-	-
Fees & Charges	12,205	12,673	13,272	13,453	14,055	14,698
Fines & Forfeitures	627	575	484	400	500	500
Franchise Fees	1,693	1,991	1,705	1,715	1,710	1,715
Interest	7	15	31	24	21	21
Intergovernmental	3,641	3,975	4,898	4,467	4,898	4,881
Licenses & Permits	112	104	89	90	94	95
Miscellaneous	748	432	419	539	384	389
Proceeds From Bond Refunding	-	-	-	-	-	-
Property Taxes	7,875	8,653	8,956	9,358	9,614	9,896
Systems Development Charges	1,277	1,003	507	395	498	453
Transfers From Other Funds	6,025	7,265	8,552	7,479	8,213	8,395

## MAJOR REVENUES

### Fees & Charges (35%)

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 - 35% of Total Revenues

	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Proposed FY 2020	Proposed FY 2021
<b>General</b>	266	243	240	167	225	275
<b>Parks</b>	2,157	2,383	2,451	2,386	2,482	2,583
<b>Building</b>	673	749	554	400	540	595
<b>Planning</b>	231	146	164	165	140	140
<b>Streets</b>	1,659	1,735	1,791	1,850	1,924	2,016
<b>Water</b>	4,114	4,160	4,638	4,900	5,000	5,200
<b>Environmental</b>	3,105	3,257	3,434	3,585	3,744	3,889

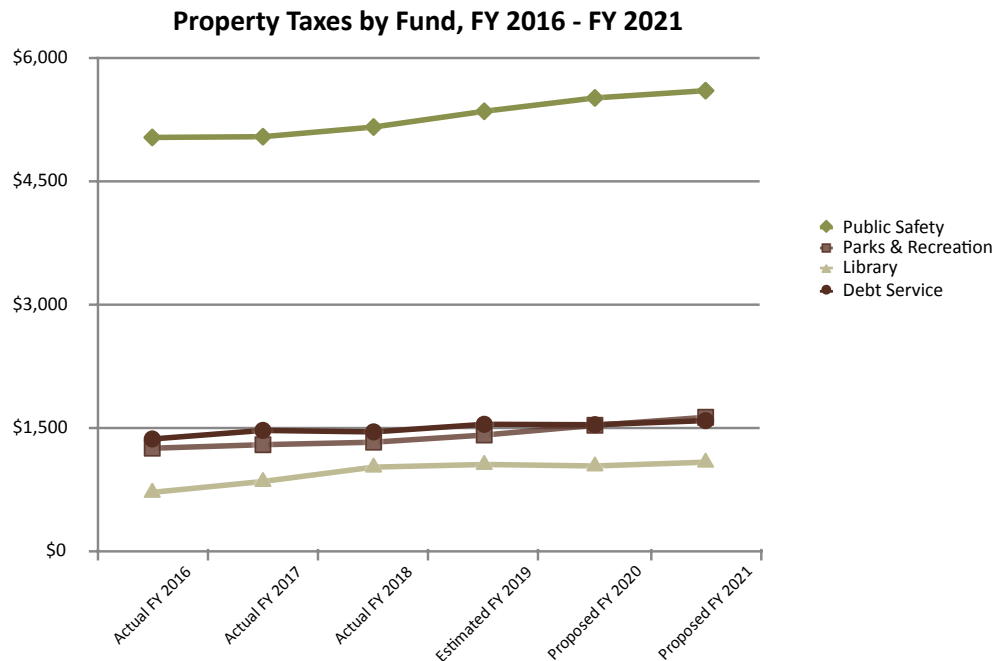


### Property Taxes (24%)

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 96 percent collection rate for property tax revenue, so the budgeted total amount of property taxes is approximately 96 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 2000 for parks and recreation and library services, 2015 for the police station and 2018 for City Facilities, Parks and Transportation. 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.

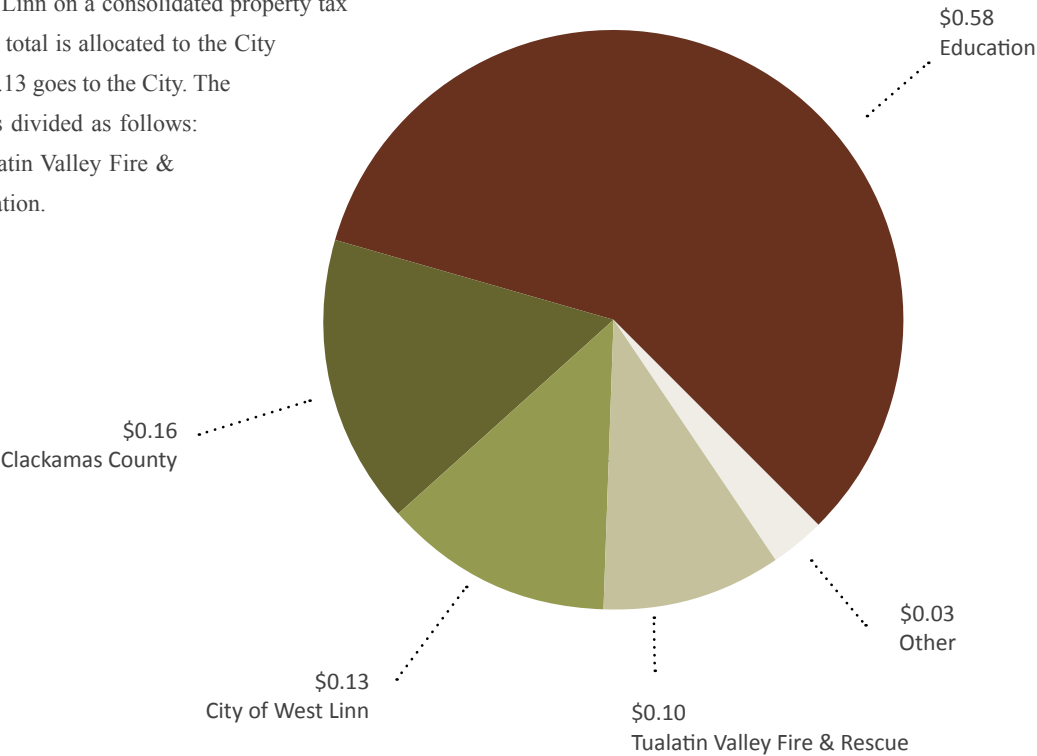


#### Property Taxes - 24% of Total Revenues

	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Proposed FY 2020	Proposed FY 2021
<b>Public Safety</b>	6,880	7,100	7,132	7,279	7,112	7,259
<b>Parks &amp; Recreation</b>	-	75	1,120	-	278	264
<b>Library</b>	-	-	300	200	513	356
<b>Debt Service</b>	125	225	225	225	310	516

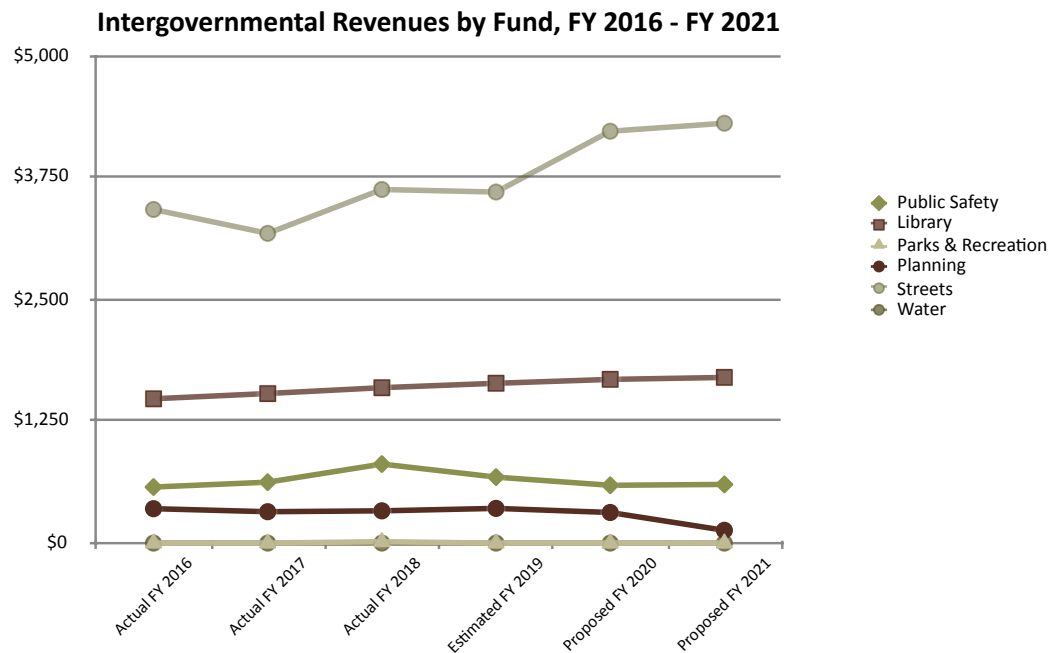


Clackamas County assesses property taxes on behalf of the county, schools, special districts, and the City of West Linn on a consolidated property tax bill. Of this tax bill, 13 percent of the total is allocated to the City of West Linn. Of every dollar paid, \$0.13 goes to the City. The remaining \$0.87 of that paid dollar is divided as follows: \$0.16 Clackamas County; \$0.10 Tualatin Valley Fire & Rescue; \$0.03 Other; and \$0.58 Education.



### Intergovernmental (12%)

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 - 12% of Total Revenues

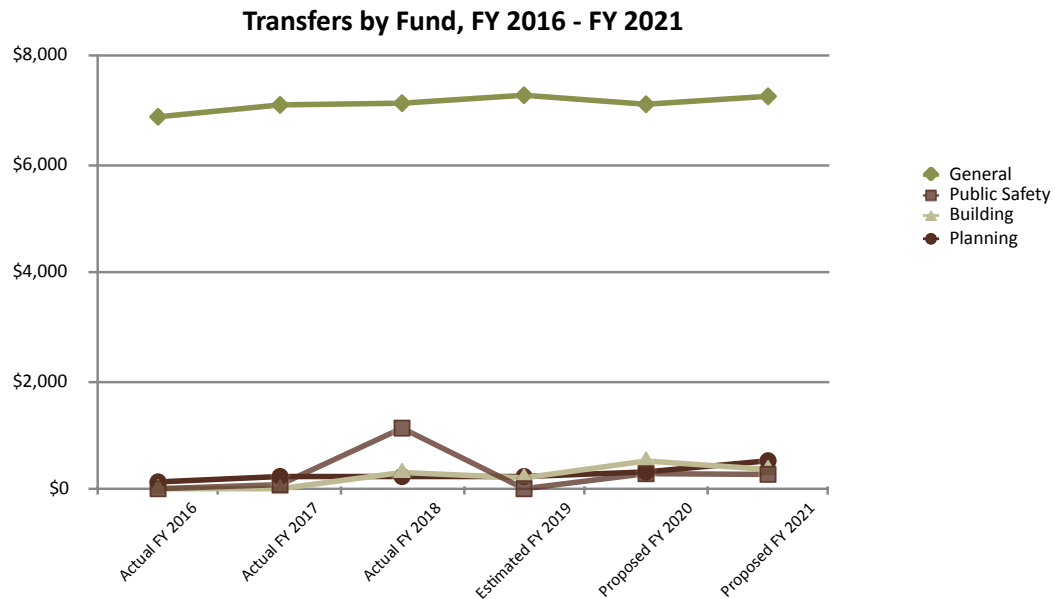
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Proposed FY 2020	Proposed FY 2021
<b>Public Safety</b>	575	625	811	677	593	602
<b>Library</b>	1,481	1,535	1,595	1,640	1,680	1,700
<b>Parks &amp; Recreation</b>	-	-	14	-	-	-
<b>Planning</b>	\$353	\$322	\$331	\$356	\$314	\$131
<b>Streets</b>	3,424	3,179	3,629	3,603	4,227	4,309
<b>Water</b>	-	-	-	-	-	-



### Transfers from Other Funds (21%)

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.

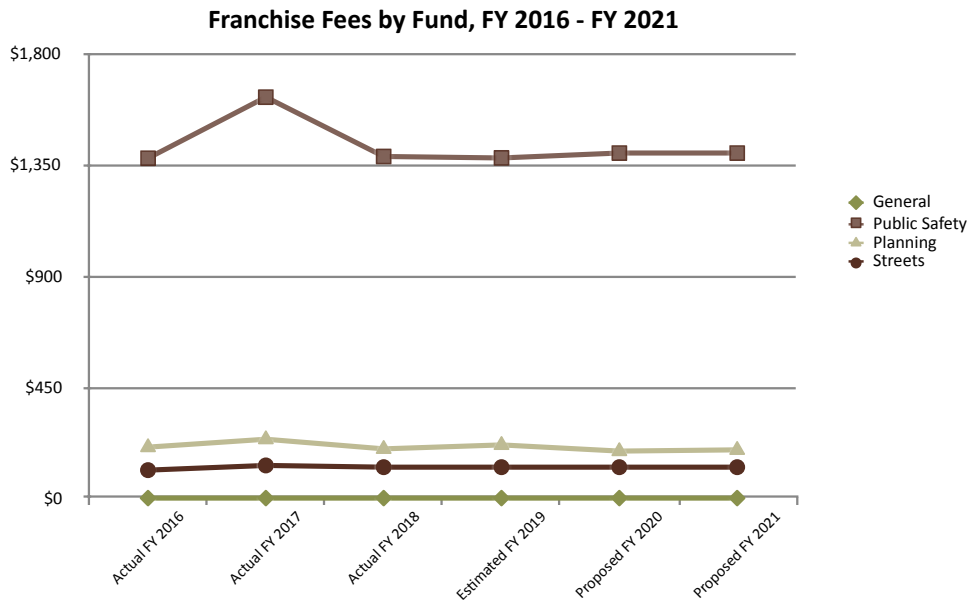


#### Transfers From Other Funds - 21% of Total Revenues

	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Proposed FY 2020	Proposed FY 2021
<b>General</b>	6,880	7,100	7,132	7,279	7,112	7,259
<b>Public Safety</b>	-	75	1,120	-	278	264
<b>Building</b>	-	-	300	200	513	356
<b>Planning</b>	125	225	225	225	310	516

### 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 several active franchises, including: West Linn Refuse and Recycling, Republic Services, Comcast, CenturyLink, PGE, NW Natural, and Ring Central.



#### Franchise Fees - 4% of Total Revenues

	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Proposed FY 2020	Proposed FY 2021
<b>General</b>	-	-	-	-	-	-
<b>Public Safety</b>	1,374	1,621	1,381	1,375	1,395	1,395
<b>Planning</b>	206	238	199	215	190	195
<b>Communications</b>	-	-	-	-	-	-
<b>Streets</b>	113	132	125	125	125	125

### 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

Sixty-four percent of total requirements are represented by Personnel Services (33.0 percent) and Capital Outlay (31.0 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 increased over the previous biennium by three percent. This is largely due to the trend of rising costs throughout the country.

### Transfers

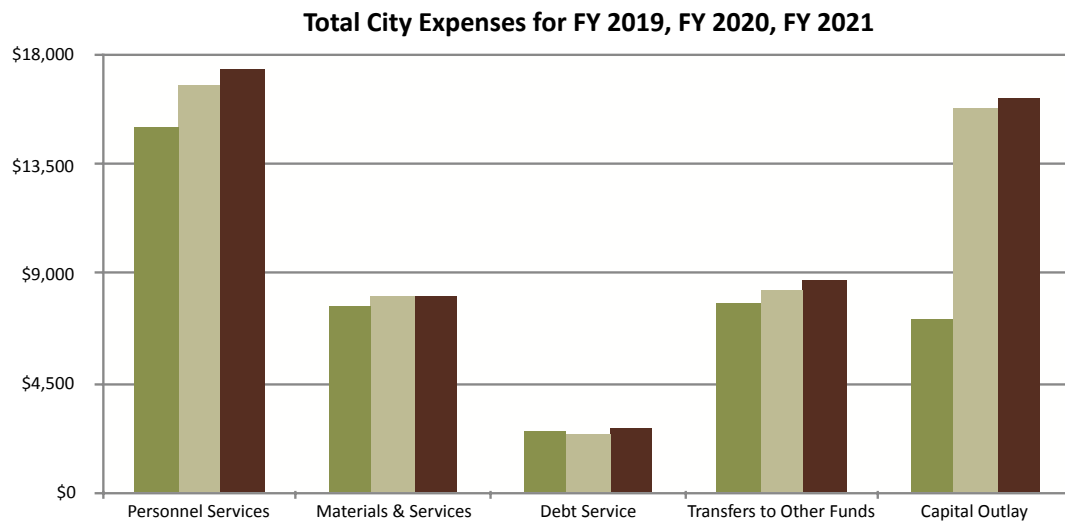
Budgeted transfers represent transfers to accounts for the support services costs of General Fund departments.

### Capital Outlay

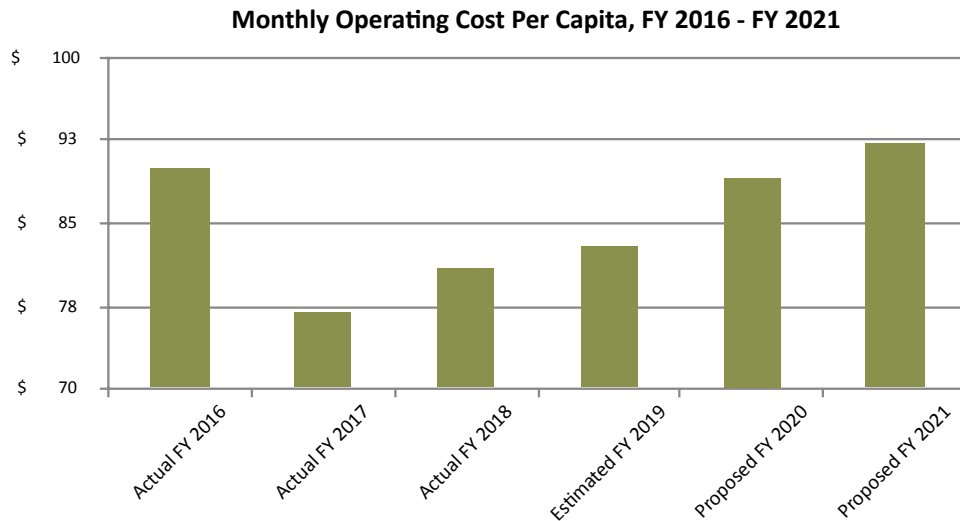
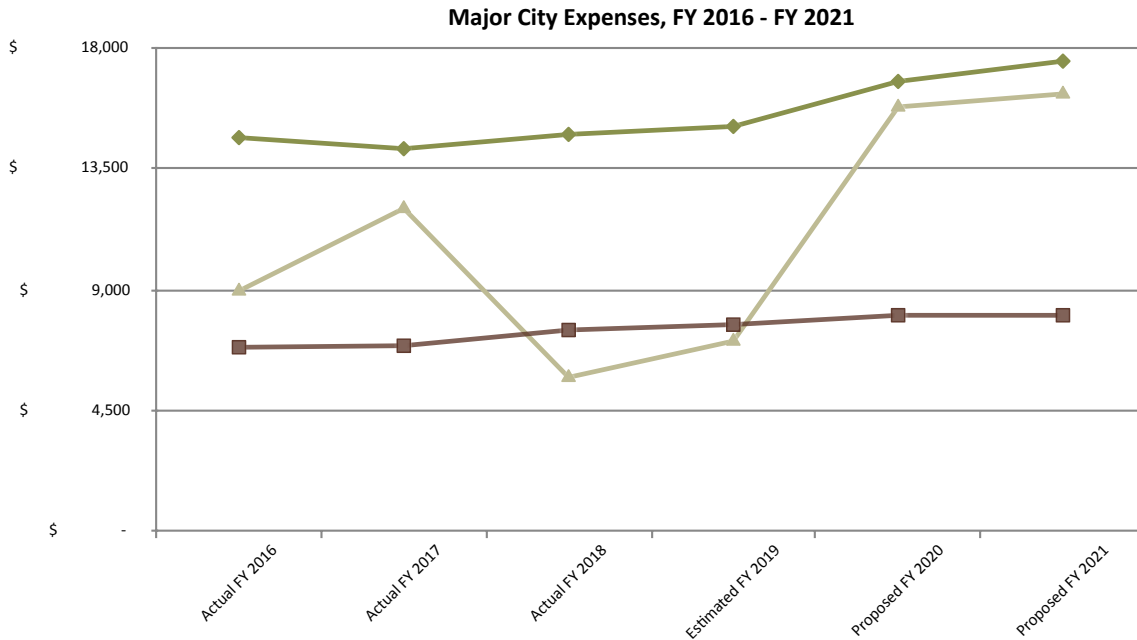
The Capital Outlay budget increased significantly for biennium 2020-2021. As detailed in the Capital Improvement Plan, major capital projects are anticipated mainly resulting from the voter approved 2018 general obligation bonds.

### Debt Service

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



Total City Expenses						
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Proposed FY 2020	Proposed FY 2021
Personnel Services	14,664	14,250	14,783	15,080	16,756	17,512
Materials & Services	6,852	6,911	7,495	7,698	8,044	8,043
Debt Service	5,631	2,287	2,308	2,511	2,425	2,706
Transfers to Other Funds	7,138	7,490	8,777	7,865	8,377	8,730
Capital Outlay	8,952	12,026	5,732	7,084	15,806	16,292



### 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.



# 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.

## 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 remained the same from the prior biennium at approximately \$29.
- Budgeted FTEs decreased slightly from prior biennium to 31.10 FTEs.
- Debt service obligations increased slightly due to issued debt.
- A key goal for the General Fund is to maintain service levels while facing increasing costs.
- The budget includes funding for project management for West Linn's Waterfront Project under the Economic Development department.

## Capital Projects:

- This Fund includes \$63,000 for fiscal year 2020 and \$32,000 for fiscal year 2021 for vehicle replacements and other capital projects.



General Fund & Departments Within

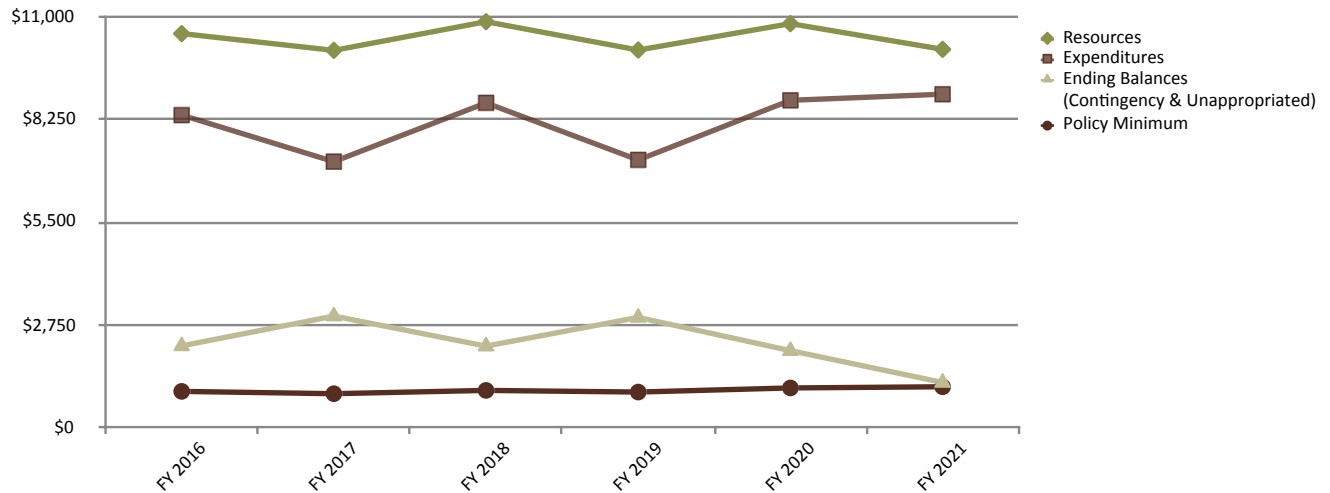
General Fund

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

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

	Actual FY 2016	Actual FY 2017	BN 2019				BN 2021		
			Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
Resources									
Beginning Fund Balance	\$ 1,541	\$ 2,184	\$ 2,983	\$ 2,177	\$ 2,983	\$ 2,919	\$ 2,947	\$ 2,056	\$ 2,947
Intergovernmental	89	-	-	48	48	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	-
Fees & Charges	266	243	240	167	407	548	225	275	500
Fines & Forfeitures	550	513	429	350	779	1,151	450	450	900
Interest	16	15	18	20	38	20	20	20	40
Miscellaneous	145	52	74	75	149	222	70	75	145
Transfers from Other Funds	6,880	7,100	7,132	7,279	14,411	14,411	7,112	7,259	14,371
Proceeds from Bond Refunding	1,070	-	-	-	-	-	-	-	-
Total Resources	\$ 10,557	\$ 10,107	\$ 10,876	\$ 10,116	\$ 18,815	\$ 19,271	\$ 10,824	\$ 10,135	\$ 18,903
Requirements									
Personnel Services	\$ 4,136	\$ 3,642	\$ 3,955	\$ 3,978	\$ 7,933	\$ 8,855	\$ 4,399	\$ 4,622	\$ 9,021
Materials & Services	2,289	2,369	2,645	2,329	4,974	5,084	2,641	2,628	5,269
Debt Service	1,448	404	404	404	808	809	407	408	815
Transfers to Other Funds	233	390	1,645	425	2,070	2,070	1,258	1,242	2,500
Capital Outlay	267	319	50	33	83	159	63	32	95
	8,373	7,124	8,699	7,169	15,868	16,977	8,768	8,932	17,700
Reserves:									
Contingency	-	-	-	-	-	1,927	1,704	841	841
Unappropriated Ending Fund Balance	2,184	2,983	2,177	2,947	2,947	367	352	363	363
	2,184	2,983	2,177	2,947	2,947	2,294	2,056	1,203	1,203
Total Requirements	\$ 10,557	\$ 10,107	\$ 10,876	\$ 10,116	\$ 18,815	\$ 19,271	\$ 10,824	\$ 10,135	\$ 18,903
Budgeted Positions (in FTEs)	30.9	30.9	32.1	32.1	32.1	32.1	31.1	31.1	31.1
Monthly Operating Costs per Capita	\$27	\$22	\$28	\$23	\$26	\$28	\$28	\$29	\$29

General Fund Resources & Expenditure Trends







General Fund & Departments Within

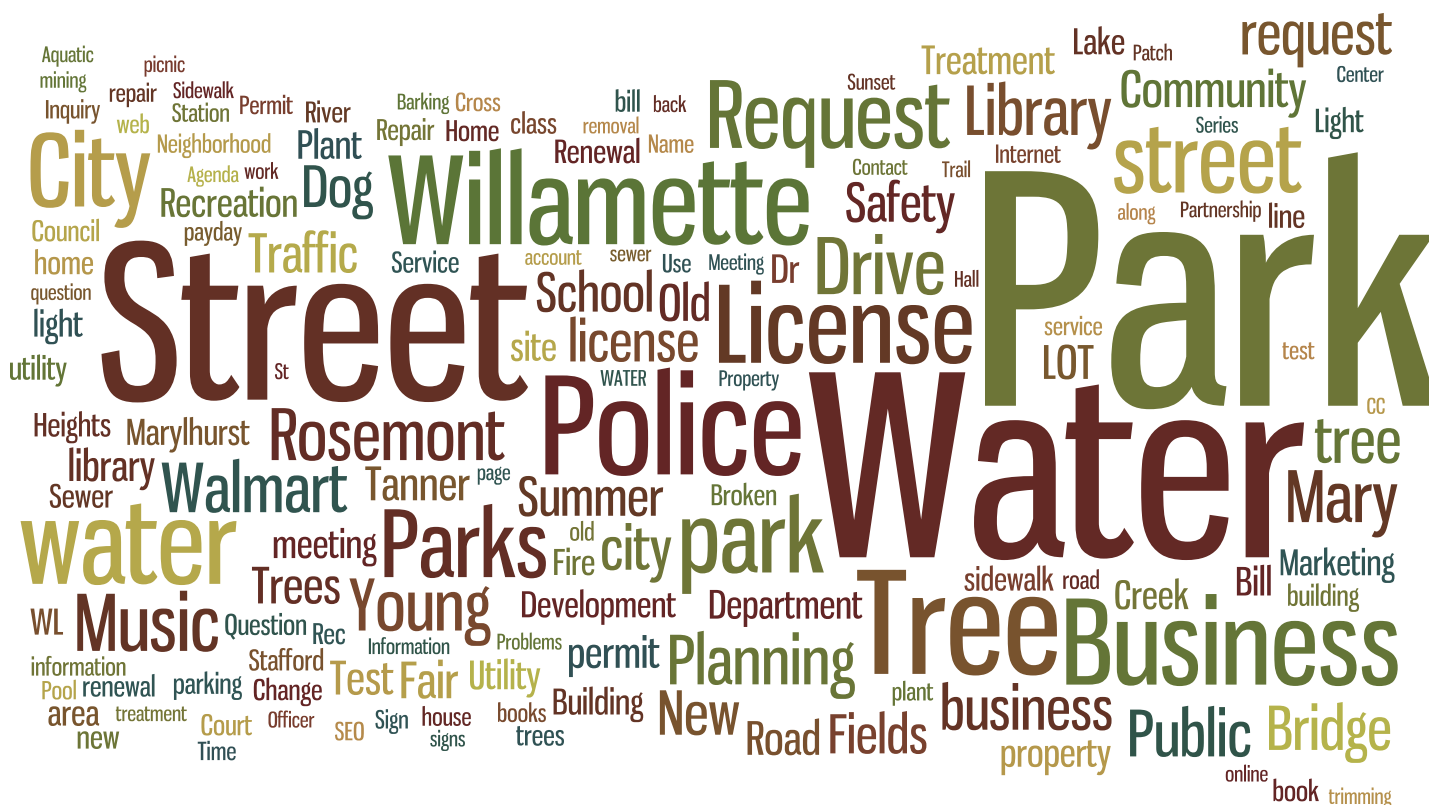
City Council

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

	Actual FY 2016	Actual FY 2017	BN 2019				BN 2021		
			Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
<b>Personnel Services</b>									
FTE Positions	-	-	-	-	-	-	-	-	-
Council Stipends	\$ 25	\$ 26	\$ 27	\$ 28	\$ 55	\$ 56	\$ 29	\$ 30	\$ 59
Stipend Benefits	2	3	3	3	6	4	3	3	6
<b>Total Personnel Services</b>	<b>27</b>	<b>29</b>	<b>30</b>	<b>31</b>	<b>61</b>	<b>60</b>	<b>32</b>	<b>33</b>	<b>65</b>
<b>Materials &amp; Services</b>									
Personnel Related Expense	7	7	12	11	23	21	12	12	24
General Office Supplies	2	1	1	1	2	4	1	1	2
Professional & Technical Services	13	3	25	25	50	60	25	25	50
Other - City Attorney services	105	139	176	210	386	400	346	361	707
Other - Community Outreach	-	-	1	1	2	6	3	3	6
Other - Contract Lobbyist	26	18	20	23	43	40	23	23	46
Other - Travel and Training	19	16	17	18	35	40	20	20	40
<b>Total Materials &amp; Services</b>	<b>172</b>	<b>184</b>	<b>252</b>	<b>289</b>	<b>541</b>	<b>571</b>	<b>430</b>	<b>445</b>	<b>875</b>
<b>City Council Total</b>	<b>\$ 199</b>	<b>\$ 213</b>	<b>\$ 282</b>	<b>\$ 320</b>	<b>\$ 602</b>	<b>\$ 631</b>	<b>\$ 462</b>	<b>\$ 478</b>	<b>\$ 940</b>

Note: Legal services have been increased by transferring personnel services costs for the Assistant City Attorney from the City Management budget.

