



CITY OF  
**West  
Linn**

## Executive Summary

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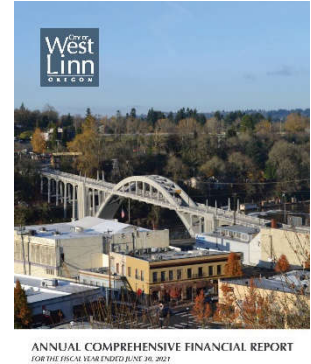
We are pleased to offer this financial report of City operations for your review. This report covers financial operations through the second quarter of the fiscal year ended June 30, 2023, the second year of the 2022-2023 biennium.

### QUARTERLY HIGHLIGHTS

#### ***Financial Audit is Complete***

The City's audit for the fiscal year ended June 30, 2022 is now complete and an unmodified or "clean" audit opinion was received. The Annual Comprehensive Financial Report (ACFR) was timely filed with the Secretary of State – Audits Division for their review and comments on December 22<sup>nd</sup>, 2022.

For the City of West Linn, the audit document is prepared in the format of an Annual *Comprehensive Financial Report (ACFR)* and is available online for review. During January 9, 2023 Council meeting, the auditors will make their formal presentation of the audit documents to the full Council.



The auditors also submitted their required report upon certain matters required by their professional standards including communications to the Audit Committee who have oversight responsibility for the City's financial reporting process. This report includes their required communications, a summary of accounting estimates used, a listing of recently issued accounting standards, arrangement letter, and representation letter.

#### ***Highlight Reminders of the 2022-2023 Biennium Budget***

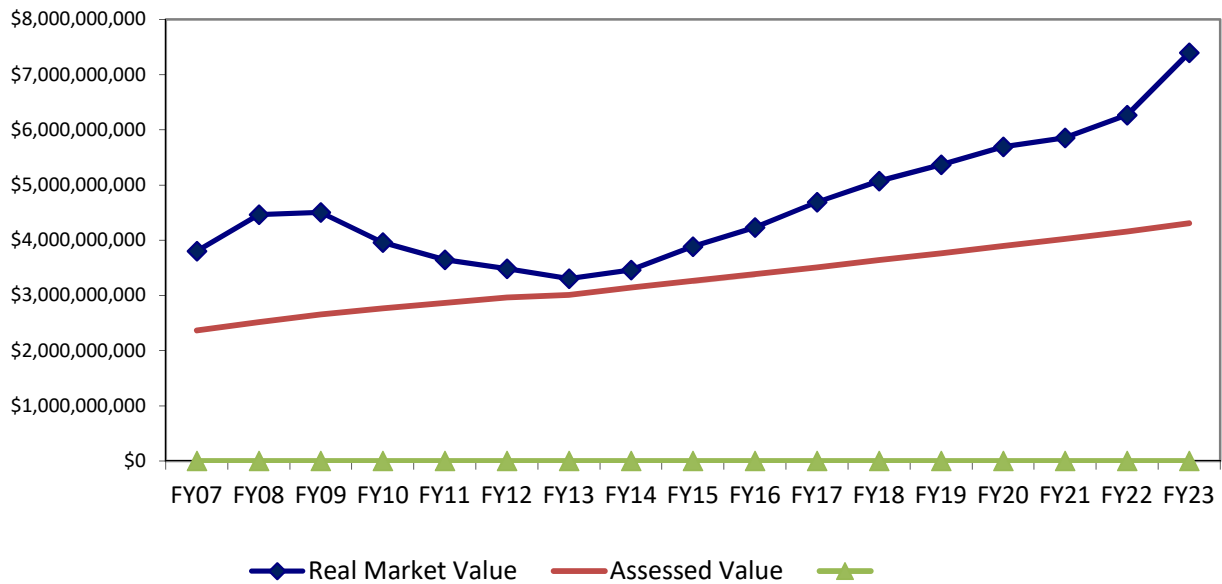
In June 2021, the City Council adopted the 2022-2023 biennial budget. Pertinent highlights of this budget included:

- 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

#### ***Property Taxes Arrived this Quarter***

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 slightly 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.

