



CITY OF
**West
Linn**

Executive Summary

We are pleased to offer this financial report of City operations for your review. This report covers financial operations through the first quarter of the fiscal year ended June 30, 2023, the second year of the 2022-2023 biennium.

QUARTERLY HIGHLIGHTS

Highlight Reminders of the 2020-2021 Biennium Budget

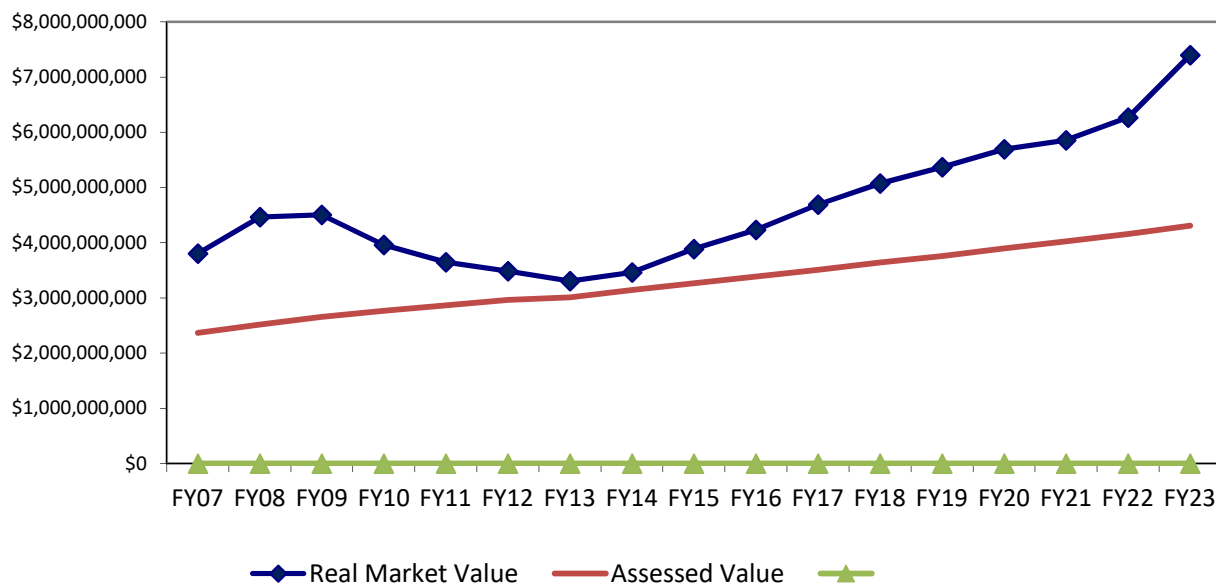
In June 2021, the City Council adopted the 2022-2023 biennial budget. Pertinent highlights of this budget included:

- It is a biennial budget balanced at \$137.3 million
- Personal services represent 27 percent of the total expenditures at \$37 million
- Materials and services represent 18 percent of total expenditures at \$24 million
- Capital outlay makes up 28 percent at \$39 million
- Debt service, transfers, contingency, and ending fund balances comprise the remainder

County mailed out Property Tax Bills

The County Assessor's Office mailed out property tax bills in October. As the graph of Real Market Values (RMV) versus Assessed Values (AV) shows below, the City's overall RMV dropped for five years and has turned around and now has been trending up for the last 9 years. Understanding that every individual property is different, at least in total, the City's real market and assessed values have both increased over the last year:

City of West Linn Real Market Value versus Assessed Value



Online Financial Dashboard

As a reminder, between quarterly reports, the online financial dashboard is an easy way to get quick real-time budget-to-actual data. The dashboard is available online on the City website displaying real-time financial information down to the details of specific accounts. It includes easy-to-read charts displaying revenue and expenditure activity for the current fiscal year. The underlying data that populates the dashboard is real-time data uploaded from the City's new financial software automatically daily at

<https://westlinnoregon.budget.socrata.com/#!/year/default>

Note that the dashboard was recently updated on a new platform. While the information is still the same, the format has changed. Check out the new format/settings and let us know if you have any questions.

Audit Committee

The Audit Committee held their annual "kick-off" meeting with the auditors on October 17, 2022, to begin the audit season. This was the first meeting at the start of the audit process for the fiscal year ended June 30, 2022. The audit season, beginning in May, typically finishes up in December with the issuance of the audited financial statements.

National Award Received for Audit

West Linn Finance received the *Certificate of Achievement for Excellence in Financial Reporting* award for our Comprehensive Annual Financial Report for the fiscal year ended June 30, 2021. This is the 12th year in a row we have received this prestigious national award since turning the City's finances around in 2008.

The Government Finance Officers Association grades annual audit reports for compliance with Generally Accepted Accounting Principles (GAAP) in meeting the "spirit of full disclosure" and to communicate our financial story to citizens and potential users of our financial statements. They provide us with critical comments and/or suggestions to better prepare future audit reports.

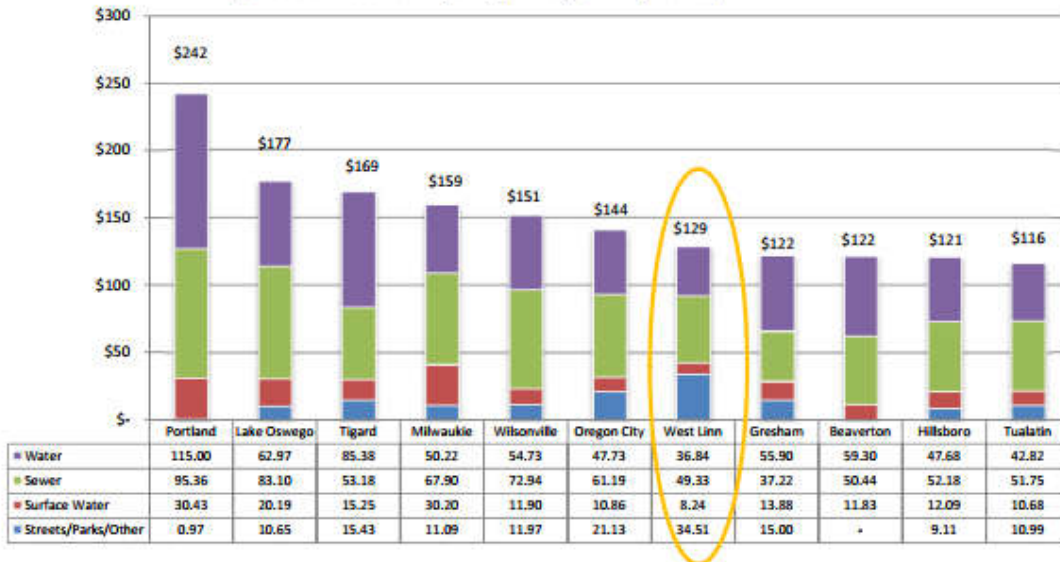


Increases to the Monthly Utility Bills

Effective July 1, 2022 (i.e. starting with the August 2022 bills), rates for city services increased – the typical residential bill will increased by \$2.97 per month to \$122.44. Following is a snapshot of the details for the typical West Linn home using 7 ccfs or less:

2.13. Fees for Utility Services

Comparing Fees on Monthly Utility Bills
(Based on a recent survey of typical single-family homes)