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.

General Fund & Departments Within

City Management

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

	Actual FY 2016	Actual FY 2017	BN 2019				BN 2021		
			Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
<b>Personnel Services</b>									
FTE Positions	5.8	5.8	6.0	6.0	6.0	6.0	5.0	5.0	5.0
Salaries & Wages	\$ 801	\$ 531	\$ 607	\$ 479	\$ 1,086	\$ 1,133	\$ 437	\$ 450	\$ 887
Employee Benefits	281	228	305	241	546	622	255	268	523
<b>Total Personnel Services</b>	<b>1,082</b>	<b>759</b>	<b>912</b>	<b>720</b>	<b>1,632</b>	<b>1,755</b>	<b>692</b>	<b>718</b>	<b>1,410</b>
<b>Materials &amp; Services</b>									
Personnel Related Expense	18	16	12	14	26	62	20	21	41
General Office Supplies	6	8	6	10	16	24	8	8	16
Professional & Technical Services	64	87	134	55	189	160	85	85	170
Other - City Prosecutor Services	49	61	61	65	126	160	63	64	127
Other - Newsletter Publication	7	7	7	7	14	10	8	8	16
Other - Website Upgrades	-	-	-	-	-	-	-	-	-
Other - Promotion and Outreach	12	7	5	6	11	22	7	8	15
Other - TRIM Archiving Project	-	-	-	-	-	-	-	-	-
Other - West Linn Leadership Academy	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Materials &amp; Services</b>	<b>156</b>	<b>186</b>	<b>225</b>	<b>157</b>	<b>382</b>	<b>438</b>	<b>191</b>	<b>194</b>	<b>385</b>
<b>City Management Total</b>	<b>\$ 1,238</b>	<b>\$ 945</b>	<b>\$ 1,137</b>	<b>\$ 877</b>	<b>\$ 2,014</b>	<b>\$ 2,193</b>	<b>\$ 883</b>	<b>\$ 912</b>	<b>\$ 1,795</b>

Note: Personnel Services have been decreased by transferring personnel services costs for the Assistant City Attorney to Legal Services in City Council

**Performance Measures:**

Strategy	Measure	FY 2016	FY 2017	FY 2018	FY 2019	Projected FY 2020	Projected FY 2021
Adhere to public records law and respond to public records requests	Public records requests	25	205	247	250	260	275
	West Linn population	25,605	25,615	25,695	25,832	25,960	26,090
	Number of citizens making the public records requests	15	149	241	230	230	235
	Percent of citizens making public records requests	0.06%	0.58%	0.94%	0.89%	0.89%	0.90%
Provide timely and accessible information to all citizens using a variety of tools	Newsletter frequency	Quarterly	Quarterly	Biannually	Biannually		
	Newsletter production cost	\$6,924	\$6,924	\$3,600	\$3,600		
	Average cost per newsletter	\$0.20	\$0.20	\$0.23	\$0.23		
	Number of Facebook friends	3,418	3,581	3,734	3,919		
	Number of Twitter followers	NA	3,530	3,869	3,960		
	Percent of households following City on Facebook	32%	35%	36%	38%		
	Percent of households following City on Twitter	NA	34%	38%	39%		
Social Media	June 2018 Snapshot: Social Media Comparison						
	City	Population		Facebook Friends	% Households Facebook	Twitter Followers	% Households Twitter
	West Linn	25,830		3,919	38%	3,960	39%
	Wilsonville	25,250		2,814	29%	1,307	13%
	Milwaukie	20,525		3,444	36%	1,634	17%
	Lake Oswego	38,215		3,203	18%	4,864	28%
	Tualatin	27,055		4,721	41%	3,134	27%
	Oregon City	34,860		1,911	14%	2,060	15%
	Tigard	52,785		4,780	22%	5,885	27%

**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 2019						BN 2021		
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
<b>Personnel Services</b>									
FTE Positions	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Salaries & Wages	\$ 159	\$ 69	\$ 136	\$ 143	\$ 279	\$ 281	\$ 147	\$ 157	\$ 304
Employee Benefits	42	27	65	72	137	144	78	84	162
<b>Total Personnel Services</b>	<b>201</b>	<b>96</b>	<b>201</b>	<b>215</b>	<b>416</b>	<b>425</b>	<b>225</b>	<b>241</b>	<b>466</b>
<b>Materials &amp; Services</b>									
Personnel Related Expense	6	4	9	11	20	21	13	13	26
General Office Supplies	-	2	1	1	2	4	2	2	4
Professional & Technical Services	33	109	62	50	112	190	26	26	52
Other - Master Plan (grant funded)	-	-	-	-	-	-	-	-	-
<b>Total Materials &amp; Services</b>	<b>39</b>	<b>115</b>	<b>72</b>	<b>62</b>	<b>134</b>	<b>215</b>	<b>41</b>	<b>41</b>	<b>82</b>
<b>Economic Development Total</b>	<b>\$ 240</b>	<b>\$ 211</b>	<b>\$ 273</b>	<b>\$ 277</b>	<b>\$ 550</b>	<b>\$ 640</b>	<b>\$ 266</b>	<b>\$ 282</b>	<b>\$ 548</b>

**Performance Measures:**

Strategy	Measure	FY 2016	FY 2017	FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
Raise the profile of economic development and the business community with the City	Economic Development training sessions for public officials	8	2	3	2	2	2
	Number of “pro-business” regulatory amendments proposed	10	2	1	2	2	2
	Number of City meetings attended to broaden support for and promote City businesses	32	20	24	16	20	20
Retain, strengthen and expand business opportunities in the City	Number of Ec. Dev. newsletter recipients	0	0	N/A	N/A	N/A	N/A
	Number of “face to face” business outreach meetings	50	27	31	30	30	30
	Number of businesses surveyed as part of BRE program	250	250	0	0	TBD	TBD
Collaborate regionally to leverage education and resources	Amount of grant funding secured for Economic Development / business development efforts	\$50,000	\$20,000	\$0	\$0	TBD	TBD
	Number of regional programs and classes made available to City businesses	25	10	14	9	15	15

**Budget Highlights:**

- West Linn has joined the Clackamas County Business Alliance and Westside Economic Alliance for improved regional networking on a variety of issues, from housing to transportation.
- 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: Waterfront Project, Business Retention and Development, Improving the Business Climate, Encourage Economic Development, and Increase the Committee's Impact.
- Facilitates and encourages local business activity through the recent revamp of the business licensing system.

General Fund & Departments Within

Human Resources

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

			BN 2019				BN 2021		
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
<b>Personnel Services</b>									
FTE Positions	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Salaries & Wages	\$ 208	\$ 222	\$ 242	\$ 250	\$ 492	\$ 496	\$ 261	\$ 270	\$ 531
Employee Benefits	102	89	105	85	190	306	160	169	329
<b>Total Personnel Services</b>	<b>310</b>	<b>311</b>	<b>347</b>	<b>335</b>	<b>682</b>	<b>802</b>	<b>421</b>	<b>439</b>	<b>860</b>
<b>Materials &amp; Services</b>									
Personnel Related Expense	11	17	8	7	15	23	7	7	14
General Office Supplies	2	-	1	1	2	6	1	1	2
Professional & Technical Services	131	143	123	87	210	199	107	107	214
Benefit Broker Services	-	-	40	40	80	80	40	40	80
Other - Performance Training	-	-	-	-	-	5	-	-	-
Other - Centralized Training	-	-	-	-	-	6	-	-	-
Other Purchased Services	2	-	2	4	6	6	4	4	8
<b>Total Materials &amp; Services</b>	<b>146</b>	<b>160</b>	<b>174</b>	<b>139</b>	<b>313</b>	<b>325</b>	<b>159</b>	<b>159</b>	<b>318</b>
<b>Human Resources Total</b>	<b>\$ 456</b>	<b>\$ 471</b>	<b>\$ 521</b>	<b>\$ 474</b>	<b>\$ 995</b>	<b>\$ 1,127</b>	<b>\$ 580</b>	<b>\$ 598</b>	<b>\$ 1,178</b>

**Budget Highlights:**

- HR facilitates the negotiation of a fair and equitable three-year contracts for AFSCME general union employees and CCPOA police officers.
- 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 2018, the City received 698 applications through our online applications system. Our staff has reviewed these applications, conducted hundreds of interviews, and hired 61 new employees in that timeframe (including seasonal workers).

**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.
- The City experiences low workers' comp claims largely due to few 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.

**Performance Measures:**

Strategy	Measure	FY 2016	FY 2017	FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
Provide cost effective training to all City employees	Total number of trainings provided	16	13	12	12	12	12
	Average percentage of all city employees who attended training sessions in their area of work	90%	90%	95%	95%	95%	95%
Promote and encourage the health and well-being of City employees	Wellness resources provided to employees	8	13	11	12	12	12
	Number of employees who utilized Wellness resources	40	60	80	80	80	80
	Positive feedback from employees	95%	95%	100%	95%	95%	95%
Reduce the number and the cost of worker compensation claims	Number of Accidents	6	6	12	6	6	6
	Time Loss (Days)	53	80	4	65	60	60
	Annual cost of worker compensation claims	\$78,000	\$27,900	\$14,000	\$85,000	\$85,000	\$85,000

**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.*



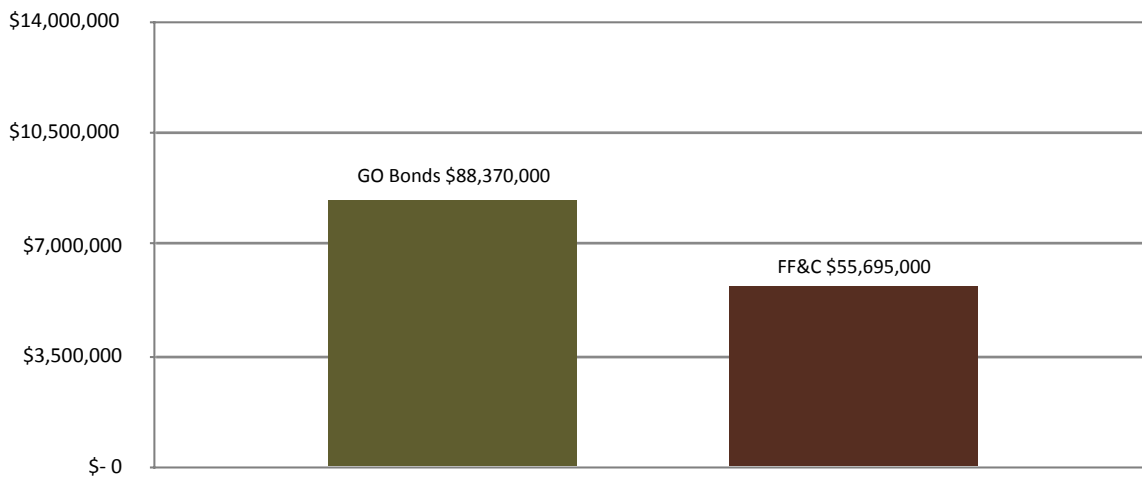
## General Fund & Departments Within

### Finance

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

	Actual FY 2016	Actual FY 2017	BN 2019				BN 2021		
			Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
<b>Personnel Services</b>									
FTE Positions	4.8	4.8	4.8	4.8	4.8	4.8	4.8	4.8	4.8
Salaries & Wages	\$ 453	\$ 392	\$ 348	\$ 380	\$ 728	\$ 820	\$ 373	\$ 389	\$ 762
Employee Benefits	185	161	153	225	378	477	237	251	488
<b>Total Personnel Services</b>	<b>638</b>	<b>553</b>	<b>501</b>	<b>605</b>	<b>1,106</b>	<b>1,297</b>	<b>610</b>	<b>640</b>	<b>1,250</b>
<b>Materials &amp; Services</b>									
Personnel Related Expense	16	9	10	10	20	29	11	11	22
General Office Supplies	25	29	23	32	55	33	20	23	43
Professional & Technical Services	132	84	47	52	99	83	53	54	107
Other - Auditing/Accounting Services	38	45	52	49	101	94	50	52	102
Other - Economic Development	-	-	-	-	-	-	-	-	-
<b>Total Materials &amp; Services</b>	<b>211</b>	<b>167</b>	<b>132</b>	<b>143</b>	<b>275</b>	<b>239</b>	<b>134</b>	<b>140</b>	<b>274</b>
<b>Capital Outlay</b>	<b>72</b>	<b>77</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Finance Total</b>	<b>\$ 921</b>	<b>\$ 797</b>	<b>\$ 633</b>	<b>\$ 748</b>	<b>\$ 1,381</b>	<b>\$ 1,536</b>	<b>\$ 744</b>	<b>\$ 780</b>	<b>\$ 1,524</b>

### Outstanding Debt by Type of Bonds Issued, June 30, 2018



#### Budget Highlights:

- The Finance department facilitates the City's operations and focuses on the following processes: budgeting, financial reporting and audit preparation, forecasting and strategic planning, debt management, risk management, banking and cash management, capital assets and project tracking, payroll, accounts payable, utility billing, and business licensing.
- Implemented a new business license registration software due to former software obsolescence.

#### Noteworthy Items:

- Maintained positive credit ratings from Standard & Poors and Moody's credit rating agencies.
- Oversaw the 2018 GO Bond Issuance process.
- Consistently a recipient of the GFOA's Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Award.
- Implemented online, public-facing financial dashboard with drill-down capability.
- Ensure good financial stewardship by maintaining credit rating and completing audits by December 31st of each fiscal year.

## General Fund & Departments Within **Finance**

### Performance Measures:

Strategy	Measure	FY 2017	FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
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	3	4	0	0	0	0
Deliver efficient, effective financial services	Credit rating	AA+	AA+ / Aa2	AA+ / Aa2	AA+ / Aa2	AA+ / Aa2	AA+ / Aa2
	Actual cost to deliver financial services	\$746,000	\$757,000	\$779,000	\$744,000	\$780,000	\$811,000
	Costs to deliver financial services as percentage of total City operating budget	3.0%	2.9%	2.9%	2.7%	2.7%	2.9%
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	+2.5%	+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 5.03%?*

*This means that only 5.03% 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)

	Actual FY 2016	Actual FY 2017	BN 2019				BN 2021		
			Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
<b>Personnel Services</b>									
FTE Positions	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Salaries & Wages	\$ 240	\$ 248	\$ 236	\$ 252	\$ 488	\$ 535	\$ 272	\$ 291	\$ 563
Employee Benefits	87	92	99	130	229	305	161	173	334
<b>Total Personnel Services</b>	<b>327</b>	<b>340</b>	<b>335</b>	<b>382</b>	<b>717</b>	<b>840</b>	<b>433</b>	<b>464</b>	<b>897</b>
<b>Materials &amp; Services</b>									
Personnel Related Expense	6	1	10	6	16	12	14	20	34
General Office Supplies	40	32	30	33	63	70	36	30	66
Repair & Maint. Agreements	250	264	376	321	697	677	337	315	652
Professional & Tech Services	110	34	107	38	145	123	45	45	90
Operating Materials & Service	217	258	243	162	405	417	118	88	206
Communication Charges	80	96	87	65	152	134	97	97	194
<b>Total Materials &amp; Services</b>	<b>703</b>	<b>685</b>	<b>853</b>	<b>625</b>	<b>1,478</b>	<b>1,433</b>	<b>647</b>	<b>595</b>	<b>1,242</b>
<b>Capital Outlay</b>	<b>182</b>	<b>242</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Information Technology Total</b>	<b>\$ 1,212</b>	<b>\$ 1,267</b>	<b>\$ 1,188</b>	<b>\$ 1,007</b>	<b>\$ 2,195</b>	<b>\$ 2,273</b>	<b>\$ 1,080</b>	<b>\$ 1,059</b>	<b>\$ 2,139</b>

**Budget Highlights:**

- IT Investment in a video court system will enable a large reduction in staff labor transporting prisoners to and from Municipal Court.
- Replacement of ruggedized computers will support continued safe and effective delivery of police services to the West Linn community.
- This minimum services budget is focused on maintaining equipment and software for a longer replacement cycle.
- IT staff resources are investing in maturing the use and function of existing city department line of business applications.

**Noteworthy Items:**

- A new security alarm permitting software enables citizens to purchase and pay online as well as aiding the community in reducing false alarm calls for police service.
- GIS & IT completed the migration of public mapping software services to a completely new hardware and software platform.
- The West Linn Library received installations of several complimentary security systems improving safety for patrons and staff.

**Performance Measures:**

Strategy	Measure	FY 2017	FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY16
Effectively maintain and support computer and informational systems throughout the City	Virtual servers supported	36	36	36	45	49	28
	Network devices supported	261	270	280	280	315	27
	Laptops, desktops, & tablets supported	285	300	320	313	325	215
	Printers, copier, and fax machines supported	114	120	120	110	110	55
	Key infrastructure applications supported	87	95	105	105	115	95
	Gigabytes of data maintained and protected	3,290	3,060	2,940	6,924	4,500	1,150
Greater Citizen Engagement Digitally	Citizen Self Serve Public Record Requests	35	45	55	100	150	300
	Citizen Smartphone Application Requests	2,200	2,500	1,500	1,700	1,800	3,500
Productivity Through Hardware Modernization	Help Desk Hardware Issue Ticket Reduction	2%	1%	1%	1%	1%	5%
	Hardware Failure Staff Time Loss Reduction	2%	2%	1%	1%	1%	5%
Efficiency Through Software Optimization	Help Desk Software Issue Ticket Reduction	4%	4%	3%	3%	3%	5%
	City Wide Staff Hours in Software Training	320	480	640	488	550	450

## 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.*

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

*The Information Technology Department has completed modernizing the major technology systems in the city infrastructure and is now managing replacements in a structured lifecycle approach.*



General Fund & Departments Within

City Facilities

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

			BN 2019				BN 2021		
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
<b>Personnel Services</b>									
FTE Positions	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Salaries & Wages	\$ 74	\$ 58	\$ 63	\$ 72	\$ 135	\$ 125	\$ 72	\$ 74	\$ 146
Employee Benefits	43	42	52	50	102	95	53	56	109
<b>Total Personnel Services</b>	<b>117</b>	<b>100</b>	<b>115</b>	<b>122</b>	<b>237</b>	<b>220</b>	<b>125</b>	<b>130</b>	<b>255</b>
<b>Materials &amp; Services</b>									
Utilities	161	163	170	177	347	346	180	180	360
Facilities	177	192	183	183	366	440	194	194	388
Other Purchased Services	-	6	5	11	16	4	24	25	49
Repairs & Maintenance	56	88	96	52	148	74	70	72	142
<b>Total Materials &amp; Services</b>	<b>394</b>	<b>449</b>	<b>454</b>	<b>423</b>	<b>877</b>	<b>864</b>	<b>468</b>	<b>471</b>	<b>939</b>
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>City Facilities Total</b>	<b>\$ 511</b>	<b>\$ 549</b>	<b>\$ 569</b>	<b>\$ 545</b>	<b>\$ 1,114</b>	<b>\$ 1,084</b>	<b>\$ 593</b>	<b>\$ 601</b>	<b>\$ 1,194</b>



**Performance Measures:**

Strategy	Measure	FY 2016	FY 2017	FY 2018	FY 2019	Projected FY 2020	Projected FY 2021
Provide attractive, clean, safe, and well maintained facilities for the public and city employees.	Number of facility inspections performed each month	12	N/A	N/A	20	20	20
	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	2	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:**

- 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)

	BN 2019						BN 2021		
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
<b>Personnel Services</b>									
FTE Positions	2.5	2.5	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Salaries & Wages	\$ 221	\$ 246	\$ 275	\$ 300	\$ 575	\$ 545	\$ 315	\$ 326	\$ 641
Employee Benefits	87	98	123	135	258	261	161	170	331
<b>Total Personnel Services</b>	<b>308</b>	<b>344</b>	<b>398</b>	<b>435</b>	<b>833</b>	<b>806</b>	<b>476</b>	<b>496</b>	<b>972</b>
<b>Materials &amp; Services</b>									
Personnel Related Expense	1	3	4	3	7	5	4	4	8
General Office Supplies	3	3	3	3	6	6	5	5	10
Professional & Technical Services	31	33	19	24	43	61	32	32	64
Repairs & Maintenance	1	1	1	2	3	4	2	2	4
<b>Total Materials &amp; Services</b>	<b>36</b>	<b>40</b>	<b>27</b>	<b>32</b>	<b>59</b>	<b>76</b>	<b>43</b>	<b>43</b>	<b>86</b>
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Municipal Court Total</b>	<b>\$ 344</b>	<b>\$ 384</b>	<b>\$ 425</b>	<b>\$ 467</b>	<b>\$ 892</b>	<b>\$ 882</b>	<b>\$ 519</b>	<b>\$ 539</b>	<b>\$ 1,058</b>

**Budget Highlights:**

- The Materials & Services budget for Municipal Court includes the cost of court interpreters and judges pro-tem.
- Court personnel (FTE) reflects two full-time and one half-time employees and share a supervisor with the Finance Department.

**Noteworthy Items:**

- Implementing cross-functionality with Department of Motor Vehicles electronic convictions.
- Implemented jury module within financial software, in order to track jury selections more accurately and provide improved statistical reporting.
- Increased efforts in collections of delinquent fines and fees including clean-up of aged fines and fees.

**Performance Measures:**

Strategy	Measure				Projected	Projected	Projected
		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Manage an efficient and effective municipal court operation	Traffic violations	3,410	2,240	1,144	1,023	2,500	2,500
	Criminal violations	469	420	382	151	500	500
	Parking violations	631	740	565	310	750	750
	City Ordinance / Non-Traffic violations	89	40	26	26	70	70
	<b>Total violations to process</b>	<b>4,599</b>	<b>3,440</b>	<b>2,117</b>	<b>1,510</b>	<b>3,820</b>	<b>3,820</b>
	Number of clerks	2.00	2.50	2.50	2.50	2.50	2.50
	Number of violations processed annually per clerk	2,300	1,376	847	604	1,528	1,528
	Operating expenses	\$344,000	\$384,000	\$425,000	\$444,000	\$503,000	\$524,000
	Operating expenses per processed violations	\$75	\$112	\$201	\$294	\$132	\$137

**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 January 1, 2018 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	\$ 440.00	\$ 265.00	\$ 165.00	\$ 115.00
Reduced Fine - 2 priors in past 3 years	396.00	239.00	149.00	104.00
Reduced Fine - 1 prior in past 3 years	374.00	225.00	140.00	98.00
Reduced Fine - no priors in past 3 years	352.00	212.00	132.00	92.00
Example of Presumptive Fine Calculation	\$ 352.00	\$ 212.00	\$ 132.00	\$ 92.00
Less - State Fee	(50.00)	(50.00)	(50.00)	(50.00)
Less - County Fee	(16.00)	(16.00)	(16.00)	(16.00)
<b>Net to City's General Fund</b>	<b>\$ 286.00</b>	<b>\$ 146.00</b>	<b>\$ 66.00</b>	<b>\$ 26.00</b>

General Fund & Departments Within  
Public Works Support Services

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

	BN 2019						BN 2021		
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
<b>Personnel Services</b>									
FTE Positions	8.5	8.5	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Salaries & Wages	\$ 725	\$ 715	\$ 661	\$ 650	\$ 1,311	\$ 1,478	\$ 745	\$ 785	\$ 1,530
Employee Benefits	290	283	324	320	644	866	445	473	918
<b>Total Personnel Services</b>	<b>1,015</b>	<b>998</b>	<b>985</b>	<b>970</b>	<b>1,955</b>	<b>2,344</b>	<b>1,190</b>	<b>1,258</b>	<b>2,448</b>
<b>Materials &amp; Services</b>									
Personnel Related Expense	10	16	12	14	26	38	20	20	40
General Office Supplies	8	7	5	9	14	18	7	7	14
Utilities	4	3	3	3	6	10	5	5	10
Professional & Technical Services	3	4	61	6	67	26	38	38	76
Other Purchased Services	6	6	7	7	14	22	11	11	22
<b>Total Materials &amp; Services</b>	<b>31</b>	<b>36</b>	<b>88</b>	<b>39</b>	<b>127</b>	<b>114</b>	<b>81</b>	<b>81</b>	<b>162</b>
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>11</b>	<b>-</b>	<b>70</b>	<b>35</b>	<b>-</b>	<b>35</b>
<b>Public Works Support Svcs. Total</b>	<b>\$ 1,046</b>	<b>\$ 1,034</b>	<b>\$ 1,123</b>	<b>\$ 1,020</b>	<b>\$ 2,082</b>	<b>\$ 2,528</b>	<b>\$ 1,306</b>	<b>\$ 1,339</b>	<b>\$ 2,645</b>

**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.
- This department uses a phone and web app “YourGov” to ensure prioritization, tracking, and responses to citizen requests.
- Upgraded Enterprise GIS system to provide better mapping detail for the City of West Linn.

**Noteworthy Items:**

- Designed, managed, and inspected numerous capital projects including:
  - \* Completion of construction Bolton Reservoir including substation road improvements, water line replacement, retaining walls, and sidewalks among Skyline Drive.
  - \* Completed 2018 update to the Transportation System Plan in coordination with Planning Department as well as updates to the Highway 43 Project.
  - \* Continued maintenance (replacement and/or repair) of ductile water pipe.
  - \* Completion of the 2018 Annual Road Program.
  - \* Review, fulfillment, and/or approval of GIS special project requests, land use projects, and right-of-way permits.



**Performance Measures:**

Strategy	Measure	FY 2016	FY 2017	FY 2018	FY 2019	Projected FY 2020	Projected FY 2021
Provide professional infrastructure design and management services	Number of capital projects designed, managed, and/or inspected	22	11	13	15	15	15
	Number of active public improvement projects managed and inspected	8	16	12	14	15	15
	Number of development pre-applications reviewed by engineering	35	28	19	20	20	20
	Number of engineering reviews of land use projects	30	12	12	14	15	15
Protect City infrastructure and rights-of-way. Enforce City construction and development codes	Number of right-of-way permits reviewed and inspected	160	148	178	175	175	175
	Engineering reviews of building permits	115		73	75	75	75
	Erosion control plan reviews	260	299	276	279	280	280
	Erosion control inspections	415	353	388	397	400	400
Provide outstanding GIS services to employees and citizens	GIS special project requests submitted and fulfilled	195	190	190	185	180	180
	External GIS data transfers in support of City projects	23	23	23	23	23	23
	Hits to internal enterprise GIS content	10,000	10,000	12,000	12,500	13,000	13,000
	Hits to external enterprise GIS content	18,000	20,000	20,000	20,500	21,000	21,000
	Number of web apps maintained by GIS staff	144	147	7	9	10	10

**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, administrative, and GIS professionals comprise the Public Works Support Services staff.*

General Fund & Departments Within

## Vehicle & Equipment Maintenance

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

	BN 2019						BN 2021		
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
<b>Personnel Services</b>									
FTE Positions	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Salaries & Wages	\$ 66	\$ 67	\$ 78	\$ 98	\$ 176	\$ 189	\$ 112	\$ 116	\$ 228
Employee Benefits	45	45	53	65	118	117	83	87	170
<b>Total Personnel Services</b>	<b>111</b>	<b>112</b>	<b>131</b>	<b>163</b>	<b>294</b>	<b>306</b>	<b>195</b>	<b>203</b>	<b>398</b>
<b>Materials &amp; Services</b>									
Personnel Related Expense	2	3	2	4	6	8	5	5	10
General Office Supplies	-	-	-	-	-	-	-	-	-
Utilities	26	25	26	36	62	80	40	41	81
Other Purchased Services	2	4	3	3	6	4	3	3	6
Repairs & Maintenance	152	159	163	149	312	312	168	169	337
<b>Total Materials &amp; Services</b>	<b>182</b>	<b>191</b>	<b>194</b>	<b>192</b>	<b>386</b>	<b>404</b>	<b>216</b>	<b>218</b>	<b>434</b>
<b>Capital Outlay</b>	<b>13</b>	<b>-</b>	<b>-</b>	<b>22</b>	<b>-</b>	<b>89</b>	<b>28</b>	<b>32</b>	<b>60</b>
<b>Vehicle &amp; Eq. Maintenance Total</b>	<b>\$ 306</b>	<b>\$ 303</b>	<b>\$ 325</b>	<b>\$ 377</b>	<b>\$ 680</b>	<b>\$ 799</b>	<b>\$ 439</b>	<b>\$ 453</b>	<b>\$ 892</b>

### Budget Highlights:

- The Vehicle & Equipment Maintenance budget supports numerous vehicles 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 such as 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 addition vehicles and equipment.
- Cartegraph continues to be utilized by the Vehicle Maintenance department to track vehicles and equipment as well as auto-generate and track service schedules.

### 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.
- The City continues to participate in the recycling process as feasibly possible to reduce its carbon footprint and contribute to the process of remanufacturing "new" goods.
- Maintains organization of shops including removal of obsolete parts and exchanges for current parts.
- Continued training for maintenance of alternative vehicles.
- Maintains fleet vehicles by monitoring aging vehicles and equipment for surplus and replacing where necessary.

**Performance Measures:**

Strategy	Measure	FY 2016	FY 2017	FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
Maintain City's fleet of vehicles and equipment at a high quality level with minimal cost	Number of vehicles maintained	75	81	81	76	81	81
	Number of power equipment maintained	250	197	197	176	197	197
	Number of certified mechanics on staff	1	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	1 licenses 10 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	4	2	3	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.*

General Fund & Departments Within

Non-Departmental

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

	BN 2019						BN 2021		
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
<b>Materials &amp; Services</b>									
General Office Supplies/League dues	20	21	31	23	54	40	26	26	52
Professional & Technical Services	-	-	-	-	-	20	-	-	-
Other - Neighborhood Associations	10	10	10	11	21	22	14	15	29
Other - Risk Management Claims	74	41	75	95	170	91	100	108	208
Other - Emergency Utility Assistance	4	1	-	6	6	12	6	6	12
Other - Miscellaneous	26	28	-	4	4	-	3	3	6
Other - WF Heritage Area Coalition	25	15	15	15	30	-	15	15	30
Other - Community Grants	20	20	23	24	47	50	25	25	50
Other - Grant to Main Street	40	-	20	20	40	40	20	20	40
Other - Grants to Business Districts	-	20	-	-	-	-	-	-	-
Other - Robinwood Station Design/App	-	-	-	-	-	40	-	-	-
Other - Bolton Fire Station Planning	-	-	-	-	-	30	-	-	-
Other - Willamette Falls Locks Task Force	-	-	-	30	30	60	15	15	30
Other - Backyard Habitat Certification	-	-	-	-	-	-	7	8	15
<b>Total Materials &amp; Services</b>	<b>219</b>	<b>156</b>	<b>174</b>	<b>228</b>	<b>402</b>	<b>405</b>	<b>231</b>	<b>241</b>	<b>472</b>
<b>Debt Service</b>									
Principal - Series 2015 FF&C (Parker Rd)	1,035	71	73	75	148	148	79	81	160
Interest - Series 2015 FF&C (Parker Rd)	116	35	33	31	64	65	28	26	54
Principal - Series 2010 FF&C (City Hall)	245	255	265	275	540	540	285	295	580
Interest - Series 2010 FF&C (City Hall)	52	43	33	23	56	56	15	6	21
Total Debt Service	1,448	404	404	404	808	809	407	408	815
<b>Transfers to Other Funds</b>	<b>233</b>	<b>390</b>	<b>1,645</b>	<b>425</b>	<b>2,070</b>	<b>2,070</b>	<b>1,258</b>	<b>1,242</b>	<b>2,500</b>
<b>Non-Departmental Total</b>	<b>1,900</b>	<b>950</b>	<b>2,223</b>	<b>1,057</b>	<b>3,280</b>	<b>3,284</b>	<b>1,896</b>	<b>1,891</b>	<b>3,787</b>
Reserves - General Fund:									
Contingency	-	-	-	-	-	1,927	1,704	841	841
Unappropriated Ending Fund Balance	2,184	2,983	2,177	367	367	367	352	363	363
	2,184	2,983	2,177	367	367	2,294	2,056	1,203	1,203
<b>Total Requirements</b>	<b>\$ 4,084</b>	<b>\$ 3,933</b>	<b>\$ 4,400</b>	<b>\$ 1,424</b>	<b>\$ 3,647</b>	<b>\$ 5,578</b>	<b>\$ 3,952</b>	<b>\$ 3,094</b>	<b>\$ 4,990</b>



**Budget Highlights:**

- Neighborhood Association grants are \$20,000 for the biennium.
- The Community Grant Program remains the same for this biennium at \$25,000 per year allocated to community activities, based upon the Citizens' Budget Committee recommendations.