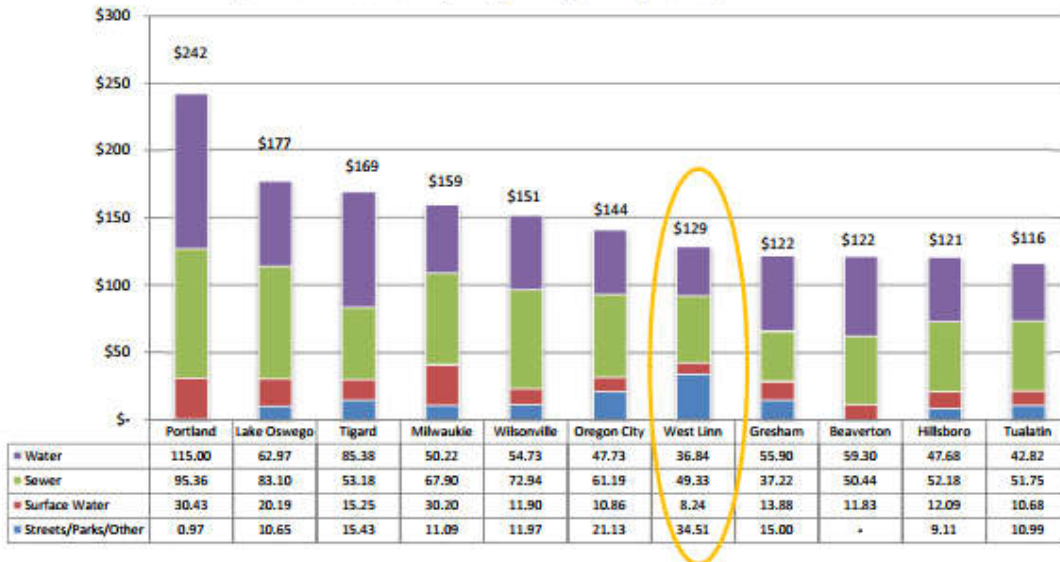
#### Fees on Utility Bills Increase

Effective January 1, 2023 (i.e. starting with the February 2023 utility bills), three of the five services are increasing the average residential bill by \$2.98 per month to \$125.42. Below is a snapshot of the before and after average monthly City Services Bill for the average West Linn home using 7 ccfs or less.

Note: typically Parks, Street, and the Tri-City portion of Sewer increase in July. Water, the city-portion of Sewer, and Surface Water rates increase in January. The Tri-City pass through fee is for the sewer treatment portion of our sewer operations – the City does not control this fee or any changes to it:

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
<b>Water Service Fee</b>						
Base (includes up to 7ccf)	5%	1.30 \$ 27.39		\$ 27.39	5%	1.37 \$ 28.76
<b>Sewer Service Fee</b>						
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
Avg sewer per house		49.33		50.58		51.78
<b>Surface Water Management Fee</b>	5%	0.39 8.24		8.24	5%	0.41 8.65
<b>Fees for Utility Services</b>		84.96		86.21		89.19
<b>Fees for Other City Services</b>						
Street Maintenance Fee		15.25	5%	0.76 16.01		16.01
Parks Maintenance Fee		19.26	5%	0.96 20.22		20.22
<b>Total City Services</b>		\$ 2.83 \$ 119.47		\$ 2.97 \$ 122.44		\$ 2.98 \$ 125.42
<b>Usage rate per 1ccf over 7ccf</b>	5%	0.14 3.15		3.15	5%	0.16 3.31

### ***Budget-to-Actual Quarterly Highlights***

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

In a review of the City's revenues, particularly the summaries on pages 5 and 6, I note that November property tax receipts have come in. Property taxes are coming in slightly lower than expected and we will monitor to see if that turns around. Franchise fees are tracking low due to a large portion of our franchise fees being received in the third quarter of the year. We received our second portion of ARPA funding in the first quarter of FY23 and therefore our "Grant" revenue is higher than expected.

In the General Fund (page 9), the ending fund balance is just about \$10.2 million. Expenditures are tracking well in all departments.

In the Public Safety Fund (page 11), significant franchise fees are expected to be received during the upcoming second-half of the fiscal year. Expenditures are up in materials and services due to payments to the LOCOM Communications Center for contracted services.

In the Parks Fund (page 12), expenditures are tracking high due to a majority of the events happening in the first half of the year.

In the Library Fund (page 13), I note that Clackamas County will distribute our share of the dedicated Library District Levy next quarter.

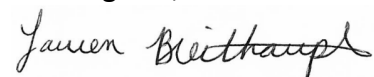
In the Planning and SDC Funds (pages 15 and 18), revenues and expenditures are tracking consistent with budget.

In the City Facilities, Parks, and Transportation Bond Fund (page 16), expenditures in Capital Outlay reflect amounts spent to date on the planned projects. Interest revenue has turned around and is tracking higher than expected.

In the Water Fund (page 21), water service charges and the corresponding expense for purchasing water are tracking up from expected, likely due to the high summer temperatures and a late fall/winter.

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](mailto:lbreithaupt@westlinnoregon.gov).

