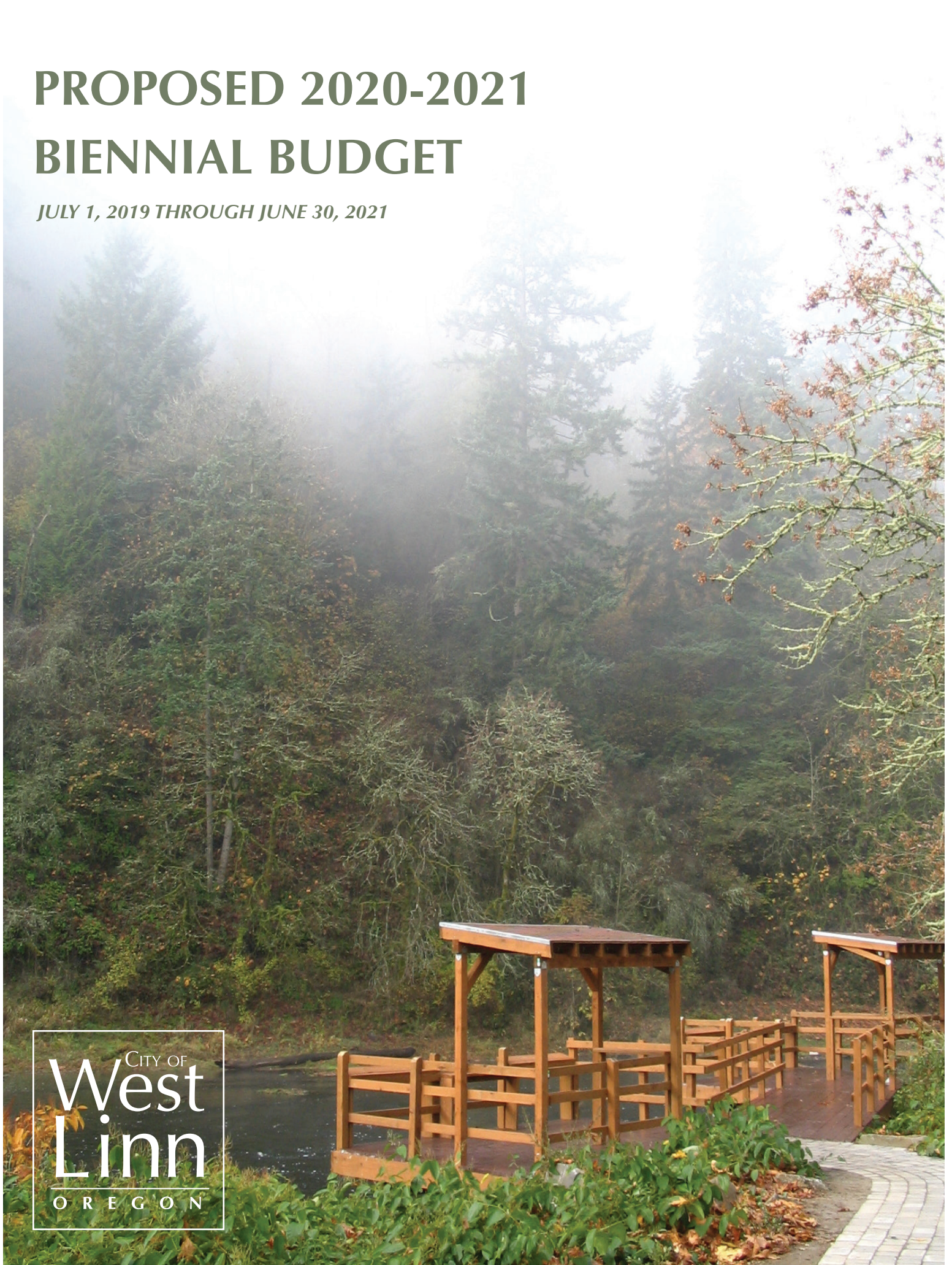


PROPOSED 2020-2021 BIENNIAL BUDGET

JULY 1, 2019 THROUGH JUNE 30, 2021



PROPOSED 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 ²
Council President Teri Cummings ²
Councilor Richard Sakelik ²
Councilor Bill Relyea ⁴
Councilor Jules Walters ⁴

CITIZEN MEMBERS

Todd Jones ⁴
Mark Adams ³
Ann Frazier ¹
Mike Taylor ¹
Sheila Waldron ⁴

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



City of West Linn
2020-2021 Biennium Budget
July 1, 2019 through June 30, 2021

Table of Contents

Page

City Manager's Budget Message

- Budget Message i
- Issues and Options Paper x

City Overview

- About West Linn 1
- Budget Process and Calendar 3
- City Council Goals 7
- Financial Policies 9

Personnel

- Organization Chart 12
- Personnel Summary: Positions and Salary Ranges 13
- Comparisons with Other Cities: FTE per Capita 15

Budget Summary

- Fund Types and Descriptions 16
- Understanding the Budget Format 17
- Budget at a Glance: Total of All Funds 18
- Budget at a Glance: Summary by Fund 19
- Sources and Uses of Funds 20

General Fund and Departments Within

- General Fund 31
- City Council 32
- Economic Development 34
- Human Resources 35
- Finance 36

Page

▪ Information Technology	37
▪ City Facilities	38
▪ Municipal Court	39
▪ Public Works Support Services	40
▪ Vehicle and Equipment Maintenance	41
▪ Non-Departmental	42

Other Funds

▪ Public Safety Fund	43
▪ Library Fund	44
▪ Parks & Recreation Fund	45
▪ Building Inspections Fund	46
▪ Planning Fund	47
▪ Street Fund	48
▪ Water Fund	49
▪ Environmental Services Fund	50
▪ SDC Funds	51
▪ Parks Bond Fund	58
▪ City Facilities, Parks, and Transportation Bond Fund	59
▪ Debt Service Fund	60

Debt Outstanding

▪ Long Term Debt	61
▪ Long Term Debt Outstanding	62
▪ Future Principal and Interest Payments Due	63
▪ Comparison with Other Cities: Outstanding Debt	64

Appendices:

Five Year Forecast	65
--------------------	----

Capital Outlay Summary

▪ Capital Improvement Project Summaries	88
▪ Vehicle Replacement Schedule	91

Glossary	94
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City Manager's Budget Message 2020-2021 Biennium Budget

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.

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:

GUIDING PRINCIPLE #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.

CITY MANAGER'S BUDGET MESSAGE

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.

GUIDING PRINCIPLE #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.

GUIDING PRINCIPLE #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.

CITY MANAGER'S BUDGET MESSAGE

GUIDING PRINCIPLE #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 PRINCIPLE #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.

These goals were the starting point for this budget. We will continue to work towards meeting these goals with the financial resources available.

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

CITY MANAGER'S BUDGET MESSAGE

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.

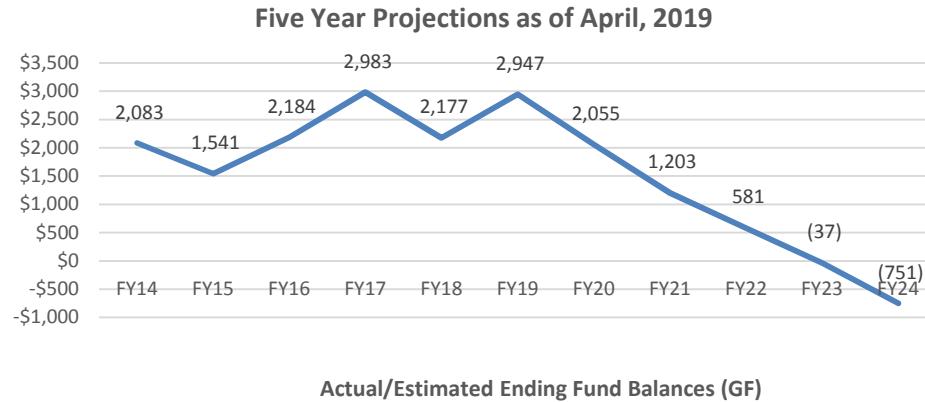
In summary, \$1,550,000 in savings turned around a \$1,250,000 projected deficit into a \$300,000 projected increase above required reserves:

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
Total Savings	<u>\$ 1,550,000</u>
Council goal setting deficit in required reserves	<u>\$ (1,250,000)</u>
Proposed budget positive balance in required reserves	<u>\$ 300,000</u>

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)



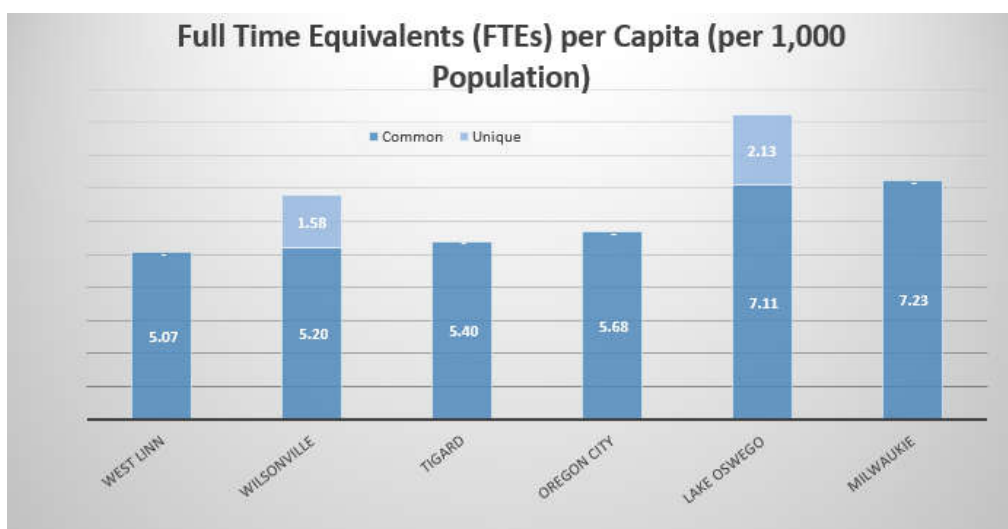
2020-2021 Proposed Biennial Budget Highlights

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 130.98 full-time equivalent (FTE) positions. This is a 0.5 FTE increase from the 2018-2019 budget. This change is due to increasing two (2) building inspectors from 0.75 FTE to 1.0 FTE. 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.

CITY MANAGER'S BUDGET MESSAGE



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.

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.

CITY MANAGER'S BUDGET MESSAGE

- *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

CITY MANAGER'S BUDGET MESSAGE

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.

CITY MANAGER'S BUDGET MESSAGE

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

BUDGET MESSAGE

ISSUES AND OPTIONS

Issues and Options Items	Source	Estimated Cost	City Mgr Proposed	Budget Comm Approved	City Council Approved
Revenue					
Park Maintenance Fee	<i>Exclude from 5% utility cap</i>	n/a			
Fees and Charges Cost Indexing	<i>Raise by referenced indexes</i>	n/a			
<i>Supplemental PD Operations (SRO, traffic officer)</i>	<i>Public Safety Fee</i>	TBD	TBD		
Expenditure					
Requests Raised During FY 18-19					
Willamette Falls Media Supplemental Production	<i>Non-Departmental</i>	\$ 20,000			
Backyard Habitat Certification	<i>Non-Departmental</i>	\$ 15,000			
Neighborhood Association Postcards	<i>Non-Departmental</i>	\$ 12,000			
Reductions to Further Save					
Neighborhood Association Stipends	<i>Non-Departmental</i>	\$ (22,000)	\$ (22,000)		
Neighborhood Association Consolidation	<i>Non-Departmental</i>	\$ (11,000)			
TOTAL:			\$ (22,000)	\$ -	\$ -

WEST LINN OVERVIEW

About

The City of West Linn is a community where citizens, civic organizations, businesses and city government work together to ensure that the community retains its hometown identity, high quality of life and natural beauty. The estimated population is 25,832.

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 on online at <http://westlinnoregon.gov>.

Services

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

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

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."

CITY OVERVIEW | WEST LINN OVERVIEW

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.