**Noteworthy Items:**

- Continued funding for the Main Street Grant and the Willamette Falls Locks Task Force have 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:

- Significant efforts made to improve police presence within the City and to address citizens' safety concerns.
- The police department continues to receive grant funding for ODOT truck inspections, DUII Impact, and Safety Stops.

### Noteworthy Items:

- Significant efforts made to fully staff the police department, including hiring a new police chief, several new police officers, a new property evidence manager, a new records specialist, and appointing two captains.
- Adopted and implemented an internal employee management program aimed at improving accountability, employee performance, and department documentation.
- Officers received expanded training, including areas such as police legitimacy and procedural justice.
- Increased officer attendance at neighborhood association meetings.
- Renewed commitment to community involvement with events such as “Touch a Truck”, “Coffee with a Cop”, and “Car Seat Check Up.”

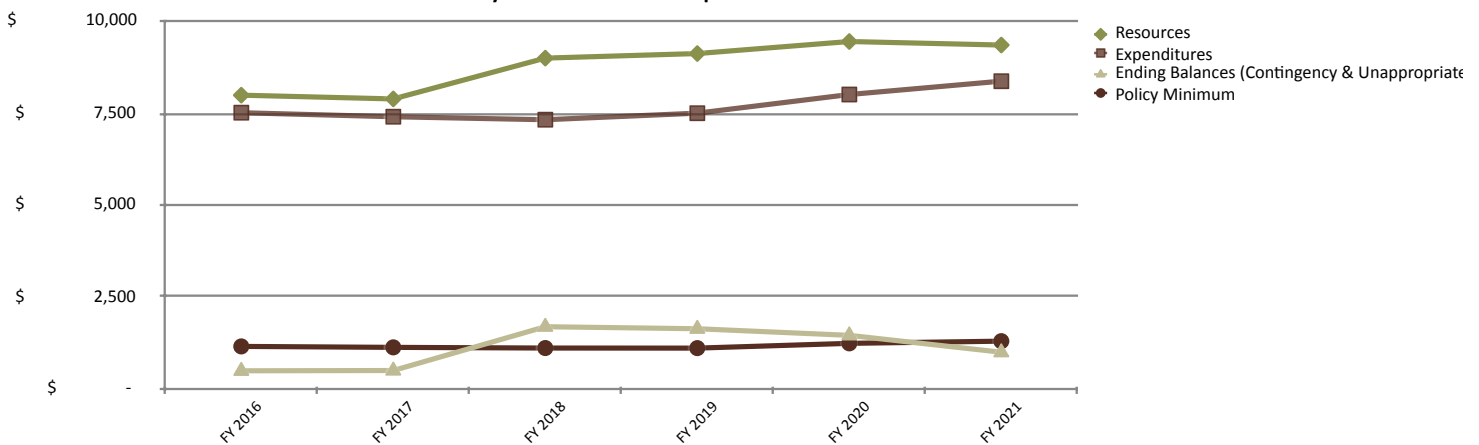


## Public Safety Fund Summary

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

(Amounts in Thousands: \$87 = \$87,000)			BN 2019				BN 2021		
	Actual	Actual	Actual	Estimate		Budget	Adopted Biennial Budget		
	FY 2016	FY 2017	FY 2018	FY 2019	Total	BN 2019	FY 2020	FY 2021	Total
Resources									
Beginning Fund Balance	\$ 937	\$ 478	\$ 486	\$ 1,679	\$ 486	\$ 210	\$ 1,624	\$ 1,444	\$ 1,624
Property Taxes	5,023	5,032	5,149	5,340	10,489	10,584	5,502	5,590	11,092
Intergovernmental	451	520	688	666	1,354	1,270	593	602	1,195
Intergovernmental (TriMet Officer)	124	105	123	11	134	248	-	-	-
Franchise Fees	1,374	1,621	1,381	1,375	2,756	2,842	1,395	1,395	2,790
Licenses & Permits	24	22	22	30	52	68	31	32	63
Fines & Forfeitures	20	13	12	10	22	88	10	10	20
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	34	19	16	10	26	14	16	16	32
Transfers from General Fund	-	75	1,120	-	1,120	1,120	278	264	542
Total Resources	\$ 7,987	\$ 7,885	\$ 8,997	\$ 9,121	\$ 16,439	\$ 16,444	\$ 9,449	\$ 9,353	\$ 17,358
Requirements									
Personnel Services	\$ 4,970	\$ 4,834	\$ 4,783	\$ 4,660	\$ 9,443	\$ 9,788	\$ 5,274	\$ 5,548	\$ 10,822
Materials & Services	742	749	707	820	1,527	1,633	855	880	1,735
Transfers to Other Funds	1,674	1,682	1,735	1,867	3,602	3,602	1,726	1,791	3,517
Capital Outlay - Equipment Replacement	123	134	93	150	243	300	150	150	300
	7,509	7,399	7,318	7,497	14,815	15,323	8,005	8,369	16,374
Reserves:									
Contingency	-	-	-	-	-	807	1,138	663	663
Unappropriated Ending Fund Balance	478	486	1,679	1,624	1,624	314	306	321	321
	478	486	1,679	1,624	1,624	1,121	1,444	984	984
Total Requirements	\$ 7,987	\$ 7,885	\$ 8,997	\$ 9,121	\$ 16,439	\$ 16,444	\$ 9,449	\$ 9,353	\$ 17,358
Budgeted Positions (in FTEs)	34.5	34.5	34.5	34.5	34.5	34.5	34.5	34.5	34.5
Monthly Operating Costs per Capita	\$24	\$24	\$24	\$24	\$24	\$25	\$26	\$27	\$26

Public Safety Fund Resources &amp; Expenditure Trends



**Performance Measures:**

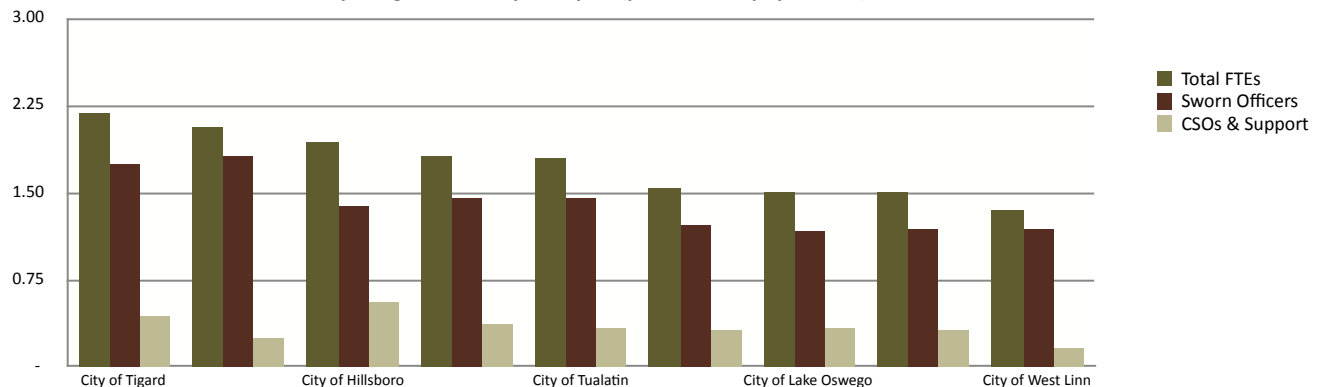
Strategy	Measure	FY 2016	FY 2017	FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
Maintain a staffing level ensuring a response time of 5 minutes or less to Priority One (life safety) calls.	Number of Priority One calls <sup>1</sup>	1,038	1,002	1,157	1,290	1,350	1,490
	Number of Priority Two calls <sup>2</sup>						
	Number of Priority Three calls <sup>3</sup>	2,242	2,108	3,812	3,901	3,985	1,490
	Number of Animal, Ordinance, or Nuisance calls	1,496	1,675	1,381	1,496	1,649	1,731
	Number of Alarm calls	454	416	398	400	375	350
	<b>Total police contacts</b>	<b>21,523</b>	<b>21,339</b>	<b>24,872</b>	<b>25,900</b>	<b>26,500</b>	<b>27,800</b>
	Average number of police contacts per day	59	58	68	71	73	76
	Average response time to Priority One calls	6:06	6:12	4:43	4:48	4:53	4:58
	Number of sworn officers	30	30	30	30	30	30
	Population served	25,615	25,615	26,383	27,175	27,990	28,830
	Sworn Officers per thousand population	1.17	1.17	1.14	1.10	1.07	1.04
	<sup>1</sup> Priority One calls are life safety calls that have the greatest risk of serious injury or death.						
	<sup>2</sup> Priority Two calls relate to crimes that have just occurred and/or have the potential of escalating to life safety calls.						
	<sup>3</sup> Priority Three relates to crimes that may have occurred in the past and/or do not 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	10,573	5,841	5,950	6,130	6,130	6,500
	Number of traffic citations	2,589	2,890	2,126	2,500	2,500	2,500
	Percentage of citations to stops	24%	49%	36%	41%	40%	38%

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 to address the needs of the community through efficient collection development, innovative programs, and community partnerships.
- Increase outreach to the community in parks, community gathering places, and schools.
- Create a Library of Things with non-traditional items to support a sharing economy and the City's sustainability efforts.
- As per requirements, the reserve for the Caufield Trust is maintained at \$157,000.

## Capital Projects:

- Replace the Library roof
- Install generator to help avoid service interruptions



## Noteworthy Items:

- Developed partnership with WLWV School District, including weekly visits from Library staff, book returns in every primary school, monthly newsletters, and delivery of curriculum units.
- Converted entire collection and updated equipment for transition to Radio Frequency Identification to improve patron experience and inventory management.
- Collaborated with the West Linn Library Foundation to launch Dolly Parton Imagination Library.
- Relocated Library bookstore upstairs and repurposed area for youth program space, The Hollow, allowing for expansion of programming. The downstairs location, adjacent to youth collections, restrooms, and the lower parking lot, is more convenient for families.
- Provided daily service to remote book drops in Willamette, Robinwood, and Sunset neighborhoods.
- Coordinated with Parks & Recreation to move Summer Reading programs for children to Willamette Park to better accommodate a large number of participants.
- Offered variety of technology classes at the Library and the Adult Community Center.
- Expanded STEM programming for Early Release days. Our Emerging Technology Librarian participated in STEM Nights at schools and provided guidance to teachers on purchasing and utilizing related technology.
- Increased opportunities for volunteers with special needs.
- Hosted annual Kindergarten Carnival events to welcome new students and their families to the Library to promote our resources. 314 people attended in 2018.
- Added Kanopy, an on-demand streaming video platform with over 30,000 titles, to the impressive list of online resources provided to Library users.
- Generated a 25% increase in Summer Reading Program participation through increased collaboration with schools and encouraging families to sign up and read together.
- Otto the Library Dog & Registered Therapy Dog
- Hosted two hugely successful Harry Potter Nights. Over 750 people attended in 2018.
- Collected over 700 pounds of food for the West Linn Food Pantry in 2018.
- Makerspace with 3D Printing

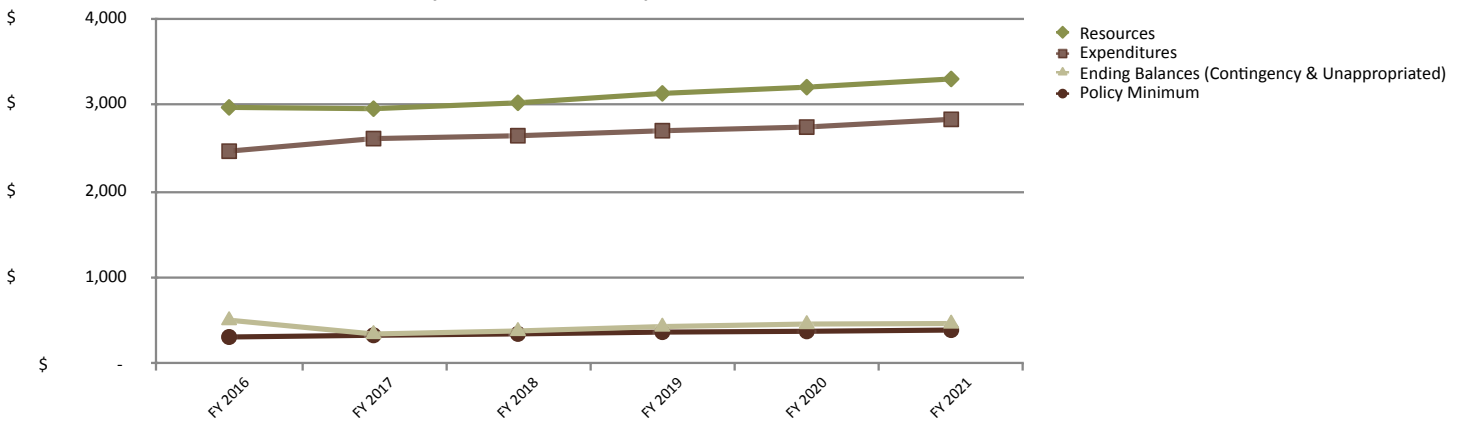
## Library Fund Summary

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

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

	BN 2019						BN 2021		
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
Resources									
Beginning Fund Balance	\$ 700	\$ 506	\$ 346	\$ 381	\$ 346	\$ 355	\$ 432	\$ 461	\$ 432
Property Taxes	720	852	1,026	1,058	2,084	2,105	1,040	1,086	2,126
Intergovernmental - District ongoing	1,481	1,535	1,595	1,640	3,235	3,165	1,680	1,700	3,380
Fines & Forfeitures	57	49	43	40	83	102	40	40	80
Miscellaneous	9	10	10	10	20	32	9	9	18
Total Resources	\$ 2,967	\$ 2,952	\$ 3,020	\$ 3,129	\$ 5,768	\$ 5,759	\$ 3,201	\$ 3,296	\$ 6,036
Requirements									
Personnel Services	\$ 1,331	\$ 1,431	\$ 1,524	\$ 1,610	\$ 3,134	\$ 3,167	\$ 1,666	\$ 1,734	\$ 3,400
Materials & Services	225	225	212	230	442	447	220	224	444
Transfers to Other Funds	816	896	803	855	1,658	1,658	854	871	1,725
Capital Outlay	89	54	100	2	102	154	-	-	-
	2,461	2,606	2,639	2,697	5,336	5,426	2,740	2,829	5,569
Reserves:									
Contingency	-	-	-	-	-	84	210	212	212
Cont. Reserve for Caufield Endowment	157	157	157	157	157	157	157	157	157
Unappropriated Ending Fund Balance	349	189	224	275	275	92	94	98	98
	506	346	381	432	432	333	461	467	467
Total Requirements	\$ 2,967	\$ 2,952	\$ 3,020	\$ 3,129	\$ 5,768	\$ 5,759	\$ 3,201	\$ 3,296	\$ 6,036
Budgeted Positions (in FTEs)	15.63	15.63	16.63	16.63	16.63	16.63	16.63	16.63	16.63
Monthly Operating Costs per Capita	\$8	\$8	\$8	\$9	\$9	\$9	\$9	\$9	\$9

Library Fund Resources &amp; Expenditure Trends



**Performance Measures:**

Strategy	Measure	FY 2016	FY 2017	FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
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	144,862	177,702	188,249	198,368	207,883	216,813
	Service area population	30,200	29,812	29,812	30,200	30,200	30,200
	Items per capita	4.80	5.96	6.31	6.57	6.88	7.18
	Items removed from collection	37,704	10,000	10,194	10,000	10,000	10,000
	Items added	12,863	20,511	20,741	20,119	19,515	18,930
Provide high quality children's, teens and adult programming	Number of programs	419	432	415	400	400	400
	Program Attendance	18,721	16,653	17,369	17,000	17,000	17,000
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	807,437	614,431	581,319	571,000	561,000	551,000
	Percentage change		-24%	-5%	-2%	-2%	-2%
	Annual interlibrary loans	145,093	139,982	136,016	135,000	135,000	135,000
	Number of borrowers	18,424	17,872	16,683	16,500	16,500	16,500
	Percentage change	-5%	-3%	-7%	-1%	0%	0%
Maximize efficiency of Library staff and increase volunteer hours	Circulation per staff FTE	45,033	34,268	36,956	36,300	35,664	35,029
	Number of volunteers	181	87	136	150	150	150
	Number of volunteer hours	5,165	4,015	2,384	2,500	2,500	2,500

**Additional Info**

- While our patrons have clearly stated that they value print materials more than any other resource or service, libraries in the U.S. and Canada have seen a steady decline in usage of traditional materials in the last decade (<http://bit.ly/2T2Mefp>). To address these trends, the Library has refocused some efforts and resources to community & school outreach, technology classes, and other programs.
- The Library also saw a spike in borrower registration and circulation in 2016-2017 while the Oregon City Public Library was under construction.
- The restructured bookstore did not require continual staffing from volunteers. Despite this change, the Book Nook is open for more hours and has increased revenue that is directed back to the Library to support programs and other activities.

***Did you know that in 2018...***


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*The library welcomed over 204,000 visitors.*

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*Nearly 17,000 patrons attended library programs.*

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*Patrons utilized over 581,000 items from the library.*

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# Parks & Recreation Fund

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

## Budget Highlights:

- Significant projects and improvements are planned in conjunction with the 2018 GO Bond issuance.

## 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

## Noteworthy Items:

- Completed comprehensive tree health removals and pruning at Hammerle and Sunset Parks.
- Completed Fields Park Bridge shelter and pathway improvements.
- Received grant for the Sahallie Illahee Park playground improvements.
- Completed the design and began construction on the Sunset Park Renovation Project.
- Continued to implement master planting plan and began clearing and planting for the Willamette River Trail section as an "edible trail."
- Completed design and began construction on the Sahallie Illahee Park Playground improvements.
- Held hundreds of community recreation programs.
- Held 14 Successful Community Special Events.

## Partnerships

Audubon Society of Portland

Clackamas County

Clackamas Community College

Columbia Land Trust

Friends of the Adult Community Center

Friends of Maddax Woods

Friends of the Mclean House

Friends of Robinwood Station

Intertwine

National Charity League

Nature Conservancy

Mary S. Young Park Volunteers

METRO

Northwest Youth Corps

Oregon Department of Forestry

Oregon Recreation & Park Association

Oregon State Marine Board

Oregon Parks and Recreation Department

Oregon Wildlife Heritage Foundation

Solve

The Xerces Society

Tualatin Riverkeeper

Tualatin Valley Fire & Rescue

West Linn Baseball Association

West Linn Boy Scouts – Several Troops

West Linn Community Gardens

West Linn Girl Scouts – Several Troops

West Linn Football

West Linn Lacrosse Club

West Linn Softball Association

West Linn Garden Club

West Linn Historical Society

West Linn Lions

West Linn/Wilsonville School District

West Linn Riverview Lions

West Linn Tidings

Wetland Conservancy

Wilderness International

Willamette United Soccer Association

Willamette Christian Church

Willamette Falls Heritage Committee

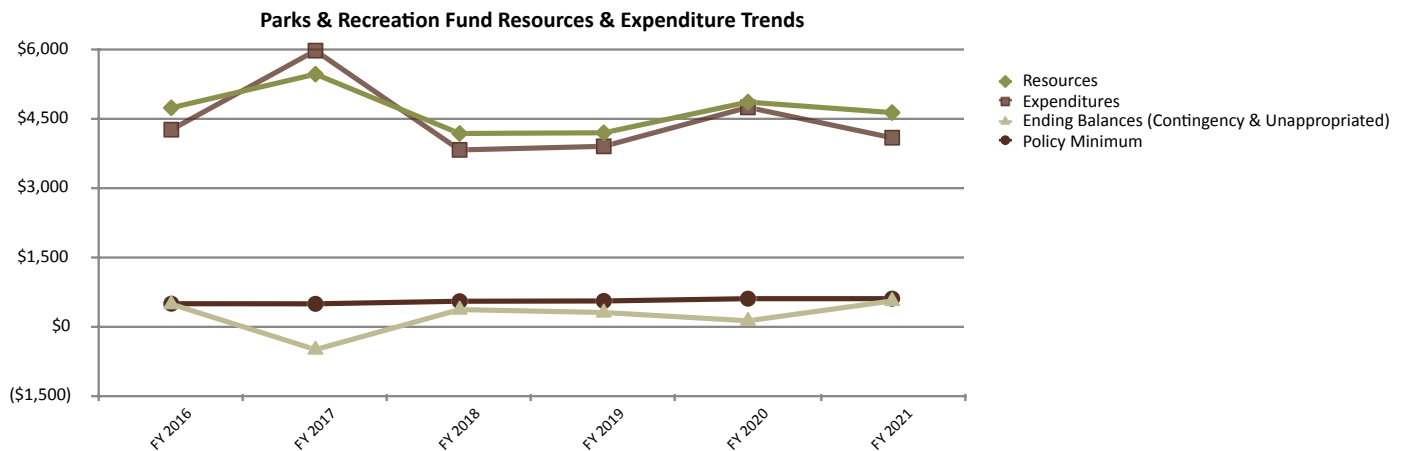


## Parks &amp; Recreation Fund Summary

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

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

	Actual FY 2016	Actual FY 2017	BN 2019				BN 2021		
			Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
Resources									
Beginning Fund Balance	\$ 970	\$ 476	\$ (511)	\$ 358	\$ (511)	\$ 412	\$ 294	\$ 114	\$ 294
Property Taxes	1,255	1,298	1,328	1,415	2,743	2,647	1,532	1,630	3,162
Intergovernmental	-	-	14	-	14	-	-	-	-
Intergovernmental - Grants	-	1,313	900	10	910	400	395	200	595
Fees & Charges - Rec Program Fees	592	738	739	575	1,314	1,090	590	605	1,195
Fees & Charges - Park Maint Fee	1,565	1,645	1,712	1,811	3,523	3,477	1,892	1,978	3,870
Interest	-	-	-	-	-	-	-	-	-
Debt Proceeds	357	-	-	-	-	-	-	-	-
Miscellaneous	3	2	2	30	32	65	5	5	10
Transfers from General Fund	-	-	-	-	-	-	157	105	262
Total Resources	\$ 4,742	\$ 5,472	\$ 4,184	\$ 4,199	\$ 8,025	\$ 8,091	\$ 4,865	\$ 4,637	\$ 9,388
Requirements									
Personnel Services	\$ 1,572	\$ 1,572	\$ 1,699	\$ 1,780	\$ 3,479	\$ 3,544	\$ 1,906	\$ 1,936	\$ 3,842
Materials & Services	855	843	997	945	1,942	1,826	1,067	1,039	2,106
Debt Service - Series 2015	425	37	36	36	72	72	36	36	72
Transfers to Other Funds	853	924	819	869	1,688	1,688	951	929	1,880
Capital Outlay - Equipment Replacement	41	31	43	25	68	50	71	141	212
Capital Outlay - Park Projects	520	2,000	3	250	253	50	470	10	480
Capital Outlay - Grant Projects	-	576	229	-	229	500	250	-	250
	4,266	5,983	3,826	3,905	7,731	7,730	4,751	4,091	8,842
Reserves:									
Contingency	-	-	-	-	-	225	(34)	398	398
Unappropriated Ending Fund Balance	476	(511)	358	294	294	136	149	149	149
	476	(511)	358	294	294	361	114	546	546
Total Requirements	\$ 4,742	\$ 5,472	\$ 4,184	\$ 4,199	\$ 8,025	\$ 8,091	\$ 4,865	\$ 4,637	\$ 9,388
Budgeted Positions (in FTEs)	21.65	21.65	21.25	21.25	21.25	21.25	21.25	21.25	21.25
Monthly Operating Costs per Capita	\$12	\$11	\$12	\$12	\$12	\$12	\$13	\$13	\$13



**Performance Measures:**

Strategy	Measure	FY 2016	FY 2017	FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
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	152	152	155	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	\$3,705,000	\$3,469,000	\$3,496,000	\$3,634,000	\$3,496,000	\$3,634,000
	Major events managed	12	12	13	13	13	13
	Monthly operating costs per capita	\$12	\$11	\$11	\$12	\$11	\$12
	Annual Recreation Program Participants	14,490 *	20,808	21,523	21,741	21,741	21,741
	Total recreation & event revenue	\$592,000	\$600,000	\$640,000	\$650,000	\$650,000	\$650,000

**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.
- The Building Department increased its staffing levels to include two full-time building inspectors in the current biennium.

## Capital Projects:

- No capital projects budgeted.

## Noteworthy Items:

- All field inspections completed via iPad/smart phones with real time results to contractors and owners.
- With software and process improvements in recent biennium, the permit and inspection process is now 100% paperless.
- Electronic archiving of 30,000 Building Division records is completed, with all new records added directly into TRIM by inspectors.
- Met all state mandated timelines for Plan Review and Inspections.
- Performed same day inspections over 90% of the time.
- Cross-training: Goal of the Department is to be completely cross-trained in all aspects of the department work by July 2020.





## Building Fund Summary

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

	Actual FY 2016	Actual FY 2017	BN 2019				BN 2021		
			Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
<b>Resources</b>									
Beginning Fund Balance	\$ (175)	\$ (76)	\$ (2)	\$ 114	\$ (2)	\$ (146)	\$ (128)	\$ 72	\$ (128)
Fees & Charges	673	749	554	400	954	1,453	540	595	1,135
Miscellaneous	-	-	-	1	1	-	1	1	2
Transfers from Other Funds	133	90	300	200	500	500	513	356	869
<b>Total Resources</b>	<b>\$ 631</b>	<b>\$ 763</b>	<b>\$ 852</b>	<b>\$ 715</b>	<b>\$ 1,453</b>	<b>\$ 1,807</b>	<b>\$ 926</b>	<b>\$ 1,024</b>	<b>\$ 1,878</b>
<b>Requirements</b>									
Personnel Services	\$ 375	\$ 379	\$ 395	\$ 472	\$ 867	\$ 964	\$ 508	\$ 535	\$ 1,043
Materials & Services	28	37	35	50	85	85	52	51	103
Transfers to Other Funds	304	322	308	321	629	629	294	301	595
Capital Outlay	-	27	-	-	-	-	-	29	29
	707	765	738	843	1,581	1,678	854	916	1,770
Reserves:									
Contingency	-	-	-	-	-	102	44	79	79
Unappropriated Ending Fund Balance	(76)	(2)	114	(128)	(128)	27	28	29	29
	(76)	(2)	114	(128)	(128)	129	72	108	108
<b>Total Requirements</b>	<b>\$ 631</b>	<b>\$ 763</b>	<b>\$ 852</b>	<b>\$ 715</b>	<b>\$ 1,453</b>	<b>\$ 1,807</b>	<b>\$ 926</b>	<b>\$ 1,024</b>	<b>\$ 1,878</b>
Budgeted Positions (in FTEs)	3.5	3.5	4.0	4.0	4.0	4.0	4.1	4.1	4.1
Monthly Operating Costs per Capita	\$2	\$2	\$2	\$3	\$3	\$3	\$3	\$3	\$3





**Performance Measures:**

Strategy	Measure	FY 2018	FY 2019	FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
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%	90%	90%	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	N/A	N/A	N/A	N/A	N/A
Identify and track workload measures to enable appropriate staffing	Total number of permits	1,206	1,250	1,250	1,450	1,450	1,450
	New single-family homes	24	50	54	64	64	64
	Multi-family units	0	0	0	0	0	0
	Residential remodel/additions	160	181	191	210	210	210
	New commercial buildings	4	5	3	6	6	6
	Commercial tenant Improvements	159	110	89	91	91	91
	Miscellaneous	0	25	31	12	12	12
	<b>Estimated number of Inspections</b>	<b>2,779</b>	<b>3,300</b>	<b>3,335</b>	<b>3,454</b>	<b>3,454</b>	<b>3,454</b>

**Outcome of Performance Measures:**

Timely inspections:	Completed over 90% of requested inspections same-day when called in prior to 7:00 a.m.
Efficiency of review:	The Building Division was able to complete 90% of plan reviews for commercial improvements in two weeks or less.

**Did you know?**

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

*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.



## Did you know?

### Planning Department Overview

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

### Noteworthy Items:

- In addition to processing numerous development applications, the department performed the following:
  - \* Maintenance of the CDC to be consistent with Oregon Revised Statutes, Oregon Administrative Rules, and to remove duplication or outdated regulations.
  - \* Staffed three advisory boards:
    - Planning Commission
    - Historic Review Board
    - Sustainability Advisory Board

### West Linn Waterfront Project

*Community Development is coordinating the City of West Linn's creation of a master plan for the Willamette River waterfront area, from the Arch Bridge to the Blue Heron Pond. Ultimately, 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.*

### 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.

### 8th Avenue Rezone

*This is to adopt West Linn Comprehensive Plan Map and Zoning Map amendments. The City Council appointed Willamette Neighborhood Mixed-Use Transitional Zone Working Group (MU Working Group) recommended the changes. Fifteen properties along 8th Avenue currently zoned Mixed-Use Transitional or R-10: Single-Family Residential Detached are proposed to change to General Commercial zoning. Five properties currently zoned R-10: Single-Family Residential Detached are proposed to change to Mixed-Use Transitional zoning. The proposed amendments will ensure the maps are aligned with the purposes of the zones.*

### Capital Projects:

- No capital projects budgeted.