Best regards,



Lauren Breithaupt, CPA CMA CGMA  
Finance Director  
City of West Linn  
9 January 2023

**City of West Linn**

**Totals rolled up from all City funds**

[for informational purposes]

	Actual			through the 2nd Quarter of FY 2023			2022-2023 Biennium			[6 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
<b>Revenues (by category)</b>										
Property taxes	\$ 9,628,761	\$ 9,963,398	\$ 10,179,104	\$ 9,769,000	\$ 9,676,901	\$ (92,099)	\$ 10,128,000	\$ 10,392,000	\$ 20,520,000	0.9400
Intergovernmental revenue	4,899,193	5,986,580	8,483,331	2,677,000	5,071,137	2,394,137	9,780,000	7,252,446	17,032,446	0.5000
Fees and charges - utility bills	12,420,842	13,569,306	14,050,931	7,876,000	7,988,998	112,998	13,663,000	14,246,000	27,909,000	0.5000
Fees and charges - other	3,964,795	4,998,138	7,193,990	2,073,000	1,979,940	(93,060)	4,283,000	4,140,000	8,423,000	0.5000
Other revenue:										
Interest	506,153	163,371	109,274	43,000	119,986	76,986	100,000	85,000	185,000	0.5000
Miscellaneous	430,694	428,076	649,381	139,000	203,226	64,226	272,000	276,000	548,000	0.5000
Other financing sources	4,894	20,119	-	-	7,500	7,500	-	-	-	0.5000
Transfers from other funds	8,377,000	8,361,000	8,807,000	4,373,500	4,373,000	(500)	8,807,000	8,746,000	17,553,000	0.5000
Proceeds from Lease Obligations:	288,156	233,667	139,469	72,000	-	(57,000)	114,000	114,000	228,000	0.5000
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>4,627,500</u>	<u>4,703,712</u>	<u>91,212</u>	<u>15,293,000</u>	<u>9,221,000</u>	<u>24,514,000</u>	
Total revenue	40,520,488	43,749,639	49,612,480	27,022,500	29,420,688	2,413,188	53,147,000	45,251,446	98,398,446	

**Summary  
of revenues  
City-wide**

**City of West Linn**

**Totals rolled up from all City funds**

[for informational purposes]

	Actual			through the 2nd Quarter of FY 2023			2022-2023 Biennium			[6 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
<b>Revenues (by line detail)</b>										
<b>Property taxes</b>										
Levied for general purposes	\$ 8,088,100	\$ 8,369,343	\$ 8,550,575	\$ 8,227,000	\$ 8,128,597	\$ (98,403)	\$ 8,498,000	\$ 8,752,000	\$ 17,250,000	0.9400
Levied for bonded debt	1,540,661	1,594,055	1,628,529	1,542,000	1,548,304	6,304	1,630,000	1,640,000	3,270,000	0.9400
	9,628,761	9,963,398	10,179,104	9,769,000	9,676,901	(92,099)	10,128,000	10,392,000	20,520,000	
<b>Intergovernmental revenue</b>										
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	991,000	1,096,584	105,584	1,969,000	1,982,000	3,951,000	0.5000
Vehicle Registration Fees	132,149	503,651	530,783	200,000	300,848	100,848	400,000	400,000	800,000	0.5000
State Shared Revenue (liq cig)	487,592	531,160	525,001	200,000	254,363	54,363	499,000	399,032	399,032	0.5000
State Revenue Sharing (general)	318,839	355,744	356,481	163,000	196,838	33,838	325,000	325,000	650,000	0.5000
Other grants and misc	484,695	895,759	3,099,707	1,123,000	3,215,004	2,092,004	4,826,000	2,351,414	7,676,414	1.0000
	4,899,193	5,986,580	8,483,331	2,677,000	5,071,137	2,394,137	9,780,000	7,252,446	17,032,446	
<b>Fees and charges:</b>										
Utility Charges - water	4,740,671	5,463,292	5,332,262	3,433,000	3,455,741	22,741	5,158,000	5,364,000	10,522,000	0.5000
Utility Charges - sewer	2,761,616	2,908,456	3,047,241	1,527,000	1,580,930	53,930	2,922,000	3,053,000	5,975,000	0.5000
Utility Charges - surface wtr	1,015,465	1,076,564	1,126,559	577,000	578,666	1,666	1,104,000	1,153,000	2,257,000	0.5000
Utility Charges - street maint	1,991,767	2,101,692	2,204,993	1,138,000	1,150,547	12,547	2,177,000	2,275,000	4,452,000	0.5000
Utility Charges - park maint	1,911,323	2,019,302	2,339,876	1,201,000	1,223,114	22,114	2,302,000	2,401,000	4,703,000	0.5000
	12,420,842	13,569,306	14,050,931	7,876,000	7,988,998	112,998	13,663,000	14,246,000	27,909,000	
SDC fees from developers	492,712	1,111,093	1,897,630	224,000	426,962	202,962	446,000	446,000	892,000	0.5000
Franchise fees	1,753,650	1,937,469	1,981,008	877,000	506,397	(370,603)	1,752,000	1,753,000	3,505,000	0.5000
Licenses and permits	881,781	1,364,062	2,432,999	462,000	635,825	173,825	1,402,000	923,000	2,325,000	0.5000
Park recreation program fees	486,137	296,436	624,341	336,000	282,057	(53,943)	366,000	671,000	1,037,000	0.5000
Fines and forfeitures	350,515	289,078	258,012	174,000	128,699	(45,301)	317,000	347,000	664,000	0.5000
	16,385,637	18,567,444	21,244,921	9,949,000	9,968,938	19,938	17,946,000	18,386,000	36,332,000	
<b>Other revenue:</b>										
Interest	506,153	163,371	109,274	43,000	119,986	76,986	100,000	85,000	185,000	0.5000
Miscellaneous	430,694	428,076	649,381	139,000	203,226	64,226	272,000	276,000	548,000	0.5000
Other financing sources	4,894	20,119	-	-	7,500	7,500	-	-	-	0.5000
Transfers from other funds	8,377,000	8,361,000	8,807,000	4,373,500	4,373,000	(500)	8,807,000	8,746,000	17,553,000	0.5000
Proceeds from Lease Obligations:	288,156	233,667	139,469	72,000	-	(57,000)	114,000	114,000	228,000	0.5000
Debt proceeds	-	25,984	-	-	-	-	6,000,000	-	6,000,000	0.0000
	9,606,897	9,232,217	9,705,124	4,627,500	4,703,712	91,212	15,293,000	9,221,000	24,514,000	
<b>Total revenue</b>	<b>40,520,488</b>	<b>43,749,639</b>	<b>49,612,480</b>	<b>27,022,500</b>	<b>29,420,688</b>	<b>2,413,188</b>	<b>53,147,000</b>	<b>45,251,446</b>	<b>98,398,446</b>	