BUDGET PROCESS

Budgeting in the City of West Linn

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

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

Budget Amendments

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

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

Citizens' Budget Committee

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

Basis of Budgeting

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

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

Basis of Auditing

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

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

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

Budgeting in the State of Oregon

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

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

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

- *“To establish standard procedures for the preparation, presentation, administration and appraisal of budgets of municipal corporations;*
- *To provide for a brief description of the programs of a municipal corporation and the fiscal policy which is to accomplish these programs;*
- *To provide for estimation of revenues, expenditures and proposed taxes;*
- *To provide specific methods for obtaining public views in the preparation of fiscal policy;*

- *To provide for the control of revenues and expenditures for the promotion of efficiency and economy in the expenditure of public funds;*
- *To enable the public, taxpayers and investors to be apprised of the financial policies and administration of the municipal corporation in which they are interested.”*

Biennial Budgeting

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

Oregon Budget Law Related to Biennial Budgeting

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

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

1. Members of a budget committee reviewing a biennial budget are appointed to four-year terms. The terms of the members should be staggered so that one-fourth of the terms end each year.
2. The budget estimate sheets containing the estimates of resources and expenditures in a biennial budget must show:
 - actual expenditures for the two budget periods preceding the current budget period,
 - the estimated expenditures for the current budget period, and
 - the estimated expenditures for the ensuing budget period.
3. The summary of the budget as approved by the budget committee that is published along with the notice of the budget hearing will show the proposed budget for the two-year biennium.

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.

4. 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.
5. 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.
6. 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

City of West Linn

Adopted April 8, 2019

GUIDING PRINCIPLE #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.

GUIDING PRINCIPLE #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.

GUIDING PRINCIPLE #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.

GUIDING PRINCIPLE #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 PRINCIPLE #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.

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.

CITY OVERVIEW | FINANCIAL POLICIES

- 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).

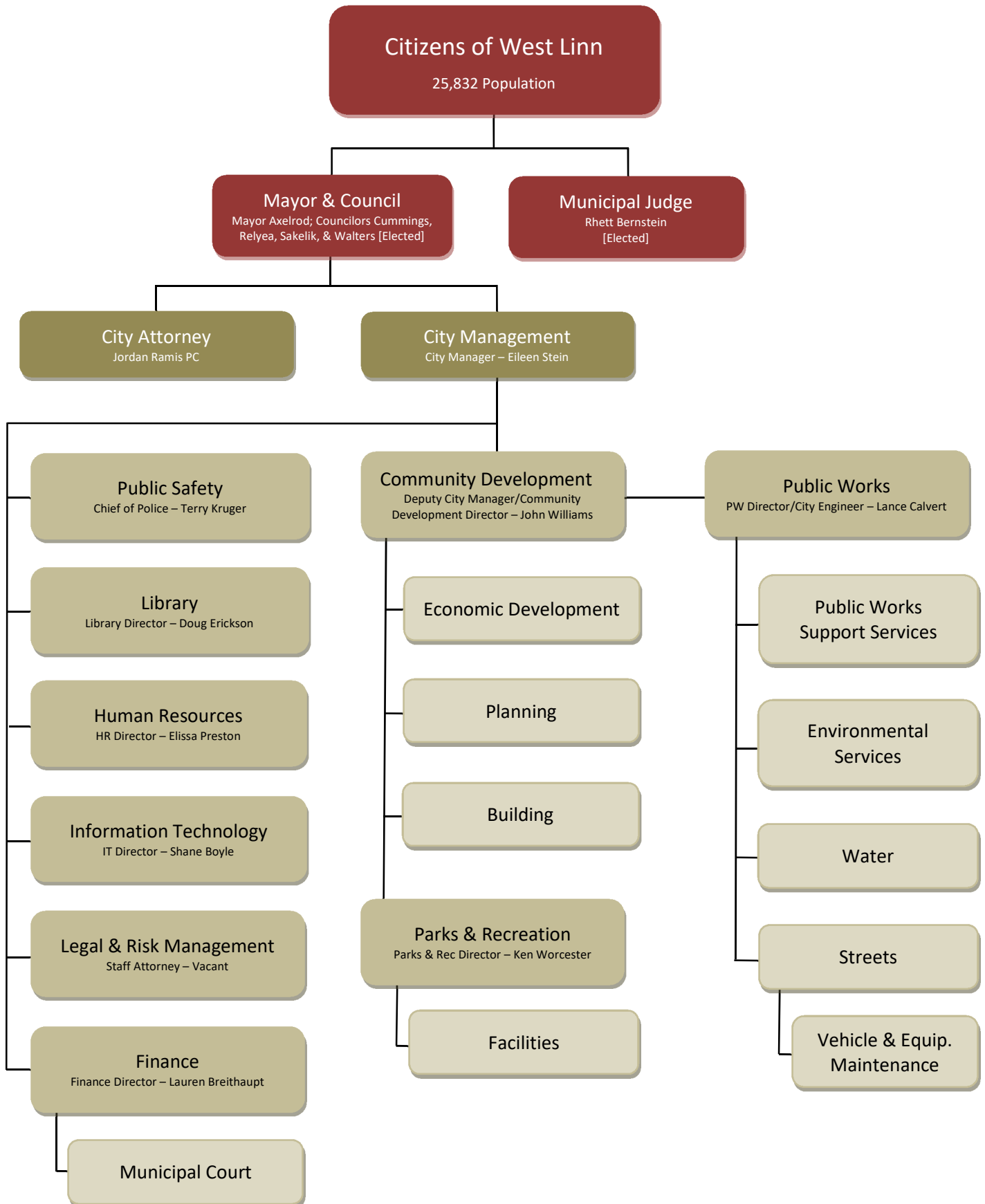
- Neither reserve policies apply to debt service, trust and agency, capital projects, serial levy, temporary or certain special purpose funds.

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.

PERSONNEL

ORGANIZATIONAL CHART



PERSONNEL

EMPLOYEE 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
CITY MANAGEMENT									
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	Assistant City Attorney		86,429	118,024
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	(fmr 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	-	6.00				
HUMAN RESOURCES									
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				
FINANCE									
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				
INFORMATION TECHNOLOGY									
-	-	-	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				
FACILITY SERVICES									
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				
MUNICIPAL COURT									
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				
PUBLIC WORKS SUPPORT SERVICES									
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	(fmr Engineering Tech III)	56,417	73,334
-	1.00	1.00	1.00	-	1.00	Engineering Technician	(fmr 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	(fmr 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				
LIBRARY									
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	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	-	16.63				

PERSONNEL | EMPLOYEE POSTIONS 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
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 BN 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	130.98	Total Full-Time Equivalent (FTEs)			
				(7.05)					

(7.05)

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

	City Employees by Department by City (FTEs)					
	West Linn	Milwaukie	Oregon City	Wilsonville	Tigard	Lake Oswego
<i>Service Departments</i>						
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
<i>Support Departments</i>						
City Attorney/Assistant City Attorney	1.00	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
	24.60	40.00	24.75	49.55	65.75	50.40
Common Full Time Equivalents (FTEs)	130.98	150.46	206.35	129.66	286.80	268.40
Population	25,832	20,510	34,240	23,740	49,745	37,425
FTEs per Capita (per 1,000 of Population)	5.07	7.34	6.03	5.46	5.77	7.17
Unique Services						
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
Full Time Equivalents (FTEs)	130.98	150.46	206.35	167.79	286.80	348.30
Population	25,832	20,801	36,360	24,058	53,148	39,196
FTEs per Capita (per 1,000 of Population) including Unique Services	5.07	7.23	5.68	6.97	5.40	8.89

FUND TYPES AND DESCRIPTIONS

Budgeting in West Linn

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

1. Governmental Funds

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

2. Proprietary Funds

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

3. Fiduciary Funds

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

Description of Funds

General Fund

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

Public Safety Fund

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

Library Fund

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

Parks and Recreation Fund

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

Building Inspections Fund

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

Planning Fund

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

Street Fund

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

Water Fund

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

Environmental Services Fund

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

Systems Development Charges Fund

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

Debt Service Fund

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

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.

UNDERSTANDING THE BUDGET FORMAT

Understanding the West Linn Budget

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

			BN 2019				BN 2021		
	Actual	Actual	Actual	Estimate		Budget	Proposed Biennial Budget		
	FY 2016	FY 2017	FY 2018	FY 2019	Total	BN 2019	FY 2020	FY 2021	Total
Column 1	Column 2	Column 3	Column 4	Column 5		Column 7	Column 8	Column 9	Column 10

Column 1 - Description

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

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

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

Column 5 - Estimate for current year data

Revenues and expenditures for fiscal year 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 SUMMARY

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	Proposed Biennial Budget		
							FY 2020	FY 2021	Total
Resources									
Beginning Fund Balance	\$ 20,516	\$ 19,250	\$ 14,892	\$ 16,027	\$ 14,892	\$ 14,811	\$ 34,592	\$ 23,534	\$ 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	8,402	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	20,000	-	-	-
Transfers from Other Funds	7,138	7,490	8,777	7,865	16,642	17,948	8,377	8,730	17,107
Total Resources	\$ 62,487	\$ 57,856	\$ 55,122	\$ 74,830	\$ 113,925	\$ 114,528	\$ 74,943	\$ 65,112	\$ 116,521
Requirements									
Personnel Services	\$ 14,664	\$ 14,250	\$ 14,783	\$ 15,080	\$ 29,863	\$ 32,821	\$ 16,922	\$ 17,689	\$ 34,611
Materials & Services	6,852	6,911	7,495	7,698	15,193	15,481	7,879	7,865	15,744
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	53,275	27,226	28,260	55,486
Transfers to Other Funds	7,138	7,490	8,777	7,865	16,642	17,948	8,377	8,730	17,107
Capital Outlay	8,952	12,026	5,732	7,084	12,816	21,594	15,806	16,292	32,098
Operations, Transfers and Capital	43,237	42,964	39,095	40,238	79,333	92,817	51,409	53,282	104,691
Reserves:									
Contingency	-	-	-	-	-	18,749	11,488	9,966	9,966
Contingency - Restricted	2,974	-	157	157	157	157	157	157	157
Unappropriated Ending Fund Balance	16,276	14,892	15,870	34,435	34,435	2,805	11,890	1,707	1,707
Total Reserves	19,250	14,892	16,027	34,592	34,592	21,711	23,534	11,830	11,830
Total Requirements	\$ 62,487	\$ 57,856	\$ 55,122	\$ 74,830	\$ 113,925	\$ 114,528	\$ 74,943	\$ 65,112	\$ 116,521
Budgeted Positions (in FTEs)	127.18	127.18	130.48	130.48	130.48	130.48	130.98	130.98	130.98
Monthly Operating Costs per Capita	\$90	\$77	\$81	\$83	\$82	\$88	\$89	\$92	\$90

BUDGET SUMMARY

BUDGET AT A GLANCE - SUMMARY 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	Proposed Biennial Budget		
							FY 2020	FY 2021	Total*
Total Resources by Fund:									
General Fund	\$ 10,557	\$ 10,107	\$ 10,876	\$ 10,116	\$ 18,815	\$ 19,271	\$ 10,824	\$ 10,134	\$ 18,903
Public Safety Fund	7,987	7,885	8,997	9,121	16,439	17,399	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	20,000	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
Total Resources	\$ 62,487	\$ 57,856	\$ 55,122	\$ 74,830	\$ 113,925	\$ 114,528	\$ 74,943	\$ 65,112	\$ 116,521
Total Requirements by Fund:									
General Fund	\$ 10,557	\$ 10,107	\$ 10,876	\$ 10,116	\$ 18,815	\$ 19,271	\$ 10,824	\$ 10,134	\$ 18,903
Public Safety Fund	7,987	7,885	8,997	9,121	16,439	17,399	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	20,000	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
Total Requirements	\$ 62,487	\$ 57,856	\$ 55,122	\$ 74,830	\$ 113,925	\$ 114,528	\$ 74,943	\$ 65,112	\$ 116,521