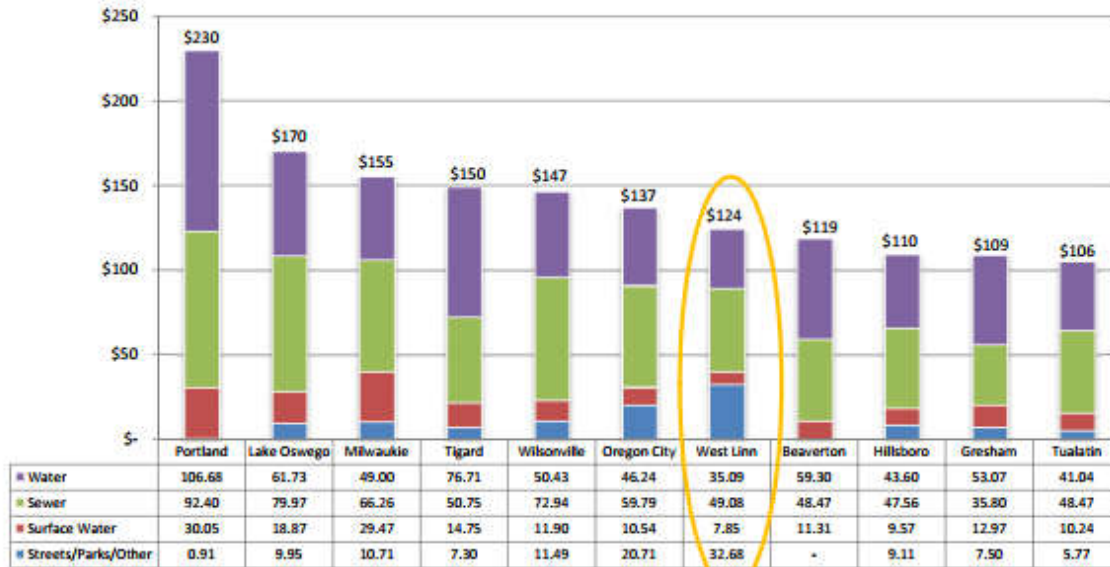


This above graph compares the typical (i.e. median) utility bill for the neighboring cities surrounding West Linn. As some cities bill monthly, some bill every two months, and some bill every three months, these amounts are converted to typical monthly amounts so they are comparable to West Linn. Also, cities increase different rates at different times during the year; therefore, this graph is simply a picture in time reflecting the rates at the time that the survey was conducted. And finally, cities have different typical water consumption amounts per household; so for the sake of this comparison, these rates are computed using an average 10ccfs of water used per month so as to be most comparable.

Typical City Services Bill (residential)	eff. January 1, 2022		eff. July 1, 2022		eff. January 1, 2023	
	proposed	median	proposed	median	proposed	median
Water Service Fee						
Base (includes up to 7ccf)	5%	1.30 \$ 27.39		\$ 27.39	5%	1.37 \$ 28.76
Sewer Service Fee						
Base fee to West Linn	5%	1.14 24.03		24.03	5%	1.20 25.23
Tri-City portion of sewer fee (est.)		25.30	5%	1.25 26.55 est.		26.55
<i>Avg sewer per house</i>		49.33		50.58		51.78
Surface Water Management Fee	5%	0.39 8.24		8.24	5%	0.41 8.65
Fees for Utility Services		84.96		86.21		89.19
Fees for Other City Services						
Street Maintenance Fee		15.25	5%	0.76 16.01		16.01
Parks Maintenance Fee		19.26	5%	0.96 20.22		20.22
Total City Services		\$ 2.83 \$ 119.47		\$ 2.97 \$ 122.44		\$ 2.98 \$ 125.42
Usage rate per 1ccf over 7ccf	5%	0.14 3.15		3.15	5%	0.16 3.31

2.13. Fees for Utility Services

Comparing Fees on Monthly Utility Bills
(Based on a recent survey of typical single-family homes)



This above graph compares the typical (i.e. median) utility bill for the neighboring cities surrounding West Linn. As some cities bill monthly, some bill every two months, and some bill every three months, these amounts are converted to typical monthly amounts so they are comparable to West Linn. Also, cities increase different rates at different times during the year; therefore, this graph is simply a picture in time reflecting the rates at the time that the survey was conducted. And finally, cities have different typical water consumption amounts per household; so for the sake of this comparison, these rates are computed using an average 8 10ccfs of water used per month so as to be most comparable.

Typical City Services Bill (residential)	eff. January 1, 2021		eff. July 1, 2021		eff. January 1, 2022	
	increased	median	increased	median	proposed	median
Water Service Fee					Increased 5.00%	
Base (includes up to 7ccf)	5%	1.24 \$ 26.09		\$ 26.09	5%	1.30 \$ 27.39
Sewer Service Fee						
Base fee to West Linn	5%	1.09 22.89		22.89	5%	1.14 24.03
Tri-City portion of sewer fee (est.)		24.94	1%	0.35 25.30	est.	25.30
Avg sewer per house		47.84		48.19		49.33
Surface Water Management Fee	5%	0.37 7.85		7.85	5%	0.39 8.24
Fees for Utility Services		81.78		82.13		84.96
Fees for Other City Services						
Street Maintenance Fee		14.52	5%	0.73 15.25		15.25
Parks Maintenance Fee		16.60	16%	2.66 19.26		19.26
Total City Services		\$ 2.70 \$ 112.90		\$ 3.74 \$ 116.64		\$ 2.83 \$ 119.47
Usage rate per 1ccf over 7ccf	5%	3.00		3.00	5%	0.14 3.15

American Rescue Plan Act (ARPA) Funding

The City received just under \$3 million in ARPA funding in the first quarter of FY 2022 and the first quarter of FY 2023. The City Council has allocated approximately \$1 million in funding for business grants and COVID relief. The other \$5 million is being applied to the next biennium to pay for the increases in costs due to inflation and balancing the budget.

Budget-to-Actual Quarterly Highlights

Throughout this report, we have included footnote explanations calling certain items out.

As a reminder, property tax revenues do not start arriving until next quarter and debt service payments are not due until next quarter either. In regards to any significant variances to budget, since this quarter is the first quarter of the second year of the budget biennium, there are no significant budget-to-actual variances to report.

As always, we value your trust and promise to ensure fiscal integrity in all that we do. When you review this quarterly report, I welcome your questions, comments, and any suggestions you may have. The best way to contact me is by email at lbreithaupt@westlinnoregon.gov.

Best regards,



Lauren Breithaupt, CPA CMA CGMA
Finance Director
City of West Linn

5 January 2023

City of West Linn

Totals rolled up from all City funds

[for informational purposes]

	Actual			through the 1st Quarter of FY 2023			2022-2023 Biennium			[3 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[3 months] Actual	[3 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenues (by category)										
Property taxes	\$ 9,628,761	\$ 9,963,398	\$ 10,179,104	\$ 104,000	\$ 58,271	\$ (45,729)	\$ 10,128,000	\$ 10,392,000	\$ 20,520,000	0.0100
Intergovernmental revenue	4,899,193	5,986,580	8,483,331	1,338,000	3,902,673	2,564,673	9,780,000	7,252,446	17,032,446	0.2500
Fees and charges - utility bills	12,420,842	13,569,306	14,050,931	4,151,000	4,227,697	76,697	13,663,000	14,246,000	27,909,000	0.2500
Fees and charges - other	3,964,795	4,998,138	7,193,990	1,039,000	1,310,769	271,769	4,283,000	4,140,000	8,423,000	0.2500
Other revenue:										
Interest	506,153	163,371	109,274	22,000	40,985	18,985	100,000	85,000	185,000	0.2500
Miscellaneous	430,694	428,076	649,381	71,000	151,715	80,715	272,000	276,000	548,000	0.2500
Other financing sources	4,894	20,119	-	-	-	-	-	-	-	0.2500
Transfers from other funds	8,377,000	8,361,000	8,807,000	2,186,750	2,186,500	(250)	8,807,000	8,746,000	17,553,000	0.2500
Proceeds from Lease Obligations:	288,156	233,667	139,469	38,000	-	(30,000)	114,000	114,000	228,000	0.2500
Debt proceeds	-	25,984	-	-	-	-	6,000,000	-	6,000,000	1.0000
	<u>9,606,897</u>	<u>9,232,217</u>	<u>9,705,124</u>	<u>2,317,750</u>	<u>2,379,200</u>	<u>69,450</u>	<u>15,293,000</u>	<u>9,221,000</u>	<u>24,514,000</u>	
Total revenue	<u>40,520,488</u>	<u>43,749,639</u>	<u>49,612,480</u>	<u>8,949,750</u>	<u>11,878,611</u>	<u>2,936,861</u>	<u>53,147,000</u>	<u>45,251,446</u>	<u>98,398,446</u>	

**Summary
of revenues
City-wide**

City of West Linn

Totals rolled up from all City funds

[for informational purposes]