**City of West Linn**

**Totals rolled up from all City funds**

[for informational purposes]

	Actual			through the 2nd Quarter of FY 2023			2022-2023 Biennium			[6 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
<b>Expenditures</b>										
Personnel services	\$ 15,349,465	\$ 15,653,685	\$ 16,292,905	\$ 9,502,000	\$ 8,559,800	\$ 942,200	\$ 18,438,000	\$ 18,996,000	\$ 37,434,000	0.5000
Materials and services	6,864,940	9,422,932	8,768,066	5,303,000	4,822,011	480,989	13,443,000	10,567,000	24,010,000	0.5000
Debt service	2,465,456	2,778,220	2,085,048	1,323,750	488,827	834,923	2,137,000	2,833,000	4,185,000	0.3000
Transfers to other funds	8,377,000	8,361,000	8,807,000	4,376,500	4,373,000	3,500	8,807,000	8,746,000	17,553,000	0.5000
Capital outlay - regular	7,886,835	5,673,866	5,433,214	7,606,000	2,436,677	5,169,323	23,362,000	15,241,000	38,603,000	0.5000
<b>Total expenditures</b>	<b>40,943,696</b>	<b>41,889,703</b>	<b>41,386,233</b>	<b>28,111,250</b>	<b>20,680,315</b>	<b>7,430,935</b>	<b>66,187,000</b>	<b>56,383,000</b>	<b>121,785,000</b>	
Revenue over (under) expenditures	(423,208)	1,859,936	8,226,247	(1,173,250)	8,740,373	9,844,123	(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	\$ 39,137,139	\$ 40,997,075	\$ 49,223,322	\$ 18,992,750	\$ 57,963,695	\$ 38,901,445	\$ 25,852,000	\$ 14,720,446	\$ 15,505,446	

**Summary  
of expenditures  
City-wide**



**City of West Linn**

**Totals rolled up from all City funds**

[for informational purposes]