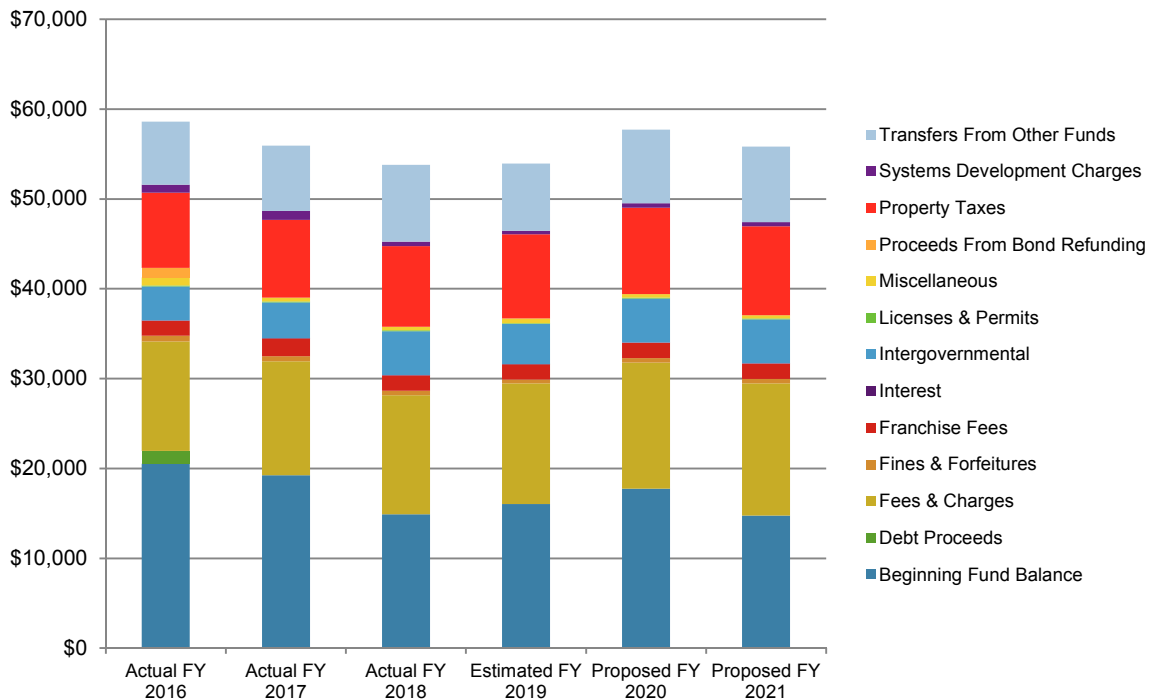
SOURCES AND USES OF FUNDS

Revenue Trends & Assumptions

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

The revenue sources and assumptions used in this budget are summarized below: Of the available revenues anticipated in 2020-2021, 96 percent of the total is represented by five revenue categories: These revenue sources are described in greater detail in the subsequent pages:

Total Resources, FY 2016 - FY 2021



SOURCES AND USES OF FUNDS

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	17,735	14,774
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	16	15	31	24	21	21
Intergovernmental	3,788	3,975	4,898	4,467	4,898	4,881
Licenses & Permits	101	104	89	90	94	95
Miscellaneous	883	432	419	539	384	389
Proceeds From Bond Refunding	1,070	-	-	-	-	-
Property Taxes	8,365	8,653	8,956	9,358	9,614	9,896
Systems Development Charges	892	1,003	507	395	498	453
Transfers From Other Funds	7,013	7,265	8,552	7,479	8,213	8,395

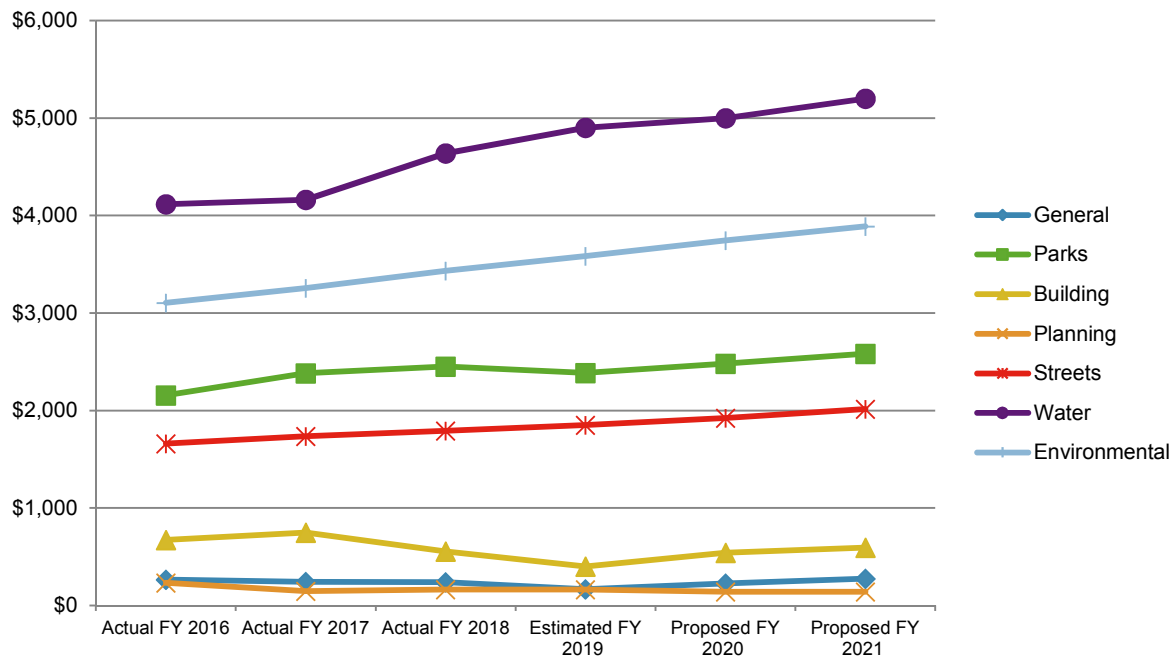
SOURCES AND USES OF FUNDS

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 by Fund, FY 2016 - FY 2021



Fees & Charges - 35% of Total Revenues

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

SOURCES AND USES OF FUNDS

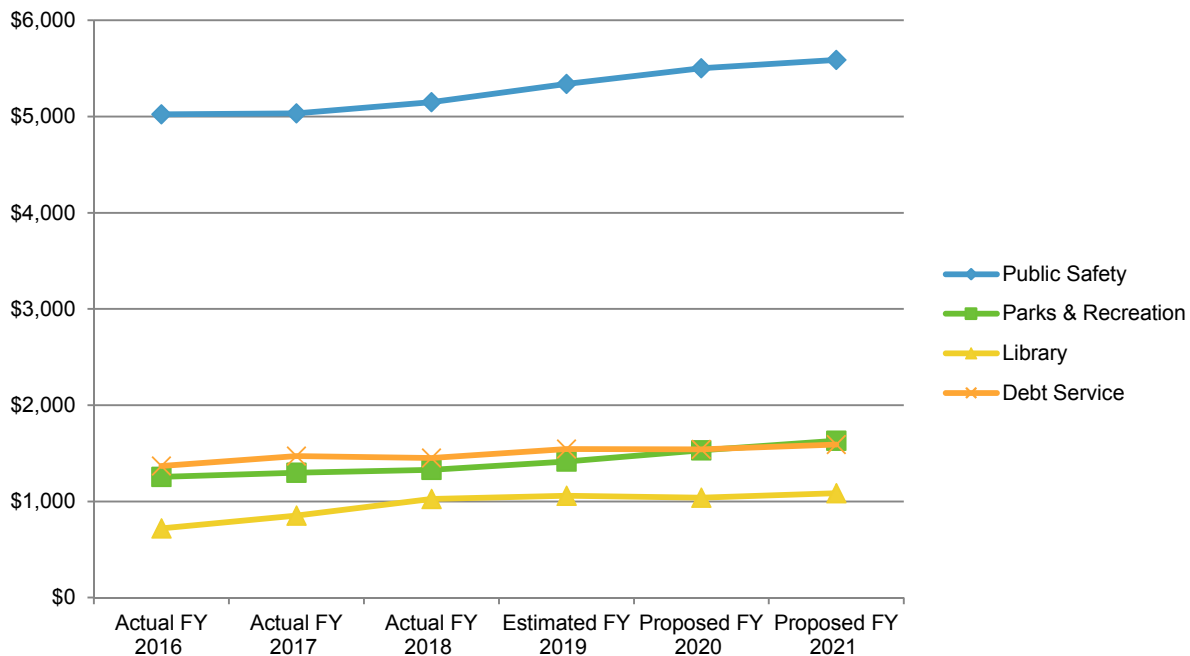
Property Taxes (24%)

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 95 percent collection rate for property tax revenue, so the budgeted total amount of property taxes is approximately 95 percent of the total calculated property tax revenue. The City of West Linn has a general obligation bond tax levy to fund debt service on general obligation bonds approved by the voters in 1998, 1999, 2000, and 2018 for parks and recreation, library services, and facilities. The special option levy to fund police services expired in 2007.

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

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

Property Taxes by Fund, FY 2016 - FY 2021



Property Taxes - 24% of Total Revenues

	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Proposed FY 2020	Proposed FY 2021
Public Safety	5,023	5,032	5,149	5,340	5,502	5,590
Parks & Recreation	1,255	1,298	1,328	1,415	1,532	1,630
Library	720	852	1,026	1,058	1,040	1,086
Debt Service	1,367	1,471	1,453	1,545	1,540	1,590

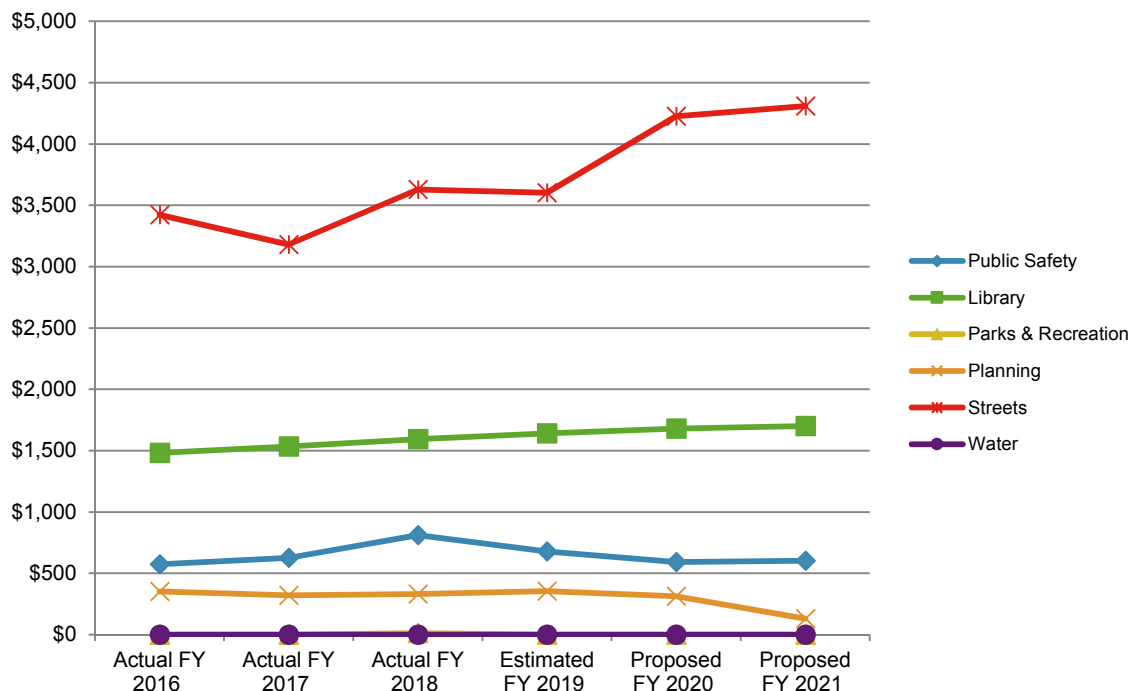
SOURCES AND USES OF FUNDS

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, 14 percent of the total is allocated to the City of West Linn. Of every dollar paid, \$0.14 goes to the City: \$0.11 Tualatin Valley Fire & Rescue; \$0.14 City of West Linn; \$0.17 Clackamas County; \$0.55 Education; \$0.03 Other.