	Actual			through the 1st Quarter of FY 2023			2022-2023 Biennium			[3 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[3 months] Actual	[3 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenues (by line detail)										
Property taxes										
Levied for general purposes	\$ 8,088,100	\$ 8,369,343	\$ 8,550,575	\$ 88,000	\$ 48,948	\$ (39,052)	\$ 8,498,000	\$ 8,752,000	\$ 17,250,000	0.0100
Levied for bonded debt	1,540,661	1,594,055	1,628,529	16,000	9,323	(6,677)	1,630,000	1,640,000	3,270,000	0.0100
	9,628,761	9,963,398	10,179,104	104,000	58,271	(45,729)	10,128,000	10,392,000	20,520,000	
Intergovernmental revenue										
Library District Levy	1,706,582	1,771,081	1,801,199	-	-	-	1,761,000	1,795,000	3,556,000	0.0000
State highway taxes (gas)	1,769,336	1,929,185	2,165,156	496,000	111,299	(384,701)	1,969,000	1,982,000	3,951,000	0.2500
Vehicle Registration Fees	132,149	503,651	530,783	100,000	530,783	430,783	400,000	400,000	800,000	0.2500
State Shared Revenue (liq cig)	487,592	531,160	525,001	100,000	525,001	425,001	499,000	399,032	399,032	0.2500
State Revenue Sharing (general)	318,839	355,744	356,481	81,000	90,485	9,485	325,000	325,000	650,000	0.2500
Other grants and misc	484,695	895,759	3,099,707	561,000	2,637,605	2,076,605	4,826,000	2,351,414	7,676,414	1.0000
	4,899,193	5,986,580	8,483,331	1,338,000	3,902,673	2,564,673	9,780,000	7,252,446	17,032,446	
Fees and charges:										
Utility Charges - water	4,740,671	5,463,292	5,332,262	1,931,000	1,953,532	22,532	5,158,000	5,364,000	10,522,000	0.2500
Utility Charges - sewer	2,761,616	2,908,456	3,047,241	763,000	800,633	37,633	2,922,000	3,053,000	5,975,000	0.2500
Utility Charges - surface wtr	1,015,465	1,076,564	1,126,559	288,000	290,836	2,836	1,104,000	1,153,000	2,257,000	0.2500
Utility Charges - street maint	1,991,767	2,101,692	2,204,993	569,000	573,119	4,119	2,177,000	2,275,000	4,452,000	0.2500
Utility Charges - park maint	1,911,323	2,019,302	2,339,876	600,000	609,577	9,577	2,302,000	2,401,000	4,703,000	0.2500
	12,420,842	13,569,306	14,050,931	4,151,000	4,227,697	76,697	13,663,000	14,246,000	27,909,000	
SDC fees from developers	492,712	1,111,093	1,897,630	113,000	269,662	156,662	446,000	446,000	892,000	0.2500
Franchise fees	1,753,650	1,937,469	1,981,008	439,000	389,856	(49,144)	1,752,000	1,753,000	3,505,000	0.2500
Licenses and permits	881,781	1,364,062	2,432,999	231,000	388,436	157,436	1,402,000	923,000	2,325,000	0.2500
Park recreation program fees	486,137	296,436	624,341	168,000	197,007	29,007	366,000	671,000	1,037,000	0.2500
Fines and forfeitures	350,515	289,078	258,012	88,000	65,808	(22,192)	317,000	347,000	664,000	0.2500
	16,385,637	18,567,444	21,244,921	5,190,000	5,538,466	348,466	17,946,000	18,386,000	36,332,000	
Other revenue:										
Interest	506,153	163,371	109,274	22,000	40,985	18,985	100,000	85,000	185,000	0.2500
Miscellaneous	430,694	428,076	649,381	71,000	151,715	80,715	272,000	276,000	548,000	0.2500
Other financing sources	4,894	20,119	-	-	-	-	-	-	-	0.2500
Transfers from other funds	8,377,000	8,361,000	8,807,000	2,186,750	2,186,500	(250)	8,807,000	8,746,000	17,553,000	0.2500
Proceeds from Lease Obligations:	288,156	233,667	139,469	38,000	-	(30,000)	114,000	114,000	228,000	0.2500
Debt proceeds	-	25,984	-	-	-	-	6,000,000	-	6,000,000	0.0000
	9,606,897	9,232,217	9,705,124	2,317,750	2,379,200	69,450	15,293,000	9,221,000	24,514,000	
Total revenue	40,520,488	43,749,639	49,612,480	8,949,750	11,878,611	2,936,861	53,147,000	45,251,446	98,398,446	

City of West Linn

Totals rolled up from all City funds

[for informational purposes]

	Actual			through the 1st Quarter of FY 2023			2022-2023 Biennium			[3 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[3 months] Actual	[3 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Expenditures										
Personnel services	\$ 15,349,465	\$ 15,653,685	\$ 16,292,905	\$ 5,114,000	\$ 4,630,412	\$ 483,588	\$ 18,438,000	\$ 18,996,000	\$ 37,434,000	0.2692
Materials and services	6,864,940	9,422,932	8,768,066	2,654,000	3,069,438	(415,438)	13,443,000	10,567,000	24,010,000	0.2500
Debt service	2,465,456	2,778,220	2,085,048	1,228,750	24,280	1,204,470	2,137,000	2,833,000	4,185,000	0.2500
Transfers to other funds	8,377,000	8,361,000	8,807,000	2,186,750	2,186,500	250	8,807,000	8,746,000	17,553,000	0.2500
Capital outlay - regular	7,886,835	5,673,866	5,433,214	3,804,000	1,201,370	2,602,630	23,362,000	15,241,000	38,603,000	0.2500
Total expenditures	40,943,696	41,889,703	41,386,233	14,987,500	11,112,001	3,875,499	66,187,000	56,383,000	121,785,000	
Revenue over (under) expenditures	(423,208)	1,859,936	8,226,247	(6,129,250)	766,609	6,812,359	(13,040,000)	(11,131,554)	(23,386,554)	
Beginning fund balance	39,560,347	39,137,139	40,997,075	20,166,000	49,223,322	29,057,322	38,892,000	25,852,000	38,892,000	
Ending fund balance	<u>\$ 39,137,139</u>	<u>\$ 40,997,075</u>	<u>\$ 49,223,322</u>	<u>\$ 14,036,750</u>	<u>\$ 49,989,931</u>	<u>\$ 35,869,681</u>	<u>\$ 25,852,000</u>	<u>\$ 14,720,446</u>	<u>\$ 15,505,446</u>	

**Summary
of expenditures
City-wide**

City of West Linn

Totals rolled up from all City funds

[for informational purposes]

	Actual			through the 1st Quarter of FY 2023			2022-2023 Biennium			[3 months]
	FY 2020	FY 2021	FY 2022	Flexible	[3 months]	[3 months]	FY 2022	FY 2023	Total	Flexible
				Budget	Actual	Variance				Budget
Expenditures										
Personnel services:										
Salaries and wages	\$ 9,731,576	\$ 9,845,647	\$ 10,285,905	\$ 3,164,000	\$ 2,974,165	\$ 189,835	\$ 11,478,000	\$ 11,753,000	\$ 23,231,000	0.2692
Overtime	251,471	294,964	303,660	96,000	130,744	(34,744)	314,000	355,000	669,000	0.2692
Payroll taxes and benefits	3,014,628	3,138,397	3,126,964	1,051,000	811,305	239,695	3,763,000	3,905,000	7,668,000	0.2692
PERS contributions	2,351,790	2,374,678	2,576,375	803,000	714,198	88,802	2,883,000	2,983,000	5,866,000	0.2692
	<u>15,349,465</u>	<u>15,653,685</u>	<u>16,292,905</u>	<u>5,114,000</u>	<u>4,630,412</u>	<u>483,588</u>	<u>18,438,000</u>	<u>18,996,000</u>	<u>37,434,000</u>	
Materials and services	6,864,940	9,422,932	8,768,066	2,654,000	3,069,438	(415,438)	13,443,000	10,567,000	24,010,000	0.2500
Debt service:										
Principal	1,420,000	1,740,000	1,075,000	-	-	-	1,420,000	1,740,000	3,160,000	0.2500
Interest	1,001,208	974,708	944,730	1,228,750	3,769	1,224,981	571,000	920,000	706,000	0.2500
Vehicle Leases	44,248	63,512	65,318	91,500	20,511	70,989	146,000	173,000	319,000	0.2500
Refunded debt	-	-	-	-	-	-	-	-	-	0.2500
	<u>2,465,456</u>	<u>2,778,220</u>	<u>2,085,048</u>	<u>1,320,250</u>	<u>24,280</u>	<u>1,295,970</u>	<u>2,137,000</u>	<u>2,833,000</u>	<u>4,185,000</u>	
Transfers to other funds	8,377,000	8,361,000	8,807,000	2,186,750	2,186,500	250	8,807,000	8,746,000	17,553,000	0.2500
Capital outlay - regular	7,886,835	5,673,866	5,433,214	3,804,000	1,201,370	2,602,630	23,362,000	15,241,000	38,603,000	0.2500
Total expenditures	<u>40,943,696</u>	<u>41,889,703</u>	<u>41,386,233</u>	<u>15,079,000</u>	<u>11,112,001</u>	<u>3,966,999</u>	<u>66,187,000</u>	<u>56,383,000</u>	<u>121,785,000</u>	
Revenue over (under) expenditures	(423,208)	1,859,936	8,226,247	(6,129,250)	766,609	6,903,860	(13,040,000)	(11,131,554)	(23,386,554)	
Beginning fund balance	39,560,347	39,137,139	40,997,075	20,166,000	49,223,322	29,057,322	38,892,000	25,852,000	38,892,000	
Ending fund balance	<u>\$ 39,137,139</u>	<u>\$ 40,997,075</u>	<u>\$ 49,223,322</u>	<u>\$ 14,036,750</u>	<u>\$ 49,989,931</u>	<u>\$ 35,961,182</u>	<u>\$ 25,852,000</u>	<u>\$ 14,720,446</u>	<u>\$ 15,505,446</u>	