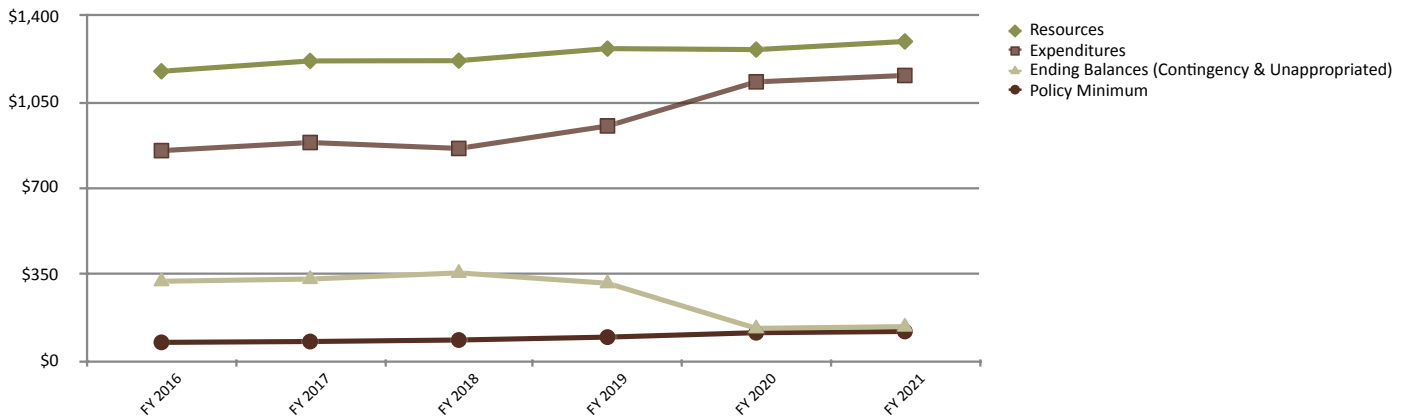
## Planning Fund Summary

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

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

	Actual FY 2016	Actual FY 2017	BN 2019				BN 2021		
			Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
Resources									
Beginning Fund Balance	\$ 353	\$ 322	\$ 331	\$ 356	\$ 331	\$ 268	\$ 314	\$ 131	\$ 314
Intergovernmental	252	283	292	302	594	535	305	310	615
Intergovernmental - Grant	-	-	-	-	-	4	-	-	-
Franchise Fees	206	238	199	215	414	410	190	195	385
Fees & Charges	231	146	164	165	329	344	140	140	280
Miscellaneous	7	2	6	3	9	6	3	3	6
Transfers from Other Funds:									
Transfers from Building Inspections Fund	-	-	-	-	-	-	-	-	-
Transfers from General Fund	100	225	225	225	450	450	310	516	826
Transfers from SDC-Street for TSP Update	25	-	-	-	-	-	-	-	-
Total Resources	\$ 1,174	\$ 1,216	\$ 1,217	\$ 1,266	\$ 2,127	\$ 2,017	\$ 1,262	\$ 1,295	\$ 2,426
Requirements									
Personnel Services	\$ 458	\$ 496	\$ 548	\$ 578	\$ 1,126	\$ 1,159	\$ 692	\$ 726	\$ 1,418
Materials & Services	36	21	10	58	68	118	63	63	126
Transfers to Other Funds	358	368	303	316	619	619	376	368	744
	852	885	861	952	1,813	1,896	1,131	1,157	2,288
Reserves:									
Contingency	-	-	-	-	-	88	93	99	99
Unappropriated Ending Fund Balance	322	331	356	314	314	33	38	39	39
	322	331	356	314	314	121	131	138	138
Total Requirements	\$ 1,174	\$ 1,216	\$ 1,217	\$ 1,266	\$ 2,127	\$ 2,017	\$ 1,262	\$ 1,295	\$ 2,426
Budgeted Positions (in FTEs)	4.5	4.5	4.5	4.5	4.5	4.5	4.9	4.9	4.9
Monthly Operating Costs per Capita	\$3	\$3	\$3	\$3	\$3	\$3	\$4	\$4	\$4

Planning Fund Resources &amp; Expenditure Trends



## Other Funds Planning Fund Summary

### Performance Measures:

Strategy	Measure	FY 2016	FY 2017	FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
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:	625	426	439	430	430	430
	<i>Land use decisions made by:</i>						
	Director decisions delegated to staff	545	426	395	430	430	430
	Planning Director	32	19	20	19	19	19
	Historic Review Board	3	5	3	5	5	5
	Planning Commission	10	6	9	6	6	6
	City Council	3	1	12	3	3	3
Produce sound land use decisions	Number of appeals	1	1	2	1	1	1
	Percent of staff recommendations upheld on appeal	100%	outcome unknown	50%	100%	100%	100%
Seek compliance with Community Development Code (CDC)	Consent orders and court decisions to resolve code compliance issues	0	1	0	0	0	0
Improve the clarity and effectiveness of the CDC	Major code amendment projects undertaken	1	2	2	1	1	1
	Routine code update/refinement projects	1	1	2	2	2	2
Perform land use studies and prepare plans to maintain compliance with State and Metro regulations and address community needs and aspirations	Studies and plans undertaken	1	1	2	1	1	1

### Outcome of Performance Measures:

Effectiveness of land use review:	In FY18, all but one decision processed through the Planning Department was either not challenged or was upheld on appeal.
Increase in code compliance actions:	The volume of code enforcement actions remain stable.
Efficiency of review:	In FY18, on average, and unless an extension was granted, it took 73 days, 47 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 continuous maintenance of approximately 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).

## Capital Projects:

- The Capital Outlay budgeted for the upcoming biennium in the Streets Fund are planned projects from the Six Year Capital Improvement Plan (CIP):
  - \* \$195,000 for improvements via the Annual Road Program
  - \* \$190,000 for Pedestrian & Bike Projects
  - \* \$4.4 million towards Highway 43 Improvements
  - \* \$1.9 million matching funds for 2018 GO Bond projects
  - \* \$100,000 for Crack Sealing
  - \* \$300,000 for Slurry Sealing



## Noteworthy Items:

- The department completes numerous roadway improvements including curbs and sidewalks throughout the City.
- Performed ongoing street maintenance including slurry seals, crack seals, street paving and restriping.
- Constructed ADA enhancements.
- Installation and repair of thermo-plastic street legends.
- Installation and repair of stop bars and cross walks.

## And 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



## Street Fund Summary

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

	BN 2019						BN 2021		
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
<b>Resources</b>									
Beginning Fund Balance	\$ 1,944	\$ 1,647	\$ 1,443	\$ 1,755	\$ 1,443	\$ 1,083	\$ 2,302	\$ 2,240	\$ 2,302
Intergovernmental - Gas Tax	1,480	1,532	2,186	1,848	4,034	2,980	1,925	2,069	3,994
Fees & Charges - Street Maint Fee	1,659	1,735	1,791	1,850	3,641	3,387	1,924	2,016	3,940
Franchise Fees	113	132	125	125	250	248	125	125	250
Miscellaneous	484	116	53	35	88	796	40	40	80
Debt Proceeds	1,427	-	-	-	-	-	-	-	-
<b>Total Resources</b>	<b>\$ 7,107</b>	<b>\$ 5,162</b>	<b>\$ 5,598</b>	<b>\$ 5,613</b>	<b>\$ 9,456</b>	<b>\$ 8,494</b>	<b>\$ 6,316</b>	<b>\$ 6,490</b>	<b>\$ 10,566</b>
<b>Requirements</b>									
Personnel Services	\$ 554	\$ 587	\$ 576	\$ 628	\$ 1,204	\$ 1,233	\$ 701	\$ 726	\$ 1,427
Materials & Services	494	530	520	510	1,030	1,103	586	588	1,174
Debt Service - Series 2015	1,514	141	142	141	283	284	143	142	285
Transfers to Other Funds	772	845	892	851	1,743	1,743	814	822	1,636
Capital Outlay - Street Projects	2,101	1,616	1,646	1,158	2,804	3,530	1,647	1,645	3,292
Capital Outlay - Equipment Replacement	25	-	67	23	90	65	185	-	185
	5,460	3,719	3,843	3,311	7,154	7,958	4,076	3,923	7,999
Reserves:									
Contingency	-	-	-	-	-	478	2,176	2,501	2,501
Unappropriated Ending Fund Balance	1,647	1,443	1,755	2,302	2,302	58	64	66	66
	1,647	1,443	1,755	2,302	2,302	536	2,240	2,567	2,567
<b>Total Requirements</b>	<b>\$ 7,107</b>	<b>\$ 5,162</b>	<b>\$ 5,598</b>	<b>\$ 5,613</b>	<b>\$ 9,456</b>	<b>\$ 8,494</b>	<b>\$ 6,316</b>	<b>\$ 6,490</b>	<b>\$ 10,566</b>
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	\$11	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7

## Q: Where does the Street Maintenance Fee revenue go?

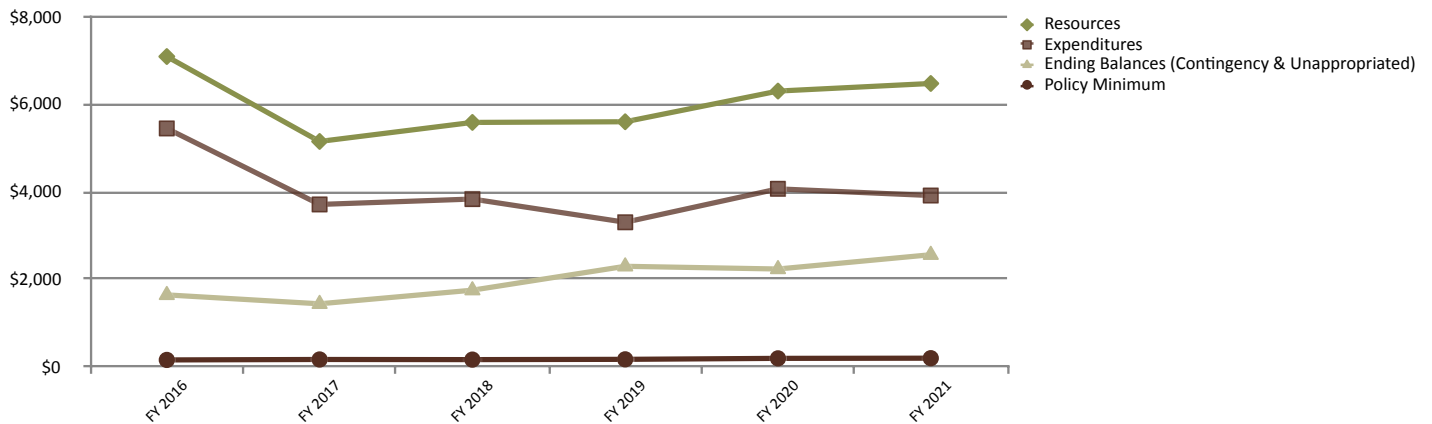
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	6 YEAR TOTAL
Beginning balance relating to SMF	\$1,039	(\$1,178)	(\$1,481)	(\$1,712)	(\$1,416)	(\$1,575)	\$1,039
SMF revenue collected per year	1,659	1,735	1,791	1,850	1,924	2,016	10,975
% of SMF to State Gas Tax	53%	53%	45%	50%	50%	49%	
SMF spent on:							
Materials & Services	(261)	(281)	(234)	(255)	(293)	(290)	(1,614)
Debt service payments	(1,514)	(141)	(142)	(141)	(143)	(142)	(2,223)
Street capital projects	(2,101)	(1,616)	(1,646)	(1,158)	(1,647)	(1,645)	(9,813)
Total SMF expenditures	(3,876)	(2,038)	(2,022)	(1,554)	(2,083)	(2,077)	(13,650)
Ending SMF balance carried forward	(\$1,178)	(\$1,481)	(\$1,712)	(\$1,416)	(\$1,575)	(\$1,636)	(\$1,636)

**Performance Measures:**

Strategy	Measure	FY 2016	FY 2017	FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
Maintain roads and right-of-way to the highest quality standard	City-wide average PCI rating (PCI=Pavement Condition Index)	69	69	69	69	69	69
	Lane miles of streets resurfaced/reconstructed	2	2	3	0	2	3
	Lane miles of streets slurry sealed	5	0	8	14	0	10
	Number of streets crack sealed	271	200	200	239	200	200
Maintain signage for safety	Number of signs updated (All Stop signs have been updated per MUTCD)	271	200	200	239	200	200
Stripe streets for safety	Miles of Streets Restriped	7	7	7	9	7	7
	Number of thermo-plastic street legends installed or replaced	49	50	50	40	40	40

**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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**Streets Fund Resources & Expenditure Trends**





# 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 \$1.5 million per year (or 2/3 of water operations), the largest expenditure in the Water Fund is the purchase of wholesale water from South Fork Water Board.

## Noteworthy Items:

- Completion of Bolton Reservoir and Bolton Pump Station Improvements.
- Maintenance including repair and replacement of water main piping throughout the City.
- Major safety and maintenance improvements to Water facilities.

## Capital Projects:

- The Capital Outlay budgeted for the upcoming biennium in the Water Fund are planned projects from the Six Year Capital Improvement Plan (CIP):
  - \* \$200,000 is budgeted for deteriorated water main replacements
  - \* \$1.4 million is budgeted for water system improvement projects
  - \* \$112,000 is budgeted for the operations building preliminary design
  - \* Water Master Plan Update

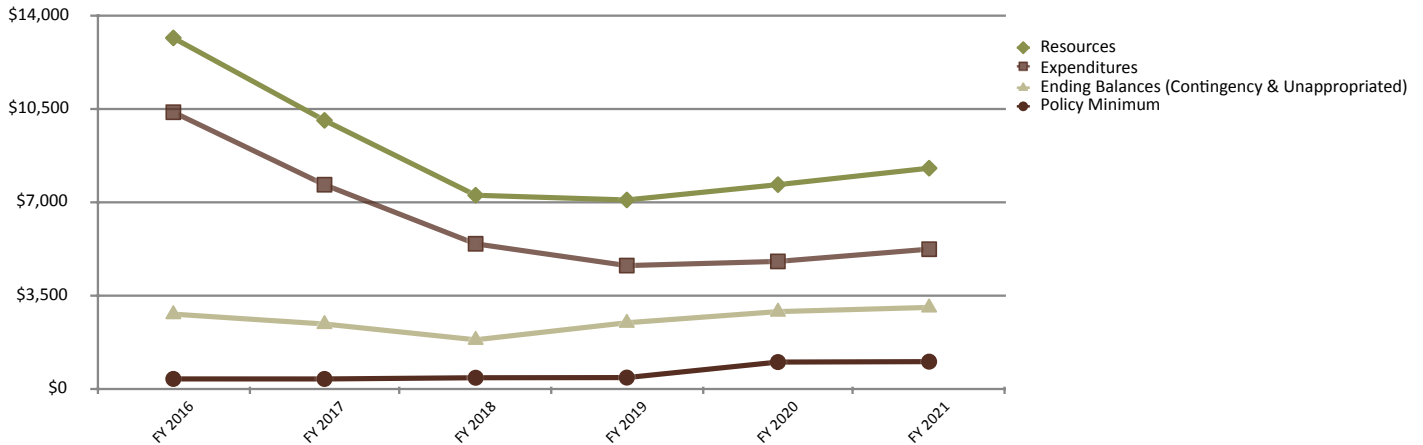
## Water Fund Summary

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

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

	BN 2019						BN 2021		
	Actual	Actual	Actual	Estimate	Total	Budget BN 2019	Adopted Biennial Budget		
	FY 2016	FY 2017	FY 2018	FY 2019			FY 2020	FY 2021	Total
Resources									
Beginning Fund Balance	\$ 6,108	\$ 5,761	\$ 2,417	\$ 1,824	\$ 2,417	\$ 2,206	\$ 2,464	\$ 2,882	\$ 2,464
Fees & Charges	4,114	4,160	4,638	4,900	9,538	8,866	5,000	5,200	10,200
Intergovernmental	-	-	-	-	-	-	-	-	-
Proceeds from sale of bonds	2,795	-	-	-	-	-	-	-	-
Miscellaneous	140	141	196	350	546	219	185	185	370
Total Resources	\$ 13,157	\$ 10,062	\$ 7,251	\$ 7,074	\$ 12,501	\$ 11,291	\$ 7,649	\$ 8,267	\$ 13,034
Requirements									
Personnel Services	\$ 593	\$ 634	\$ 685	\$ 724	\$ 1,409	\$ 1,404	\$ 775	\$ 810	\$ 1,585
Materials & Services	1,775	1,728	1,976	1,977	3,953	3,806	2,048	2,058	4,106
Debt Service	841	280	279	279	558	559	277	286	563
Transfers to Other Funds	986	869	925	930	1,855	1,855	830	873	1,703
Capital Outlay - Water Projects	186	762	167	700	867	1,750	652	1,200	1,852
Capital Outlay - Bolton Reservoir	3,015	3,247	1,277	-	1,277	1,100	-	-	-
Capital Outlay - Equipment Replacement	-	125	118	-	118	122	185	-	185
	7,396	7,645	5,427	4,610	10,037	10,596	4,767	5,227	9,994
Reserves:									
Contingency	-	-	-	-	-	563	2,741	2,897	2,897
Restricted for debt service	151	-	-	-	-	-	-	-	-
Restricted for capital project	2,823	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	2,787	2,417	1,824	2,464	2,464	132	141	143	143
	5,761	2,417	1,824	2,464	2,464	695	2,882	3,040	3,040
Total Requirements	\$ 13,157	\$ 10,062	\$ 7,251	\$ 7,074	\$ 12,501	\$ 11,291	\$ 7,649	\$ 8,267	\$ 13,034
Budgeted Positions (in FTEs)	5.0	5.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Monthly Operating Costs per Capita	\$14	\$12	\$13	\$13	\$13	\$13	\$13	\$13	\$13

Water Fund Resources &amp; Expenditure Trends

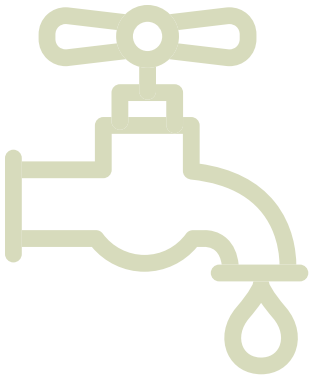


**Performance Measures:**

Strategy	Measure	FY 2017	FY 2018	FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Provide clean and safe water via an efficiently maintained and operated water system.	Million gallons of water used city wide per calendar year	1070	1080	1090	1100	1200	1200
	Number of fire hydrants maintained	1,056	1,065	1,075	1,075	1,080	1,080
	Number of reservoirs maintained	6	6	6	6	6	6
	Number of pump stations maintained	7	7	7	7	7	7
	Miles of water lines maintained	120	120	120	120	120	120
	Active Service Connections	8,850	8,850	8,900	8,950	9,000	9,050
	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	4,400	4,450	4,500	4,500	4,550	4,550
	Percentage tested	85%	85%	85%	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 7.5 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 increase in both fiscal years of the proposed biennium.

## Capital Projects:

- The Capital Outlay budgeted for the upcoming biennium in the Environmental Services Fund includes planned projects from the Six Year Capital Improvement Plan (CIP) such as:
  - \* \$150,000 for Highway 43 Improvements
  - \* \$112,000 for operations building preliminary design
  - \* Sewer Master Plan Update
  - \* Surface Water Master Plan Update
  - \* \$1.8 million matching funds for 2018 GO Bond projects
  - \* Rehab projects
  - \* Maintenance projects
  - \* Pump Station Telemetry and pump upgrades

## Noteworthy Items:

- Annually clean and maintain waste water lines and catch basins.
- Annually inspect and maintain water quality facilities, comprised of treatment ponds, bioswales, underground detention tanks, and pollution control manholes.
- Continued compliance with the State regulated stormwater permit (NPDES Program).
- Performed city street sweeping to keep roads clear of debris.

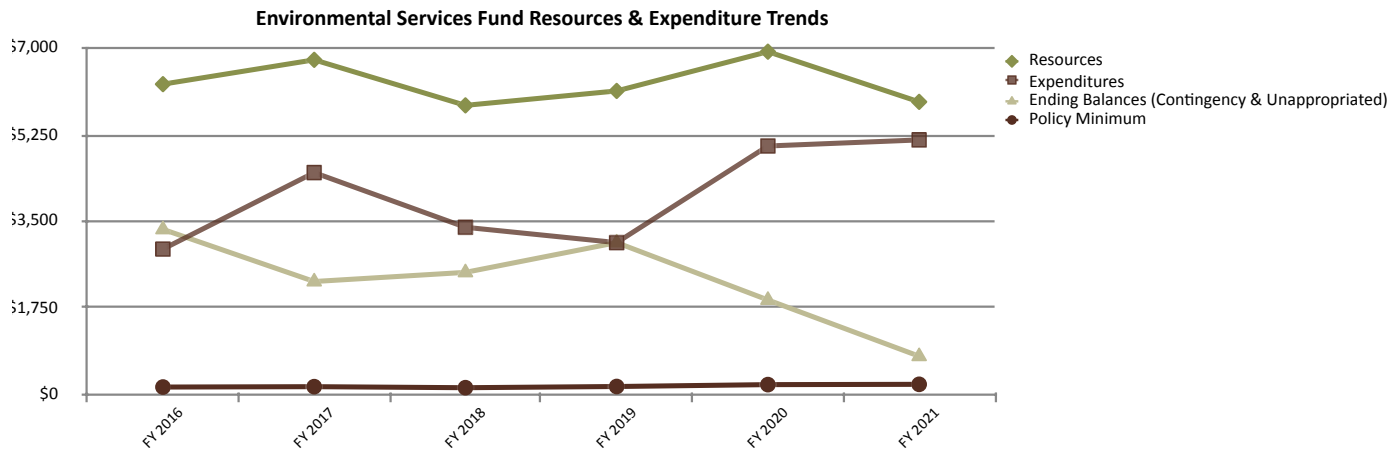




## Environmental Services Fund Summary

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

(Amounts in Thousands: \$87 = \$87,000)	BN 2019						BN 2021		
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
Resources									
Beginning Fund Balance	\$ 3,030	\$ 3,336	\$ 2,281	\$ 2,466	\$ 2,281	\$ 2,062	\$ 3,068	\$ 1,908	\$ 3,068
Licenses & Permits	77	82	67	60	127	115	63	63	126
Fees & Charges - Wastewater	2,275	2,383	2,516	2,625	5,141	5,018	2,743	2,848	5,591
Fees & Charges - Surface Water	830	874	918	960	1,878	1,832	1,001	1,041	2,042
Miscellaneous	61	90	62	25	87	215	55	55	110
Total Resources	\$ 6,273	\$ 6,765	\$ 5,844	\$ 6,136	\$ 9,514	\$ 9,242	\$ 6,930	\$ 5,915	\$ 10,937
Requirements									
Personnel Services	\$ 675	\$ 675	\$ 618	\$ 650	\$ 1,268	\$ 1,567	\$ 835	\$ 875	\$ 1,710
Materials & Services	300	350	269	398	667	1,187	467	467	934
Transfers to Other Funds	1,117	1,194	1,347	1,270	2,617	2,617	1,267	1,303	2,570
Capital Outlay - Sewer Environmental Projects	382	1,771	88	100	188	1,125	962	500	1,462
Capital Outlay - SurfWtr Environmental Projects	463	379	1,045	350	1,395	2,050	1,462	1,500	2,962
Capital Outlay - Equipment Replacement	-	115	11	300	311	300	29	500	529
	2,937	4,484	3,378	3,068	6,446	8,846	5,022	5,145	10,167
Reserves:									
Contingency	-	-	-	-	-	334	1,843	703	703
Unappropriated Ending Fund Balance	3,336	2,281	2,466	3,068	3,068	62	65	67	67
	3,336	2,281	2,466	3,068	3,068	396	1,908	770	770
Total Requirements	\$ 6,273	\$ 6,765	\$ 5,844	\$ 6,136	\$ 9,514	\$ 9,242	\$ 6,930	\$ 5,915	\$ 10,937
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	\$9	\$8	\$9	\$8



**Performance Measures:**

Strategy	Measure	FY 2016	FY 2017	FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
Scheduled maintenance of wastewater infrastructure	Waste water pipe footage cleaned	155,029	250,000	250,000	250,000	250,000	250,000
Annual inspection of catch basins	Number of basins inspected	1,508	2,884	2,884	2,884	2,884	2,884
Clean streets & storm drains	Number of miles cleaned by street sweeper	1,510	1,290	1,290	1,290	1,290	1,290
	Cubic yards of material removed from streets	530	1,000	1,000	1,000	1,000	1,000
	Cubic yards of material removed from City water quality structures	?	250	250	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?****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.*

**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.*



## SDC FUNDS

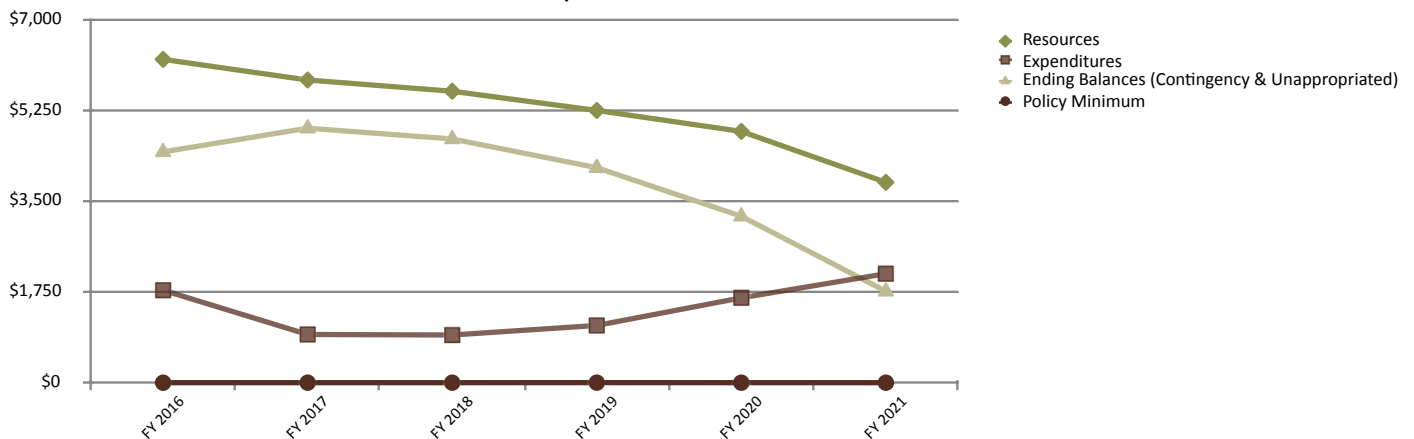
The Systems Development Charges (SDC) Fund accounts for the city's system development charges. A systems development charge is a one-time fee imposed on new development and some types of redevelopment. The fee is intended to recover the full share of the costs of existing and planned infrastructure that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

## Total System Development Charges Fund Summary

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

	Actual FY 2016	Actual FY 2017	BN 2019				BN 2021		
			Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
<b>Resources</b>									
Beginning Fund Balance	\$ 4,813	\$ 4,448	\$ 4,904	\$ 4,697	\$ 4,904	\$ 5,289	\$ 4,143	\$ 3,207	\$ 4,143
Interest	-	-	13	4	17	-	1	1	2
Systems Development Charges	1,417	1,385	694	544	1,238	2,484	698	653	1,351
Intergovernmental	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	5	1	6	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-	-	-	-
<b>Total Resources</b>	<b>\$ 6,230</b>	<b>\$ 5,833</b>	<b>\$ 5,616</b>	<b>\$ 5,246</b>	<b>\$ 6,165</b>	<b>\$ 7,773</b>	<b>\$ 4,842</b>	<b>\$ 3,861</b>	<b>\$ 5,496</b>
<b>Requirements</b>									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	108	59	124	118	242	428	45	45	90
Transfers to Other Funds	25	-	-	-	-	-	-	-	-
Capital Outlay	1,649	870	795	985	1,780	4,139	1,590	2,055	3,645
	1,782	929	919	1,103	2,022	4,567	1,635	2,100	3,735
Reserves:									
Contingency	-	-	-	-	-	1,600	1,575	1,575	1,575
Unappropriated Ending Fund Balance	4,448	4,904	4,697	4,143	4,143	1,606	1,632	186	186
	4,448	4,904	4,697	4,143	4,143	3,206	3,207	1,761	1,761
<b>Total Requirements</b>	<b>\$ 6,230</b>	<b>\$ 5,833</b>	<b>\$ 5,616</b>	<b>\$ 5,246</b>	<b>\$ 6,165</b>	<b>\$ 7,773</b>	<b>\$ 4,842</b>	<b>\$ 3,861</b>	<b>\$ 5,496</b>

## SDC Fund Resources &amp; Expenditure Trends

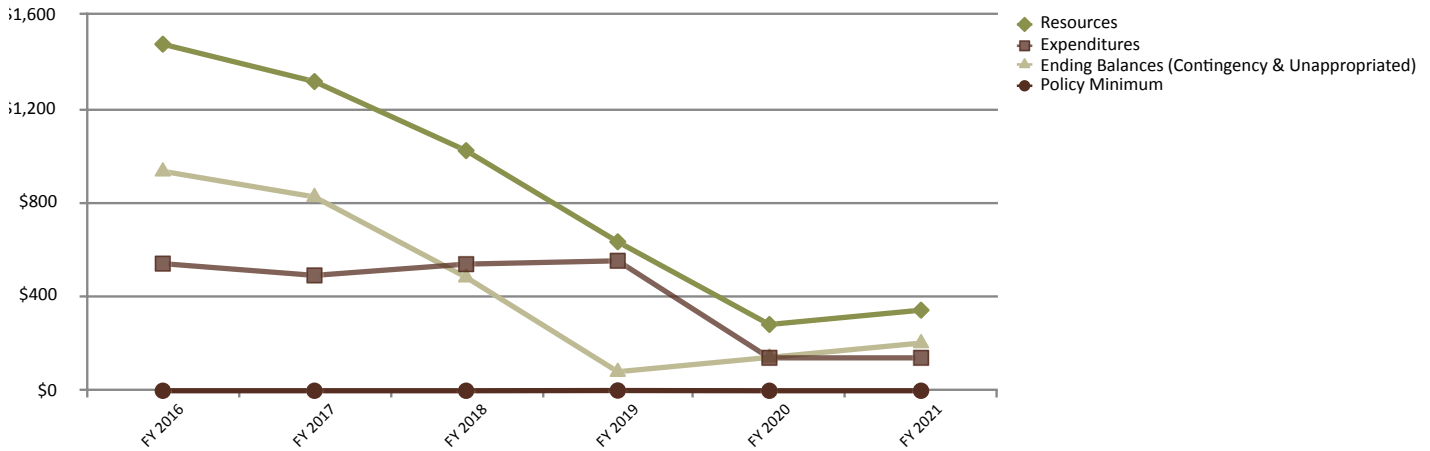


## SDC Fund - Parks Summary

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

	Actual FY 2016	Actual FY 2017	BN 2019				BN 2021		
			Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
<b>Resources</b>									
Beginning Fund Balance	\$ 950	\$ 934	\$ 825	\$ 483	\$ 825	\$ 1,380	\$ 81	\$ 142	\$ 81
Interest	-	-	-	-	-	-	1	1	2
Intergovernmental	-	-	-	-	-	-	-	-	-
Systems Development Charges	525	382	192	150	342	836	200	200	400
Miscellaneous	-	-	5	1	6	-	-	-	-
<b>Total Resources</b>	<b>\$ 1,475</b>	<b>\$ 1,316</b>	<b>\$ 1,022</b>	<b>\$ 634</b>	<b>\$ 1,173</b>	<b>\$ 2,216</b>	<b>\$ 282</b>	<b>\$ 343</b>	<b>\$ 483</b>
<b>Requirements</b>									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	3	37	29	3	32	58	20	20	40
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	538	454	510	550	1,060	1,930	120	120	240
	541	491	539	553	1,092	1,988	140	140	280
<b>Reserves:</b>									
Contingency	-	-	-	-	-	150	125	125	125
Unappropriated Ending Fund Balance	934	825	483	81	81	78	17	78	78
	934	825	483	81	81	228	142	203	203
<b>Total Requirements</b>	<b>\$ 1,475</b>	<b>\$ 1,316</b>	<b>\$ 1,022</b>	<b>\$ 634</b>	<b>\$ 1,173</b>	<b>\$ 2,216</b>	<b>\$ 282</b>	<b>\$ 343</b>	<b>\$ 483</b>