	Actual			through the 2nd Quarter of FY 2023			2022-2023 Biennium			[6 months]
	FY 2020	FY 2021	FY 2022	Flexible	[6 months]	[6 months]	FY 2022	FY 2023	Total	Flexible
				Budget	Actual	Variance				Budget
<b>Expenditures</b>										
Personnel services:										
Salaries and wages	\$ 9,731,576	\$ 9,845,647	\$ 10,285,905	\$ 5,877,000	\$ 5,436,141	\$ 440,859	\$ 11,478,000	\$ 11,753,000	\$ 23,231,000	0.5000
Overtime	251,471	294,964	303,660	178,000	234,161	(56,161)	314,000	355,000	669,000	0.5000
Payroll taxes and benefits	3,014,628	3,138,397	3,126,964	1,953,000	1,582,540	370,460	3,763,000	3,905,000	7,668,000	0.5000
PERS contributions	2,351,790	2,374,678	2,576,375	1,492,000	1,306,958	185,042	2,883,000	2,983,000	5,866,000	0.5000
	<u>15,349,465</u>	<u>15,653,685</u>	<u>16,292,905</u>	<u>9,502,000</u>	<u>8,559,800</u>	<u>940,200</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	5,303,000	4,822,011	480,989	13,443,000	10,567,000	24,010,000	0.5000
Debt service:										
Principal	1,420,000	1,740,000	1,075,000	-	-	-	1,420,000	1,740,000	3,160,000	0.0000
Interest	1,001,208	974,708	944,730	1,323,750	447,566	876,184	571,000	920,000	706,000	0.2500
Vehicle Leases	44,248	63,512	65,318	84,500	41,261	43,239	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>1,408,250</u>	<u>488,827</u>	<u>919,423</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	4,376,500	4,373,000	3,500	8,807,000	8,746,000	17,553,000	0.5000
Capital outlay - regular	7,886,835	5,673,866	5,433,214	7,606,000	2,436,677	5,169,323	23,362,000	15,241,000	38,603,000	0.5000
Total expenditures	<u>40,943,696</u>	<u>41,889,703</u>	<u>41,386,233</u>	<u>28,195,750</u>	<u>20,680,315</u>	<u>7,513,435</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	(1,173,250)	8,740,373	9,926,623	(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>\$ 18,992,750</u>	<u>\$ 57,963,695</u>	<u>\$ 38,983,945</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 2nd Quarter of FY 2023			2022-2023 Biennium			[6 months]
	FY 2020	FY 2021	FY 2022	Flexible	[6 months]	[6 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	\$ 4,136,000	\$ 4,135,500	\$ (500)	\$ 8,337,000	\$ 8,271,000	\$ 16,608,000	0.5000
Muni Court fines and fees	308,419	281,283	212,924	155,000	113,626	(41,374) <sup>1</sup>	300,000	310,000	610,000	0.5000
Licenses and permits	206,439	230,341	331,455	92,000	116,202	24,202	181,000	184,000	365,000	0.5000
Intergovernmental	189,993	715,381	2,981,776	-	2,989,316	2,989,316 <sup>2</sup>	2,700,000	-	2,700,000	1.0000
Interest	47,960	25,475	21,632	8,000	6,918	(1,082)	20,000	15,000	35,000	0.5000
Miscellaneous	60,217	28,397	59,857	5,000	19,811	14,811	10,000	10,000	20,000	0.5000
Proceeds from lease obligations	53,243	111,234	139,469	15,000	-	(15,000)	70,000	30,000	100,000	0.5000
<b>Total revenue</b>	<b>7,978,271</b>	<b>8,651,111</b>	<b>12,084,113</b>	<b>4,411,000</b>	<b>7,381,373</b>	<b>2,970,373</b>	<b>11,618,000</b>	<b>8,820,000</b>	<b>20,338,000</b>	
Expenditures										
City Council	520,476	585,333	576,012	271,000	244,141	26,859	606,000	542,000	1,148,000	0.4472
City Management	834,269	761,068	1,161,859	692,000	546,964	145,036	1,334,000	1,382,000	2,716,000	0.5187
Economic Development	301,134	487,612	76,753	76,000	58,940	17,060	202,000	152,000	354,000	0.3762
Human Resources	487,476	539,158	610,328	303,000	216,592	86,408	586,000	606,000	1,192,000	0.5171
Finance	674,741	761,604	819,797	419,000	389,478	29,522	807,000	836,000	1,643,000	0.5192
Information Technology	984,055	1,491,773	1,305,628	679,000	564,224	114,776	1,441,000	1,357,000	2,798,000	0.4712
Facility Services	569,891	635,416	653,194	344,000	290,548	53,452	657,000	687,000	1,344,000	0.5236
Municipal Court	463,175	486,577	484,544	283,000	230,221	52,779	542,000	565,000	1,107,000	0.5221
Public Works Support Services	1,204,165	1,257,595	1,457,078	918,000	730,270	187,730	1,790,000	1,836,000	3,626,000	0.5128
Vehicle/Equipment Maint	339,506	332,212	299,013	214,000	118,998	95,002	420,000	427,000	847,000	0.5095
Non-departmental:										
General Services	143,170	175,009	200,443	826,000	207,909	618,091 <sup>3</sup>	4,249,000	1,651,000	5,900,000	0.5000
Debt Service	406,298	418,299	138,754	26,750	18,228	8,522	107,000	107,000	214,000	0.2500
Debt Service - Leases	6,699	768	-	9,500	9,446	54	38,000	38,000	76,000	0.2500
Transfers to other funds	1,258,000	873,000	470,000	237,500	237,500	-	470,000	475,000	945,000	0.5000
<b>Total expenditures</b>	<b>8,193,055</b>	<b>8,805,424</b>	<b>8,253,403</b>	<b>5,298,750</b>	<b>3,863,459</b>	<b>1,435,291</b>	<b>13,249,000</b>	<b>10,661,000</b>	<b>23,910,000</b>	
Revenue over (under) expenditures	(214,784)	(154,313)	3,830,710	(887,750)	3,517,914	4,405,664	(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	\$ 2,461,250	\$ 10,170,846	\$ 7,709,596	\$ 3,349,000	\$ 1,508,000	\$ 1,408,000	

<sup>1</sup> Municipal Court revenues tracking low due to low court volume.