**General Fund
for the City of West Linn**

[for informational purposes]

	Actual			through the 1st Quarter of FY 2023			2022-2023 Biennium			[3 months]
	FY 2020	FY 2021	FY 2022	Flexible	[3 months]	[3 months]	FY 2022	FY 2023	Total	Flexible
				Budget	Actual	Variance				Budget
Revenue										
Transfers from other funds	\$ 7,112,000	\$ 7,259,000	\$ 8,337,000	\$ 2,068,000	\$ 2,067,750	\$ (250)	\$ 8,337,000	\$ 8,271,000	\$ 16,608,000	0.2500
Muni Court fines and fees	308,419	281,283	212,924	78,000	58,032	(19,968) ¹	300,000	310,000	610,000	0.2500
Licenses and permits	206,439	230,341	331,455	46,000	95,132	49,132	181,000	184,000	365,000	0.2500
Intergovernmental	189,993	715,381	2,981,776	-	2,979,195	2,979,195 ²	2,700,000	-	2,700,000	1.0000
Interest	47,960	25,475	21,632	4,000	2,572	(1,428)	20,000	15,000	35,000	0.2500
Miscellaneous	60,217	28,397	59,857	3,000	3,252	252	10,000	10,000	20,000	0.2500
Proceeds from lease obligations	53,243	111,234	139,469	8,000	-	(8,000)	70,000	30,000	100,000	0.2500
Total revenue	7,978,271	8,651,111	12,084,113	2,207,000	5,205,934	2,998,934	11,618,000	8,820,000	20,338,000	
Expenditures										
City Council	520,476	585,333	576,012	137,000	126,714	10,286	606,000	542,000	1,148,000	0.2261
City Management	834,269	761,068	1,161,859	369,000	287,520	81,480	1,334,000	1,382,000	2,716,000	0.2766
Economic Development	301,134	487,612	76,753	40,000	38,834	1,166	202,000	152,000	354,000	0.1980
Human Resources	487,476	539,158	610,328	160,000	129,744	30,256	586,000	606,000	1,192,000	0.2730
Finance	674,741	761,604	819,797	223,000	205,452	17,548	807,000	836,000	1,643,000	0.2763
Information Technology	984,055	1,491,773	1,305,628	349,000	311,937	37,063	1,441,000	1,357,000	2,798,000	0.2422
Facility Services	569,891	635,416	653,194	174,000	165,592	8,408	657,000	687,000	1,344,000	0.2648
Municipal Court	463,175	486,577	484,544	152,000	121,791	30,209	542,000	565,000	1,107,000	0.2804
Public Works Support Services	1,204,165	1,257,595	1,457,078	493,000	378,501	114,499	1,790,000	1,836,000	3,626,000	0.2754
Vehicle/Equipment Maint	339,506	332,212	299,013	111,000	61,175	49,825	420,000	427,000	847,000	0.2643
Non-departmental:										
General Services	143,170	175,009	200,443	413,000	59,300	353,700 ³	4,249,000	1,651,000	5,900,000	0.2500
Debt Service	406,298	418,299	138,754	26,750	3,769	22,981	107,000	107,000	214,000	0.2500
Debt Service - Leases	6,699	768	-	9,500	4,723	4,777	38,000	38,000	76,000	0.2500
Transfers to other funds	1,258,000	873,000	470,000	118,750	118,750	-	470,000	475,000	945,000	0.2500
Total expenditures	8,193,055	8,805,424	8,253,403	2,776,000	2,013,802	762,198	13,249,000	10,661,000	23,910,000	
Revenue over (under) expenditures	(214,784)	(154,313)	3,830,710	(569,000)	3,192,131	3,761,131	(1,631,000)	(1,841,000)	(3,572,000)	
Beginning fund balance	3,191,319	2,976,535	2,822,222	3,349,000	6,652,932	3,303,932	4,980,000	3,349,000	4,980,000	
Ending fund balance	\$ 2,976,535	\$ 2,822,222	\$ 6,652,932	\$ 2,780,000	\$ 9,845,063	\$ 7,065,063	\$ 3,349,000	\$ 1,508,000	\$ 1,408,000	

¹ Municipal Court revenues tracking low due to low court volume.

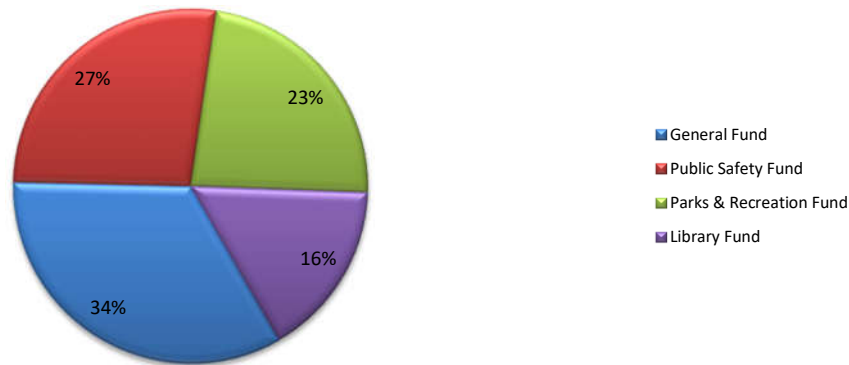
² American Rescue Plan Act (ARPA) received during 1st quarter. This is the final payment of the American Rescue Plan Act. It was budgeted in the PY.

³ Tracking low as ARPA funds were budgeted here and have not been spent.

Summary of Ending Balances (unrestricted) from Funds with Property Tax Revenue Allocations:

	Actual			Flexible Period	2022-2023 Biennium		
	FY 2020	FY 2021	FY 2022		FY 2022	FY 2023	Total
General Fund	\$ 2,976,535	\$ 2,822,222	\$ 2,822,222	\$ 9,845,063	\$ 3,349,000	\$ 1,508,000	\$ 1,408,000
Public Safety Fund	2,226,054	2,731,043	2,731,043	952,015	1,704,000	1,128,000	1,128,000
Parks & Recreation Fund	1,128,693	1,190,756	1,190,756	1,031,687	889,000	971,000	971,000
Library Fund	565,887	643,969	643,969	(161,897)	573,000	516,000	673,000
	<u>\$ 6,897,169</u>	<u>\$ 7,387,990</u>	<u>\$ 7,387,990</u>	<u>\$ 11,666,868</u>	<u>\$ 6,515,000</u>	<u>\$ 4,123,000</u>	<u>\$ 4,180,000</u>

**Ending Fund Reserve Balances Budgeted
at the End of the Biennium**



**Public Safety Fund
for the City of West Linn**

[for informational purposes]