SDC Fund - Parks Resources &amp; Expenditure Trends



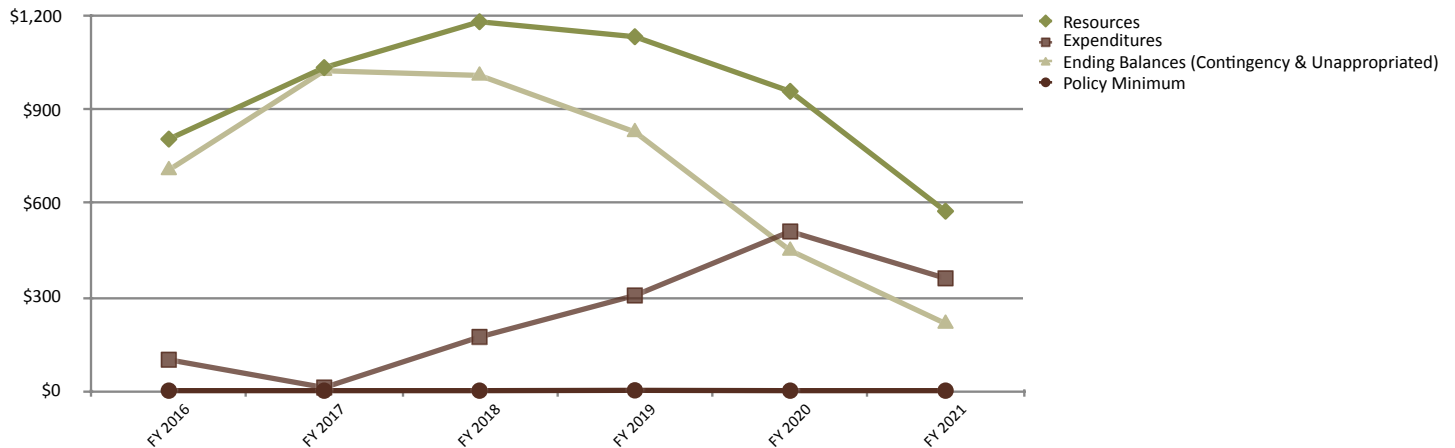


## SDC Fund - Streets Summary

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

	BN 2019						BN 2021		
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
<b>Resources</b>									
Beginning Fund Balance	\$ 465	\$ 707	\$ 1,025	\$ 1,010	\$ 1,025	\$ 971	\$ 829	\$ 449	\$ 829
Interest	-	-	3	4	7	-	-	-	-
Systems Development Charges	341	328	154	120	274	556	130	126	256
<b>Total Resources</b>	<b>\$ 806</b>	<b>\$ 1,035</b>	<b>\$ 1,182</b>	<b>\$ 1,134</b>	<b>\$ 1,306</b>	<b>\$ 1,527</b>	<b>\$ 959</b>	<b>\$ 575</b>	<b>\$ 1,085</b>
<b>Requirements</b>									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	74	10	9	5	14	40	10	10	20
Transfers to Other Funds	25	-	-	-	-	-	-	-	-
Capital Outlay	-	-	163	300	463	1,200	500	350	850
	99	10	172	305	477	1,240	510	360	870
Reserves:									
Contingency	-	-	-	-	-	200	200	200	200
Unappropriated Ending Fund Balance	707	1,025	1,010	829	829	87	249	15	15
	707	1,025	1,010	829	829	287	449	215	215
<b>Total Requirements</b>	<b>\$ 806</b>	<b>\$ 1,035</b>	<b>\$ 1,182</b>	<b>\$ 1,134</b>	<b>\$ 1,306</b>	<b>\$ 1,527</b>	<b>\$ 959</b>	<b>\$ 575</b>	<b>\$ 1,085</b>

SDC Fund - Streets Resources &amp; Expenditure Trends



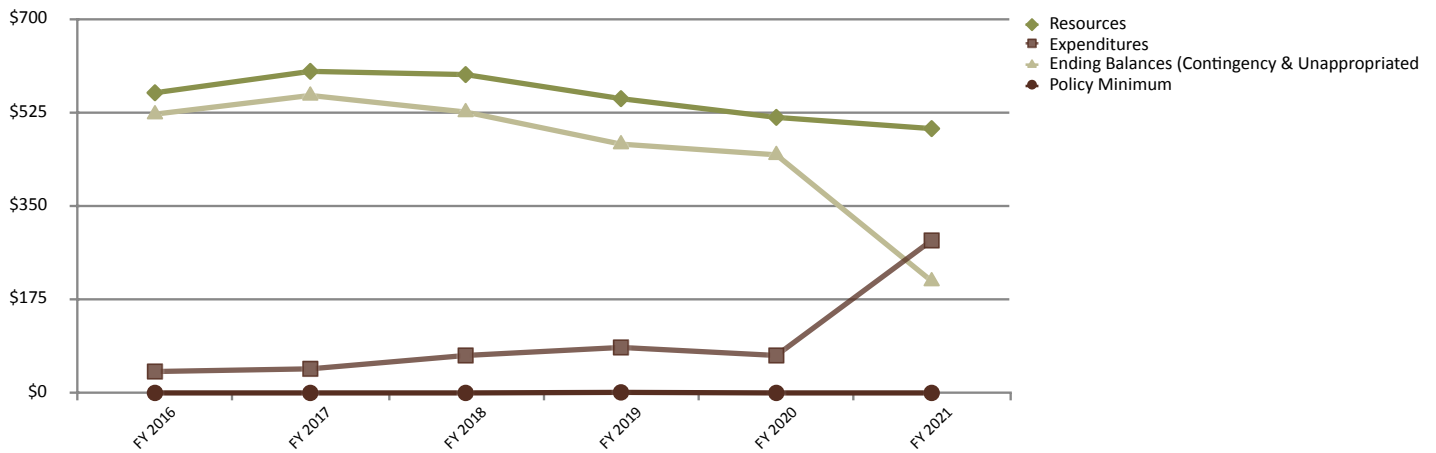
## SDC Fund - Bike/Pedestrian Summary

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

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

	Actual FY 2016	Actual FY 2017	BN 2019					BN 2021		
			Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget			
							FY 2020	FY 2021	Total	
Resources										
Beginning Fund Balance	\$ 478	\$ 521	\$ 556	\$ 525	\$ 556	\$ 541	\$ 465	\$ 445	\$ 465	
Interest	-	-	2	-	2	-	-	-	-	
Systems Development Charges	83	80	37	25	62	138	50	49	99	
Total Resources	\$ 561	\$ 601	\$ 595	\$ 550	\$ 620	\$ 679	\$ 515	\$ 494	\$ 564	
Requirements										
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Materials & Services	-	2	-	-	-	-	-	-	-	
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	
Capital Outlay	40	43	70	85	155	209	70	285	355	
	40	45	70	85	155	209	70	285	355	
Reserves:										
Contingency	-	-	-	-	-	200	200	200	200	
Unappropriated Ending Fund Balance	521	556	525	465	465	270	245	9	9	
	521	556	525	465	465	470	445	209	209	
Total Requirements	\$ 561	\$ 601	\$ 595	\$ 550	\$ 620	\$ 679	\$ 515	\$ 494	\$ 564	

SDC Fund - Bike/Pedestrian Resources &amp; Expenditure Trends



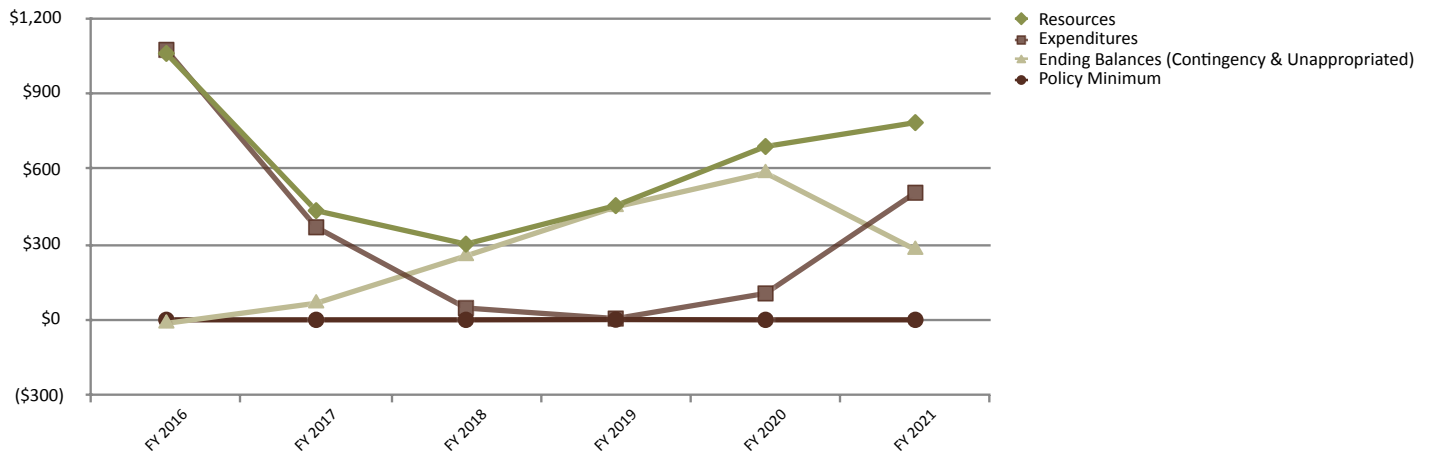
## SDC Fund - Water Summary

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

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

	Actual FY 2016	Actual FY 2017	BN 2019				Budget BN 2019	BN 2021		
			Actual FY 2018	Estimate FY 2019	Total	Adopted Biennial Budget				
						FY 2020		FY 2021	Total	
Resources										
Beginning Fund Balance	\$ 712	\$ (14)	\$ 66	\$ 254	\$ 66	\$ 7	\$ 449	\$ 584	\$ 449	
Interest	-	-	1	-	1	-	-	-	-	
Systems Development Charges	347	448	234	200	434	711	240	200	440	
Total Resources	\$ 1,059	\$ 434	\$ 301	\$ 454	\$ 501	\$ 718	\$ 689	\$ 784	\$ 889	
Requirements										
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Materials & Services	2	-	-	5	5	10	5	5	10	
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	
Capital Outlay	1,071	368	47	-	47	-	100	500	600	
	1,073	368	47	5	52	10	105	505	610	
Reserves:										
Contingency	-	-	-	-	-	200	200	200	200	
Unappropriated Ending Fund Balance	(14)	66	254	449	449	508	384	79	79	
	(14)	66	254	449	449	708	584	279	279	
Total Requirements	\$ 1,059	\$ 434	\$ 301	\$ 454	\$ 501	\$ 718	\$ 689	\$ 784	\$ 889	

## SDC Fund - Water Resources &amp; Expenditure Trends

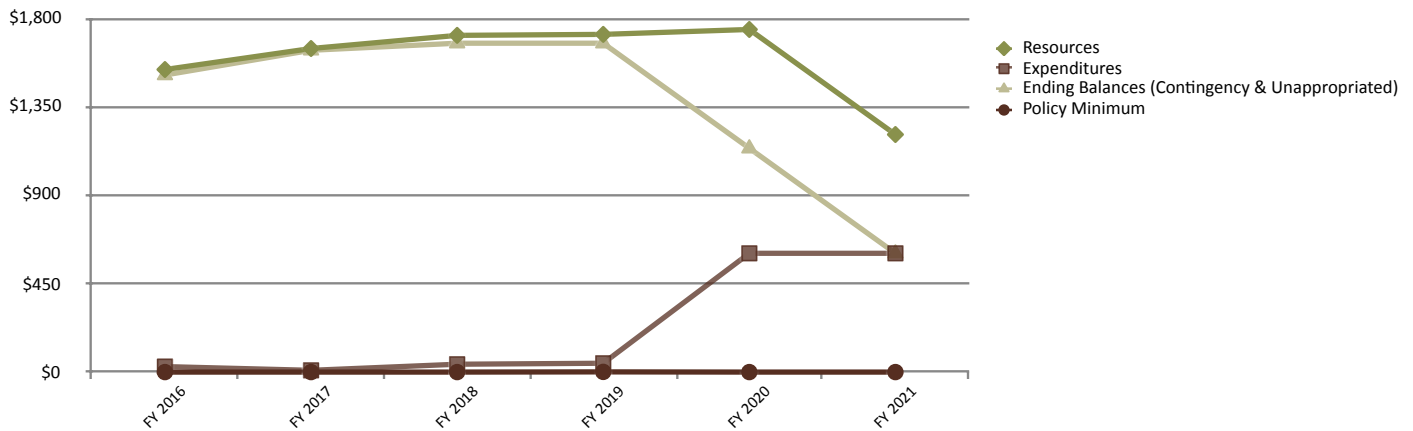


## SDC Fund - Waste Water Summary

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

	BN 2019						BN 2021		
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
<b>Resources</b>									
Beginning Fund Balance	\$ 1,430	\$ 1,513	\$ 1,639	\$ 1,675	\$ 1,639	\$ 1,607	\$ 1,675	\$ 1,140	\$ 1,675
Interest	-	-	5	-	5	-	-	-	-
Systems Development Charges	111	135	71	45	116	221	70	70	140
<b>Total Resources</b>	<b>\$ 1,541</b>	<b>\$ 1,648</b>	<b>\$ 1,715</b>	<b>\$ 1,720</b>	<b>\$ 1,760</b>	<b>\$ 1,828</b>	<b>\$ 1,745</b>	<b>\$ 1,210</b>	<b>\$ 1,815</b>
<b>Requirements</b>									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	28	7	38	45	83	145	5	5	10
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	-	2	2	-	2	600	600	600	1,200
	28	9	40	45	85	745	605	605	1,210
<b>Reserves:</b>									
Contingency	-	-	-	-	-	600	600	600	600
Unappropriated Ending Fund Balance	1,513	1,639	1,675	1,675	1,675	483	540	5	5
	1,513	1,639	1,675	1,675	1,675	1,083	1,140	605	605
<b>Total Requirements</b>	<b>\$ 1,541</b>	<b>\$ 1,648</b>	<b>\$ 1,715</b>	<b>\$ 1,720</b>	<b>\$ 1,760</b>	<b>\$ 1,828</b>	<b>\$ 1,745</b>	<b>\$ 1,210</b>	<b>\$ 1,815</b>

SDC Fund - Waste Water Resources &amp; Expenditure Trends



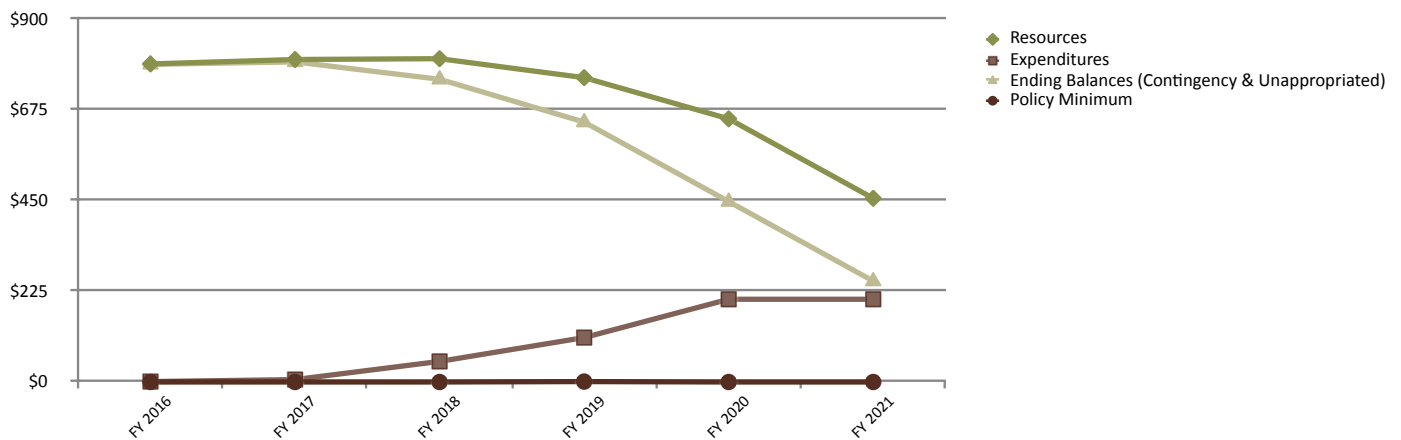
## SDC Fund - Surface Water Summary

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

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

	BN 2019							BN 2021		
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget			
							FY 2020	FY 2021	Total	
Resources										
Beginning Fund Balance	\$ 778	\$ 787	\$ 793	\$ 750	\$ 793	\$ 783	\$ 644	\$ 447	\$ 644	
Interest	-	-	2	-	2	-	-	-	-	
Systems Development Charges	10	12	6	4	10	22	8	8	16	
Transfers from Other Funds	-	-	-	-	-	-	-	-	-	
Total Resources	\$ 788	\$ 799	\$ 801	\$ 754	\$ 805	\$ 805	\$ 652	\$ 455	\$ 660	
Requirements										
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Materials & Services	1	3	48	60	108	175	5	5	10	
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	
Capital Outlay	-	3	3	50	53	200	200	200	400	
	1	6	51	110	161	375	205	205	410	
Reserves:										
Contingency	-	-	-	-	-	250	250	250	250	
Unappropriated Ending Fund Balance	787	793	750	644	644	180	197	-	-	
	787	793	750	644	644	430	447	250	250	
Total Requirements	\$ 788	\$ 799	\$ 801	\$ 754	\$ 805	\$ 805	\$ 652	\$ 455	\$ 660	

SDC Fund - Surface Water Resources &amp; Expenditure Trends







# Parks Bond Fund

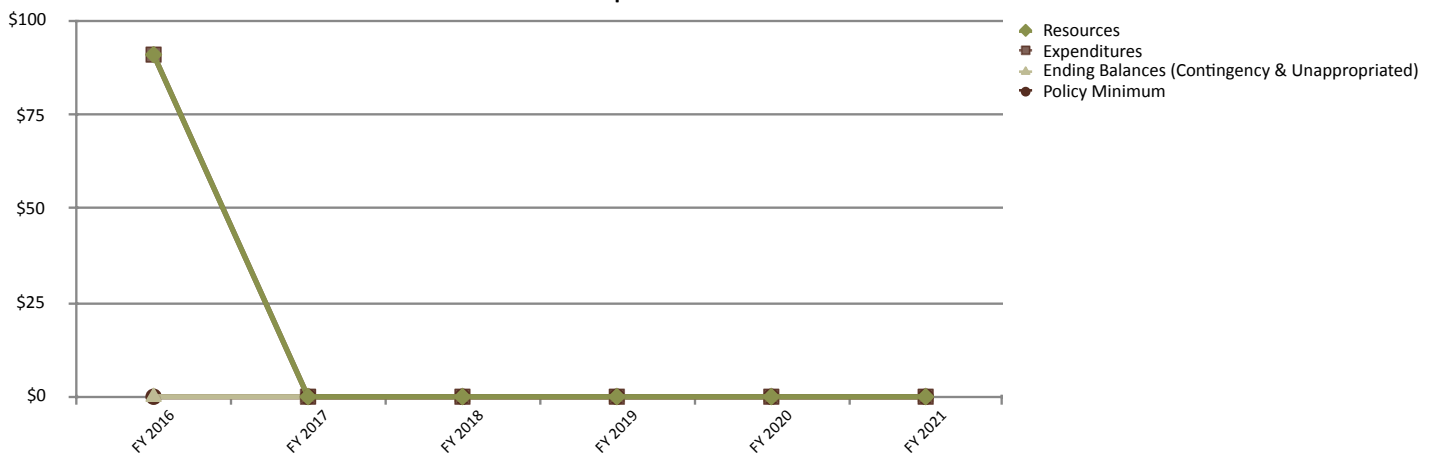
The Parks Bond Fund accounts for voter approved general obligation bond funds for the acquisition of land and construction of park facilities, as well as the interest earned on bond funds. Parks Bond funds will be used to acquire suitable property, and plan for construction that is consistent with the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

## Parks Bond Fund Summary

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

	BN 2019						BN 2021		
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget		
							FY 2020	FY 2021	Total
<b>Resources</b>									
Beginning Fund Balance	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-
<b>Total Resources</b>	<b>\$ 91</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Requirements</b>									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	91	-	-	-	-	-	-	-	-
	91	-	-	-	-	-	-	-	-
Reserves:									
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-
<b>Total Requirements</b>	<b>\$ 91</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Parks Bond Fund Resources & Expenditure Trends





# City Facilities, Parks, and Transportation Fund

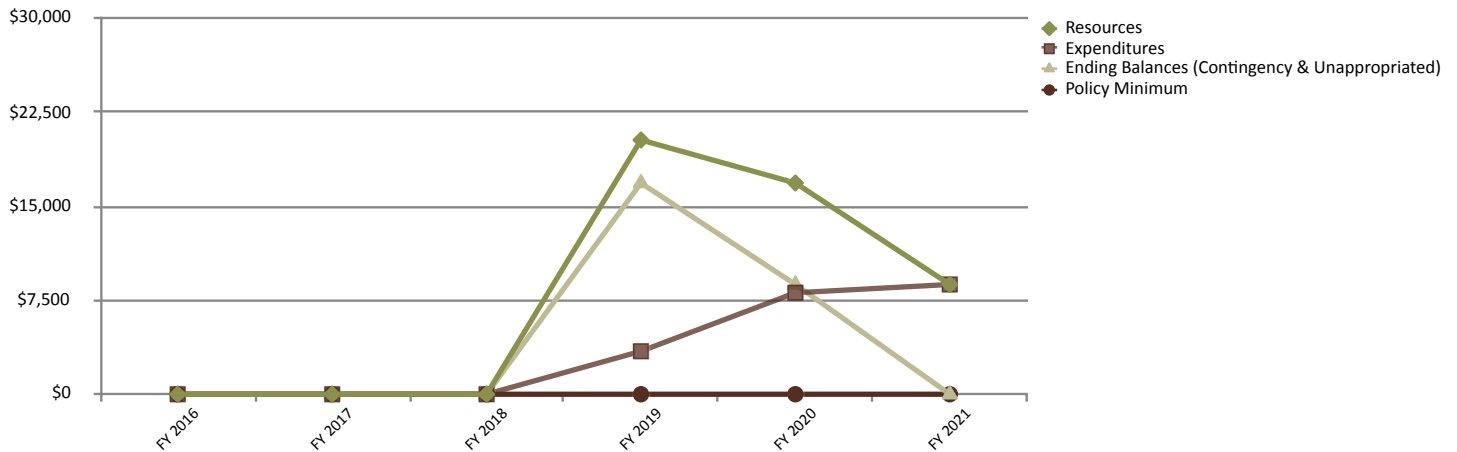
The city facilities, parks, and transportation bond fund accounts for the capital costs related to improvements to roads, parks, and city facilities funded by the 2018 voter approved general obligation bond.

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

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

	Actual FY 2016	Actual FY 2017	BN 2019				Budget BN 2019	BN 2021		
			Actual FY 2018	Estimate FY 2019	Total	Adopted Biennial Budget				
						FY 2020		FY 2021	Total	
Resources										
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,857	\$ 8,760	\$ 16,857	
Interest	-	-	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	20,289	20,289	20,247	-	-	-	
Total Resources	\$ -	\$ -	\$ -	\$ 20,289	\$ 20,289	\$ 20,247	\$ 16,857	\$ 8,760	\$ 16,857	
Requirements										
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Materials & Services	-	-	-	263	263	264	-	-	-	
Transfers to Other Funds	-	-	-	161	161	312	7	230	237	
Capital Outlay - City Facilities	-	-	-	848	848	2,200	2,180	100	2,280	
Capital Outlay - Parks	-	-	-	1,360	1,360	2,000	1,050	1,090	2,140	
Capital Outlay - Transportation	-	-	-	800	800	1,983	4,860	7,340	12,200	
	-	-	-	3,432	3,432	6,759	8,097	8,760	16,857	
Reserves:										
Contingency	-	-	-	-	-	13,488	-	-	-	
Unappropriated Ending Fund Balance	-	-	-	16,857	16,857	-	8,760	-	-	
	-	-	-	16,857	16,857	13,488	8,760	-	-	
Total Requirements	\$ -	\$ -	\$ -	\$ 20,289	\$ 20,289	\$ 20,247	\$ 16,857	\$ 8,760	\$ 16,857	

City Facilities, Parks, and Transportation Bond Fund Resources & Expenditure Trends







# Debt Service Fund

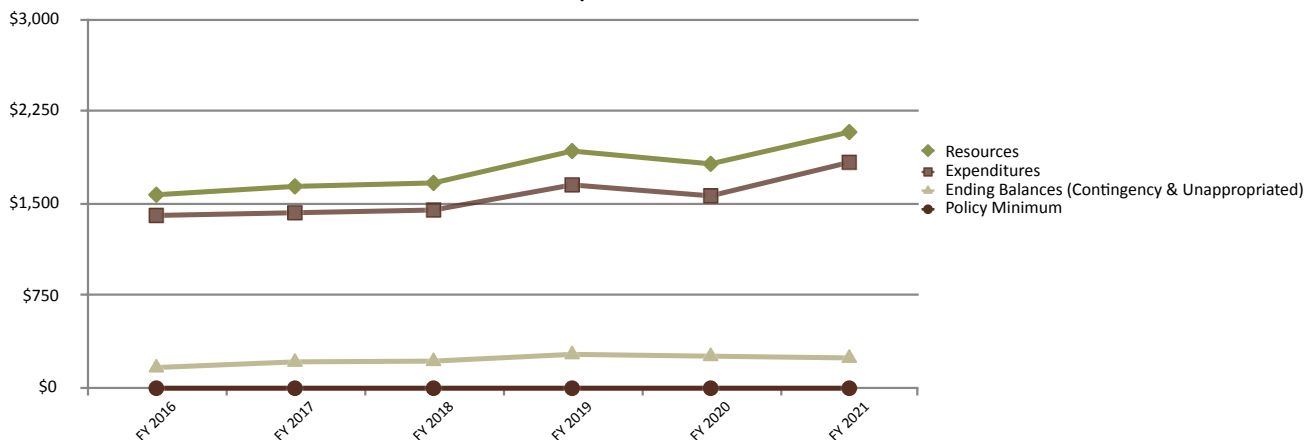
The Debt Service fund accounts for the repayment of voter approved general obligation bonds issued for parks land acquisition and improvements, the police station, and library improvements. The principal source of repayment is property tax revenue that is exempt from limitation. The Debt Service fund 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)

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

	Actual FY 2016	Actual FY 2017	BN 2019				BN 2021			
			Actual FY 2018	Estimate FY 2019	Total	Budget BN 2019	Adopted Biennial Budget			
							FY 2020	FY 2021	Total	
Resources										
Beginning Fund Balance	\$ 204	\$ 168	\$ 214	\$ 220	\$ 214	\$ 153	\$ 275	\$ 260	\$ 275	
Property Taxes	1,367	1,471	1,453	1,545	2,998	2,919	1,540	1,590	3,130	
Transfers from other funds	-	-	-	161	161	312	7	230	237	
Total Resources	\$ 1,571	\$ 1,639	\$ 1,667	\$ 1,926	\$ 3,373	\$ 3,384	\$ 1,822	\$ 2,080	\$ 3,642	
Requirements										
Debt Service - Principal										
Series 2018 GO - City Fac., Parks, and Trans.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240	\$ 240	
Series 2012 GO - Police Station	275	295	310	335	645	645	355	375	730	
Series 2010 GO - Refunding (Library)	275	290	310	330	640	640	355	385	740	
Series 2009 GO - Refunding (Parks)	555	570	590	280	870	870	-	-	-	
Sub-total, Principal	1,105	1,155	1,210	945	2,155	2,155	710	1,000	1,710	
Debt Service - Interest										
Series 2018 GO - City Fac.,Parks, and Trans.	-	-	-	508	508	658	674	674	1,348	
Series 2012 GO - Police Station	179	174	168	162	330	330	156	148	304	
Series 2010 GO - Refunding (Library)	49	44	37	30	67	68	22	12	34	
Series 2009 GO - Refunding (Parks)	70	52	32	6	38	38	-	-	-	
Sub-total, Interest	298	270	237	706	943	1,094	852	834	1,686	
Total Debt Service	1,403	1,425	1,447	1,651	3,098	3,249	1,562	1,834	3,396	
Reserves:										
Unappropriated Ending Fund Balance	168	214	220	275	275	135	260	246	246	
Total Requirements	\$ 1,571	\$ 1,639	\$ 1,667	\$ 1,926	\$ 3,373	\$ 3,384	\$ 1,822	\$ 2,080	\$ 3,642	
Bonded Debt Property Tax Rate per \$1,000	\$0.4186	42	\$0.4275	\$0.4176	\$0.4211	\$0.4211	\$0.4288	\$0.4191	\$0.4183	\$0.4183

Debt Service Fund Resources & Expenditure Trends





# 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.

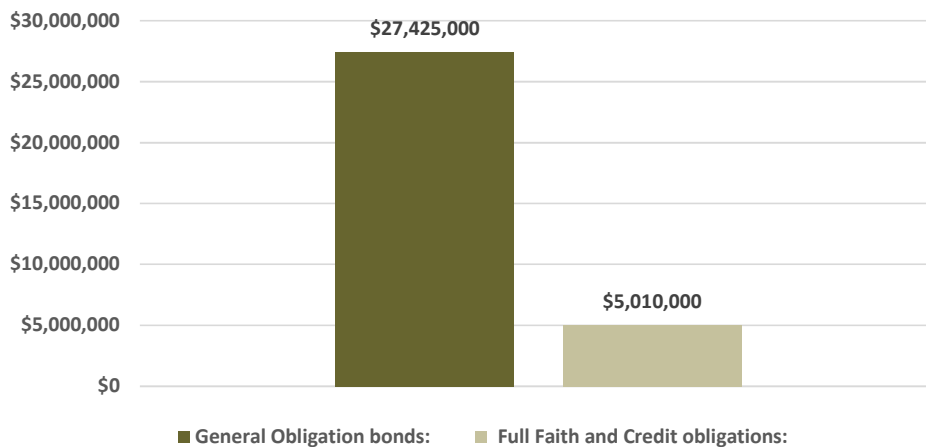
## Continuing Disclosure and the S.E.C.

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](http://www.emma.msrb.org).

## City Credit Ratings

In March 2019, 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." In August 2018, Standard & Poor's also reaffirmed their AA+ rating noting the "City's use of a five-year financial forecast to build budgets and its quarterly reports on budgeted numbers compared to actual performance to the City Council."

**Outstanding Long-Term Debt by Type**



# Long-Term Debt Outstanding

## Long-Term Debt Outstanding

As of June 30, 2019, the City will have \$27.4 million outstanding in three general obligation bond issues and \$5.0 million outstanding in two full faith and credit obligations, for a total of \$32.4 million 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 \$152 million, of which, the City has \$27.4 million outstanding or about eighteen percent (18.0%) of the maximum general obligation debt allowed.