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 Revenues by Fund, FY 2016 - FY 2021



Intergovernmental - 12% of Total Revenues

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

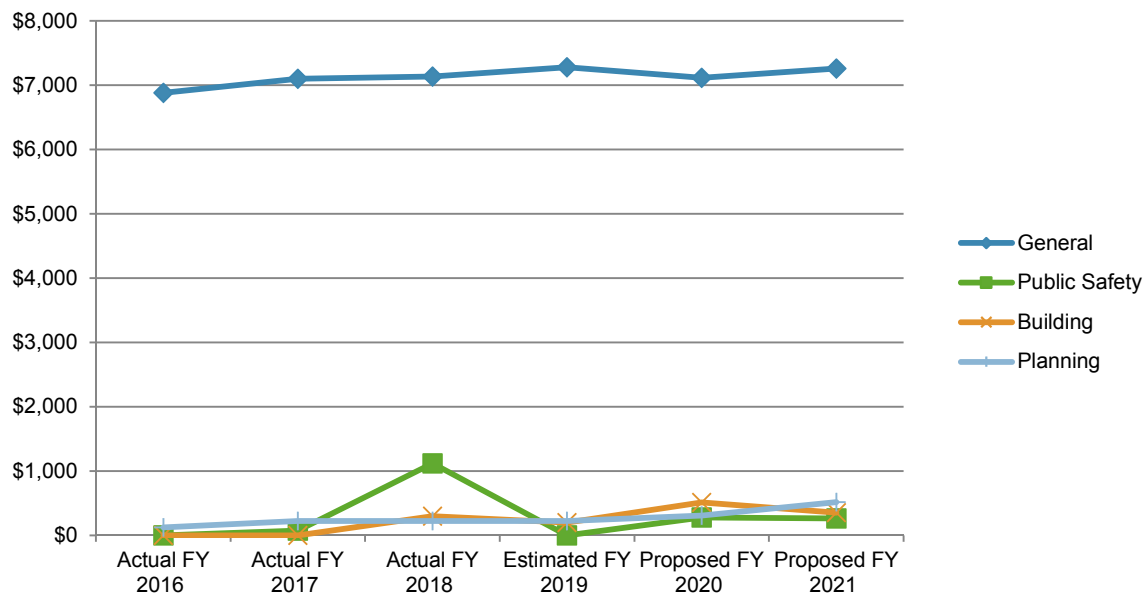
SOURCES AND USES OF FUNDS

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 by Fund, FY 2016 - FY 2021



Transfers From Other Funds - 21% of Total Revenues

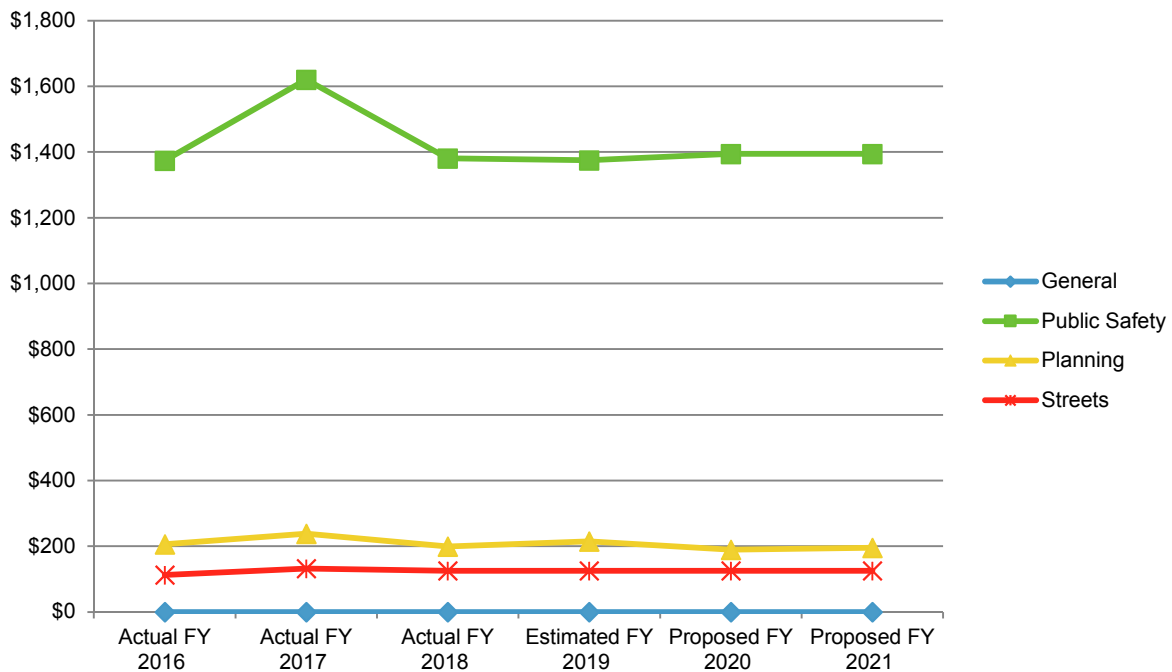
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Proposed FY 2020	Proposed FY 2021
General	6,880	7,100	7,132	7,279	7,112	7,259
Public Safety	-	75	1,120	-	278	264
Building	-	-	300	200	513	356
Planning	125	225	225	225	310	516

SOURCES AND USES OF FUNDS

Franchise Fees (4%)

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

Franchise Fees by Fund, FY 2016 - FY 2021



Franchise Fees - 4% of Total Revenues

	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Proposed FY 2020	Proposed FY 2021
General	-	-	-	-	-	-
Public Safety	1,374	1,621	1,381	1,375	1,395	1,395
Planning	206	238	199	215	190	195
Communications	-	-	-	-	-	-
Streets	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.

SOURCES AND USES OF FUNDS

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 the trend of rising costs throughout the country.

Transfers

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

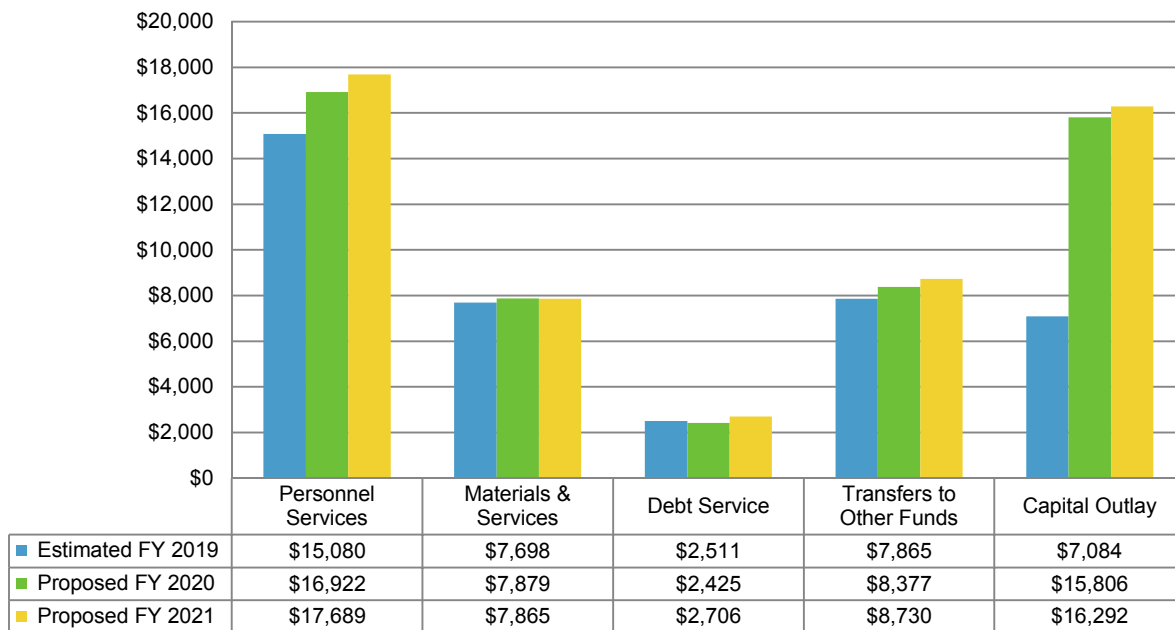
Capital Outlay

The Capital Outlay budget increases 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 for FY 2019, FY 2020, FY 2021

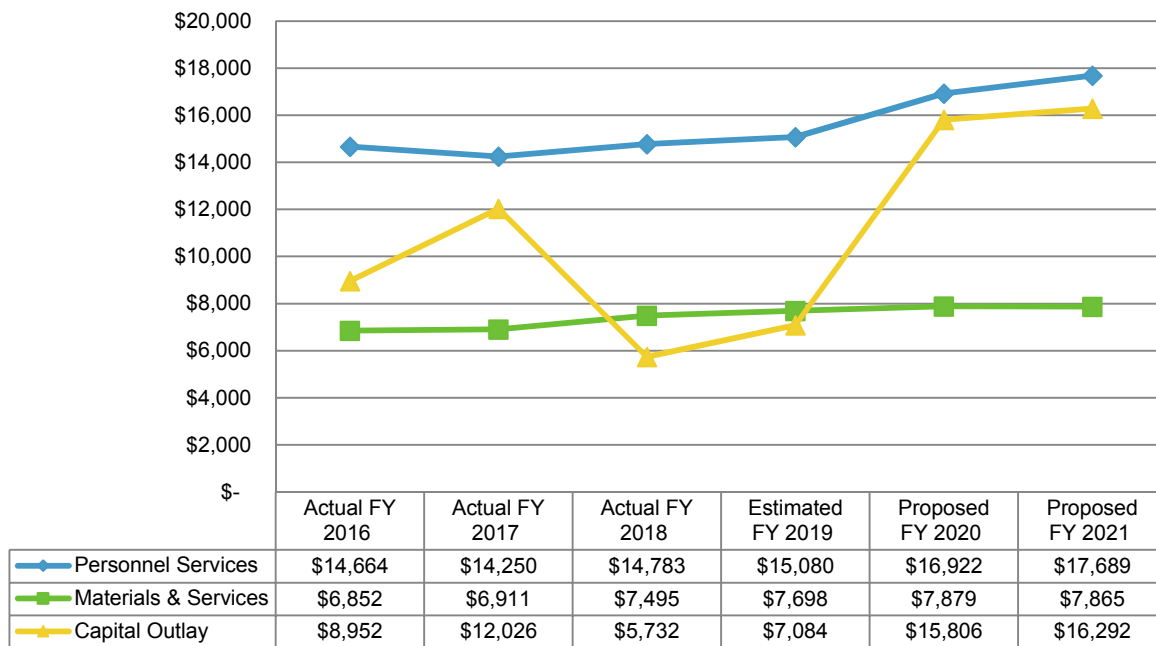


SOURCES AND USES OF FUNDS

Total City Expenses

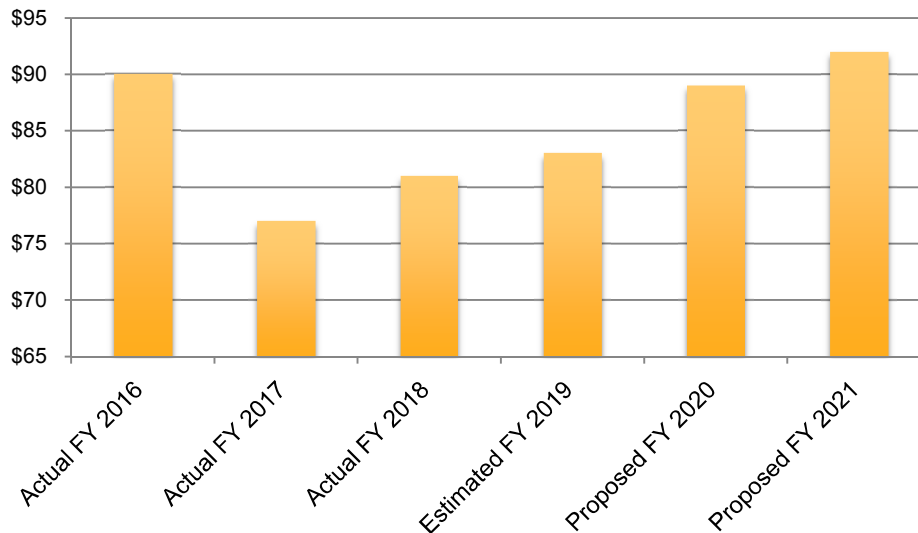
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Proposed FY 2020	Proposed FY 2021
Personnel Services	14,664	14,250	14,783	15,080	16,922	17,689
Materials & Services	6,852	6,911	7,495	7,698	7,879	7,865
Debt Service	5,631	2,287	2,308	2,511	2,425	2,706
Debt Refunding	-	-	-	-	-	-
Transfers 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
Ending Fund Balance	16,276	14,892	15,870	34,435	23,534	11,830

Major City Expenses, FY 2016 - FY 2021



SOURCES AND USES OF FUNDS

Monthly Operating Cost Per Capita, FY 2016 - FY 2021



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.