	Actual			through the 1st Quarter of FY 2023			2022-2023 Biennium			[3 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[3 months] Actual	[3 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenue										
Property taxes	\$ 5,510,964	\$ 5,679,197	\$ 5,802,176	\$ 60,000	\$ 33,215	\$ (26,785)	\$ 5,858,000	\$ 6,030,000	\$ 11,888,000	0.0100
Franchise fees	1,450,352	1,628,050	1,646,950	363,000	306,317	(56,683) ¹	1,450,000	1,450,000	2,900,000	0.2500
Intergovernmental revenue	692,901	639,152	629,632	161,000	170,112	9,112	625,000	645,000	1,270,000	0.2500
Licenses and permits	29,030	22,725	19,400	6,000	7,181	1,181	21,000	24,000	45,000	0.2500
Fines and forfeitures	15,802	7,795	19,386	2,000	2,601	601	7,000	7,000	14,000	0.2500
Miscellaneous	29,732	14,330	24,257	1,000	10,968	9,968	5,000	5,000	10,000	0.2500
Transfers from General Fund	278,000	-	-	-	-	-	-	-	-	0.2500
Debt proceeds	-	-	-	-	-	-	-	-	-	
Total revenue	8,006,781	7,991,249	8,141,801	593,000	530,393	(62,607)	7,966,000	8,161,000	16,127,000	
Expenditures										
Personnel services	4,977,583	4,951,232	4,924,284	1,483,000	1,576,054	(93,054)	5,333,000	5,510,000	10,843,000	0.2692
Materials and services	710,056	674,819	824,722	250,000	333,442	(83,442) ²	1,006,000	999,000	2,005,000	0.2500
Transfers	1,726,000	1,791,000	2,015,000	511,000	510,750	250	2,015,000	2,043,000	4,058,000	0.2500
Capital outlay - regular	148,167	69,209	216,201	46,000	50,769	(4,769)	185,000	185,000	370,000	0.2500
Total expenditures	7,561,806	7,486,260	7,980,207	2,290,000	2,471,015	(181,015)	8,539,000	8,737,000	17,276,000	
Revenue over (under) expenditures	444,975	504,989	161,594	(1,697,000)	(1,940,622)	(243,622)	(573,000)	(576,000)	(1,149,000)	
Beginning fund balance	1,781,079	2,226,054	2,731,043	1,704,000	2,892,637	1,188,637	2,277,000	1,704,000	2,277,000	
Ending fund balance	\$ 2,226,054	\$ 2,731,043	\$ 2,892,637	\$ 7,000	\$ 952,015	\$ 945,015	\$ 1,704,000	\$ 1,128,000	\$ 1,128,000	
Restricted unspent bond proceeds	-	-	-	-	-	-	-	-	-	
Unrestricted ending fund balance	\$ 2,226,054	\$ 2,731,043	\$ 2,892,637	\$ 7,000	\$ 952,015	\$ 945,015	\$ 1,704,000	\$ 1,128,000	\$ 1,128,000	

¹ PGE Franchise Fee is received in third quarter.

² Includes contract payment for LOCOM Communications Center.

Parks & Recreation Fund
for the City of West Linn

	Actual			through the 1st Quarter of FY 2023			[for informational purposes]			[3 months]
	FY 2020	FY 2021	FY 2022	Flexible	[3 months]	[3 months]	2022-2023 Biennium		Flexible	
				Budget	Actual	Variance	FY 2022	FY 2023	Total	Budget
	Budget	Budget	Budget	Budget	Actual	Variance	Budget	Budget	Budget	Factor
Revenue										
Property taxes	\$ 1,533,054	\$ 1,594,162	\$ 1,628,680	\$ 16,000	\$ 9,323	\$ (6,677)	\$ 1,522,000	\$ 1,570,000	\$ 3,092,000	0.0100
Park maintenance fee	1,911,323	2,019,302	2,339,876	600,000	609,577	9,577	2,302,000	2,401,000	4,703,000	0.2500
Recreation program charges	486,137	296,436	624,341	168,000	197,007	29,007	366,000	671,000	1,037,000	0.2500
Intergovernmental	89,393	9,886	13,300	-	13,300	13,300	-	-	-	0.2500
Miscellaneous	17,715	8,068	10,833	-	-	-	-	-	-	0.2500
Other financing sources	4,894	20,119	-	-	-	-	-	-	-	0.2500
Proceeds from Lease Obligations	126,024	-	-	8,000	-	(8,000)	30,000	30,000	60,000	0.2500
Transfers from General Fund	157,000	-	-	-	-	-	-	-	-	0.2500
Total revenue	4,325,540	3,947,973	4,617,030	792,000	829,208	37,208	4,220,000	4,672,000	8,892,000	
Expenditures										
Personnel services	1,764,622	1,733,394	1,899,083	580,000	619,563	(39,563) ¹	2,097,000	2,156,000	4,253,000	0.2692
Material & services	770,502	1,150,881	1,005,117	292,000	492,069	(200,069) ¹	1,116,000	1,168,000	2,284,000	0.2500
Debt service	35,584	36,000	35,240	-	-	-	36,000	37,000	73,000	0.0000
Debt service - Lease Obligations	29,386	28,830	29,399	14,000	7,350	6,650	51,000	56,000	107,000	0.2500
Transfers	951,000	929,000	1,082,000	263,000	263,250	(250)	1,082,000	1,053,000	2,135,000	0.2500
Capital outlay	264,688	7,805	24,838	30,000	147,398	(117,398) ¹	150,000	120,000	270,000	0.2500
Total expenditures	3,815,782	3,885,910	4,075,677	1,179,000	1,529,630	(350,630)	4,532,000	4,590,000	9,122,000	
Revenue over (under) expenditures	509,758	62,063	541,353	(387,000)	(700,422)	(313,422)	(312,000)	82,000	(230,000)	
Beginning fund balance	618,935	1,128,693	1,190,756	889,000	1,732,109	843,109	1,201,000	889,000	1,201,000	
Ending fund balance	\$ 1,128,693	\$ 1,190,756	\$ 1,732,109	\$ 502,000	\$ 1,031,687	\$ 529,687	\$ 889,000	\$ 971,000	\$ 971,000	

¹ These variances reflect increased expenditures incurred during Parks' busier summer months.

Library Fund
for the City of West Linn

[for informational purposes]

	Actual			through the 1st Quarter of FY 2023			2022-2023 Biennium			[3 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[3 months] Actual	[3 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenue										
Property taxes	\$ 1,044,082	\$ 1,095,984	\$ 1,119,719	\$ 12,000	\$ 6,410	\$ (5,590)	\$ 1,118,000	\$ 1,152,000	\$ 2,270,000	0.0100
Library District Levy	1,706,582	1,771,081	1,801,199	-	-	-	1,761,000	1,795,000	3,556,000	0.0000
Fines and forfeitures	26,294	-	25,702	8,000	5,174	(2,826)	10,000	30,000	40,000	0.2500
Interest	-	-	-	-	-	-	-	-	-	0.2500
Miscellaneous	11,353	3,471	7,197	2,000	740	(1,260)	4,000	8,000	12,000	0.2500
Total revenue	2,788,311	2,870,536	2,953,817	22,000	12,324	(9,676)	2,893,000	2,985,000	5,878,000	
Expenditures										
Personnel services	1,546,689	1,624,672	1,742,786	481,000	468,097	12,903	1,703,000	1,785,000	3,488,000	0.2692
Materials and services	218,493	296,782	231,128	62,000	74,747	(12,747)	238,000	248,000	486,000	0.2500
Transfers	854,000	871,000	1,003,000	252,000	252,250	(250)	1,003,000	1,009,000	2,012,000	0.2500
Capital outlay	1,300	-	-	-	-	-	-	-	-	0.2500
Total expenditures	2,620,482	2,792,454	2,976,914	795,000	795,094	(94)	2,944,000	3,042,000	5,986,000	
Revenue over (under) expenditures	167,829	78,082	(23,097)	(773,000)	(782,769)	(9,769)	(51,000)	(57,000)	(108,000)	
Beginning fund balance	555,358	723,187	801,269	730,000	778,172	48,172	781,000	730,000	781,000	
Ending fund balance - total	723,187	801,269	778,172	(43,000)	(4,597)	38,403	730,000	673,000	673,000	
Restricted - County Grant	-	-	-	-	-	-	-	-	-	
Restricted - Caufield Trust	157,300	157,300	157,300	157,000	157,300	300	157,000	157,000	157,000	
Unrestricted	\$ 565,887	\$ 643,969	\$ 620,872	\$ (200,000)	\$ (161,897)	\$ 38,103	\$ 573,000	\$ 516,000	\$ 516,000	

¹ Library District Levy monies arrive from the County in late 2nd quarter/early 3rd quarter and are from the separate library district levy approved by the voters.