## Future Debt Plans

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

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

	Beginning balance as of June 30, 2018	Additions	Reductions	Ending balance as of June 30, 2019
General Obligation bonds:				
Series 2009-A Park Refundings, interest at 3.0-4.0%, original issue of \$4,915,000, due 2019	\$ 280,000	\$ -	\$ (280,000)	\$ -
Series 2010-A Library Refundings, interest at 2.0-3.0%, original issue of \$3,900,000, due 2021	1,070,000	-	(330,000)	740,000
Series 2012 Police Station, interest at 1.0-2.75%, original issue of \$8,500,000, due 2032	7,020,000	-	(335,000)	6,685,000
Series 2018 Capital Projects, interest at 3.0- 5.0%, original issue of \$20,000,000, due 2038	-	20,000,000	-	20,000,000
	<u>8,370,000</u>	<u>20,000,000</u>	<u>(945,000)</u>	<u>27,425,000</u>
Full Faith and Credit obligations:				
Series 2010-B City Hall Refunding, interest at 3.0-4.0%, original issue of \$4,300,000, due 2021	855,000	-	(275,000)	580,000
Series 2015 Streets/Parks/Water Refunding, interest at 2.0-4.0%, original issue of \$2,625,000 due 2035	4,840,000	-	(410,000)	4,430,000
	<u>5,695,000</u>	<u>-</u>	<u>(685,000)</u>	<u>5,010,000</u>
Total long-term debt obligations	<u>\$ 14,065,000</u>	<u>\$ 20,000,000</u>	<u>\$ (1,630,000)</u>	<u>\$ 32,435,000</u>

# Future Principal and Interest Payments Due

## FUTURE BOND PRINCIPAL

Fiscal year	General Obligation Bonds				Full Faith and Credit Obligations Bonds		Total
	Series 2009-A Parks Refunding	Series 2010-A Library Refunding	Series 2012 Police Station	Series 2018 Capital Projects	Series 2010-B City Hall Refunding	Series 2015 Streets/Parks Water Refunding	
	Jan. 21, 2009	Sep. 2, 2010	Jan. 25, 2012	Aug. 30, 2018	Sep. 2, 2010	Dec. 3, 2015	
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	240,000	295,000	445,000	1,740,000
2022	-	-	400,000	365,000	-	310,000	1,075,000
2023	-	-	425,000	420,000	-	320,000	1,165,000
2024	-	-	450,000	475,000	-	330,000	1,255,000
2025	-	-	475,000	540,000	-	345,000	1,360,000
2026	-	-	505,000	600,000	-	360,000	1,465,000
2027	-	-	530,000	665,000	-	370,000	1,565,000
2028	-	-	565,000	720,000	-	375,000	1,660,000
2029	-	-	595,000	780,000	-	390,000	1,765,000
2030	-	-	630,000	850,000	-	120,000	1,600,000
2031	-	-	665,000	925,000	-	120,000	1,710,000
2032	-	-	715,000	995,000	-	125,000	1,835,000
2033	-	-	-	1,755,000	-	130,000	1,885,000
2034	-	-	-	1,875,000	-	130,000	2,005,000
2035	-	-	-	1,995,000	-	135,000	2,130,000
2036	-	-	-	2,125,000	-	-	2,125,000
2037	-	-	-	2,265,000	-	-	2,265,000
2038	-	-	-	2,410,000	-	-	2,410,000
	<u>\$ 280,000</u>	<u>\$ 1,070,000</u>	<u>\$ 7,020,000</u>	<u>\$ 20,000,000</u>	<u>\$ 855,000</u>	<u>\$ 4,840,000</u>	<u>\$ 34,065,000</u>

## FUTURE BOND INTEREST

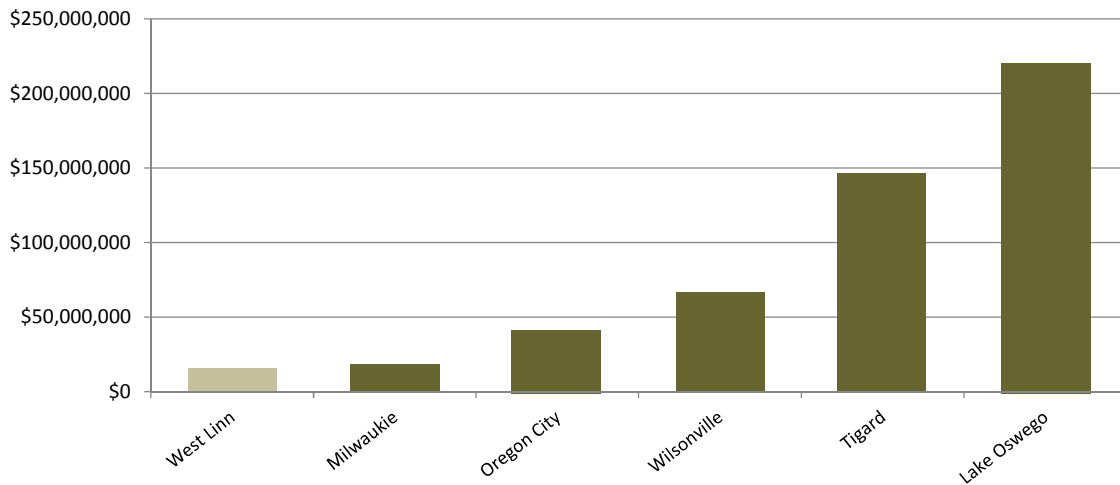
Fiscal year	General Obligation Bonds				Full Faith and Credit Obligations Bonds		Total
	Series 2009-A Parks Refunding	Series 2010-A Library Refunding	Series 2012 Police Station	Series 2018 Capital Projects	Series 2010-B City Hall Refunding	Series 2015 Streets/Parks Water Refunding	
	Jan. 21, 2009	Sep. 2, 2010	Jan. 25, 2012	Aug. 30, 2018	Sep. 2, 2010	Dec. 3, 2015	
2019	5,600	29,563	161,737	507,325	23,000	148,725	875,950
2020	-	21,313	155,038	673,938	14,600	136,425	1,001,314
2021	-	11,550	147,937	673,938	5,163	123,675	962,263
2022	-	-	140,438	661,938	-	110,325	912,701
2023	-	-	132,437	643,688	-	104,125	880,250
2024	-	-	123,938	622,688	-	94,525	841,151
2025	-	-	114,937	598,938	-	81,325	795,200
2026	-	-	105,438	571,938	-	67,525	744,901
2027	-	-	94,706	553,938	-	53,125	701,769
2028	-	-	82,781	533,988	-	43,875	660,644
2029	-	-	69,363	512,388	-	34,500	616,251
2030	-	-	54,487	481,188	-	22,800	558,475
2031	-	-	37,950	447,188	-	19,200	504,338
2032	-	-	9,831	419,438	-	15,600	444,869
2033	-	-	-	389,588	-	11,850	401,438
2034	-	-	-	336,938	-	7,950	344,888
2035	-	-	-	280,688	-	4,050	284,738
2036	-	-	-	218,344	-	-	218,344
2037	-	-	-	151,938	-	-	151,938
2038	-	-	-	78,325	-	-	78,325
	<u>\$ 5,600</u>	<u>\$ 62,426</u>	<u>\$ 1,431,018</u>	<u>\$ 9,358,340</u>	<u>\$ 42,763</u>	<u>\$ 1,079,600</u>	<u>\$ 11,979,747</u>

# Comparing Debt with Other Cities

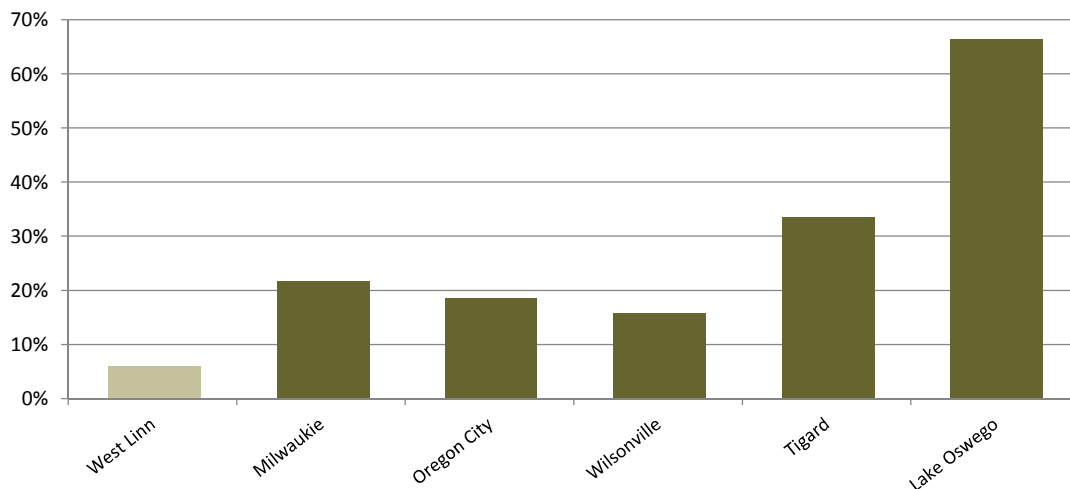
Amounts Below are from the Most Recent Audit Documents (as of June 30, 2018)

	West Linn	Milwaukie	Oregon City	Wilsonville	Tigard	Lake Oswego
General Obligation bonds	\$ 8,370,000	\$ 11,615,000	\$ 5,185,748	\$ -	\$ 18,270,000	\$ 7,585,000
Full Faith and Credit obligations	5,695,000	745,000	14,615,000	32,075,000	-	212,510,000
Revenue bonds	2,000,000	-	7,868,200	32,986,708	124,400,000	-
Bank loans and other debt	-	5,470,018	12,635,000	-	2,837,253	-
<b>Total long-term debt</b>	<b>\$ 16,065,000</b>	<b>\$ 17,830,018</b>	<b>\$ 40,303,948</b>	<b>\$ 65,061,708</b>	<b>\$ 145,507,253</b>	<b>\$ 220,095,000</b>
 Total Assets per Balance Sheet	 \$ 319,125,276	 \$ 122,938,219	 \$ 299,997,677	 \$ 531,970,654	 \$ 620,328,787	 \$ 620,324,098
Debt to Total Assets	5.03%	14.50%	13.43%	12.23%	23.46%	35.48%
 Net Position per Balance Sheet	 \$ 284,896,139	 \$ 83,978,167	 \$ 223,029,014	 \$ 428,238,971	 \$ 440,549,379	 \$ 334,340,022
Debt to Net Position	5.64%	21.23%	18.07%	15.19%	33.03%	65.83%

**Total Long-term Debt by City**



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





# Appropriation Resolution

## RESOLUTION 2019-09

**A RESOLUTION ADOPTING THE CITY OF WEST LINN BUDGET AND CAPITAL IMPROVEMENT PLAN FOR THE BIENNIUM COMMENCING JULY 1, 2019 (2020-2021 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 2020-2021 Biennium in the sum of \$116,521,000 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, 2019 for the purposes stated.

### GENERAL FUND

City Council Department	\$ 940,000
City Management Department	1,795,000
Economic Development Department	548,000
Human Resources Department	1,178,000
Finance Department	1,524,000
Information Technology Department	2,139,000
City Facilities Department	1,194,000
Municipal Court Department	1,058,000
Public Works Support Services Department	2,645,000
Vehicle & Equipment Maintenance Department	892,000
Nondepartmental Materials & Services	472,000
Nondepartmental Debt Service	815,000
Transfers	2,500,000
Contingency	840,000
Total Appropriations	<u>\$ 18,540,000</u>

### PUBLIC SAFETY FUND

Public Safety	\$ 12,857,000
Transfers to Other Funds	3,517,000
Contingency	663,000
Total Appropriations	<u>\$ 17,037,000</u>

### LIBRARY FUND

Library	\$ 3,844,000
Transfers to Other Funds	1,725,000
Contingency	212,000
Total Appropriations	<u>\$ 5,781,000</u>

**PARKS & RECREATION FUND**

Parks & Recreation	\$ 6,890,000
Debt Service	72,000
Transfers to Other Funds	1,880,000
Contingency	397,000
Total Appropriations	<u>\$ 9,239,000</u>

**BUILDING INSPECTIONS FUND**

Building Inspections	\$ 1,175,000
Transfers to Other Funds	595,000
Contingency	79,000
Total Appropriations	<u>\$ 1,849,000</u>

**PLANNING FUND**

Planning	\$ 1,544,000
Transfers to Other Funds	744,000
Contingency	99,000
Total Appropriations	<u>\$ 2,387,000</u>

**STREETS FUND**

Streets	\$ 6,078,000
Debt Service	285,000
Transfers to Other Funds	1,636,000
Contingency	2,501,000
Total Appropriations	<u>\$ 10,500,000</u>

**WATER FUND**

Water	\$ 7,728,000
Debt Service	563,000
Transfers to Other Funds	1,703,000
Contingency	2,897,000
Total Appropriations	<u>\$ 12,891,000</u>

**ENVIRONMENTAL SERVICES FUND**

Environmental Services	\$ 7,597,000
Transfers to Other Funds	2,570,000
Contingency	703,000
Total Appropriations	<u>\$ 10,870,000</u>

**SYSTEMS DEVELOPMENT CHARGES FUND**

System Development Charges	\$ 3,735,000
Contingency	\$ 1,575,000
Total Appropriations	<u>\$ 5,310,000</u>

**CITY FACILITIES, PARKS, & TRANSPORTATION BOND FUND**

City Facilities, Parks, & Transportation	\$ 16,620,000
Transfers to Other Funds	237,000
Contingency	0
Total Appropriations	<u>\$ 16,857,000</u>

**DEBT SERVICE FUND**

Debt Service	\$ 3,396,000
Total Appropriations	<u>\$ 3,396,000</u>

**Summary Totals for All Funds**

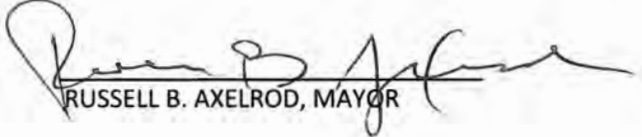
Appropriated Expenditures	\$ 104,691,000
Appropriated Contingency	9,966,000
Total Appropriations	114,657,000
Total Unappropriated	<u>1,864,000</u>
<b>TOTAL ADOPTED BUDGET for 2018-2019</b>	<u><b>\$ 116,521,000</b></u>

**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 2019-20, \$2.1200 per \$1,000 of assessed value for operations and in the amount of \$1,638,300 for bonds, and for FY 2020-21, \$2.1200 per \$1,000 of assessed value for operations and in the amount of \$1,691,500 for bonds, and that taxes are hereby imposed for FY 2019-20 and FY 2020-21 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:

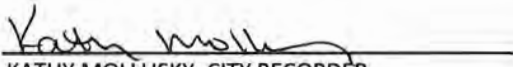
	<u>FY 2019-20</u>	<u>FY 2020-21</u>
Subject to the General Government Limitation:		
Permanent Rate Tax per \$1,000 Taxable Assessed Value	\$2.1200	\$2.1200
Excluded from Limitation:		
General Obligation Bonded Debt Service	\$ 1,638,300	\$ 1,691,500

**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 24th day of June, 2019, and takes effect upon passage.

  
 \_\_\_\_\_  
 RUSSELL B. AXELROD, MAYOR

ATTEST:

  
 \_\_\_\_\_  
 KATHY MOLLUSKY, CITY RECORDER

APPROVED AS TO FORM:

  
 \_\_\_\_\_  
 CITY ATTORNEY

## Five Year Forecast

### City of West Linn

### Total of 12 Funds

*(amounts in thousands)*

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	ACTUALS					PROJECTED					
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<b>RESOURCES</b>											
Beginning Fund Balances	\$23,212	\$26,061	\$20,516	\$19,250	\$14,892	\$16,027	\$34,592	\$23,535	\$11,830	\$10,594	\$10,709
Revenues	38,425	33,973	41,971	38,606	40,230	58,803	40,351	41,578	42,725	44,176	45,669
Total Resources	\$61,637	\$60,034	\$62,487	\$57,856	\$55,122	\$74,830	\$74,943	\$65,113	\$54,555	\$54,770	\$56,378
<b>REQUIREMENTS</b>											
Expenditures	\$35,576	\$39,518	\$43,237	\$42,964	\$39,095	\$40,238	\$51,408	\$53,283	\$43,961	\$44,061	\$45,668
Ending Fund Balances	\$26,061	\$20,516	\$19,250	\$14,892	\$16,027	\$34,592	\$23,535	\$11,830	\$10,594	\$10,709	\$10,710
Total Requirements	\$61,637	\$60,034	\$62,487	\$57,856	\$55,122	\$74,830	\$74,943	\$65,113	\$54,555	\$54,770	\$56,378

# Five Year Forecast

## City of West Linn

## Total of 12 Funds

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<b>Resources</b>											
Beginning fund balance	\$23,212	\$26,061	\$20,516	\$19,250	\$14,892	\$16,027	\$34,592	\$23,535	\$11,830	\$10,594	\$10,709
Taxes	7,875	8,115	8,365	8,653	8,956	9,358	9,614	9,896	10,255	10,628	11,013
Fees and Charges	13,823	13,693	15,416	16,153	15,760	15,802	16,557	17,161	17,823	18,511	19,228
Intergovernmental	9,144	3,958	3,877	5,288	5,798	4,525	4,898	4,881	5,067	5,173	5,276
Transfers from other funds	6,351	7,024	7,138	7,490	8,777	7,865	8,377	8,730	8,647	8,907	9,173
Debt proceeds	-	-	5,649	-	-	20,289	-	-	-	-	-
Other	1,232	1,183	1,526	1,022	939	964	905	910	933	956	979
Total revenues	38,425	33,973	41,971	38,606	40,230	58,803	40,351	41,578	42,725	44,176	45,669
<b>Total Resources</b>	<b>\$61,637</b>	<b>\$60,034</b>	<b>\$62,487</b>	<b>\$57,856</b>	<b>\$55,122</b>	<b>\$74,830</b>	<b>\$74,943</b>	<b>\$65,113</b>	<b>\$54,555</b>	<b>\$54,770</b>	<b>\$56,378</b>
<b>Requirements</b>											
Personnel services	\$12,384	\$13,452	\$14,664	\$14,250	\$14,783	\$15,080	\$16,756	\$17,512	\$19,051	\$19,813	\$21,756
Materials & services	6,280	6,555	6,852	6,911	7,495	7,698	8,044	8,043	8,120	8,331	8,545
Debt service	2,073	2,111	5,631	2,287	2,308	2,511	2,425	2,706	1,995	2,048	2,098
Transfers to other funds	6,351	7,024	7,138	7,490	8,777	7,865	8,377	8,730	8,647	8,907	9,173
Capital outlay	8,488	10,376	8,952	12,026	5,732	7,084	15,806	16,292	6,148	4,962	4,096
Total expenditures	35,576	39,518	43,237	42,964	39,095	40,238	51,408	53,283	43,961	44,061	45,668
Ending Fund Balance	26,061	20,516	19,250	14,892	16,027	34,592	23,535	11,830	10,594	10,709	10,710
<b>Total Requirements</b>	<b>\$61,637</b>	<b>\$60,034</b>	<b>\$62,487</b>	<b>\$57,856</b>	<b>\$55,122</b>	<b>\$74,830</b>	<b>\$74,943</b>	<b>\$65,113</b>	<b>\$54,555</b>	<b>\$54,770</b>	<b>\$56,378</b>



# Five Year Forecast

## City of West Linn

## Total of 12 Funds (amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY14	FY15	FY16	FY17	FY18	FY19	PROJECTED		FY22	FY23	FY24
							FY20	FY21			
<b>Resources</b>											
Beginning fund balance	\$23,212	\$26,061	\$20,516	\$19,250	\$14,892	\$16,027	\$34,592	\$23,535	\$11,830	\$10,594	\$10,709
<b>Taxes</b>											
Taxes - General	6,468	6,720	6,998	7,182	7,503	7,813	8,074	8,306	8,617	8,942	9,276
Taxes - Bonded Debt	1,407	1,395	1,367	1,471	1,453	1,545	1,540	1,590	1,638	1,687	1,737
	7,875	8,115	8,365	8,653	8,956	9,358	9,614	9,896	10,255	10,628	11,013
<b>Fees and Charges</b>											
Fees and charges - Water	3,592	4,065	4,114	4,160	4,638	4,900	5,000	5,200	5,408	5,624	5,849
Fees and charges - Sewer	2,041	2,067	2,275	2,383	2,516	2,625	2,743	2,848	2,962	3,080	3,203
Fees and charges - Surface	744	775	830	874	918	960	1,001	1,041	1,083	1,126	1,171
Fees and charges - Parks	1,404	1,437	1,565	1,645	1,712	1,811	1,892	1,978	2,077	2,181	2,290
Fees and charges - Streets	1,351	1,522	1,659	1,735	1,791	1,848	1,924	2,016	2,097	2,181	2,268
Fees and charges - SDCs	1,277	647	1,417	1,385	694	544	698	653	672	692	712
Fees and charges - Other	991	890	1,089	1,127	1,143	909	955	1,020	1,065	1,112	1,162
Franchise fees	1,682	1,723	1,693	1,991	1,705	1,715	1,710	1,715	1,737	1,760	1,783
Licenses and permits	741	567	774	853	643	490	634	690	722	755	790
	13,823	13,693	15,416	16,153	15,760	15,802	16,557	17,161	17,823	18,511	19,228
<b>Intergovernmental</b>											
Fines and forfeitures	9,144	3,958	3,877	5,288	5,798	4,525	4,898	4,881	5,067	5,173	5,276
Interest	477	483	627	575	484	400	500	500	515	530	545
Miscellaneous	7	15	16	15	31	24	20	20	21	22	23
Debt proceeds	748	685	883	432	424	540	385	390	397	404	411
Transfers from other funds	-	-	5,649	-	-	20,289	-	-	-	-	-
	6,351	7,024	7,138	7,490	8,777	7,865	8,377	8,730	8,647	8,907	9,173
<b>Total revenues</b>	38,425	33,973	41,971	38,606	40,230	58,803	40,351	41,578	42,725	44,176	45,669
<b>Total Resources</b>	\$61,637	\$60,034	\$62,487	\$57,856	\$55,122	\$74,830	\$74,943	\$65,113	\$54,555	\$54,770	\$56,378
<b>Requirements</b>											
Personnel services	\$12,384	\$13,452	\$14,664	\$14,250	\$14,783	\$15,080	16,756	17,512	\$19,051	\$19,813	\$21,756
Materials & services	6,280	6,555	6,852	6,911	7,495	7,698	8,044	8,043	8,120	8,331	8,545
Debt service	2,073	2,111	5,631	2,287	2,308	2,511	2,425	2,706	1,995	2,048	2,098
Transfers to other funds	6,351	7,024	7,138	7,490	8,777	7,865	8,377	8,730	8,647	8,907	9,173
Capital outlay	8,488	10,376	8,952	12,026	5,732	7,084	15,806	16,292	6,148	4,962	4,096
<b>Total expenditures</b>	35,576	39,518	43,237	42,964	39,095	40,238	51,408	53,283	43,961	44,061	45,668
<b>Ending Fund Balance</b>											
Policy requirements	2,493	2,684	2,902	3,033	3,247	3,193	3,555	3,669	4,018	4,057	4,382
Reserves for debt service	315	355	319	153	153	153	135	135	100	100	100
Reserves for capital projects	11,729	8,812	14,256	11,121	6,184	4,143	3,207	1,761	993	649	719
Over (under) policy/reserves	11,524	8,665	1,773	585	6,443	27,103	16,638	6,265	5,483	5,903	5,509
<b>Total ending fund balance</b>	26,061	20,516	19,250	14,892	16,027	34,592	23,535	11,830	10,594	10,709	10,710
<b>Total Requirements</b>	\$61,637	\$60,034	\$62,487	\$57,856	\$55,122	\$74,830	\$74,943	\$65,113	\$54,555	\$54,770	\$56,378

# Five Year Forecast

## City of West Linn

## General Fund (amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
						PROJECTED					
<b>Resources</b>											
Beginning fund balance	\$1,470	\$2,083	\$1,541	2,184	\$2,983	2,177	2,947	\$2,056	\$1,203	\$581	(\$37)
Transfer from other funds	6,025	6,229	6,880	7,100	7,132	7,279	7,112	7,259	7,477	7,702	7,932
Fines and forfeitures	397	384	550	513	429	350	450	450	464	478	492
Fees and charges	259	236	266	243	240	167	225	275	283	291	300
Interest	7	15	16	15	18	20	20	20	21	22	23
Miscellaneous	70	68	145	52	74	75	70	75	77	79	81
Intergovernmental	74	119	89	-	-	48	-	-	-	-	-
Debt proceeds	-	-	1,070	-	-	-	-	-	-	-	-
Total revenues	6,832	7,051	9,016	7,923	7,893	7,939	7,877	8,079	8,322	8,573	8,828
<b>Total Resources</b>	\$8,302	\$9,134	\$10,557	10,107	\$10,876	10,116	\$10,824	\$10,135	\$9,525	\$9,154	\$8,791
<b>Requirements</b>											
Personnel services	\$3,162	\$3,881	\$4,136	\$3,642	\$3,955	\$3,978	\$4,399	\$4,622	\$5,038	\$5,240	\$5,450
Materials & services	2,429	2,291	2,289	2,369	2,645	2,329	2,641	2,628	2,533	2,566	2,741
Debt service	410	413	1,448	404	404	404	407	408	107	107	108
Transfers to other funds	199	615	233	390	1,645	425	1,258	1,242	1,171	1,208	1,242
Capital outlay	19	393	267	319	50	33	63	32	95	70	-
Total expenditures	6,219	7,593	8,373	7,124	8,699	7,169	8,768	8,932	8,944	9,191	9,541
Ending Fund Balance											
Policy requirement (15%)	839	926	964	902	990	946	1,056	1,088	1,136	1,171	1,229
Over (under) Policy	1,244	615	1,220	2,081	1,187	2,001	1,000	115	(555)	(1,208)	(1,979)
Total ending fund balance	2,083	1,541	2,184	2,983	2,177	2,947	2,056	1,203	581	(37)	(750)
<b>Total Requirements</b>	\$8,302	\$9,134	\$10,557	\$10,107	\$10,876	\$10,116	\$10,824	\$10,135	\$9,525	\$9,154	\$8,791

# Five Year Forecast

## City of West Linn

## General Fund

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
							PROJECTED				
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<b>Expenditures - by Department</b>											
City Council	\$151	\$144	\$199	\$213	\$282	\$320	\$462	\$478	\$497	\$517	\$538
City Management	950	1,033	1,238	945	1,137	877	883	912	948	986	1,025
Economic Development	173	318	240	211	273	277	266	282	293	305	317
Human Resources	425	435	456	471	521	474	580	598	622	647	673
Finance	777	1,221	921	797	633	748	744	780	811	843	877
Information Technology	1,004	1,009	1,212	1,267	1,188	1,007	1,080	1,059	1,101	1,145	1,191
Facility Services	472	545	511	549	569	545	593	601	625	650	676
Municipal Court	286	364	344	384	425	467	519	539	561	583	606
Public Works Support Services	906	1,049	1,046	1,034	1,123	1,020	1,306	1,339	1,393	1,449	1,507
Vehicle & Equipment Maint	304	312	306	303	325	377	439	453	471	490	510
Non-Departmental											
General	162	135	219	156	174	228	231	241	251	261	271
Debt service	410	413	1,448	404	404	404	407	408	106	107	108
Transfers to other funds	199	615	233	390	1,645	425	1,258	1,242	1,265	1,208	1,242
	<b>\$6,219</b>	<b>\$7,593</b>	<b>\$8,373</b>	<b>\$7,124</b>	<b>\$8,699</b>	<b>\$7,169</b>	<b>8,768</b>	<b>8,932</b>	<b>\$8,944</b>	<b>\$9,191</b>	<b>\$9,541</b>

# Five Year Forecast

## City of West Linn

## Public Safety Fund (amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<b>Resources</b>											
Beginning fund balance	\$7,275	\$2,352	\$937	\$478	\$486	1,679	\$1,624	\$1,444	\$984	\$190	(\$671)
Fines and forfeitures	13	38	20	13	12	10	10	10	10	10	10
Miscellaneous	18	9	34	19	16	10	16	16	16	16	16
Taxes	4,172	4,436	5,023	5,032	5,149	5,340	5,502	5,590	5,800	6,017	6,243
Franchise fees	1,368	1,404	1,374	1,621	1,381	1,375	1,395	1,395	1,409	1,423	1,437
Intergovernmental	457	462	451	520	688	666	593	602	614	631	644
Intergovernmental (TriMet)	-	-	124	105	123	11	-	-	-	-	-
Licenses and permits	21	22	24	22	22	30	31	32	33	34	35
Transfers from other funds	-	365	-	75	1,120	-	278	264	272	280	288
Total revenues	6,049	6,736	7,050	7,407	8,511	7,442	7,825	7,909	8,154	8,411	8,673
<b>Total Resources</b>	<b>\$13,324</b>	<b>\$9,088</b>	<b>\$7,987</b>	<b>\$7,885</b>	<b>\$8,997</b>	<b>\$9,121</b>	<b>\$9,449</b>	<b>\$9,353</b>	<b>\$9,138</b>	<b>\$8,601</b>	<b>\$8,001</b>
<b>Requirements</b>											
Personnel services	4,193	4,483	4,970	4,834	4,783	4,660	5,274	5,548	\$6,047	\$6,289	\$6,541
Less savings from vacancies	(85)	(175)	-	-	-	-	-	-	-	-	-
Materials & services	642	707	742	749	707	820	855	880	906	933	961
Transfers to other funds	1,410	1,452	1,674	1,682	1,735	1,867	1,726	1,791	1,845	1,900	1,957
Capital outlay - Police Station	4,730	1,487	-	-	-	-	-	-	-	-	-
Capital outlay - vehicles	82	197	123	134	93	150	150	150	150	150	150
Total expenditures	10,972	8,151	7,509	7,399	7,318	7,497	8,005	8,369	8,948	9,272	9,609
Ending Fund Balance											
Policy requirement (15%)	713	752	857	837	824	822	919	964	1,043	1,083	1,125
Over (under) Policy	1,639	185	(379)	(351)	855	802	525	20	(853)	(1,754)	(2,733)
Total ending fund balance	2,352	937	478	486	1,679	1,624	1,444	984	190	(671)	(1,608)
<b>Total Requirements</b>	<b>\$13,324</b>	<b>\$9,088</b>	<b>7,987</b>	<b>7,885</b>	<b>8,997</b>	<b>\$9,121</b>	<b>\$9,449</b>	<b>\$9,353</b>	<b>\$9,138</b>	<b>\$8,601</b>	<b>\$8,001</b>