Reserves

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

Contingency Reserves - these types of reserves are for unexpected or unforeseen items which may arise during the course of a budget period which were not specifically identified when the budget was adopted. These types of reserves still need to be specifically "appropriated", but require a supplemental budget to actually be drawn upon.

Unappropriated Ending Fund Balance Reserves - these types of reserves are to carry funds forward for some future project, to cover the following year's operating costs until November property taxes arrive, or to be utilized if a City emergency is declared.

Debt Covenant Reserves - these types of reserves vary by bond issue and depend upon specific covenants pledged when selling the bond issue in the market place. They typically come in the form of "at least one year's annual debt service".

City of West Linn - Finance Department
Summary of Budgeted Reserves

(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	
										\$ 9,986	
										Reserves budgeted as Unappropriated EFB	
										1,704	
										Total Reserves in Proposed Budget	
										<u>\$ 11,690</u>	

GENERAL FUND AND DEPARTMENTS WITHIN

General Fund

(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	<i>Proposed Biennial Budget</i>		
							FY 2020	FY 2021	Total
Resources									
Beginning Fund Balance	\$ 1,541	\$ 2,184	\$ 2,983	\$ 2,177	\$ 2,983	\$ 2,919	\$ 2,947	\$ 2,055	\$ 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	\$ 10,134	\$ 18,903
Requirements									
Personnel Services	\$ 4,136	\$ 3,642	\$ 3,955	\$ 3,978	\$ 7,933	\$ 9,040	\$ 4,565	\$ 4,799	\$ 9,364
Materials & Services	2,289	2,369	2,645	2,329	4,974	4,848	2,476	2,450	4,926
Debt Service	1,448	404	404	404	808	809	407	408	815
Transfers to Other Funds	233	390	1,645	425	2,070	3,225	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	18,081	8,769	8,931	17,700
Reserves:									
Contingency	-	-	-	-	-	823	1,703	841	841
Unappropriated Ending Fund Balance	2,184	2,983	2,177	2,947	2,947	367	352	362	362
	2,184	2,983	2,177	2,947	2,947	1,190	2,055	1,203	1,203
Total Requirements	\$ 10,557	\$ 10,107	\$ 10,876	\$ 10,116	\$ 18,815	\$ 19,271	\$ 10,824	\$ 10,134	\$ 18,903
Budgeted Positions (in FTEs)	30.9	30.9	32.1	32.1	32.1	32.1	32.1	32.1	32.1
Monthly Operating Costs per Capita	\$27	\$22	\$28	\$23	\$26	\$29	\$28	\$29	\$29

GENERAL FUND AND DEPARTMENTS WITHIN

General Fund - City Council

(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	<i>Proposed Biennial Budget</i>		
							FY 2020	FY 2021	Total
Personnel Services									
FTE Positions	-	-	-	-	-	-	-	-	-
Council Stipends	\$ 25	\$ 26	\$ 27	\$ 28	\$ 55	\$ 56	\$ 29	\$ 30	\$ 59
Stipend Benefits	2	3	3	3	6	4	3	3	6
Total Personnel Services	27	29	30	31	61	60	32	33	65
Materials & Services									
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	200	220	225	445
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
Total Materials & Services	172	184	252	289	541	371	304	309	613
City Council Total	\$ 199	\$ 213	\$ 282	\$ 320	\$ 602	\$ 431	\$ 336	\$ 342	\$ 678

GENERAL FUND AND DEPARTMENTS WITHIN

General Fund - City Management

(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	<i>Proposed Biennial Budget</i>		
							FY 2020	FY 2021	Total
Personnel Services									
FTE Positions	5.8	5.8	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Salaries & Wages	\$ 801	\$ 531	\$ 607	\$ 479	\$ 1,086	\$ 1,267	\$ 541	\$ 561	\$ 1,102
Employee Benefits	281	228	305	241	546	688	317	334	651
Total Personnel Services	1,082	759	912	720	1,632	1,955	858	895	1,753
Materials & Services									
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	-	-	-	-	-	-	-	-	-
Total Materials & Services	156	186	225	157	382	438	191	194	385
City Management Total	\$ 1,238	\$ 945	\$ 1,137	\$ 877	\$ 2,014	\$ 2,393	\$ 1,049	\$ 1,089	\$ 2,138

GENERAL FUND AND DEPARTMENTS WITHIN

General Fund - 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	Proposed Biennial Budget		
							FY 2020	FY 2021	Total
Personnel Services									
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
Total Personnel Services	201	96	201	215	416	425	225	241	466
Materials & Services									
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)	-	-	-	-	-	-	-	-	-
Total Materials & Services	39	115	72	62	134	215	41	41	82
Economic Development Total	\$ 240	\$ 211	\$ 273	\$ 277	\$ 550	\$ 640	\$ 266	\$ 282	\$ 548

GENERAL FUND AND DEPARTMENTS WITHIN

General Fund - 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	<i>Proposed Biennial Budget</i>		
							FY 2020	FY 2021	Total
Personnel Services									
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
Total Personnel Services	310	311	347	335	682	802	421	439	860
Materials & Services									
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
Total Materials & Services	146	160	174	139	313	325	159	159	318
Human Resources Total	\$ 456	\$ 471	\$ 521	\$ 474	\$ 995	\$ 1,127	\$ 580	\$ 598	\$ 1,178

GENERAL FUND AND DEPARTMENTS WITHIN

General Fund - Finance

(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	<i>Proposed Biennial Budget</i>		
							FY 2020	FY 2021	Total
Personnel Services									
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
Total Personnel Services	638	553	501	605	1,106	1,297	610	640	1,250
Materials & Services									
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	-	-	-	-	-	-	-	-	-
Total Materials & Services	211	167	132	143	275	239	134	140	274
Capital Outlay	72	77	-	-	-	-	-	-	-
Finance Total	\$ 921	\$ 797	\$ 633	\$ 748	\$ 1,381	\$ 1,536	\$ 744	\$ 780	\$ 1,524

GENERAL FUND AND DEPARTMENTS WITHIN

General Fund - Information Technology

(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	<i>Proposed Biennial Budget</i>		
							FY 2020	FY 2021	Total
Personnel Services									
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
Total Personnel Services	<u>327</u>	<u>340</u>	<u>335</u>	<u>382</u>	<u>717</u>	<u>840</u>	<u>433</u>	<u>464</u>	<u>897</u>
Materials & Services									
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
Total Materials & Services	<u>703</u>	<u>685</u>	<u>853</u>	<u>625</u>	<u>1,478</u>	<u>1,433</u>	<u>647</u>	<u>595</u>	<u>1,242</u>
Capital Outlay	<u>182</u>	<u>242</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Information Technology Total	<u>\$ 1,212</u>	<u>\$ 1,267</u>	<u>\$ 1,188</u>	<u>\$ 1,007</u>	<u>\$ 2,195</u>	<u>\$ 2,273</u>	<u>\$ 1,080</u>	<u>\$ 1,059</u>	<u>\$ 2,139</u>

GENERAL FUND AND DEPARTMENTS WITHIN

General Fund - 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	Proposed Biennial Budget		
							FY 2020	FY 2021	Total
Personnel Services									
FTE Positions	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Salaries & Wages	\$ 74	\$ 58	\$ 63	\$ 72	\$ 135	\$ 125	\$ 72	\$ 74	\$ 146
Employee Benefits	43	42	52	50	102	95	53	56	109
Total Personnel Services	117	100	115	122	237	220	125	130	255
Materials & Services									
Utilities	161	163	170	177	347	331	180	180	360
Facilities	177	192	183	183	366	440	194	194	388
Other Purchased Services	-	6	5	11	16	4	15	15	30
Repairs & Maintenance	56	88	96	52	148	74	70	72	142
Total Materials & Services	394	449	454	423	877	849	459	461	920
Capital Outlay	-	-	-	-	-	-	-	-	-
City Facilities Total	\$ 511	\$ 549	\$ 569	\$ 545	\$ 1,114	\$ 1,069	\$ 584	\$ 591	\$ 1,175

GENERAL FUND AND DEPARTMENTS WITHIN

General Fund - 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	Proposed Biennial Budget		
							FY 2020	FY 2021	Total
Personnel Services									
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	\$ 535	\$ 315	\$ 326	\$ 641
Employee Benefits	87	98	123	135	258	256	161	170	331
Total Personnel Services	308	344	398	435	833	791	476	496	972
Materials & Services									
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
Total Materials & Services	36	40	27	32	59	76	43	43	86
Capital Outlay	-	-	-	-	-	-	-	-	-
Municipal Court Total	\$ 344	\$ 384	\$ 425	\$ 467	\$ 892	\$ 867	\$ 519	\$ 539	\$ 1,058

GENERAL FUND AND DEPARTMENTS WITHIN

General Fund - 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	<i>Proposed Biennial Budget</i>		
							FY 2020	FY 2021	Total
Personnel Services									
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
Total Personnel Services	<u>1,015</u>	<u>998</u>	<u>985</u>	<u>970</u>	<u>1,955</u>	<u>2,344</u>	<u>1,190</u>	<u>1,258</u>	<u>2,448</u>
Materials & Services									
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
Total Materials & Services	<u>31</u>	<u>36</u>	<u>88</u>	<u>39</u>	<u>127</u>	<u>114</u>	<u>81</u>	<u>81</u>	<u>162</u>
Capital Outlay	<u>-</u>	<u>-</u>	<u>50</u>	<u>11</u>	<u>-</u>	<u>70</u>	<u>35</u>	<u>-</u>	<u>35</u>
Public Works Support Svcs. Total	<u>\$ 1,046</u>	<u>\$ 1,034</u>	<u>\$ 1,123</u>	<u>\$ 1,020</u>	<u>\$ 2,082</u>	<u>\$ 2,528</u>	<u>\$ 1,306</u>	<u>\$ 1,339</u>	<u>\$ 2,645</u>

GENERAL FUND AND DEPARTMENTS WITHIN

General Fund - 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	Proposed Biennial Budget		
							FY 2020	FY 2021	Total
Personnel Services									
FTE Positions	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Salaries & Wages	\$ 66	\$ 67	\$ 78	\$ 98	\$ 176	\$ 189	\$ 112	\$ 116	\$ 228
Employee Benefits	45	45	53	65	118	117	83	87	170
Total Personnel Services	111	112	131	163	294	306	195	203	398
Materials & Services									
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
Total Materials & Services	182	191	194	192	386	404	216	218	434
Capital Outlay	13	-	-	22	-	89	28	32	60
Vehicle & Eq. Maintenance Total	\$ 306	\$ 303	\$ 325	\$ 377	\$ 680	\$ 799	\$ 439	\$ 453	\$ 892