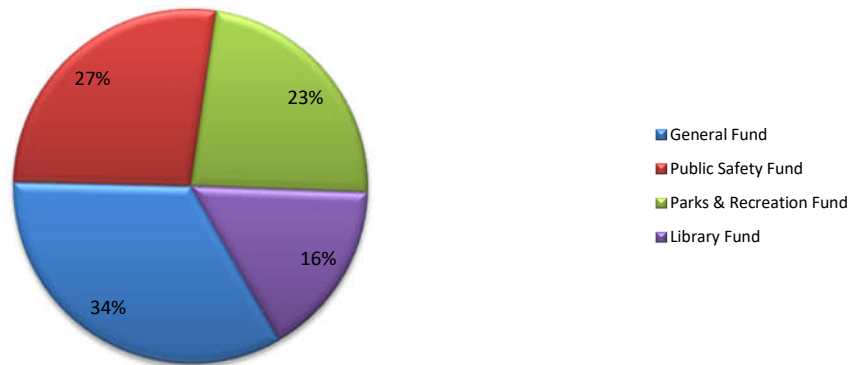
<sup>2</sup> American Rescue Plan Act (ARPA) received during 1st quarter. This is the final payment of the American Rescue Plan Act. It was budgeted in the PY.

<sup>3</sup> 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	\$ 10,170,846	\$ 3,349,000	\$ 1,508,000	\$ 1,408,000
Public Safety Fund	2,226,054	2,731,043	2,731,043	4,605,822	1,704,000	1,128,000	1,128,000
Parks & Recreation Fund	1,128,693	1,190,756	1,190,756	2,365,466	889,000	971,000	971,000
Library Fund	565,887	643,969	643,969	217,142	573,000	516,000	673,000
	<u>\$ 6,897,169</u>	<u>\$ 7,387,990</u>	<u>\$ 7,387,990</u>	<u>\$ 17,359,276</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 2nd Quarter of FY 2023			2022-2023 Biennium			[6 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
<b>Revenue</b>										
Property taxes	\$ 5,510,964	\$ 5,679,197	\$ 5,802,176	\$ 5,668,000	\$ 5,515,834	\$ (152,166)	\$ 5,858,000	\$ 6,030,000	\$ 11,888,000	0.9400
Franchise fees	1,450,352	1,628,050	1,646,950	725,000	341,455	(383,545) <sup>1</sup>	1,450,000	1,450,000	2,900,000	0.5000
Intergovernmental revenue	692,901	639,152	629,632	323,000	370,777	47,777	625,000	645,000	1,270,000	0.5000
Licenses and permits	29,030	22,725	19,400	12,000	15,512	3,512	21,000	24,000	45,000	0.5000
Fines and forfeitures	15,802	7,795	19,386	4,000	5,289	1,289	7,000	7,000	14,000	0.5000
Miscellaneous	29,732	14,330	24,257	3,000	20,433	17,433	5,000	5,000	10,000	0.5000
Transfers from General Fund	278,000	-	-	-	-	-	-	-	-	0.5000
Debt proceeds	-	-	-	-	-	-	-	-	-	
<b>Total revenue</b>	<b>8,006,781</b>	<b>7,991,249</b>	<b>8,141,801</b>	<b>6,735,000</b>	<b>6,269,300</b>	<b>(465,700)</b>	<b>7,966,000</b>	<b>8,161,000</b>	<b>16,127,000</b>	
<b>Expenditures</b>										
Personnel services	4,977,583	4,951,232	4,924,284	2,755,000	2,773,137	(18,137)	5,333,000	5,510,000	10,843,000	0.5000
Materials and services	710,056	674,819	824,722	500,000	708,447	(208,447) <sup>2</sup>	1,006,000	999,000	2,005,000	0.5000
Transfers	1,726,000	1,791,000	2,015,000	1,022,000	1,021,500	500	2,015,000	2,043,000	4,058,000	0.5000
Capital outlay - regular	148,167	69,209	216,201	93,000	53,031	39,969	185,000	185,000	370,000	0.5000
<b>Total expenditures</b>	<b>7,561,806</b>	<b>7,486,260</b>	<b>7,980,207</b>	<b>4,370,000</b>	<b>4,556,115</b>	<b>(186,115)</b>	<b>8,539,000</b>	<b>8,737,000</b>	<b>17,276,000</b>	
Revenue over (under) expenditures	444,975	504,989	161,594	2,365,000	1,713,185	(651,815)	(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	\$ 4,069,000	\$ 4,605,822	\$ 536,822	\$ 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	\$ 4,069,000	\$ 4,605,822	\$ 536,822	\$ 1,704,000	\$ 1,128,000	\$ 1,128,000	

<sup>1</sup> PGE Franchise Fee is received in third quarter.