# Five Year Forecast

## City of West Linn

## Library Fund (amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
						PROJECTED					
<b>Resources</b>											
Beginning fund balance	\$774	\$686	\$700	506	\$346	\$381	\$432	\$461	\$467	\$377	\$273
Fines and forfeitures	67	61	57	49	43	40	40	40	41	42	43
Miscellaneous	30	18	9	10	10	10	9	9	9	9	9
Taxes	922	697	720	852	1,026	1,058	1,040	1,086	1,127	1,169	1,213
Intergovernmental - new district	1,360	1,459	1,481	1,535	1,595	1,640	1,680	1,700	1,751	1,804	1,858
Total revenues	2,379	2,235	2,267	2,446	2,674	2,748	2,769	2,835	2,928	3,024	3,123
<b>Total Resources</b>	\$3,153	\$2,921	\$2,967	\$2,952	\$3,020	\$3,129	\$3,201	\$3,296	\$3,395	\$3,401	\$3,396
<b>Requirements</b>											
Personnel services	\$1,169	\$1,192	\$1,331	\$1,431	\$1,524	\$1,610	\$1,666	\$1,734	1,890	1,966	2,045
Materials & services	171	210	225	225	212	230	220	224	231	238	245
Transfers to other funds	774	804	816	896	803	855	854	871	897	924	952
Capital outlay	353	15	89	54	100	2	-	-	-	-	-
Total expenditures	2,467	2,221	2,461	2,606	2,639	2,697	2,740	2,829	3,018	3,128	3,242
Ending Fund Balance											
Policy requirement (15%)	44	53	76	91	103	119	126	137	267	174	187
Reserve for Caufield (inc.)	157	157	157	157	157	157	157	157	157	157	157
Over (under) Policy	485	490	273	98	121	156	178	173	54	(58)	(190)
Total ending fund balance	686	700	506	346	381	432	461	467	377	273	154
<b>Total Requirements</b>	\$3,153	\$2,921	\$2,967	\$2,952	\$3,020	\$3,129	\$3,201	\$3,296	\$3,395	\$3,401	\$3,396

## Five Year Forecast

### City of West Linn

### Parks and Recreation Fund

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<b>Resources</b>											
Beginning fund balance	\$358	\$865	\$970	\$476	(\$511)	\$358	\$294	\$114	\$546	\$671	\$1,163
Fees - Rec Program Fees	535	558	592	738	739	575	590	605	635	667	700
Fees - Park Maintenance Fee	1,404	1,437	1,565	1,645	1,712	1,811	1,892	1,978	2,077	2,181	2,290
Interest	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	202	99	3	2	2	30	5	5	5	5	5
Taxes	1,374	1,587	1,255	1,298	1,328	1,415	1,532	1,630	1,691	1,755	1,820
Intergovernmental	93	-	-	1,313	914	10	395	200	300	312	324
Proceeds from debt issues	-	-	357	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	157	105	-	-	-
Total revenues	3,608	3,681	3,772	4,996	4,695	3,841	4,571	4,523	4,708	4,920	5,139
<b>Total Resources</b>	\$3,966	\$4,546	\$4,742	\$5,472	\$4,184	\$4,199	\$4,865	\$4,637	\$5,254	\$5,591	\$6,302
<b>Requirements</b>											
Personnel services	\$1,389	\$1,479	\$1,572	\$1,572	\$1,699	\$1,780	\$1,906	\$1,936	\$2,110	\$2,194	\$2,282
Materials & services	745	812	855	843	997	945	1,067	1,039	1,070	1,102	1,135
Debt service	38	38	425	37	36	36	36	36	36	36	36
Transfers to other funds	901	941	853	924	819	869	951	929	957	986	1,016
Capital outlay:											
Senior Center	-	59	431	-	-	-	-	-	-	-	-
Cedar Oak Boat Ramp	-	78	46	1,918	-	-	-	-	300	-	-
Willamette Trail Improv.	-	-	-	28	-	-	-	-	-	-	-
MSY LOT Improvements	-	75	17	-	-	-	-	-	-	-	-
Vehicles/Equipment	-	84	41	31	43	25	71	141	100	100	100
Fields Bridge Pk Improv.	-	10	-	29	-	-	-	-	-	-	-
Willamette Park Artwork	-	-	26	-	-	-	-	-	-	-	-
Other capital outlay	28	-	-	601	232	250	720	10	10	10	10
Total capital outlay	28	306	561	2,607	275	275	791	151	410	110	110
Total expenditures	3,101	3,576	4,266	5,983	3,826	3,905	4,751	4,091	4,583	4,428	4,579
Ending Fund Balance											
Policy requirement (15%)	320	344	364	362	404	409	446	446	477	494	513
Over (under) Policy	545	626	112	(873)	(46)	(115)	(332)	100	194	669	1,210
Total ending fund balance	865	970	476	(511)	358	294	114	546	671	1,163	1,723
<b>Total Requirements</b>	\$3,966	\$4,546	\$4,742	\$5,472	\$4,184	\$4,199	\$4,865	\$4,637	\$5,254	\$5,591	\$6,302



# Five Year Forecast

## City of West Linn

## Building Inspections Fund

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<b>Resources</b>											
Beginning fund balance	\$134	\$71	(\$175)	(76)	(\$2)	\$114	(\$128)	\$72	\$108	\$155	\$179
Miscellaneous	-	-	-	-	-	1	1	1	1	1	1
Licenses and permits	629	472	673	749	554	400	540	595	625	656	689
Transfers from other funds	-	-	133	90	300	200	513	356	367	378	389
Total revenues	629	472	806	839	854	601	1,054	952	993	1,035	1,079
<b>Total Resources</b>	\$763	\$543	\$631	\$763	\$852	\$715	\$926	\$1,024	\$1,101	\$1,189	\$1,258
<b>Requirements</b>											
Personnel services	\$372	\$387	\$375	\$379	\$395	\$472	\$508	\$535	\$583	\$606	\$630
Materials & services	16	16	28	37	35	50	52	51	53	55	57
Transfers to other funds	304	315	304	322	308	321	294	301	310	319	329
Capital outlay	-	-	-	27	-	-	-	29	-	30	-
Total expenditures	692	718	707	765	738	843	854	916	946	1,010	1,016
Ending Fund Balance											
Policy requirement (15%)	58	60	60	62	65	78	84	88	95	99	103
Over (under) Policy	13	(235)	(136)	(64)	49	(206)	(12)	20	60	80	139
Total ending fund balance	71	(175)	(76)	(2)	114	(128)	72	108	155	179	242
<b>Total Requirements</b>	\$763	\$543	\$631	\$763	\$852	\$715	\$926	\$1,024	\$1,101	\$1,189	\$1,258

City of West Linn

**Planning Fund**  
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
						PROJECTED					
<b>Resources</b>											
Beginning fund balance	(\$64)	\$25	\$353	322	331	\$356	\$314	\$131	\$138	\$133	\$117
Fees and charges	197	96	231	146	164	165	140	140	147	154	162
Miscellaneous	12	5	7	2	6	3	3	3	3	3	3
Franchise fees	198	197	206	238	199	215	190	195	197	199	201
Intergovernmental	280	446	252	283	292	302	305	310	316	322	328
Transfers from Building Fund	86	88	-	-	-	-	-	-	-	-	-
Transfers for TSP Planning	41	92	25	-	-	-	-	-	-	-	-
Transfers from General Fund	199	250	100	225	225	225	310	516	531	547	564
Total revenues	1,013	1,174	821	894	886	910	948	1,164	1,194	1,225	1,258
<b>Total Resources</b>	\$949	\$1,199	\$1,174	\$1,216	\$1,217	\$1,266	\$1,262	\$1,295	\$1,332	\$1,359	\$1,375
<b>Requirements</b>											
Personnel services	\$508	\$461	\$458	\$496	\$548	\$578	\$692	\$726	\$755	\$785	\$816
Materials & services	151	111	36	21	10	58	63	63	65	67	69
Transfers to other funds	265	274	358	368	303	316	376	368	379	390	402
Total expenditures	924	846	852	885	861	952	1,131	1,157	1,199	1,242	1,287
Ending Fund Balance											
Policy requirement (15%)	99	86	74	78	84	95	113	118	123	128	133
Over (under) Policy	(74)	267	248	253	272	219	18	20	10	(11)	(45)
Total ending fund balance	25	353	322	331	356	314	131	138	133	117	88
<b>Total Requirements</b>	\$949	\$1,199	\$1,174	\$1,216	\$1,217	\$1,266	\$1,262	\$1,295	\$1,332	\$1,359	\$1,375

## Five Year Forecast

### City of West Linn

### Street Fund (amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
							PROJECTED				
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<b>Resources</b>											
Beginning fund balance	\$2,215	\$2,507	\$1,944	1,647	1,443	\$1,755	\$2,302	\$2,240	\$2,567	\$3,124	\$3,756
Fees - street maintenance fees (1)	1,351	1,522	1,659	1,735	1,791	1,848	1,924	2,016	2,097	2,181	2,268
Intergovernmental - gas tax (2)	1,451	1,472	1,480	1,532	2,186	1,850	1,925	2,069	2,086	2,104	2,122
SDC Reimbursement	104	100	262	81	38	20	20	20	20	20	20
Franchise fees	116	122	113	132	125	125	125	125	131	138	145
Miscellaneous	94	12	222	35	15	15	20	20	20	20	20
Interest	-	-	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	1,427	-	-	-	-	-	-	-	-
Total revenues	3,116	3,228	5,163	3,515	4,155	3,858	4,014	4,250	4,354	4,463	4,575
<b>Total Resources</b>	\$5,331	\$5,735	\$7,107	\$5,162	\$5,598	\$5,613	\$6,316	\$6,490	\$6,921	\$7,587	\$8,331
<b>Requirements</b>											
Personnel services	\$519	\$539	\$554	\$587	\$576	\$628	\$701	\$726	\$791	\$823	\$856
Materials & services	439	473	494	530	520	510	586	588	606	624	643
Debt service	151	151	1,514	141	142	141	143	142	142	142	143
Transfers to other funds	660	683	772	845	892	851	814	822	847	872	898
Capital outlay											
Street capital projects	1,008	1,852	2,101	1,616	1,646	1,158	1,647	1,645	1,250	1,250	1,250
Equipment and vehicle	47	93	25	-	67	23	185	-	161	120	68
Total expenditures	2,824	3,791	5,460	3,719	3,843	3,311	4,076	3,923	3,797	3,831	3,858
Ending Fund Balance											
Policy requirement (15%)	144	152	157	168	164	171	193	197	210	217	225
Over (under) Policy	2,363	1,792	1,490	1,275	1,591	2,131	2,047	2,370	2,914	3,539	4,248
Total ending fund balance	2,507	1,944	1,647	1,443	1,755	2,302	2,240	2,567	3,124	3,756	4,473
<b>Total Requirements</b>	\$5,331	\$5,735	\$7,107	\$5,162	\$5,598	\$5,613	\$6,316	\$6,490	\$6,921	\$7,587	\$8,331

(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 .34 cents per gallon. Projected 1% increase annually.

#### Q: Where does the Street Maintenance Fee revenue go?

(amounts in thousands)

	ACTUALS										10 Year Total
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	
Beginning balance relating to SMF	\$1,039	\$2,027	\$2,760	\$543	\$240	\$10	\$304	\$145	\$84	\$513	\$1,039
SMF revenue collected per year	1,351	1,522	1,659	1,735	1,791	1,848	1,924	2,016	2,097	2,181	18,124
% of SMF to State Gas Tax	48%	51%	53%	53%	45%	50%	50%	49%	50%	51%	
SMF spent on:											
Materials & Services	(212)	(240)	(261)	(281)	(234)	(255)	(293)	(290)	(304)	(318)	(2,688)
Debt service payments	(151)	(151)	(1,514)	(141)	(141)	(141)	(143)	(142)	(142)	(142)	(2,808)
Street capital projects	-	(398)	(2,101)	(1,616)	(1,646)	(1,158)	(1,647)	(1,645)	(1,222)	(1,237)	(12,670)
Total SMF expenditures	(363)	(789)	(3,876)	(2,038)	(2,021)	(1,554)	(2,083)	(2,077)	(1,668)	(1,697)	(18,166)
Ending SMF balance carried forward	\$2,027	\$2,760	\$543	\$240	\$10	\$304	\$145	\$84	\$513	\$997	\$997

# Five Year Forecast

## City of West Linn

## Water Fund

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<b>Resources</b>											
Beginning fund balance	\$1,431	\$7,008	\$6,108	5,761	2,417	\$1,824	\$2,464	\$2,882	\$3,040	\$3,463	\$3,930
Water charges - base	3,418	3,885	3,927	3,973	4,139	4,667	4,755	4,950	5,148	5,354	5,568
Water charges - rate increases	174	180	187	187	499	233	245	250	260	270	281
Miscellaneous	99	336	140	141	196	350	185	185	189	193	197
Intergovernmental	5,429	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of bonds	-	-	2,795	-	-	-	-	-	-	-	-
Total revenues	9,120	4,401	7,049	4,301	4,834	5,250	5,185	5,385	5,597	5,817	6,046
<b>Total Resources</b>	<b>\$10,551</b>	<b>\$11,409</b>	<b>\$13,157</b>	<b>\$10,062</b>	<b>\$7,251</b>	<b>\$7,074</b>	<b>\$7,649</b>	<b>\$8,267</b>	<b>\$8,637</b>	<b>\$9,280</b>	<b>\$9,976</b>
<b>Requirements</b>											
Personnel services	\$521	\$546	\$593	\$634	\$685	\$724	\$775	\$810	883	918	2,104
Materials & services	1,436	1,606	1,775	1,728	1,976	1,977	2,048	2,058	2,120	2,184	2,105
Debt service	150	154	841	280	279	279	277	286	142	142	139
Transfers to other funds	703	730	986	869	925	930	830	873	899	926	954
Capital outlay											
Water capital projects	636	2,261	3,201	4,009	1,444	700	652	1,200	1,130	1,150	1,055
Equipment and vehicle	97	4	-	125	118	-	185	-	-	30	26
Total expenditures	3,543	5,301	7,396	7,645	5,427	4,610	4,767	5,227	5,174	5,350	6,383
Ending Fund Balance											
Policy requirement (15%)	143	172	204	379	385	396	423	430	450	465	631
Reserve for debt service (inc.)	151	151	151	-	-	-	-	-	-	-	-
Reserve for capital project	5,000	3,999	2,823	-	-	-	-	-	-	-	-
Over (under) Policy	1,714	1,786	2,583	2,038	1,439	2,068	2,459	2,610	3,013	3,465	2,962
Total ending fund balance	7,008	6,108	5,761	2,417	1,824	2,464	2,882	3,040	3,463	3,930	3,593
<b>Total Requirements</b>	<b>\$10,551</b>	<b>\$11,409</b>	<b>\$13,157</b>	<b>\$10,062</b>	<b>\$7,251</b>	<b>\$7,074</b>	<b>\$7,649</b>	<b>\$8,267</b>	<b>\$8,637</b>	<b>\$9,280</b>	<b>\$9,976</b>
<b>Utility Rate Information:</b>											
% water rate increases	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Water portion of average bill	\$ 19	\$ 19	\$ 20	\$ 21	\$ 22	\$ 24	\$ 25	\$ 26	\$ 27	\$ 29	\$ 30
Total average utility bill	\$ 80	\$ 83	\$ 87	\$ 92	\$ 97	\$ 103	\$ 108	\$ 113	\$ 119	\$ 125	\$ 131

# Five Year Forecast

## City of West Linn

## Environmental Services Fund

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<b>Resources</b>											
Beginning fund balance	\$3,442	\$3,455	\$3,030	3,336	2,281	\$2,466	\$3,068	\$1,908	\$770	\$592	\$969
Wastewater charges - base	1,942	1,965	2,169	2,252	2,343	2,500	2,612	2,717	2,820	2,932	3,049
Wastewater charges - rate increases	99	102	106	131	173	125	131	131	142	148	154
Surface water - base	709	742	795	822	855	914	953	991	1,031	1,072	1,115
Surface water - rate increases	35	33	35	52	63	46	48	50	52	54	56
Interest	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	119	38	61	90	62	25	55	55	56	57	58
Licenses and permits	91	73	77	82	67	60	63	63	64	65	66
Total revenues	2,995	2,953	3,243	3,429	3,563	3,670	3,862	4,007	4,165	4,328	4,498
Total Resources	\$6,437	\$6,408	\$6,273	\$6,765	\$5,844	\$6,136	\$6,930	\$5,915	\$4,935	\$4,920	\$5,467
<b>Requirements</b>											
Personnel services	\$636	\$659	\$675	\$675	\$618	\$650	835	875	\$954	\$992	\$1,032
Materials & services	250	270	300	350	269	398	467	467	490	515	541
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	1,094	1,118	1,117	1,194	1,347	1,270	1,267	1,303	1,342	1,382	1,423
Capital outlay											
Sewer capital projects	607	1,028	415	1,771	88	100	962	500	750	500	400
Surface water capital projects	96	244	430	379	1,045	350	1,462	1,500	550	300	300
Equipment and vehicle	299	59	-	115	11	300	29	500	257	262	142
Total expenditures	2,982	3,378	2,937	4,484	3,378	3,068	5,022	5,145	4,343	3,951	3,838
Ending Fund Balance											
Policy requirement (15%)	133	139	146	154	228	157	195	201	217	226	236
Over (under) Policy	3,322	2,891	3,190	2,127	2,238	2,911	1,713	569	375	743	1,393
Total ending fund balance	3,455	3,030	3,336	2,281	2,466	3,068	1,908	770	592	969	1,629
Total Requirements	\$6,437	\$6,408	\$6,273	\$6,765	\$5,844	\$6,136	\$6,930	\$5,915	\$4,935	\$4,920	\$5,467

### Utility Rate Information:

% sewer rate increases	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Sewer portion of average bill	\$ 33	\$ 35	\$ 37	\$ 39	\$ 42	\$ 44	\$ 46	\$ 49	\$ 51	\$ 53	\$ 56
% surface rate increases	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Surface portion of average bill	\$ 5	\$ 6	\$ 6	\$ 6	\$ 7	\$ 7	\$ 7	\$ 7	\$ 8	\$ 8	\$ 9
Total average utility bill	\$ 80	\$ 83	\$ 87	\$ 92	\$ 97	\$ 103	\$ 108	\$ 113	\$ 119	\$ 125	\$ 131

City of West Linn

Debt Service Fund

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<b>Resources</b>											
Beginning fund balance	\$81	\$164	\$204	168	214	\$220	\$275	\$260	\$246	\$316	\$382
Interest	-	-	-	-	-	-	-	-	-	-	-
Taxes	1,407	1,395	1,367	1,471	1,453	1,545	1,540	1,590	1,638	1,687	1,737
Transfers from other funds	-	-	-	-	-	161	7	230	-	-	-
Total revenues	1,407	1,395	1,367	1,471	1,453	1,706	1,547	1,820	1,638	1,687	1,737
<b>Total Resources</b>	<b>\$1,488</b>	<b>\$1,559</b>	<b>\$1,571</b>	<b>\$1,639</b>	<b>\$1,667</b>	<b>\$1,926</b>	<b>\$1,822</b>	<b>\$2,080</b>	<b>\$1,884</b>	<b>\$2,003</b>	<b>\$2,119</b>
<b>Requirements</b>											
Debt service:											
Series 2009 Refunded Parks	\$616	\$621	\$625	\$622	\$622	\$286	\$0	\$0	\$0	\$0	\$0
Series 2010 Refunded Library	299	305	324	334	347	360	377	397	-	-	-
Series 2012 Police Station	409	429	454	469	478	497	511	523	541	557	574
Series 2018 GO Bond	-	-	-	-	-	508	674	914	1,027	1,064	1,098
Total expenditures	1,324	1,355	1,403	1,425	1,447	1,651	1,562	1,834	1,568	1,621	1,672
Ending Fund Balance											
Policy requirement (0%)	-	-	-	-	-	-	-	-	-	-	-
Reserve for debt service	164	204	168	153	153	153	135	135	100	100	100
Over (under) Policy	-	-	-	61	67	122	125	111	216	282	347
Total ending fund balance	164	204	168	214	220	275	260	246	316	382	447
<b>Total Requirements</b>	<b>\$1,488</b>	<b>\$1,559</b>	<b>\$1,571</b>	<b>\$1,639</b>	<b>\$1,667</b>	<b>\$1,926</b>	<b>\$1,822</b>	<b>\$2,080</b>	<b>\$1,884</b>	<b>\$2,003</b>	<b>\$2,119</b>



# Five Year Forecast

## City of West Linn

## Parks Bond Fund

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<b>Resources</b>											
Beginning fund balance	\$126	\$116	\$91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-	-	-	-	-	-
<b>Total Resources</b>	\$126	\$116	\$91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Requirements</b>											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	10	25	91	-	-	-	-	-	-	-	-
Total expenditures	10	25	91	-	-	-	-	-	-	-	-
Ending Fund Balance	116	91	-	-	-	-	-	-	-	-	-
<b>Total Requirements</b>	\$ 126	\$ 116	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Five Year Forecast

## City of West Linn

## City Facilities, Parks, and Transportation Bond Fund

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<b>Resources</b>											
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,857	\$ 8,760	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	20,289	-	-	-	-	-
Total revenues	-	-	-	-	-	20,289	-	-	-	-	-
<b>Total Resources</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,289	\$ 16,857	\$ 8,760	\$ -	\$ -	\$ -
<b>Requirements</b>											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	-	-	-	-	-	263	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	161	7	230	-	-	-
Capital outlay	-	-	-	-	-	3,008	8,090	8,530	-	-	-
Total expenditures	-	-	-	-	-	3,432	8,097	8,760	-	-	-
Ending Fund Balance	-	-	-	-	-	16,857	8,760	-	-	-	-
<b>Total Requirements</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,289	\$ 16,857	\$ 8,760	\$ -	\$ -	\$ -

# Five Year Forecast

## City of West Linn

## SDC Fund

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	ACTUALS					PROJECTED					
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<b>Resources</b>											
Beginning fund balance	\$5,970	\$6,729	\$4,813	4,448	4,904	\$4,697	\$4,143	\$3,207	\$1,761	\$993	\$649
SDC improvement fees	1,277	647	1,417	1,385	694	544	698	653	672	692	712
Interest	-	-	-	-	13	4	-	-	-	-	-
Miscellaneous	-	-	-	-	5	1	1	1	1	1	1
Total revenues	1,277	647	1,417	1,385	712	549	699	654	673	693	713
<b>Total Resources</b>	<b>\$7,247</b>	<b>\$7,376</b>	<b>\$6,230</b>	<b>\$5,833</b>	<b>\$5,616</b>	<b>\$5,246</b>	<b>\$4,842</b>	<b>\$3,861</b>	<b>\$2,434</b>	<b>\$1,686</b>	<b>\$1,362</b>
<b>Requirements</b>											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	1	59	108	59	124	118	45	45	46	47	48
Transfers to other funds	41	92	25	-	-	-	-	-	-	-	-
Capital outlay	476	2,412	1,649	870	795	985	1,590	2,055	1,395	990	595
Total expenditures	518	2,563	1,782	929	919	1,103	1,635	2,100	1,441	1,037	643
Ending Fund Balance	6,729	4,813	4,448	4,904	4,697	4,143	3,207	1,761	993	649	719
<b>Total Requirements</b>	<b>\$7,247</b>	<b>\$7,376</b>	<b>\$6,230</b>	<b>\$5,833</b>	<b>\$5,616</b>	<b>\$5,246</b>	<b>\$4,842</b>	<b>\$3,861</b>	<b>\$2,434</b>	<b>\$1,686</b>	<b>\$1,362</b>

# Five Year Forecast

## City of West Linn

## SDC Department - Parks (amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
						PROJECTED					
<b>Resources</b>											
Beginning fund balance	\$556	\$797	\$950	934	825	\$483	\$81	\$142	\$203	\$189	\$190
SDC improvement fees	432	213	525	382	192	150	200	200	206	212	218
Miscellaneous	-	-	-	-	5	1	1	1	1	1	1
Total revenues	432	213	525	382	197	151	201	201	207	213	219
<b>Total Resources</b>	<b>\$988</b>	<b>\$1,010</b>	<b>\$1,475</b>	<b>\$1,316</b>	<b>\$1,022</b>	<b>\$634</b>	<b>\$282</b>	<b>\$343</b>	<b>\$410</b>	<b>\$402</b>	<b>\$409</b>
<b>Requirements</b>											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	-	1	3	37	29	3	20	20	21	22	23
Capital outlay:											
Senior Center	-	-	320	-	-	-	-	-	-	-	-
Willamette Trail Improv.	-	-	157	-	-	-	-	-	-	-	-
Bolton/ Skyline Project	-	-	44	-	-	-	-	-	-	-	-
Oak Savanna	-	-	11	-	-	-	-	-	-	-	-
Fields Bridge Pk Improv.	-	59	6	-	-	-	-	-	-	-	-
Skyline Sidewalk	-	-	-	151	-	-	-	-	-	-	-
Other capital outlay	191	-	-	303	510	550	120	120	200	190	190
Total capital outlay	191	59	538	454	510	550	120	120	200	190	190
Total expenditures	191	60	541	491	539	553	140	140	221	212	213
Ending Fund Balance	797	950	934	825	483	81	142	203	189	190	196
<b>Total Requirements</b>	<b>\$988</b>	<b>\$1,010</b>	<b>\$1,475</b>	<b>\$1,316</b>	<b>\$1,022</b>	<b>\$634</b>	<b>\$282</b>	<b>\$343</b>	<b>\$410</b>	<b>\$402</b>	<b>\$409</b>

# Five Year Forecast

## City of West Linn

## SDC Department - Street

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<b>Resources</b>											
Beginning fund balance	\$1,213	\$1,292	\$465	707	1,025	\$1,010	\$829	\$449	\$215	\$85	\$109
SDC improvement fees	240	122	341	328	154	120	130	126	130	134	138
Interest	-	-	-	-	3	4	-	-	-	-	-
Total revenues	240	122	341	328	157	124	130	126	130	134	138
<b>Total Resources</b>	\$1,453	\$1,414	\$806	\$1,035	\$1,182	\$1,134	\$959	\$575	\$345	\$219	\$247
<b>Requirements</b>											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	1	55	74	10	9	5	10	10	10	10	10
Transfers to other funds	41	92	25	-	-	-	-	-	-	-	-
Capital outlay	119	802	-	-	163	300	500	350	250	100	125
Total expenditures	161	949	99	10	172	305	510	360	260	110	135
Ending Fund Balance	1,292	465	707	1,025	1,010	829	449	215	85	109	112
<b>Total Requirements</b>	\$1,453	\$1,414	\$806	\$1,035	\$1,182	\$1,134	\$959	\$575	\$345	\$219	\$247

## Five Year Forecast

### City of West Linn

### SDC Department - Bike/Ped

*(amounts in thousands)*

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
ACTUALS						FY19	FY20	FY21	FY22	FY23	FY24
	FY14	FY15	FY16	FY17	FY18						
<b>Resources</b>											
Beginning fund balance	\$397	\$469	\$478	521	556	\$525	\$465	\$445	\$209	\$59	\$61
SDC improvement fees	72	22	83	80	37	25	50	49	50	52	54
Interest	-	-	-	-	2	-	-	-	-	-	-
Total revenues	72	22	83	80	39	25	50	49	50	52	54
<b>Total Resources</b>	<b>\$469</b>	<b>\$491</b>	<b>\$561</b>	<b>\$601</b>	<b>\$595</b>	<b>\$550</b>	<b>\$515</b>	<b>\$494</b>	<b>\$259</b>	<b>\$111</b>	<b>\$115</b>
<b>Requirements</b>											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	-	-	-	2	-	-	-	-	-	-	-
Capital outlay	-	13	40	43	70	85	70	285	200	50	50
Total expenditures	-	13	40	45	70	85	70	285	200	50	50
Ending Fund Balance	469	478	521	556	525	465	445	209	59	61	65
<b>Total Requirements</b>	<b>\$469</b>	<b>\$491</b>	<b>\$561</b>	<b>\$601</b>	<b>\$595</b>	<b>\$550</b>	<b>\$515</b>	<b>\$494</b>	<b>\$259</b>	<b>\$111</b>	<b>\$115</b>



# Five Year Forecast

## City of West Linn

## SDC Department - Water

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<b>Resources</b>											
Beginning fund balance	\$1,883	\$2,119	\$712	(14)	66	\$254	\$449	\$584	\$279	\$235	\$192
SDC improvement fees	402	132	347	448	234	200	240	200	206	212	218
Interest	-	-	-	-	1	-	-	-	-	-	-
Total revenues	402	132	347	448	235	200	240	200	206	212	218
<b>Total Resources</b>	\$2,285	\$2,251	\$1,059	\$434	\$301	\$454	\$689	\$784	\$485	\$447	\$410
<b>Requirements</b>											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	-	1	2	-	-	5	5	5	5	5	5
Capital outlay	166	1,538	1,071	368	47	-	100	500	245	250	180
Total expenditures	166	1,539	1,073	368	47	5	105	505	250	255	185
Ending Fund Balance	2,119	712	(14)	66	254	449	584	279	235	192	225
<b>Total Requirements</b>	\$2,285	\$2,251	\$1,059	\$434	\$301	\$454	\$689	\$784	\$485	\$447	\$410

# Five Year Forecast

## City of West Linn

## SDC Department - Wastewater

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<b>Resources</b>											
Beginning fund balance	\$1,243	\$1,364	\$1,430	1,513	1,639	\$1,675	\$1,675	\$1,140	\$605	\$322	\$41
SDC improvement fees	121	67	111	135	71	45	70	70	72	74	76
Interest	-	-	-	-	5	-	-	-	-	-	-
Total revenues	121	67	111	135	76	45	70	70	72	74	76
<b>Total Resources</b>	\$1,364	\$1,431	\$1,541	\$1,648	\$1,715	\$1,720	\$1,745	\$1,210	\$677	\$396	\$117
<b>Requirements</b>											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	-	1	28	7	38	45	5	5	5	5	5
Capital outlay	-	-	-	2	2	-	600	600	350	350	-
Total expenditures	-	1	28	9	40	45	605	605	355	355	5
Ending Fund Balance	1,364	1,430	1,513	1,639	1,675	1,675	1,140	605	322	41	112
<b>Total Requirements</b>	\$1,364	\$1,431	\$1,541	\$1,648	\$1,715	\$1,720	\$1,745	\$1,210	\$677	\$396	\$117

# Five Year Forecast

## City of West Linn

## SDC Department - Surface Water

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<b>Resources</b>											
Beginning fund balance	\$678	\$688	\$778	787	793	\$750	\$644	\$447	\$250	\$103	\$56
SDC improvement fees	10	91	10	12	6	4	8	8	8	8	8
Interest	-	-	-	-	2	-	-	-	-	-	-
Total revenues	10	91	10	12	8	4	8	8	8	8	8
<b>Total Resources</b>	\$688	\$779	\$788	\$799	\$801	\$754	\$652	\$455	\$258	\$111	\$64
<b>Requirements</b>											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	-	1	1	3	48	60	5	5	5	5	5
Capital outlay	-	-	-	3	3	50	200	200	150	50	50
Total expenditures	-	1	1	6	51	110	205	205	155	55	55
Ending Fund Balance	688	778	787	793	750	644	447	250	103	56	9
<b>Total Requirements</b>	\$688	\$779	\$788	\$799	\$801	\$754	\$652	\$455	\$258	\$111	\$64



# Overview of Capital Improvement Plan and 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 covers 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/>.