GENERAL FUND AND DEPARTMENTS WITHIN

General Fund - 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	Proposed Biennial Budget		
							FY 2020	FY 2021	Total
Materials & Services									
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	11	11	22
Other - Risk Management Claims	74	41	75	95	170	70	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	-	-	-
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
Total Materials & Services	219	156	174	228	402	384	201	209	410
Debt Service									
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
Transfers to Other Funds	233	390	1,645	425	2,070	3,225	1,258	1,242	2,500
Non-Departmental Total	1,900	950	2,223	1,057	3,280	4,418	1,866	1,859	3,725
Reserves - General Fund:									
Contingency	-	670	-	-	-	823	1,703	841	841
Unappropriated Ending Fund Balance	2,184	2,919	2,177	367	367	367	352	362	362
	2,184	3,589	2,177	367	367	1,190	2,055	1,203	1,203
Total Requirements	\$ 4,084	\$ 4,539	\$ 4,400	\$ 1,424	\$ 3,647	\$ 5,608	\$ 3,921	\$ 3,062	\$ 4,928

OTHER FUNDS

Public Safety 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	Proposed Biennial Budget		
							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	1,070	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	2,275	278	264	542
Total Resources	\$ 7,987	\$ 7,885	\$ 8,997	\$ 9,121	\$ 16,439	\$ 17,399	\$ 9,449	\$ 9,353	\$ 17,358
Requirements									
Personnel Services	\$ 4,970	\$ 4,834	\$ 4,783	\$ 4,660	\$ 9,443	\$ 10,743	\$ 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	16,278	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	\$ 17,399	\$ 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	\$26	\$26	\$27	\$26

OTHER FUNDS

Library 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	Proposed 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

OTHER FUNDS

Parks 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	Proposed 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

OTHER FUNDS

Building 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	Proposed Biennial Budget		
							FY 2020	FY 2021	Total
Resources									
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
Total Resources	\$ 631	\$ 763	\$ 852	\$ 715	\$ 1,453	\$ 1,807	\$ 926	\$ 1,024	\$ 1,878
Requirements									
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
Total Requirements	\$ 631	\$ 763	\$ 852	\$ 715	\$ 1,453	\$ 1,807	\$ 926	\$ 1,024	\$ 1,878
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

OTHER FUNDS

Planning 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	Proposed 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

OTHER FUNDS

Streets 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	Proposed Biennial Budget		
							FY 2020	FY 2021	Total
Resources									
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	-	-	-	-	-	-	-	-
Total Resources	\$ 7,107	\$ 5,162	\$ 5,598	\$ 5,613	\$ 9,456	\$ 8,494	\$ 6,316	\$ 6,490	\$ 10,566
Requirements									
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
Total Requirements	\$ 7,107	\$ 5,162	\$ 5,598	\$ 5,613	\$ 9,456	\$ 8,494	\$ 6,316	\$ 6,490	\$ 10,566
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)

OTHER FUNDS

Water 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	Proposed Biennial Budget		
							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

OTHER FUNDS

Environmental Services 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	Proposed 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

OTHER FUNDS

Total System Development Charges 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	<i>Proposed Biennial Budget</i>		
							FY 2020	FY 2021	Total
Resources									
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	-	-	-	-	-	-	-	-	-
Total Resources	\$ 6,230	\$ 5,833	\$ 5,616	\$ 5,246	\$ 6,165	\$ 7,773	\$ 4,842	\$ 3,861	\$ 5,496
Requirements									
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
Total Requirements	\$ 6,230	\$ 5,833	\$ 5,616	\$ 5,246	\$ 6,165	\$ 7,773	\$ 4,842	\$ 3,861	\$ 5,496

OTHER FUNDS

SDC Fund - Parks 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	Proposed Biennial Budget		
							FY 2020	FY 2021	Total
Resources									
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	-	-	-	-
Total Resources	\$ 1,475	\$ 1,316	\$ 1,022	\$ 634	\$ 1,173	\$ 2,216	\$ 282	\$ 343	\$ 483
Requirements									
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
Reserves:									
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
Total Requirements	\$ 1,475	\$ 1,316	\$ 1,022	\$ 634	\$ 1,173	\$ 2,216	\$ 282	\$ 343	\$ 483

OTHER FUNDS

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	Proposed Biennial Budget		
							FY 2020	FY 2021	Total
Resources									
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
Total Resources	\$ 806	\$ 1,035	\$ 1,182	\$ 1,134	\$ 1,306	\$ 1,527	\$ 959	\$ 575	\$ 1,085
Requirements									
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
Total Requirements	\$ 806	\$ 1,035	\$ 1,182	\$ 1,134	\$ 1,306	\$ 1,527	\$ 959	\$ 575	\$ 1,085

OTHER FUNDS

SDC Fund - Bike/Pedestrian 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	Proposed 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

OTHER FUNDS

SDC Fund - 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	<i>Proposed Biennial Budget</i>		
							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

OTHER FUNDS

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	Proposed Biennial Budget		
							FY 2020	FY 2021	Total
Resources									
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
Total Resources	\$ 1,541	\$ 1,648	\$ 1,715	\$ 1,720	\$ 1,760	\$ 1,828	\$ 1,745	\$ 1,210	\$ 1,815
Requirements									
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
Reserves:									
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
Total Requirements	\$ 1,541	\$ 1,648	\$ 1,715	\$ 1,720	\$ 1,760	\$ 1,828	\$ 1,745	\$ 1,210	\$ 1,815

OTHER FUNDS

SDC Fund - Surface 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	Proposed 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

OTHER FUNDS

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	<i>Proposed Biennial Budget</i>		
							FY 2020	FY 2021	Total
Resources									
Beginning Fund Balance	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-
Total Resources	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	91	-	-	-	-	-	-	-	-
	91	-	-	-	-	-	-	-	-
Reserves:									
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Requirements	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OTHER FUNDS

City Facilities, Parks, and Transportation 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	<i>Proposed Biennial Budget</i>		
							FY 2020	FY 2021	Total
Resources									
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,857	\$ 8,760	\$ 16,857
Interest	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	20,289	20,289	20,000	-	-	-
Total Resources	\$ -	\$ -	\$ -	\$ 20,289	\$ 20,289	\$ 20,000	\$ 16,857	\$ 8,760	\$ 16,857
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	263	263	-	-	-	-
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	2,000	4,860	7,340	12,200
	-	-	-	3,432	3,432	6,512	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	\$ 20,000	\$ 16,857	\$ 8,760	\$ 16,857

OTHER FUNDS

Debt Service 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	Proposed 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	\$0.4275	\$0.4176	\$0.4211	\$0.4211	\$0.4288	\$0.4191	\$0.4183	\$0.4183

LONG-TERM DEBT

Overview of Long-term Debt

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

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

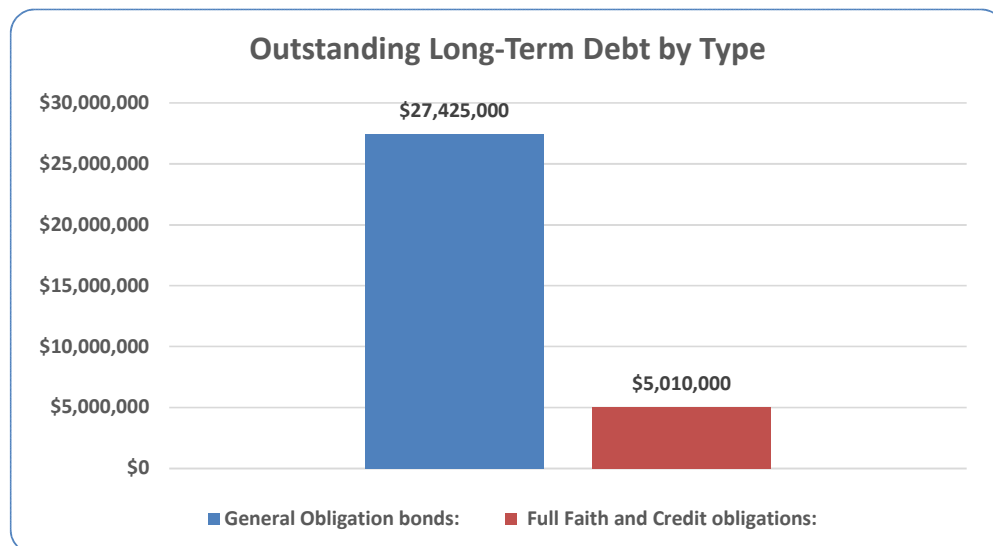
General obligation bonds are secured by property taxes and therefore must be pre-approved by the voters. Full faith and credit obligations are backed by the City's General Fund; however, they may be repaid from any other available resources. Revenue bonds are used to finance enterprise-related capital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

Continuing Disclosure and the S.E.C.

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

City Credit Ratings

In 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."



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:

	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>

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.

DEBT OUTSTANDING

FUTURE PRINCIPAL AND INTEREST PAYMENTS DUE

FUTURE BOND PRINCIPAL

Fiscal year	General Obligation Bonds				Full Faith and Credit Obligations Bonds		Total
	Series 2009-A	Series 2010-A	Series 2012	Series 2018	Series 2010-B	Series 2015	
	Parks	Library	Police Station	Capital Projects	City Hall	Streets/Parks	
	Refunding Jan. 21, 2009	Refunding Sep. 2, 2010	Jan. 25, 2012	Aug. 30, 2018	Refunding Sep. 2, 2010	Water Refunding 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>

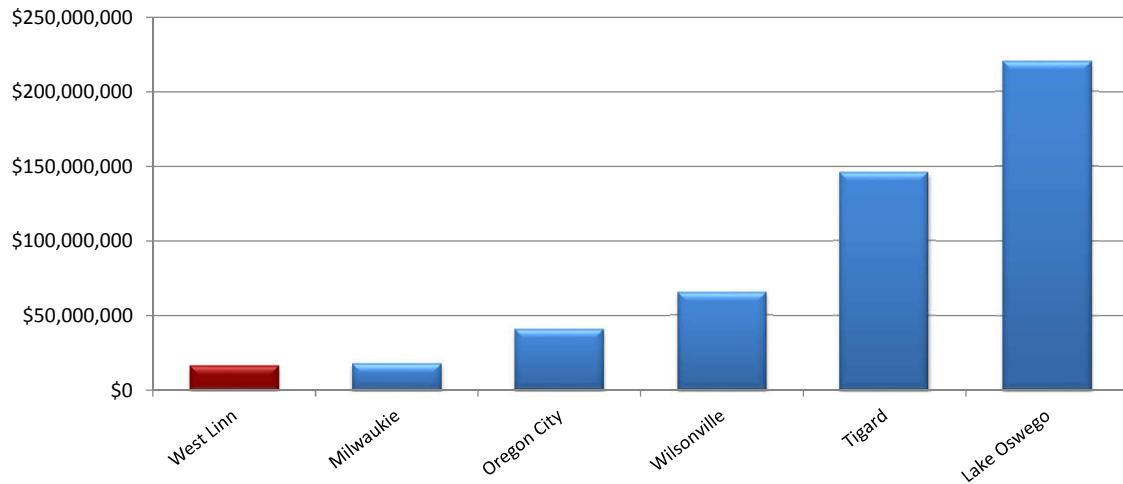
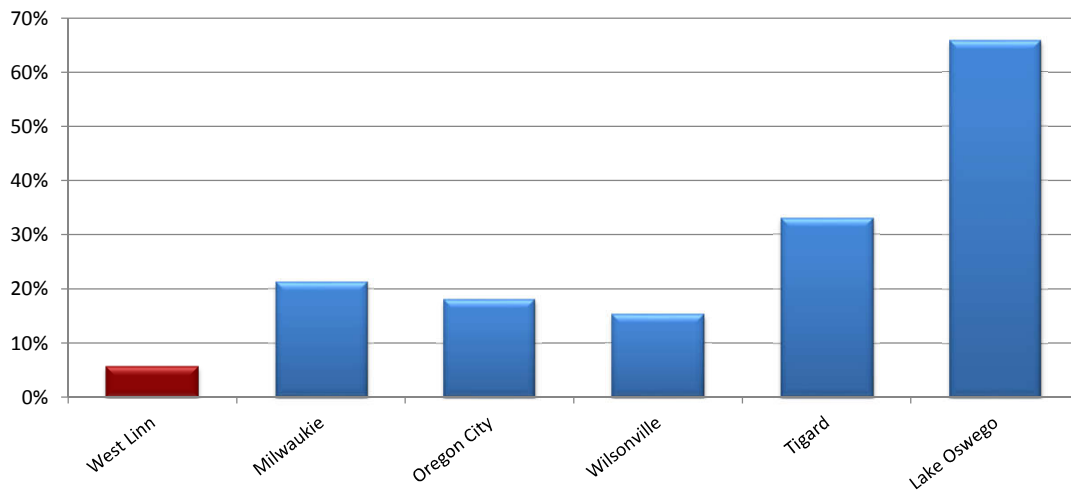
FUTURE BOND INTEREST