<sup>2</sup> Includes contract payment for LOCOM Communications Center, paid in first quarter.

**Parks & Recreation Fund**  
for the City of West Linn

	Actual			through the 2nd Quarter of FY 2023			[for informational purposes]			[6 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[6 months]	[6 months]	2022-2023 Biennium		Total Budget	Flexible Budget Factor
					Actual	Variance	FY 2022 Budget	FY 2023 Budget		
<b>Revenue</b>										
Property taxes	\$ 1,533,054	\$ 1,594,162	\$ 1,628,680	\$ 1,476,000	\$ 1,548,304	\$ 72,304	\$ 1,522,000	\$ 1,570,000	\$ 3,092,000	0.9400
Park maintenance fee	1,911,323	2,019,302	2,339,876	1,201,000	1,223,114	22,114	2,302,000	2,401,000	4,703,000	0.5000
Recreation program charges	486,137	296,436	624,341	336,000	282,057	(53,943)	366,000	671,000	1,037,000	0.5000
Intergovernmental	89,393	9,886	13,300	-	109,274	109,274	-	-	-	0.5000
Miscellaneous	17,715	8,068	10,833	-	-	-	-	-	-	0.5000
Other financing sources	4,894	20,119	-	-	7,500	7,500	-	-	-	0.5000
Proceeds from Lease Obligations	126,024	-	-	15,000	-	(15,000)	30,000	30,000	60,000	0.5000
Transfers from General Fund	157,000	-	-	-	-	-	-	-	-	0.5000
<b>Total revenue</b>	<b>4,325,540</b>	<b>3,947,973</b>	<b>4,617,030</b>	<b>3,028,000</b>	<b>3,170,249</b>	<b>142,249</b>	<b>4,220,000</b>	<b>4,672,000</b>	<b>8,892,000</b>	
<b>Expenditures</b>										
Personnel services	1,764,622	1,733,394	1,899,083	1,078,000	1,131,890	(53,890) <sup>1</sup>	2,097,000	2,156,000	4,253,000	0.5000
Material & services	770,502	1,150,881	1,005,117	584,000	700,674	(116,674) <sup>1</sup>	1,116,000	1,168,000	2,284,000	0.5000
Debt service	35,584	36,000	35,240	-	3,595	(3,595)	36,000	37,000	73,000	0.0000
Debt service - Lease Obligations	29,386	28,830	29,399	28,000	14,802	13,198	51,000	56,000	107,000	0.5000
Transfers	951,000	929,000	1,082,000	527,000	526,500	500	1,082,000	1,053,000	2,135,000	0.5000
Capital outlay	264,688	7,805	24,838	60,000	159,431	(99,431) <sup>1</sup>	150,000	120,000	270,000	0.5000
<b>Total expenditures</b>	<b>3,815,782</b>	<b>3,885,910</b>	<b>4,075,677</b>	<b>2,277,000</b>	<b>2,536,892</b>	<b>(259,892)</b>	<b>4,532,000</b>	<b>4,590,000</b>	<b>9,122,000</b>	
Revenue over (under) expenditures	509,758	62,063	541,353	751,000	633,357	(117,643)	(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	\$ 1,640,000	\$ 2,365,466	\$ 725,466	\$ 889,000	\$ 971,000	\$ 971,000	