**Building Inspection Fund
for the City of West Linn**

	Actual			through the 1st Quarter of FY 2023			[for informational purposes]			[3 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[3 months] Actual	[3 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenue										
Licenses and permits	\$ 512,502	\$ 902,887	\$ 1,893,712	\$ 140,000	\$ 245,591	\$ 105,591 ¹	\$ 1,050,000	\$ 560,000	\$ 1,610,000	0.2500
Interest	-	-	-	-	-	-	-	-	-	0.2500
Miscellaneous	-	-	-	-	-	-	-	-	-	0.2500
Debt proceeds	-	25,984	-	-	-	-	-	-	-	0.2500
Proceeds from Lease Obligations	54,722	3,900	-	-	-	-	-	-	-	0.2500
Transfer from general fund	513,000	356,000	-	-	-	-	-	-	-	0.2500
Total revenue	1,080,224	1,288,771	1,893,712	140,000	245,591	105,591	1,050,000	560,000	1,610,000	
Expenditures										
Personnel services	362,615	418,178	449,860	133,000	131,194	1,806	616,000	495,000	1,111,000	0.2692
Materials and services	29,888	84,235	384,463	13,000	7,121	5,879	307,000	50,000	357,000	0.2500
Debt service	4,711	12,885	10,279	14,000	2,318	11,682	14,000	14,000	28,000	1.0000
Transfers	294,000	301,000	279,000	71,000	71,000	-	279,000	284,000	563,000	0.2500
Capital outlay	55,617	25,984	-	-	-	-	-	-	-	1.0000
Total expenditures	746,831	842,282	1,123,602	231,000	211,633	19,367	1,216,000	843,000	2,059,000	
Revenue over (under) expenditures	333,393	446,489	770,110	(91,000)	33,958	124,958	(166,000)	(283,000)	(449,000)	
Beginning fund balance	67,894	401,287	847,776	377,000	1,617,886	1,240,886	543,000	377,000	543,000	
Ending fund balance	\$ 401,287	\$ 847,776	\$ 1,617,886	\$ 286,000	\$ 1,651,844	\$ 1,365,844	\$ 377,000	\$ 94,000	\$ 94,000	

¹ License and permits revenue is up due to busier summer months.

**Planning Fund
for the City of West Linn**

	Actual			through the 1st Quarter of FY 2023			[for informational purposes]			[3 months]
	FY 2020	FY 2021	FY 2022	Flexible	[3 months]	[3 months]	FY 2022	FY 2023	Total	Flexible
				Budget	Actual	Variance				Budget
Revenue										
Intergovernmental	\$ 318,839	\$ 355,744	\$ 356,481	\$ 81,000	\$ 90,485	\$ 9,485 ¹	\$ 325,000	\$ 325,000	\$ 650,000	0.2500
Franchise fees	175,837	171,703	169,208	43,000	36,347	(6,653) ²	172,000	173,000	345,000	0.2500
Licenses and permits	71,654	134,711	116,645	23,000	23,290	290	90,000	90,000	180,000	0.2500
Miscellaneous	2,415	16,480	4,092	1,000	7,123	6,123	3,000	3,000	6,000	0.2500
Transfers from General Fund	310,000	516,000	470,000	118,750	118,750	-	470,000	475,000	945,000	0.2500
Total revenue	878,745	1,194,638	1,116,426	266,750	275,995	9,245	1,060,000	1,066,000	2,126,000	
Expenditures										
Personnel services	654,346	471,633	582,197	198,000	165,265	32,735	714,000	737,000	1,451,000	0.2692
Materials and services	10,784	33,537	34,572	24,000	22,403	1,597	143,000	96,000	239,000	0.2500
Transfers	376,000	368,000	327,000	72,000	72,250	(250)	327,000	289,000	616,000	0.2500
Total expenditures	1,041,130	873,170	943,769	294,000	259,918	34,082	1,184,000	1,122,000	2,306,000	
Revenue over (under) expenditures	(162,385)	321,468	172,657	(27,250)	16,077	43,327	(124,000)	(56,000)	(180,000)	
Beginning fund balance	447,712	285,327	606,795	184,000	779,452	595,452	308,000	184,000	308,000	
Ending fund balance	\$ 285,327	\$ 606,795	\$ 779,452	\$ 156,750	\$ 795,529	\$ 638,779	\$ 184,000	\$ 128,000	\$ 128,000	

¹ Intergovernmental revenue reflects Oregon's State Revenue Sharing funds received into the Planning Fund.

² Franchise fees include revenues from MACC/Comcast and CenturyLink agreements.

**City Facilities, Parks, and Trans. Bond Fund
for the City of West Linn**

	Actual			through the 1st Quarter of FY 2023		
	FY 2020	FY 2021	FY 2022	Flexible Budget	[3 months] Actual	[3 months] Variance
Revenue						
Interest	\$ 390,155	\$ 107,398	\$ 61,277	\$ 15,000	\$ 37,891	\$ 22,891
Intergovernmental	-	62,500	-	-	-	-
Debt proceeds - new money	-	-	-	-	-	-
Total revenue	390,155	169,898	61,277	15,000	37,891	22,891
Materials & Services	-	-	-	-	-	-
Capital outlay	4,726,818	2,638,474	1,817,636	1,404,000	571,239	832,761
Transfers	7,000	230,000	-	-	-	-
Total expenditures	4,733,818	2,868,474	1,817,636	1,404,000	571,239	832,761
Revenue over (under) expenditures	(4,343,663)	(2,698,576)	(1,756,359)	(1,389,000)	(533,348)	855,652
Beginning fund balance	18,630,068	14,286,405	11,587,829	5,755,000	9,831,470	4,076,470
Ending fund balance	\$ 14,286,405	\$ 11,587,829	\$ 9,831,470	\$ 4,366,000	\$ 9,298,122	\$ 4,932,122

[for informational purposes]

	2022-2023 Biennium			[3 months]
	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenue				
Interest	\$ 70,000	\$ 60,000	\$ 130,000	0.2500
Intergovernmental	-	-	-	0.2500
Debt proceeds - new money	-	-	-	0.2500
Total revenue	70,000	60,000	130,000	
Materials & Services	-	-	-	0.2500
Capital outlay	5,539,000	5,615,000	11,154,000	0.2500
Transfers	-	-	-	0.2500
Total expenditures	5,539,000	5,615,000	11,154,000	
Revenue over (under) expenditures	(5,469,000)	(5,555,000)	(11,024,000)	
Beginning fund balance	11,224,000	5,755,000	11,224,000	
Ending fund balance	\$ 5,755,000	\$ 200,000	\$ 200,000	

**Debt Service Fund
for the City of West Linn**

[for informational purposes]

	Actual			through the 1st Quarter of FY 2023			2022-2023 Biennium			[3 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[3 months] Actual	[3 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenue										
Property taxes	\$ 1,540,661	\$ 1,594,055	\$ 1,628,529	\$ 16,000	\$ 9,323	\$ (6,677)	\$ 1,630,000	\$ 1,640,000	\$ 3,270,000	0.0100
Interest	-	-	-	\$ -	-	-	-	-	-	0.2500
Transfers from other funds	7,000	230,000	-	-	-	-	-	-	-	1.0000
Total revenue	1,547,661	1,824,055	1,628,529	16,000	9,323	(6,677)	1,630,000	1,640,000	3,270,000	
Expenditures										
Debt service										
Principal:										
2018 GO Bond	-	240,000	365,000	420,000	-	420,000 ¹	365,000	420,000	785,000	1.0000
2012 GO Police Station	355,000	375,000	400,000	425,000	-	425,000 ¹	400,000	425,000	825,000	1.0000
2010 GO Refunding	355,000	385,000	-	-	-	- ¹	-	-	-	1.0000
2009 GO Refunding	-	-	-	-	-	- ¹	-	-	-	1.0000
Prior refunded principal	-	-	-	-	-	-	-	-	-	1.0000
Interest:										
2018 GO Bond	673,889	673,933	661,936	644,000	-	644,000 ¹	662,000	644,000	1,306,000	1.0000
2012 GO Police Station	155,038	147,938	140,438	133,000	-	133,000 ¹	141,000	133,000	274,000	1.0000
2010 GO Refunding	21,313	11,550	-	-	-	- ¹	-	-	-	1.0000
2009 GO Refunding	-	-	-	-	-	- ¹	-	-	-	1.0000
Prior refunded interest	-	-	-	-	-	-	-	-	-	
Total expenditures	1,560,240	1,833,421	1,567,374	1,202,000	-	1,202,000	1,568,000	1,622,000	2,405,000	
Revenue over (under) expenditures	(12,579)	(9,366)	61,155	(1,186,000)	9,323	1,195,323	62,000	18,000	865,000	
Beginning fund balance	302,230	289,651	280,285	308,000	341,440	33,440	246,000	308,000	246,000	
Ending fund balance	\$ 289,651	\$ 280,285	\$ 341,440	\$ (878,000)	\$ 350,763	\$ 1,228,763	\$ 308,000	\$ 326,000	\$ 1,111,000	

¹ Debt service payments on general obligation bonds are scheduled to be paid semi-annually. For the City of West Linn, the above debt service payments follow this semi-annual schedule with payments due December 1 (interest) and June 1st (principal and interest).