Fiscal year	General Obligation Bonds				Full Faith and Credit Obligations Bonds		Total
	Series 2009-A	Series 2010-A	Series 2012	Series 2018	Series 2010-B	Series 2015	
	Parks	Library	Police Station	Capital Projects	City Hall	Streets/Parks	
	Refunding Jan. 21, 2009	Refunding Sep. 2, 2010	Jan. 25, 2012	Aug. 30, 2018	Refunding Sep. 2, 2010	Water Refunding 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	-
Total long-term debt	<u>\$ 16,065,000</u>	<u>\$ 17,830,018</u>	<u>\$ 40,303,948</u>	<u>\$ 65,061,708</u>	<u>\$ 145,507,253</u>	<u>\$ 220,095,000</u>
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**

City of West Linn

Total of 12 Funds

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5	
ACTUALS						PROJECTED						% of Total
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	
RESOURCES												
Beginning Fund Balances	\$23,212	\$26,061	\$20,516	\$19,250	\$14,892	\$16,027	\$34,592	\$23,534	\$11,830	\$10,594	\$10,709	19%
Revenues	38,425	33,973	41,971	38,606	40,230	58,803	40,351	41,578	42,725	44,176	45,669	81%
Total Resources	\$61,637	\$60,034	\$62,487	\$57,856	\$55,122	\$74,830	\$74,943	\$65,112	\$54,555	\$54,770	\$56,378	100%
REQUIREMENTS												
Expenditures	\$35,576	\$39,518	\$43,237	\$42,964	\$39,095	\$40,238	\$51,409	\$53,282	\$43,961	\$44,061	\$45,669	81%
Ending Fund Balances	26,061	20,516	19,250	14,892	16,027	34,592	23,534	11,830	10,594	10,709	10,709	19%
Total Requirements	\$61,637	\$60,034	\$62,487	\$57,856	\$55,122	\$74,830	\$74,943	\$65,112	\$54,555	\$54,770	\$56,378	100%

(amounts in thousands)

66

City of West Linn

Total of 12 Funds (amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5	
ACTUALS						PROJECTED						% of Total
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	
Resources												
Beginning fund balance	\$23,212	\$26,061	\$20,516	\$19,250	\$14,892	\$16,027	\$34,592	\$23,534	\$11,830	\$10,594	\$10,709	
Taxes												
Taxes - General	6,468	6,720	6,998	7,182	7,503	7,813	8,074	8,306	8,617	8,942	9,276	20%
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	4%
	7,875	8,115	8,365	8,653	8,956	9,358	9,614	9,896	10,255	10,628	11,013	24%
Fees and Charges												
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	13%
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	7%
Fees and charges - Surface	744	775	830	874	918	960	1,001	1,041	1,083	1,126	1,171	3%
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	5%
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	5%
Fees and charges - SDCs	1,277	647	1,417	1,385	694	544	698	653	672	692	712	2%
Fees and charges - Other	991	890	1,089	1,127	1,143	909	955	1,020	1,065	1,112	1,162	3%
Franchise fees	1,682	1,723	1,693	1,991	1,705	1,715	1,710	1,715	1,737	1,760	1,783	4%
Licenses and permits	741	567	774	853	643	490	634	690	722	755	790	2%
	13,823	13,693	15,416	16,153	15,760	15,802	16,557	17,161	17,823	18,511	19,228	42%
Intergovernmental	9,144	3,958	3,877	5,288	5,798	4,525	4,898	4,881	5,067	5,173	5,276	12%
Fines and forfeitures	477	483	627	575	484	400	500	500	515	530	545	1%
Interest	7	15	16	15	31	24	20	20	21	22	23	0%
Miscellaneous	748	685	883	432	424	540	385	390	397	404	411	1%
Debt proceeds	-	-	5,649	-	-	20,289	-	-	-	-	-	0%
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	20%
Total revenues	38,425	33,973	41,971	38,606	40,230	58,803	40,351	41,578	42,725	44,176	45,669	100%
Total Resources	\$61,637	\$60,034	\$62,487	\$57,856	\$55,122	\$74,830	\$74,943	\$65,112	\$54,555	\$54,770	\$56,378	
Requirements												
Personnel services	\$12,384	\$13,452	\$14,664	\$14,250	\$14,783	\$15,080	16,922	17,689	\$19,244	\$20,013	\$21,964	48%
Materials & services	6,280	6,555	6,852	6,911	7,495	7,698	7,879	7,865	7,927	8,131	8,338	18%
Debt service	2,073	2,111	5,631	2,287	2,308	2,511	2,425	2,706	1,995	2,048	2,098	5%
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	20%
Capital outlay	8,488	10,376	8,952	12,026	5,732	7,084	15,806	16,292	6,148	4,962	4,096	9%
Total expenditures	35,576	39,518	43,237	42,964	39,095	40,238	51,409	53,282	43,961	44,061	45,669	100%
Ending Fund Balance												
Policy requirements	2,493	2,684	2,902	3,033	3,247	3,193	3,555	3,668	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	16,637	6,266	5,483	5,903	5,508	
Total ending fund balance	26,061	20,516	19,250	14,892	16,027	34,592	23,534	11,830	10,594	10,709	10,709	
Total Requirements	\$61,637	\$60,034	\$62,487	\$57,856	\$55,122	\$74,830	\$74,943	\$65,112	\$54,555	\$54,770	\$56,378	

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					
Resources											
Beginning fund balance	\$1,470	\$2,083	\$1,541	2,184	\$2,983	2,177	2,947	\$2,055	\$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
Total Resources	\$8,302	\$9,134	\$10,557	10,107	\$10,876	10,116	\$10,824	\$10,134	\$9,525	\$9,154	\$8,791
Requirements											
Personnel services	\$3,162	\$3,881	\$4,136	\$3,642	\$3,955	\$3,978	\$4,565	\$4,799	\$5,231	\$5,440	\$5,658
Materials & services	2,429	2,291	2,289	2,369	2,645	2,329	2,476	2,450	2,340	2,366	2,534
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	8,769	8,931	8,944	9,191	9,542
Ending Fund Balance											
Policy requirement (15%)	839	926	964	902	990	946	1,056	1,087	1,136	1,171	1,229
Over (under) Policy	1,244	615	1,220	2,081	1,187	2,001	999	116	(555)	(1,208)	(1,980)
Total ending fund balance	2,083	1,541	2,184	2,983	2,177	2,947	2,055	1,203	581	(37)	(751)
Total Requirements	\$8,302	\$9,134	\$10,557	\$10,107	\$10,876	\$10,116	\$10,824	\$10,134	\$9,525	\$9,154	\$8,791

City of West Linn

General Fund (amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	ACTUALS					FY19	PROJECTED		FY22	FY23	FY24
	FY14	FY15	FY16	FY17	FY18		FY20	FY21			
Expenditures - by Department											
City Council	\$151	\$144	\$199	\$213	\$282	\$320	\$336	\$342	\$356	\$370	\$385
City Management	950	1,033	1,238	945	1,137	877	1,049	1,089	1,133	1,178	1,225
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	584	591	615	640	666
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	201	209	217	226	235
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
	<u>\$6,219</u>	<u>\$7,593</u>	<u>\$8,373</u>	<u>\$7,124</u>	<u>\$8,699</u>	<u>\$7,169</u>	<u>8,769</u>	<u>8,931</u>	<u>\$8,944</u>	<u>\$9,191</u>	<u>\$9,542</u>

City of West Linn

Public Safety Fund

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
						PROJECTED					
Resources											
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
Total Resources	\$13,324	\$9,088	\$7,987	\$7,885	\$8,997	\$9,121	\$9,449	\$9,353	\$9,138	\$8,601	\$8,001
Requirements											
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)
Total Requirements	\$13,324	\$9,088	7,987	7,885	8,997	\$9,121	\$9,449	\$9,353	\$9,138	\$8,601	\$8,001

City of West Linn








Library Fund
(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Resources											
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
Total Resources	\$3,153	\$2,921	\$2,967	\$2,952	\$3,020	\$3,129	\$3,201	\$3,296	\$3,395	\$3,401	\$3,396
Requirements											
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
Total Requirements	\$3,153	\$2,921	\$2,967	\$2,952	\$3,020	\$3,129	\$3,201	\$3,296	\$3,395	\$3,401	\$3,396

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
Resources											
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
Total Resources	\$3,966	\$4,546	\$4,742	\$5,472	\$4,184	\$4,199	\$4,865	\$4,637	\$5,254	\$5,591	\$6,302
Requirements											
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
Total Requirements	\$3,966	\$4,546	\$4,742	\$5,472	\$4,184	\$4,199	\$4,865	\$4,637	\$5,254	\$5,591	\$6,302

City of West Linn

Building Inspections Fund

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Resources											
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
Total Resources	\$763	\$543	\$631	\$763	\$852	\$715	\$926	\$1,024	\$1,101	\$1,189	\$1,258
Requirements											
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
Total Requirements	\$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					
Resources											
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
Total Resources	\$949	\$1,199	\$1,174	\$1,216	\$1,217	\$1,266	\$1,262	\$1,295	\$1,332	\$1,359	\$1,375
Requirements											
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
Total Requirements	\$949	\$1,199	\$1,174	\$1,216	\$1,217	\$1,266	\$1,262	\$1,295	\$1,332	\$1,359	\$1,375

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
Resources											
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
Total Resources	\$5,331	\$5,735	\$7,107	\$5,162	\$5,598	\$5,613	\$6,316	\$6,490	\$6,921	\$7,587	\$8,331
Requirements											
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
Total Requirements	\$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

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
Resources											
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
Total Resources	\$10,551	\$11,409	\$13,157	\$10,062	\$7,251	\$7,074	\$7,649	\$8,267	\$8,637	\$9,280	\$9,976
Requirements											
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
Total Requirements	\$10,551	\$11,409	\$13,157	\$10,062	\$7,251	\$7,074	\$7,649	\$8,267	\$8,637	\$9,280	\$9,976
Utility Rate Information:											
% 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

City of West Linn

Environmental Services Fund

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
ACTUALS						FY19	FY20	FY21	FY22	FY23	FY24
FY14 FY15 FY16 FY17 FY18											
Resources											
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 incre:	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
Requirements											
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
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
						PROJECTED					
Resources											
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
Total Resources	\$1,488	\$1,559	\$1,571	\$1,639	\$1,667	\$1,926	\$1,822	\$2,080	\$1,884	\$2,003	\$2,119
Requirements											
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
Total Requirements	\$1,488	\$1,559	\$1,571	\$1,639	\$1,667	\$1,926	\$1,822	\$2,080	\$1,884	\$2,003	\$2,119

City of West Linn

Parks Bond Fund

(amounts in thousands)

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

City of West Linn

City Facilities, Parks, and Transportation Bond Fund

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
						PROJECTED					
Resources											
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,857	\$ 8,760	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	20,289	-	-	-	-	-
Total revenues	-	-	-	-	-	20,289	-	-	-	-	-
Total Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,289	\$ 16,857	\$ 8,760	\$ -	\$ -	\$ -
Requirements											
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	-	-	-	-
Total Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,289	\$ 16,857	\$ 8,760	\$ -	\$ -	\$ -