## Six Year Capital Improvement Plan

Fiscal Years 2020-2025

### General Capital Improvement Projects

Project Name	Source	Funded	Total	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Bolton Fire Hall - Storage and Usability Upgrades	Bond	Y	\$ 100,000	\$ 100,000					
City Hall - HVAC Replacement	Bond	Y	\$ 100,000	\$ 100,000					
City Hall - Energy Savings/Smart Building Controls	Bond	Y	\$ 40,000	\$ 40,000					
City Hall - Security and Efficiency Improvements	Bond	Y	\$ 250,000	\$ 250,000					
Library - Energy Savings/Smart Building Controls	Bond	Y	\$ 80,000	\$ 80,000					
Library - Generator	Bond	Y	\$ 175,000	\$ 175,000					
McLean House - Painting	Bond	Y	\$ 35,000	\$ 35,000					
McLean House - Restroom Upgrades	Bond	Y	\$ 25,000	\$ 25,000					
Old City Hall - Building Upgrades	Bond	Y	\$ 400,000	\$ 400,000					
Police Station - Generator	Bond	Y	\$ 175,000	\$ 175,000					
Robinwood Station - Seismic Upgrades	Bond	Y	\$ 800,000	\$ 800,000					
Sunset Firehall - Connectivity, Kitchen, and Restroom	Bond	Y	\$ 100,000	\$ 0,000	\$ 100,000				
West Linn Operations Facility Construction	Fees	N	\$ 1,350,000	\$ 0,000				\$ 450,000	\$ 900,000
<b>Subtotal:</b>			<b>\$ 3,630,000</b>	<b>\$ 2,180,000</b>	<b>\$ 100,000</b>	<b>\$ 0,000</b>	<b>\$ 0,000</b>	<b>\$ 450,000</b>	<b>\$ 900,000</b>

### Parks Capital Improvement Projects

Project Name	Source	Funded	Total	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Accessibility Upgrades	Fees	Y	\$ 60,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Bernert Landing Boarding Floats	Grant	Y	\$ 130,000	\$ 130,000					
Capital Maintenance Projects	Fees	Y	\$ 30,000	\$ 30,000					
Cedar Island Dredging	General Fund	N	\$ 250,000	\$ 250,000					
Vista Ridge Tree Replacement	Fees	Y	\$ 50,000	\$ 50,000					
			\$ 520,000	\$ 470,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
CedarOak Boat Ramp Parking Pavement	Grant	Y	\$ 300,000			\$ 300,000			
			\$ 300,000	\$ 0,000	\$ 0,000	\$ 300,000	\$ 0,000	\$ 0,000	\$ 0,000
Douglas Park Shelter	SDC	Y	\$ 0,000						
Future Regional Park - Blue Heron	SDC	Y	\$ 0,000						
Maddax Woods Park Development	SDC	Y	\$ 100,000	\$ 50,000	\$ 50,000				
Marylhurst Park Development	SDC	Y	\$ 0,000						
Regional Trail System	SDC	Y	\$ 200,000						\$ 200,000
White Oak Savanna Improvements	SDC	Y	\$ 720,000	\$ 70,000	\$ 70,000	\$ 200,000	\$ 190,000	\$ 190,000	
Willamette River Trail	SDC	Y	\$ 0,000						
			\$ 1,020,000	\$ 120,000	\$ 120,000	\$ 200,000	\$ 190,000	\$ 190,000	\$ 200,000
Athletic Field Renovation - Fields Bridge Park Infield	Bond	Y	\$ 100,000		\$ 100,000				
Athletic Field Renovation - Mary S. Young Drainage	Bond	Y	\$ 450,000	\$ 450,000					
Benski Park Irrigation Improvements	Bond	Y	\$ 65,000		\$ 65,000				
Hammerle Park - Backstop, Storm Drain and Drinking Fountain	Bond	Y	\$ 50,000		\$50,000				
Hammerle Park - Playground Improvements	Bond	Y	\$ 30,000	\$ 30,000					
Hamerle Park - Shelter Replacement	Bond	Y	\$ 50,000		\$ 50,000				
Hamerle Park - Tennis Court and Drainage Improvements	Bond	Y	\$ 30,000	\$ 30,000					
Maddax Woods - Improvements	Bond	Y	\$ 10,000		\$ 10,000				
Mary S. Young - Restroom, Boardwalk and Bridge	Bond	Y	\$ 135,000		\$ 35,000				
McLean House Park Shelter	Bond	Y	\$ 100,000		\$ 100,000				
Midhill Park Improvements	Bond	Y	\$ 15,000	\$ 15,000					
North Willamette Park Board Walk Replacement	Bond	Y	\$ 20,000	\$ 20,000					
North Willamette Park Playground Drainage and Border	Bond	Y	\$ 10,000	\$ 10,000					
North Willamette Park Tot Lot Replacement	Bond	Y	\$ 10,000	\$ 10,000					
Palomino Park Improvements	Bond	Y	\$ 20,000	\$ 20,000					
Robinwood Park Basketball Court Drainage	Bond	Y	\$ 10,000		\$ 10,000				
Skyline Ridge Tennis Court	Bond	Y	\$ 25,000		\$ 25,000				
Skyline Ridge Restroom	Bond	Y	\$ 75,000		\$ 75,000				
Sunburst Park Pathway and Basketball Backboards	Bond	Y	\$ 80,000		\$ 80,000				
Sunset Park Development	Bond	Y	\$ 500,000	\$ 300,000					
Tanner Creek Pickleball Project	Bond	Y	\$ 90,000	\$ 90,000					
Tanner Creek Park Tennis Court Renovation	Bond	Y	\$ 25,000	\$ 25,000					
Willamette Park Gazebo	Bond	Y	\$ 25,000		\$ 25,000				
Willamette Park Grasscrete Parking	Bond	Y	\$ 200,000		\$ 200,000				
Willamette Park Kayak Launch and Wetland Boardwalk	Bond	Y	\$ 55,000		\$ 55,000				
Willamette River Access Catwalk Decking	Bond	Y	\$ 50,000	\$ 50,000					

## Appendices

Willamette River Access Riverside Trail to Catwalk	Bond	Y	\$ 50,000		\$ 50,000				
Willamette River Waterfront Access and Park	Bond	Y	\$ 700,000		\$160,000	\$ 540,000			
			\$ 2,680,000	\$ 1,050,000	\$ 1,090,000	\$ 540,000	\$ 0,000	\$ 0,000	\$ 0,000
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					
ODOT Reimbursement for I-205 Trail (if not constructed)	General Fund	N	\$ 250,000	\$ 250,000					
			\$ 250,000	\$ 250,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
<b>Subtotal:</b>			<b>\$ 4,770,000</b>	<b>\$ 1,890,000</b>	<b>\$ 1,220,000</b>	<b>\$ 1,050,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 210,000</b>

### Information Technology Capital Improvement Projects

Project Name	Source	Funded	Total	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Disaster Recovery Infrastructure Hardware Refresh	Fees	N	\$ 75,000			\$ 45,000	\$ 30,000		
Virtual Server Farm Hardware Refresh	Fees	N	\$ 90,000			\$ 50,000	\$ 40,000		
<b>Subtotal:</b>			<b>\$ 165,000</b>	<b>\$ 0,000</b>	<b>\$ 0,000</b>	<b>\$ 95,000</b>	<b>\$ 70,000</b>	<b>\$ 0,000</b>	<b>\$ 0,000</b>

### Streets Capital Improvement Projects

Project Name	Source	Funded	Total	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Highway 43 Phase 1 (N City Limits to MSY Park)	Fees	Y	\$ 450,000	\$ 450,000					
Pedestrian & Bike Projects	Fees	Y	\$ 490,000	\$ 90,000	\$ 100,000		\$ 150,000		\$ 150,000
Operations Building Preliminary Design	Fees	Y	\$ 112,000	\$ 12,000	\$ 100,000				
Streets Capital Match to Bond Projects	Fees	Y	\$ 1,945,000	\$ 995,000	\$ 950,000				
Street Crack Seal Program	Fees	Y	\$ 200,000		\$ 100,000	\$ 50,000		\$ 50,000	
Street Maintenance Projects	Fees	Y	\$ 995,000	\$ 100,000	\$ 95,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Street Pavement Maintenance Program	Fees	Y	\$ 3,400,000			\$ 800,000	\$ 900,000	\$ 800,000	\$ 900,000
Street Slurry Seal Program	Fees	Y	\$ 700,000		\$ 300,000	\$ 200,000		\$ 200,000	
			\$ 8,292,000	\$ 1,647,000	\$ 1,645,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
Highway 43 Transportation SDC Grant Match (LO to Mapleton)	SDC	Y	\$ 500,000	\$ 500,000					
Pedestrian & Bike Projects	SDC	Y	\$ 300,000			\$ 200,000	\$ 50,000	\$ 50,000	\$ 0,000
Pedestrian & Bike SDC Match to Bond Projects	SDC	Y	\$ 355,000	\$ 70,000	\$ 285,000				
Streets SDC Match to Bond Projects	SDC	Y	\$ 350,000		\$ 350,000				
Streets SDC Update	SDC	Y	\$ 30,000				\$ 30,000		
Transportation System Plan Projects	SDC	Y	\$ 545,000			\$ 250,000	\$ 70,000	\$ 125,000	\$ 100,000
			\$ 2,080,000	\$ 570,000	\$ 635,000	\$ 450,000	\$ 150,000	\$ 175,000	\$ 100,000
Highway 43 Phase 1 (N City Limits to MSY Park)	Grant	Y	\$ 4,000,000	\$ 2,000,000	\$ 2,000,000				
			\$ 4,000,000	\$ 2,000,000	\$ 2,000,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Highway 43 Preliminary Design (Mapleton to I-205)	Bond	Y	\$ 850,000	\$ 850,000	\$ 0,000				
Highway 43 ODOT Grant Match (LO to Mapleton)	Bond	Y	\$ 1,350,000	\$ 1,350,000	\$ 0,000				
Historic Willamette Falls Drive - Design	Bond	Y	\$ 450,000	\$ 400,000	\$ 50,000				
Historic Willamette Falls Drive - Construction	Bond	Y	\$ 2,200,000	\$ 1,200,000	\$ 1,000,000				
Safe Routes to School - Design	Bond	Y	\$ 100,000	\$ 100,000	\$ 0,000				
Safe Routes to School - Construction	Bond	Y	\$ 800,000	\$ 560,000	\$ 240,000				
Sunset - Cornwall to Willamette Falls Drive - Design	Bond	Y	\$ 300,000	\$ 50,000	\$ 250,000				
Sunset - Cornwall to Willamette Falls Drive - Construction	Bond	Y	\$ 500,000	\$ 0,000	\$ 500,000				
10th/Salamo - Design	Bond	Y	\$ 550,000	\$ 300,000	\$ 250,000				
10th/Salamo - Construction	Bond	Y	\$ 3,100,000	\$ 0,000	\$ 3,100,000				
Willamette Falls Drive - 10th St. to Hwy 43 Design	Bond	Y	\$ 350,000	\$ 50,000	\$ 300,000				
Willamette Falls Drive - 10th St. to Hwy 43 Construction	Bond	Y	\$ 1,650,000	\$ 0,000	\$ 1,650,000				
			\$ 12,200,000	\$ 4,860,000	\$ 7,340,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Highway 43 Project (MSY Park to I-205)	Fees	N	\$ 2,500,000						\$ 2,500,000
Transportation System Plan Projects	Fees	N	\$ 1,000,000			\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Willamette Falls Drive Corridor	Fees	N	\$ 6,000,000						\$ 6,000,000
			\$ 9,500,000	\$ 0,000	\$ 0,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 8,750,000
Transportation System Plan Projects	SDC	N	\$ 1,000,000			\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
			\$ 1,000,000	\$ 0,000	\$ 0,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Highway 43 Project (MSY Park to I-205)	Grant	N	\$ 15,500,000						\$ 15,500,000
			\$ 15,500,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 15,500,000
<b>Subtotal All Projects:</b>			<b>\$ 52,572,000</b>	<b>\$ 9,077,000</b>	<b>\$ 11,620,000</b>	<b>\$ 2,200,000</b>	<b>\$ 1,900,000</b>	<b>\$ 1,925,000</b>	<b>\$ 25,850,000</b>

## Appendices

### Environmental Services Capital Improvement Projects

Project Name	Source	Funded	Total	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Highway 43 Design (MSY Park to I-205)	Fees	Y	\$ 150,000	\$ 150,000					
Operations Building Preliminary Design	Fees	Y	\$ 112,000	\$ 12,000	\$ 100,000				
Surface Water Maintenance Projects	Fees	Y	\$ 750,000	\$ 100,000		\$ 350,000	\$ 100,000	\$ 100,000	\$ 100,000
Surface Water Master Plan Projects	Fees	Y	\$ 800,000			\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Surface Water Match to Bond Projects	Fees	Y	\$ 1,800,000	\$ 900,000	\$ 900,000				
Surface Water ODOT Match	Fees	Y	\$ 800,000	\$ 300,000	\$ 500,000				
			\$ 4,412,000	\$ 1,462,000	\$ 1,500,000	\$ 550,000	\$ 300,000	\$ 300,000	\$ 300,000
Surface Water Master Plan Projects	SDC	Y	\$ 650,000	\$ 200,000	\$ 200,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000
Surface Water SDC Update	SDC	Y	\$ 50,000			\$ 50,000			
			\$ 700,000	\$ 200,000	\$ 200,000	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000
Operations Building Preliminary Design	Fees	Y	\$ 112,000	\$ 12,000	\$ 100,000				
Waste Water Maintenance Projects	Fees	Y	\$ 950,000	\$ 250,000	\$ 100,000	\$ 100,000	\$ 200,000	\$ 100,000	\$ 200,000
Waste Water Pump Station Telemetry and Pump Upgrades	Fees	Y	\$ 650,000	\$ 300,000		\$ 350,000			
Waste Water Rehab Projects	Fees	Y	\$ 1,900,000	\$ 400,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
			\$ 3,612,000	\$ 962,000	\$ 500,000	\$ 750,000	\$ 500,000	\$ 400,000	\$ 500,000
Waste Water Master Plan Projects	SDC	Y	\$ 1,850,000	\$ 600,000	\$ 600,000	\$ 300,000	\$ 350,000		
Waste Water SDC Update	SDC	Y	\$ 50,000			\$ 50,000			
			\$ 1,900,000	\$ 600,000	\$ 600,000	\$ 350,000	\$ 350,000	\$ 0,000	\$ 0,000
<b>Subtotal All Projects:</b>			<b>\$ 10,624,000</b>	<b>\$ 3,224,000</b>	<b>\$ 2,800,000</b>	<b>\$ 1,800,000</b>	<b>\$ 1,200,000</b>	<b>\$ 750,000</b>	<b>\$ 850,000</b>

### Water Capital Improvement Projects

Project Name	Source	Funded	Total	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Annual Deteriorated Line Replacement	Fees	Y	\$ 1,000,000	\$ 100,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Operations Building Preliminary Design	Fees	Y	\$ 112,000	\$ 12,000	\$ 100,000				
Water System Improvement Projects	Fees	Y	\$ 3,390,000	\$ 540,000	\$ 850,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Water Master Plan Update	Fees	Y	\$ 150,000		\$ 150,000				
			\$ 4,652,000	\$ 652,000	\$ 1,200,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
Water Master Plan Update	SDC	Y	\$ 150,000		\$ 150,000				
Water SDC Match to Bond Projects	SDC	Y	\$ 450,000	\$ 100,000	\$ 350,000				
Water System Improvement Projects	SDC	Y	\$ 300,000			\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000
			\$ 900,000	\$ 100,000	\$ 500,000	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000
Bland Reservoir No. 2	Fees	N	\$ 550,000						\$ 550,000
Demolish Abandoned View Drive Site Facilities	Fees	N	\$ 100,000				\$ 100,000		
Pressure Reducing Valve/Vault Improvements	Fees	N	\$ 175,000			\$ 25,000	\$ 25,000	\$ 25,000	\$ 100,000
Reservoir Seismic Assessments and Repairs	Fees	N	\$ 490,000			\$ 105,000	\$ 125,000	\$ 130,000	\$ 130,000
Water System Improvement Projects	Fees	N	\$ 800,000			\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Water Telemetry (SCADA) System Upgrade	Fees	N	\$ 100,000			\$ 100,000			
			\$ 2,215,000	\$ 0,000	\$ 0,000	\$ 430,000	\$ 450,000	\$ 355,000	\$ 980,000
Bland Reservoir No. 2	SDC	N	\$ 250,000						\$ 250,000
Demolish Abandoned View Drive Site Facilities	SDC	N	\$ 20,000				\$ 20,000		
Pressure Reducing Valve/Vault Improvements	SDC	N	\$ 20,000			\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Reservoir Seismic Assessments and Repairs	SDC	N	\$ 95,000			\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000
Water System Improvement Projects	SDC	N	\$ 400,000			\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Water Telemetry (SCADA) System Upgrade	SDC	N	\$ 20,000			\$ 20,000			
			\$ 805,000	\$ 0,000	\$ 0,000	\$ 145,000	\$ 150,000	\$ 130,000	\$ 380,000
<b>Subtotal:</b>			<b>\$ 8,572,000</b>	<b>\$ 752,000</b>	<b>\$ 1,700,000</b>	<b>\$ 1,375,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,235,000</b>	<b>\$ 2,110,000</b>
<b>TOTAL ALL FUNDS</b>			<b>\$ 80,333,000</b>	<b>\$ 17,123,000</b>	<b>\$ 17,440,000</b>	<b>\$ 6,520,000</b>	<b>\$ 4,770,000</b>	<b>\$ 4,560,000</b>	<b>\$ 29,920,000</b>

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

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

CITY OF WEST LINN CAPITAL EQUIPMENT REPLACEMENT FUNDING SCHEDULE (>>\$10,000)													
Unit #	Dept	Model Year	Description	Acquisition Date	Historical Cost	Est Replace Year	FY20	FY21	FY22	FY23	FY24	FY25	Future Years
FTO = Finance to Own													
121	Building	2008	Ford Escape Hybrid 4dr SUV	1/29/2008	25,357	FY21		25,300					
123	Building	2017	Ford F-150 Ext Cab Truck	11/29/2016	26,705	FY26							33,000
124	Library	2017	Ford Escape 2WD Utility	8/3/2017	22,421	FY25						26,000	
4056	Parks	2019	Ford Ranger XL 4x4 Supercab	6/1/2019	23,705	FTO	5,350	5,350	5,350	5,350	5,350		
4057	Parks	2019	Ford Ranger XL 4x4 Supercab	6/1/2019	23,705	FTO	5,350	5,350	5,350	5,350	5,350		
4090	Parks	2019	Ford Transit 250 Med Roof Cargo Van	6/1/2019	30,307	FTO	7,100	7,100	7,100	7,100	7,100		
4005	Parks	2002	GMC 3500HD 2-3 Yd Dump Truck	6/27/2002	27,696	FY20	15,600	15,600	15,600	15,600	15,600		
4087	Parks	2004	Ford F250 Ext Cab Utility Box P/U	1/1/2004	26,966	FY20	11,000	11,000	11,000	11,000	11,000		
4050	Parks	2019	Ford Transit 250 Med Roof Cargo Van	6/1/2019	30,505	FTO	7,000	7,000	7,000	7,000	7,000		
4065	Parks	2019	Ford F-150 XL 4X2 Regular Cab	6/1/2019	25,196	FTO	5,900	5,900	5,900	5,900	5,900		
4024	Parks	2005	Ford F350 P/U 4x2 Mow Truck	1/6/2005	16,682	FY22	16,000						
4085	Parks	2013	Husler Super Z 48" Zero Turn Riding Mower	4/1/2013	9,635	FY20							
4023	Parks	2005	Ford F350 P/U W/Utility Box & Lumber Rack	12/22/2004	16,900	FY21		35,000					
4045	Parks	2007	Ford F350 Extended Cab 4x4 P/U w/Winch	4/27/2007	22,290	FY21		36,000					
4046	Parks	2007	Ford F350 Crew Cab 4x4 P/U W/Dump Bed	5/17/2007	24,198	FY22				7,000	7,000	7,000	7,000
476	Parks	1976	Crowley 16' Alum Boat w/trailer (recond '97)	5/1/1997	5,000	FY22							
4044	Parks	2007	Mercury 50 HP Outboard Boat Engine	8/4/2006	6,905	FY22			7,000	7,000			
4089	Parks	2005	Ford Ranger Ext Cab P/U 4x4	7/21/2005	15,382	FY22			8,000				
4025	Parks	2005	Ford F450 Cab W/Quick Loader Box	1/11/2005	28,834	FY21			24,000				
4049	Parks	2007	Chevrolet Colorado Extended Cab 4x4 P/U	6/22/2007	16,967	FY23			70,000	28,000			
122	Parks	2010	Chevrolet Silverado 1/2t Ext cab P/U	1/25/2010	20,511	FY21				24,000			
784	Parks	2002	Caterpillar 416D 4x4 Backhoe (Spare)	4/22/2002	53,378	FY32							
4086	Parks	2013	John Deere 1600T Riding Mower Winged	4/1/2013	50,176	FY25						61,000	60,000
4111	Parks	2015	John Deere 1600T WAM wide area mower	6/24/2015	51,852	FY27							28,000
5013	Parks	2013	Kubota L3200 4x4 Tractor	6/1/2013	20,000	FY28							43,000
4114	Parks	2015	Bobcat Skid Steer Loader	8/9/2015	35,823	FY30							12,000
4117	Parks	2015	Big Tex Flatbed Trailer	12/4/2015	9,838	FY30							45,000
4110	Parks	2015	John Deere 4052 compact tractor	6/15/2015	36,774	FY30							59,000
488	Parks	2017	Ford F550 Drop Box	6/30/2017	48,975	FY32							60,000
4126	Parks	2017	Ford F550 Cab & Cassis & Drop Box	6/26/2017	52,907	FY32							
4132	Parks	2017	Ford E350 14 Passenger bus transporter	8/31/2018	57,100	FY33							68,000
327	Police	1997	Smart Radar Display Trailer	9/1/1997	12,000	FY18				19,000			
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						
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						
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				
3001	Police	2017	Ford Interceptor AWD 4dr SUV	5/10/2017	26,100	FY23				47,000			
398	Police	2017	Ford Interceptor AWD 4dr SUV	6/30/2017	41,100	FY23				47,000			
399	Police	2017	Ford Interceptor AWD 4dr SUV	6/30/2017	33,000	FY23				47,000			
3002	Police	2017	Dodge Charger AWD	6/30/2017	30,000	FY23				47,000			
394	Police	2016	Ford Escape 4x4 4dr SUV	1/28/2016	26,988	FY24					33,000		
3003	Police	2018	Ford Interceptor AWD 4dr SUV (patrol)	5/15/2018	43,291	FY24					49,000		
3004	Police	2018	Ford Interceptor AWD 4dr SUV (patrol)	5/15/2018	43,291	FY24					49,000		
3005	Police	2018	Dodge Charger AWD Sedan (patrol)	7/19/2018	35,600	FY24					40,000		
3007	Police	2019	Ford Interceptor AWD 4dr SUV (patrol)	12/5/2018	42,469	FY24					49,000		
3008	Police	2019	Ford Interceptor AWD 4dr SUV (patrol)	12/27/2018	42,469	FY24					49,000		
3006	Police	2018	F-150 Responder 4 Dr Pick Up	12/5/2018	48,023	FY25						52,000	

CITY OF WEST LINN CAPITAL EQUIPMENT REPLACEMENT FUNDING SCHEDULE (>>\$10,000)														
FTO = Finance to Own														
Unit #	Dept	Model Year	Description	Acquisition Date	Historical Cost	Est Replace Year	FY20	FY21	FY22	FY23	FY24	FY25	Future Years	
3009	Police	2019	Ford Interceptor AWD 4dr SUV (CSOI)	12/27/2018	42,469	FY25						49,000	31,000	
393	Police	2015	Ford Transit Utility Van	1/1/2015	25,749	FY26							10,000	
376	Police	2009	Mirage Xtera Enclosed 20' Cargo Trailer	8/29/2008	5,145	FY29								
854	PW Support	2013	Ford Escape 2L 4x4 4dr SUV	5/1/2013	25,176	FY23				31,000				
855	PW Support	2013	Ford Escape 4x4 4dr SUV	5/1/2013	22,721	FY23				28,000		31,000		
859	PW Support	2015	Ford Escape 2L 4x4 4dr SUV	5/1/2015	25,200	FY25						30,000		
860	PW Support	2015	Ford F-150 ext/cab 4x4	4/24/2015	25,575	FY25								
862	PW Support	2017	Ford Transit Connect 5 Door utility van	11/9/2017	24,425	FY27							30,000	
747	Sewer	2000	FL70 Freightliner 7Yd Dump Truck	11/1/1999	68,345	FY20			160,000					
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			27,000					
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					29,000			
7001	Sewer	2013	Ford F150 Ext Cab Truck	2/1/2013	23,689	FY24					67,000			
7002	Sewer	2013	Ford F450 4x4 Utility Box W/crane P/U	6/1/2013	55,158	FY24						168,000	34,000	
797	Sewer	2009	Chevrolet 4500 TV Inspection Truck	6/29/2009	139,681	FY25							350,000	
7003	Sewer	2015	Ford F350 Ext Cab Truck	2/1/2015	28,050	FY26							120,000	
700x	Sewer	2019	Sewer Line Cleaner Truck	6/1/2019	282,000	FY34								
7005	Sewer	2017	John Deere 310SL Backhoe	1/31/2017	98,571	FY32								
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			
583	Streets	2002	Volvo 10Yd Dump Truck	8/3/2001	89,291	FY20	185,000							
591	Streets	2005	Caterpillar MT465 Tractor w/side mount Flail	6/24/2005	84,072	FY21			95,000					
5008	Streets	2012	Chevrolet 3500 HD Plow Truck	4/19/2012	29,839	FY22			36,000					
799	Streets	2010	Chevrolet Colorado 4x4 P/U	11/8/2010	20,943	FY21			30,000					
5017	Streets	2014	Freightliner 3yd Dump Truck	12/1/2013	97,995	FY23				120,000				
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	184,000	
5031	Streets	2015	Graco Line Laser Stripper	1/1/2015	4,999	FY25						6,000		
5026	Streets	2014	John Deere 444G Quick Change Loader 4x4	1/1/2014	153,000	FY29							121,000	
5029	Streets	2015	Ford F550 43' Boom Lift Truck	1/1/2015	96,672	FY30							50,000	
5042	Streets	2017	John Deere 4052R 4x4 compact tractor 40hp	10/16/2017	41,739	FY32								
846	Vehicle Maint	2008	CH-POOL Ford Escape Hybrid SUV	12/12/2007	25,356	FY20	28,000			28,000				
856	Vehicle Maint	2013	CH-POOL Ford Escape 4x4 4dr SUV	5/1/2013	22,721	FY23								
853	Vehicle Maint	2013	Ford F350 Road Repair Shop Utility Truck	6/1/2013	29,767	FY24					36,000			
642	Water	2005	International 7400 6Yd Dump Truck	1/31/2005	71,917	FY20	185,000							
652	Water	2012	Ford Transit Utility Van	3/20/2013	24,299	FY23								
628	Water	1997	Paco 3015-5LUE Pump	1/1/1997	17,789	FY24				30,000				
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	44,500	
656	Water	2017	Ford F450 4dr Cab 4x4 w/utility box,crane	10/31/2016	34,400	FY27							40,000	
662	Water	2017	Ford F-250 Reg. Cab 4x4 P/U	10/11/2017	32,578	FY27							15,000	
663	Water	2017	Ford F-250 Reg. Cab 4x4 P/U	11/20/2017	32,700	FY27							115,000	
657	Water	2016	Trail King 20 Flatbed trailer	12/1/2016	12,500	FY31							12,500	
658	Water	2017	John Deere Mini excavator 50G	12/1/2016	93,217	FY31							60,000	
659	Water	2017	BTI CX-8 hydraulic breaker	12/1/2016	10,499	FY31								
661	Water	2017	EH Wachs Valve Maint. Exerc. Trailer mount	9/5/2017	51,000	FY32								
TOTAL =							4,460,203	730,300	837,600	656,800	822,300	605,301	582,000	1,612,000





**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 governmental sector, the ABC methodology can be utilized in a similar manner to allocate indirect costs gathered in the General Fund or other Internal Service Funds, and then allocate these indirect costs to the other Funds as an efficient way in determining each Fund's 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 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 other traditional allocation methods use.

Overhead to be recovered into General Fund via transfers	Public Safety		Library		Parks & Rec		Building		Planning		Streets		Water		Environmental		Total		
	Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost			
FY 2019-20																			
City Council	\$ 336	5,274 43%	143	1,666 13%	45	1,906 15%	52	508 4%	14	692 6%	19	701 6%	19	775 6%	21	835 7%	23	12,357 100%	336
General Fund - Personnel Budget	\$ 1,049	5,274 43%	448	1,666 13%	141	1,906 15%	162	508 4%	43	692 6%	59	701 6%	60	775 6%	66	835 7%	71	12,357 100%	1,050
City Management		5,274 43%	114	1,666 13%	36	1,906 15%	41	508 4%	11	692 6%	15	701 6%	15	775 6%	17	835 7%	18	12,357 100%	267
Economic Development		5,274 43%	114	1,666 13%	36	1,906 15%	41	508 4%	24	692 6%	29	701 6%	29	775 6%	35	835 7%	38	12,357 100%	580
Human Resources		34,50 35%	202	16,63 17%	98	21,25 21%	125	410 4%	21	4,90 5%	23	3,262 13%	100	3,937 16%	121	3,755 15%	115	24,234 100%	744
Finance		6,279 26%	193	1,886 8%	58	3,800 16%	117	560 2%	17	755 3%	23	3,262 13%	100	3,937 16%	121	3,755 15%	115	24,234 100%	1,081
Information Tech.		26 27%	293	33 34%	371	16 17%	180	4 4%	45	8 8%	90	3 3%	34	3 3%	34	3 3%	34	96 100%	582
City Facilities		0 0%	58	0 0%	58	0 20 10%	58	0 20 10%	58	0 20 10%	58	0 25 13%	73	0 25 13%	73	0 50 25%	146	2 100%	1,181
General Fund - Facilities % age		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
Self supporting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
Utilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
Public Works Support		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
Municipal Court		25 27%	117	0%	9	26 28%	121	2 2%	9	1 1%	5	16 17%	75	8 9%	37	16 17%	75	94 100%	439
City Facilities		6,279 26%	158	1,886 8%	47	3,800 16%	95	560 2%	14	755 3%	19	3,262 13%	82	3,937 16%	99	3,755 15%	94	24,234 100%	608
Vehicle & Eq. Maint.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Budget	\$ 7,511	1,726	-	854	-	951	-	235	-	317	-	814	-	830	-	1,267	-	6,994	118
Transfer from Bldg and Ping to GF partially cover Planning Director		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustment to recalculate to Five Year Financial Forecast		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recalibrated Transfer amount		1,726	-	854	-	951	-	294	-	376	-	814	-	830	-	1,267	-	7,112	7,112
FY 2020-21																			
City Council	\$ 342	5,548 43%	147	1,734 13%	46	1,936 15%	51	535 4%	14	726 6%	19	726 6%	19	810 6%	21	875 7%	23	12,890 100%	340
General Fund - Personnel Budget	\$ 1,089	5,548 43%	469	1,734 13%	146	1,936 15%	164	535 4%	45	726 6%	61	726 6%	61	810 6%	68	875 7%	74	12,890 100%	1,088
City Management		5,548 43%	121	1,734 13%	38	1,936 15%	42	535 4%	12	726 6%	16	726 6%	16	810 6%	18	875 7%	19	12,890 100%	282
Economic Development		34,50 35%	209	16,63 17%	101	21,													



# 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 2019 Comprehensive Annual Financial Report

FY 2020 Comprehensive Annual Financial Report

Five Year Financial Forecast

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West Linn Sustainability  
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