**Systems Development Charges Fund
for the City of West Linn**

[for informational purposes]

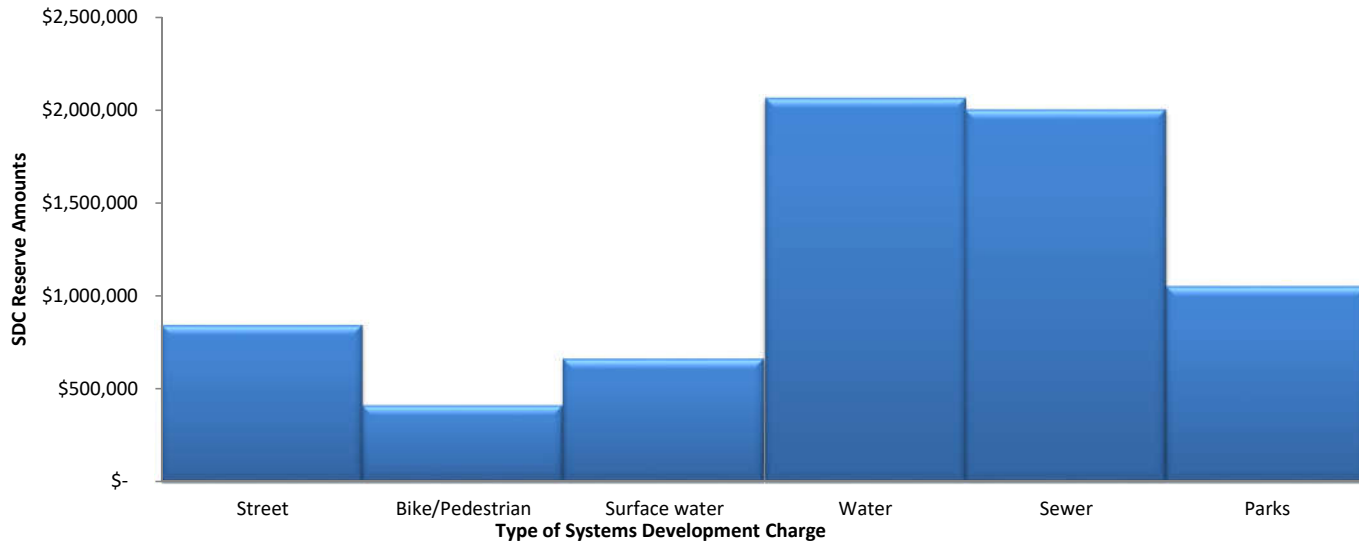
	Actual			through the 1st Quarter of FY 2023			2022-2023 Biennium			[3 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[3 months] Actual	[3 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenue										
Interest	\$ 61,038	\$ 27,260	\$ 23,100	\$ -	\$ 476	\$ 476	\$ -	\$ -	\$ -	0.2500
Intergovernmental grants	-	-	-	-	-	-	-	-	-	
Systems Development Charges										
Street	86,390	77,295	160,761	11,000	13,161	2,161 ¹	42,000	42,000	84,000	0.2500
Bike/Pedestrian	34,597	64,976	135,919	8,000	12,314	4,314 ¹	30,000	30,000	60,000	0.2500
Surface water	3,301	14,272	48,780	1,000	2,556	1,556 ¹	4,000	4,000	8,000	0.2500
Water	201,011	474,645	846,914	50,000	116,941	66,941 ¹	200,000	200,000	400,000	0.2500
Sewer	33,663	102,264	213,371	9,000	25,591	16,591 ¹	35,000	35,000	70,000	0.2500
Parks	133,750	377,641	491,885	34,000	99,100	65,100 ¹	135,000	135,000	270,000	0.2500
Total revenue	553,750	1,138,353	1,920,730	113,000	270,138	157,138	446,000	446,000	892,000	
Expenditures										
Materials and services	20,550	26,556	27,132	3,000	(7,834)	10,834	9,000	11,000	20,000	0.2500
Transfers	-	-	-	-	-	-	-	-	-	0.2500
Capital outlay										
Street	233,534	151,447	267,531	-	522	(522)	800,000	-	800,000	0.2500
Bike/Pedestrian	241,215	119,514	20,961	-	-	-	235,000	-	235,000	0.2500
Surface water	-	9,900	89,100	50,000	-	50,000	200,000	200,000	400,000	0.2500
Water	12,844	86,130	97,549	-	-	-	600,000	-	600,000	0.2500
Sewer	-	9,900	89,100	150,000	-	150,000	600,000	600,000	1,200,000	0.2500
Parks	110,866	66,615	48,186	38,000	2,005	35,995	150,000	150,000	300,000	0.2500
Total expenditures	619,009	470,062	639,559	241,000	(5,307)	246,307	2,594,000	961,000	3,555,000	
Revenue over (under) expenditures	(65,259)	668,291	1,281,171	(128,000)	275,445	403,445	(2,148,000)	(515,000)	(2,663,000)	
Beginning fund balance	4,865,697	4,800,438	5,468,729	2,820,000	6,749,900	3,929,900	4,968,000	2,820,000	4,968,000	
Ending fund balance	<u>\$ 4,800,438</u>	<u>\$ 5,468,729</u>	<u>\$ 6,749,900</u>	<u>\$ 2,692,000</u>	<u>\$ 7,025,345</u>	<u>\$ 4,333,345</u>	<u>\$ 2,820,000</u>	<u>\$ 2,305,000</u>	<u>\$ 2,305,000</u>	

¹ SDC revenues are up due to increase of activity and payment of SDC deferrals.

Summary of Ending Balances by Type of Systems Development Charge:

	Actual			Flexible Period	2022-2023 Biennium			
	FY 2020	FY 2021	FY 2022		FY 2022	FY 2023	Total	
Street	\$ 1,136,986	\$ 1,007,207	\$ 828,615	\$ 842,433	Street \$ 318,000	\$ 287,000	\$ 287,000	
Bike/Pedestrian	536,003	335,696	397,297	410,193	Bike/Pedestrian	502,000	470,000	470,000
Surface water	705,840	703,030	657,883	661,353	Surface water	624,000	430,000	430,000
Water	596,681	796,166	1,943,165	2,061,368	Water	363,000	708,000	708,000
Sewer	1,726,189	1,765,478	1,970,601	1,998,980	Sewer	1,579,000	1,083,000	1,083,000
Parks	163,998	192,861	952,336	1,051,017	Parks	357,000	228,000	228,000
	<u>\$ 4,865,697</u>	<u>\$ 4,800,438</u>	<u>\$ 6,749,898</u>	<u>\$ 7,025,343</u>		<u>\$ 3,743,000</u>	<u>\$ 3,206,000</u>	<u>\$ 3,206,000</u>

SDC Reserves as of End of Flexible Period



Street Fund
for the City of West Linn

[for informational purposes]