City of West Linn







SDC Fund (amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Resources											
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
Total Resources	\$7,247	\$7,376	\$6,230	\$5,833	\$5,616	\$5,246	\$4,842	\$3,861	\$2,434	\$1,686	\$1,362
Requirements											
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
Total Requirements	\$7,247	\$7,376	\$6,230	\$5,833	\$5,616	\$5,246	\$4,842	\$3,861	\$2,434	\$1,686	\$1,362

City of West Linn

SDC Department - Parks

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Resources											
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
Total Resources	\$988	\$1,010	\$1,475	\$1,316	\$1,022	\$634	\$282	\$343	\$410	\$402	\$409
Requirements											
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
Total Requirements	\$988	\$1,010	\$1,475	\$1,316	\$1,022	\$634	\$282	\$343	\$410	\$402	\$409

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
Resources											
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
Total Resources	\$1,453	\$1,414	\$806	\$1,035	\$1,182	\$1,134	\$959	\$575	\$345	\$219	\$247
Requirements											
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
Total Requirements	\$1,453	\$1,414	\$806	\$1,035	\$1,182	\$1,134	\$959	\$575	\$345	\$219	\$247

City of West Linn

SDC Department - Bike/Ped
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Resources											
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
Total Resources	\$469	\$491	\$561	\$601	\$595	\$550	\$515	\$494	\$259	\$111	\$115
Requirements											
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
Total Requirements	\$469	\$491	\$561	\$601	\$595	\$550	\$515	\$494	\$259	\$111	\$115

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
Resources											
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
Total Resources	\$2,285	\$2,251	\$1,059	\$434	\$301	\$454	\$689	\$784	\$485	\$447	\$410
Requirements											
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
Total Requirements	\$2,285	\$2,251	\$1,059	\$434	\$301	\$454	\$689	\$784	\$485	\$447	\$410

City of West Linn

SDC Department - Wastewater (amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
						PROJECTED					
Resources											
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
Total Resources	\$1,364	\$1,431	\$1,541	\$1,648	\$1,715	\$1,720	\$1,745	\$1,210	\$677	\$396	\$117
Requirements											
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
Total Requirements	\$1,364	\$1,431	\$1,541	\$1,648	\$1,715	\$1,720	\$1,745	\$1,210	\$677	\$396	\$117

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
Resources											
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
Total Resources	\$688	\$779	\$788	\$799	\$801	\$754	\$652	\$455	\$258	\$111	\$64
Requirements											
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
Total Requirements	\$688	\$779	\$788	\$799	\$801	\$754	\$652	\$455	\$258	\$111	\$64

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			\$ 800,000	\$ 800,000					
Sunset Firehall - Cennictivity, Ktichen, and Restroom			\$ 100,000	\$ 0,000	\$ 100,000				
West Linn Operations Facility Construction	Fees	N	\$ 1,350,000	\$ 0,000				\$ 450,000	\$ 900,000
Subtotal:			\$ 3,630,000	\$ 2,180,000	\$ 100,000	\$ 0,000	\$ 0,000	\$ 450,000	\$ 900,000

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/Fees	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					
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
Subtotal:			\$ 4,770,000	\$ 1,890,000	\$ 1,220,000	\$ 1,050,000	\$ 200,000	\$ 200,000	\$ 210,000

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		
Subtotal:			\$ 165,000	\$ 0,000	\$ 0,000	\$ 95,000	\$ 70,000	\$ 0,000	\$ 0,000

Library Capital Improvement Projects

Project Name	Source	Funded	Total	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Library Generator	Grant	N							
RFID Security Tag Project	Grant	Y							
Subtotal:			\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000

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				
Street 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	
Streets 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				
Transportation SDC Match to Bond Projects	SDC	Y	\$ 350,000		\$ 350,000				
Transportation SDC Update	SDC	Y	\$ 30,000				\$ 30,000		
Transportaion 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
Subtotal All Projects:			\$ 52,572,000	\$ 9,077,000	\$ 11,620,000	\$ 2,200,000	\$ 1,900,000	\$ 1,925,000	\$ 25,850,000

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
Subtotal All Projects:			\$ 10,624,000	\$ 3,224,000	\$ 2,800,000	\$ 1,800,000	\$ 1,200,000	\$ 750,000	\$ 850,000

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			\$ 150,000		\$ 150,000				
			\$ 4,652,000	\$ 652,000	\$ 1,200,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
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
Subtotal:			\$ 8,572,000	\$ 752,000	\$ 1,700,000	\$ 1,375,000	\$ 1,400,000	\$ 1,235,000	\$ 2,110,000
TOTAL ALL FUNDS			\$ 80,333,000	\$ 17,123,000	\$ 17,440,000	\$ 6,520,000	\$ 4,770,000	\$ 4,560,000	\$ 29,920,000

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
121	Building	2008	Ford Escape Hybrid 4dr SUV	1/29/2008	25,357	FY21		25,300					
123	Building	2017	Ford F150 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	25,500						
4085	Parks	2013	Hushtler Super Z 48" Zero Turn Riding Mower	4/1/2013	9,635	FY20	16,000						
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	7,000
476	Parks	1976	Crowley 16' Alum Boat w/trailer (recond '97)	5/1/1997	5,000	FY22			7,000	7,000	7,000		
4044	Parks	2007	Mercury 50 HP Outboard Boat Engine	8/4/2006	6,905	FY22			8,000				
4089	Parks	2005	Ford Ranger Ext Cab P/U 4x4	7/21/2005	15,382	FY22			24,000				
4025	Parks	2005	Ford F450 Cab W/Quick Loader Box	1/11/2005	28,834	FY21			70,000				
4049	Parks	2007	Chevrolet Colorado Extended Cab 4x4 P/U	6/22/2007	16,967	FY23				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						61,000	1
4086	Parks	2013	John Deere 1600T Riding Mower Winged	4/1/2013	50,176	FY25							
4111	Parks	2015	John Deere 1600T WAM wide area mower	6/24/2015	51,852	FY27							60,000
5013	Parks	2013	Kubota L3200 4x4 Tractor	6/1/2013	20,000	FY28							28,000
4114	Parks	2015	Bobcat Skid Steer Loader	8/9/2015	35,823	FY30							43,000
4117	Parks	2015	Big Tex Flatbed Trailer	12/4/2015	9,838	FY30							12,000
4110	Parks	2015	John Deere 4052 compact tractor	6/15/2015	36,774	FY30							45,000
488	Parks	2017	Ford F550 Drop Box	6/30/2017	48,975	FY32							59,000
4126	Parks	2017	Ford F550 Cab & Cassiss & Drop Box	6/26/2017	52,907	FY32							60,000
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	40,000						
395	Police	2015	Honda ST1300PA Motorcycle	3/3/2016	32,796	FY22							
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	Ford Interceptor AWD 4dr SUV	6/30/2017	30,000	FY23		47,000					
394	Police	2016	Dodge Charger AWD	1/28/2016	26,988	FY24			33,000				
3003	Police	2018	Ford Escape 4x4 4dr SUV	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	Ford Interceptor AWD 4dr SUV (patrol)	7/19/2018	35,600	FY24			40,000				
3007	Police	2019	Dodge Charger AWD Sedan (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	Ford Interceptor AWD 4dr SUV (patrol)	12/5/2018	48,023	FY25							
3009	Police	2018	F-150 Responder 4 Dr Pick Up	12/27/2018	42,469	FY25							
393	Police	2019	Ford Interceptor AWD 4dr SUV (CSOI)	12/27/2018	42,469	FY25							
376	Police	2015	Ford Transit Utility Van	1/1/2015	25,749	FY26						52,000	31,000
		2009	Mirage Xtera Enclosed 20' Cargo Trailer	8/29/2008	5,145	FY29						49,000	10,000
854	PW Support	2013	Ford Escape 2L 4x4 4dr SUV	5/1/2013	25,176	FY23							
855	PW Support	2013	Ford Escape 4x4 4dr SUV	5/1/2013	22,721	FY23							
859	PW Support	2015	Ford Escape 2L 4x4 4dr SUV	5/1/2015	25,200	FY25						31,000	
860	PW Support	2015	Ford F-150 ext/cab 4x4	4/24/2015	25,575	FY25						30,000	
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							
744	Sewer	2000	Onan 25KW Trailer Mounted Generator	1/1/2000	17,096	FY21		19,000					
795	Sewer	2007	Sterling L7500 Combination HydrovacTruck	2/6/2007	252,788	FY21		500,000					
7001	Sewer	2013	Ford F150 Ext Cab Truck	2/1/2013	23,689	FY24				29,000			
7002	Sewer	2013	Ford F450 4x4 Utility Box W/crane P/U	6/1/2013	55,158	FY24				67,000			
797	Sewer	2009	Chevrolet 4500 TV Inspection Truck	6/29/2009	139,681	FY25							
7003	Sewer	2015	Ford F350 Ext Cab Truck	2/1/2015	28,050	FY26							34,000
700x	Sewer	2019	Sewer Line Cleaner Truck	6/1/2019	282,000	FY34							350,000
7005	Sewer	2017	John Deere 310SL Backhoe	1/31/2017	98,571	FY32							120,000
918	Storm	2011	Chevrolet Colorado 4x4 P/U	6/1/2011	17,038	FY22							
920	Storm	2012	Ford F150 Ext Cab Truck	6/1/2012	22,187	FY22							
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							
591	Streets	2005	Caterpillar MT465 Tractor w/side mount Flail	6/24/2005	84,072	FY21							
5008	Streets	2012	Chevrolet 3500 HD Plow Truck	4/19/2012	29,839	FY22							
799	Streets	2010	Chevrolet Colorado 4x4 P/U	11/8/2010	20,943	FY21							
5017	Streets	2014	Freightliner 3yd Dump Truck	12/1/2013	97,995	FY23							
5016	Streets	2013	Ford F450 Utility Box w/tailgate lift & Crane	6/1/2013	56,320	FY24							
5024	Streets	2014	Ford F350 Utility Box P/U	7/1/2010	34,428	FY25							
5031	Streets	2015	Graco Line Laser Striper	1/1/2015	4,999	FY25							
5026	Streets	2014	John Deere 444G Quick Change Loader 4x4	1/1/2014	153,000	FY29							
5029	Streets	2015	Ford F550 43' Boom Lift Truck	1/1/2015	96,672	FY30							
5042	Streets	2017	John Deere 4052R 4x4 compact tractor 40hp	10/16/2017	41,739	FY32							
												42,000	184,000
												6,000	121,000
													50,000

846	Vehicle Maint	2008	CH-POOL Ford Escape Hybrid SUV	12/12/2007	25,356	FY20							
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				28,000	36,000		
642	Water	2005	International 7400 6Yd Dump Truck	1/31/2005	71,917	FY20							
652	Water	2012	Ford Transit Utility Van	3/20/2013	24,299	FY23				30,000			
628	Water	1997	Paco 3015-5LUE Pump	1/1/1997	17,789	FY24					1		
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							
656	Water	2017	Ford F450 4dr Cab 4x4 w/utility box,crane	10/31/2016	34,400	FY27						44,500	
662	Water	2017	Ford F-250 Reg. Cab 4x4 P/U	10/11/2017	32,578	FY27						40,000	
663	Water	2017	Ford F-250 Reg. Cab 4x4 P/U	11/20/2017	32,700	FY27						40,000	
657	Water	2016	Trail King 20 Flatbed trailer	12/1/2016	12,500	FY31						15,000	
658	Water	2017	John Deere Mini excavator 50G	12/1/2016	93,217	FY31						115,000	
659	Water	2017	BTI CX-8 hydraulic breaker	12/1/2016	10,499	FY31						12,500	
661	Water	2017	EH Wachs Valve Maint. Exerc. Trailer mount	9/5/2017	51,000	FY32						60,000	
TOTAL =					4,460,203		730,300	837,600	656,800	822,300	605,301	582,000	1,612,001

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).

APPENDIX | GLOSSARY

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.

APPENDIX | GLOSSARY

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.

APPENDIX | GLOSSARY

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.

APPENDIX | GLOSSARY

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.