	Actual			through the 1st Quarter of FY 2023			2022-2023 Biennium			[3 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[3 months] Actual	[3 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenue										
Intergovernmental	\$ 1,901,485	\$ 2,432,836	\$ 2,695,939	\$ 596,000	\$ 642,082	\$ 46,082 ¹	\$ 2,369,000	\$ 2,382,000	\$ 4,751,000	0.2500
Intergovernmental - grants	-	-	-	500,000	-	(500,000) ²	2,000,000	2,000,000	4,000,000	0.2500
Street maintenance fee	1,991,767	2,101,692	2,204,993	569,000	573,119	4,119	2,177,000	2,275,000	4,452,000	0.2500
Franchise fees	127,461	137,716	164,850	33,000	47,192	14,192	130,000	130,000	260,000	0.2500
Interest	-	974	1,597	-	3	3	-	-	-	0.2500
Miscellaneous	104,253	59,140	28,576	3,000	1,553	(1,447)	10,000	10,000	20,000	0.2500
Proceeds from sale of bonds	-	-	- ²	-	-	-	-	-	-	0.2500
Total revenue	4,124,966	4,732,358	5,095,955	1,701,000	1,263,950	(437,050)	6,686,000	6,797,000	13,483,000	
Expenditures										
Personnel services	579,543	675,347	638,194	246,000	180,636	65,364	868,000	914,000	1,782,000	0.2692
Material & services	475,503	1,448,843	848,337	170,000	293,483	(123,483) ³	631,000	680,000	1,311,000	0.2500
Debt service	142,338	141,688	140,962	-	-	-	141,000	142,000	283,000	0.0000
Transfers	814,000	822,000	940,000	246,000	245,750	250	940,000	983,000	1,923,000	0.2500
Capital outlay	763,400	570,135	1,280,351	1,018,000	38,807	979,193	4,206,000	4,070,000	8,276,000	0.2500
Total expenditures	2,774,784	3,658,013	3,847,844	1,680,000	758,676	921,324	6,786,000	6,789,000	13,575,000	
Revenue over (under) expenditures	1,350,182	1,074,345	1,248,111	21,000	505,273	484,273	(100,000)	8,000	(92,000)	
Beginning fund balance	3,031,095	4,381,277	5,455,622	3,479,000	6,703,733	3,224,733	3,579,000	3,479,000	3,579,000	
Ending fund balance	<u>\$ 4,381,277</u>	<u>\$ 5,455,622</u>	<u>\$ 6,703,733</u>	<u>\$ 3,500,000</u>	<u>\$ 7,209,006</u>	<u>\$ 3,709,006</u>	<u>\$ 3,479,000</u>	<u>\$ 3,487,000</u>	<u>\$ 3,487,000</u>	

¹ Intergovernmental includes state gas taxes (\$0.34 cents per gallon which the State charges and \$0.184 cents per gallon Federal tax totaling \$0.524 for the consumer) and vehicle registration fees.

² City budgeted for grants from ODOT. This funding will remain with ODOT as they will be doing the project.

³ Materials and Services high due to timing of summer street work. Will monitor next few quarters.

Water Fund
for the City of West Linn

[for informational purposes]

	Actual			through the 1st Quarter of FY 2023			2022-2023 Biennium			[3 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[3 months] Actual	[3 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenue										
Water services charges	\$ 4,740,671	\$ 5,463,292	\$ 5,332,262	\$ 1,931,000	\$ 1,953,532	\$ 22,532	\$ 5,158,000	\$ 5,364,000	\$ 10,522,000	0.3600
Intergovernmental	-	-	5,004	-	7,500	7,500	-	-	-	0.2500
Interest	-	829	594	3,000	17	(2,983)	10,000	10,000	20,000	0.2500
Miscellaneous	147,190	163,993	226,562	55,000	103,187	48,187	218,000	218,000	436,000	0.2500
Systems development charges	16,721	39,498	69,509	-	9,825	9,825	-	-	-	0.2500
Proceeds from lease	29,014	63,360	-	11,000	-	(11,000)	-	42,000	42,000	0.2500
Proceeds from sale of bonds	-	-	- ²	-	-	-	6,000,000	-	6,000,000	0.2500
Total revenue	4,933,596	5,730,972	5,633,931	2,000,000	2,074,060	74,060	11,386,000	5,634,000	17,020,000	
Expenditures										
Personnel services	772,844	853,080	822,613	258,000	211,446	46,554	919,000	958,000	1,877,000	0.2692
Materials and services	1,892,953	2,179,512	2,203,828 ¹	603,000	912,335	(309,335) ¹	2,331,000	2,410,000	4,741,000	0.2500
Debt service				-	-	-				
Principal	215,000	230,000	90,000 ²	-	-	-	90,000	704,000	794,000	0.0000
Interest	61,748	55,300	48,400	-	-	-	49,000	48,000	97,000	0.0000
Leases	1,822	9,981	13,073	4,000	3,098	902	7,000	15,000	22,000	0.2500
Transfers	830,000	873,000	1,195,000	264,000	263,750	250	1,195,000	1,055,000	2,250,000	0.2500
Capital outlay	647,903	1,118,138	303,917	311,000	302,116	8,884	7,250,000	1,242,000	8,492,000	0.2500
Total expenditures	4,422,270	5,319,011	4,676,831	1,440,000	1,692,745	(252,745)	11,841,000	6,432,000	18,273,000	
Revenue over (under) expenditures	511,326	411,961	957,100	560,000	381,315	(178,685)	(455,000)	(798,000)	(1,253,000)	
Beginning fund balance	2,708,360	3,219,686	3,631,647	2,644,000	4,588,747	1,944,747	3,099,000	2,644,000	3,099,000	
Ending fund balance - total	3,219,686	3,631,647	4,588,747	3,204,000	4,970,062	1,766,062	2,644,000	1,846,000	1,846,000	
Restricted unspent LOT/Bond funds	-	-	- ¹	-	-	-	-	-	-	
Unrestricted ending fund balance	\$ 3,219,686	\$ 3,631,647	\$ 4,588,747	\$ 3,204,000	\$ 4,970,062	\$ 1,766,062	\$ 2,644,000	\$ 1,846,000	\$ 1,846,000	

¹ The majority of Materials and Services includes the cost of purchasing water from South Fork Water Board.

² Budgeted for a bond issuance to pay for water line replacement. Bond likely issued in FY23.

Environmental Services Fund
for the City of West Linn

[for informational purposes]

	Actual			through the 1st Quarter of FY 2023			2022-2023 Biennium			[3 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[3 months] Actual	[3 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenue										
Sewer services charges	\$ 2,761,616	\$ 2,908,456	\$ 3,047,241	\$ 763,000	\$ 800,633	\$ 37,633 ¹	\$ 2,922,000	\$ 3,053,000	\$ 5,975,000	0.2500
Surface water services charges	1,015,465	1,076,564	1,126,559	288,000	290,836	2,836 ²	1,104,000	1,153,000	2,257,000	0.2500
Licenses and permits	62,156	73,398	71,787	16,000	17,242	1,242	60,000	65,000	125,000	0.2500
Interest	-	1,435	1,074	-	27	27	-	-	-	0.2500
Miscellaneous	28,476	20,994	112	6,000	-	(6,000)	22,000	22,000	44,000	0.2500
Systems development charges	19,622	73,705	218,386	-	15,068	15,068	-	-	-	0.2500
Proceeds from lease obligation	25,153	55,173	-	11,000	-	(11,000)	84,000	42,000	126,000	0.2500
Total revenue	3,912,488	4,209,725	4,465,159	1,084,000	1,123,805	39,805	4,192,000	4,335,000	8,527,000	
Expenditures										
Personnel services	554,838	630,993	606,796	227,000	105,578	121,422	812,000	843,000	1,655,000	0.2692
Materials and services	418,309	355,734	390,589	124,000	227,693	(103,693)	467,000	494,000	961,000	0.2500
Transfers	1,267,000	1,303,000	1,496,000	389,000	388,750	250	1,496,000	1,555,000	3,051,000	0.2500
Debt Service - Leases	1,630	11,048	12,567	50,000	3,022	46,978	36,000	50,000	86,000	1.0000
Capital outlay	612,712	754,447	977,465	757,000	88,514	668,486	3,384,000	3,027,000	6,411,000	0.2500
Total expenditures	2,854,489	3,055,222	3,483,417	1,547,000	813,557	733,443	6,195,000	5,969,000	12,164,000	
Revenue over (under) expenditures	1,057,999	1,154,503	981,742	(463,000)	310,248	773,248	(2,003,000)	(1,634,000)	(3,637,000)	
Beginning fund balance	3,360,600	4,418,599	5,573,102	3,682,000	6,554,844	2,872,844	5,685,000	3,682,000	5,685,000	
Ending fund balance	\$ 4,418,599	\$ 5,573,102	\$ 6,554,844	\$ 3,219,000	\$ 6,865,092	\$ 3,646,092	\$ 3,682,000	\$ 2,048,000	\$ 2,048,000	

¹ Revenue from Sanitary Sewer utility rates.

² Revenue from Surface Water management fee.