<sup>1</sup> 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 2nd Quarter of FY 2023			2022-2023 Biennium			[6 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
<b>Revenue</b>										
Property taxes	\$ 1,044,082	\$ 1,095,984	\$ 1,119,719	\$ 1,083,000	\$ 1,064,459	\$ (18,541)	\$ 1,118,000	\$ 1,152,000	\$ 2,270,000	0.9400
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	15,000	9,784	(5,216)	10,000	30,000	40,000	0.5000
Interest	-	-	-	-	-	-	-	-	-	0.5000
Miscellaneous	11,353	3,471	7,197	4,000	912	(3,088)	4,000	8,000	12,000	0.5000
<b>Total revenue</b>	<b>2,788,311</b>	<b>2,870,536</b>	<b>2,953,817</b>	<b>1,102,000</b>	<b>1,075,155</b>	<b>(26,845)</b>	<b>2,893,000</b>	<b>2,985,000</b>	<b>5,878,000</b>	
<b>Expenditures</b>										
Personnel services	1,546,689	1,624,672	1,742,786	893,000	873,462	19,538	1,703,000	1,785,000	3,488,000	0.5000
Materials and services	218,493	296,782	231,128	124,000	100,923	23,077	238,000	248,000	486,000	0.5000
Transfers	854,000	871,000	1,003,000	505,000	504,500	500	1,003,000	1,009,000	2,012,000	0.5000
Capital outlay	1,300	-	-	-	-	-	-	-	-	0.5000
<b>Total expenditures</b>	<b>2,620,482</b>	<b>2,792,454</b>	<b>2,976,914</b>	<b>1,522,000</b>	<b>1,478,885</b>	<b>43,115</b>	<b>2,944,000</b>	<b>3,042,000</b>	<b>5,986,000</b>	
Revenue over (under) expenditures	167,829	78,082	(23,097)	(420,000)	(403,730)	16,270	(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	310,000	374,442	64,442	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	\$ 153,000	\$ 217,142	\$ 64,142	\$ 573,000	\$ 516,000	\$ 516,000	

<sup>1</sup> 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 2nd Quarter of FY 2023			[for informational purposes]			[6 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
<b>Revenue</b>										
Licenses and permits	\$ 512,502	\$ 902,887	\$ 1,893,712	\$ 280,000	\$ 436,968	\$ 156,968 <sup>1</sup>	\$ 1,050,000	\$ 560,000	\$ 1,610,000	0.5000
Interest	-	-	-	-	-	-	-	-	-	0.5000
Miscellaneous	-	-	-	-	-	-	-	-	-	0.5000
Debt proceeds	-	25,984	-	-	-	-	-	-	-	0.5000
Proceeds from Lease Obligations	54,722	3,900	-	-	-	-	-	-	-	0.5000
Transfer from general fund	513,000	356,000	-	-	-	-	-	-	-	0.5000
<b>Total revenue</b>	<b>1,080,224</b>	<b>1,288,771</b>	<b>1,893,712</b>	<b>280,000</b>	<b>436,968</b>	<b>156,968</b>	<b>1,050,000</b>	<b>560,000</b>	<b>1,610,000</b>	
<b>Expenditures</b>										
Personnel services	362,615	418,178	449,860	248,000	256,762	(8,762)	616,000	495,000	1,111,000	0.5000
Materials and services	29,888	84,235	384,463	25,000	24,391	609	307,000	50,000	357,000	0.5000
Debt service	4,711	12,885	10,279	14,000	4,636	9,364	14,000	14,000	28,000	1.0000
Transfers	294,000	301,000	279,000	142,000	142,000	-	279,000	284,000	563,000	0.5000
Capital outlay	55,617	25,984	-	-	-	-	-	-	-	1.0000
<b>Total expenditures</b>	<b>746,831</b>	<b>842,282</b>	<b>1,123,602</b>	<b>429,000</b>	<b>427,789</b>	<b>1,211</b>	<b>1,216,000</b>	<b>843,000</b>	<b>2,059,000</b>	
Revenue over (under) expenditures	333,393	446,489	770,110	(149,000)	9,179	158,179	(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	\$ 228,000	\$ 1,627,065	\$ 1,399,065	\$ 377,000	\$ 94,000	\$ 94,000	

<sup>1</sup> License and permits revenue is up due to busier summer months.

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

	Actual			through the 2nd Quarter of FY 2023		
	FY 2020	FY 2021	FY 2022	Flexible Budget	[6 months] Actual	[6 months] Variance
<b>Revenue</b>						
Intergovernmental	\$ 318,839	\$ 355,744	\$ 356,481	\$ 163,000	\$ 196,838	\$ 33,838 <sup>1</sup>
Franchise fees	175,837	171,703	169,208	87,000	71,486	(15,514) <sup>2</sup>
Licenses and permits	71,654	134,711	116,645	45,000	40,276	(4,724)
Miscellaneous	2,415	16,480	4,092	2,000	6,170	4,170
Transfers from General Fund	310,000	516,000	470,000	237,500	237,500	-
<b>Total revenue</b>	<b>878,745</b>	<b>1,194,638</b>	<b>1,116,426</b>	<b>534,500</b>	<b>552,270</b>	<b>17,770</b>
<b>Expenditures</b>						
Personnel services	654,346	471,633	582,197	369,000	315,289	53,711
Materials and services	10,784	33,537	34,572	48,000	24,220	23,780
Transfers	376,000	368,000	327,000	145,000	144,500	500
<b>Total expenditures</b>	<b>1,041,130</b>	<b>873,170</b>	<b>943,769</b>	<b>562,000</b>	<b>484,009</b>	<b>77,991</b>
Revenue over (under) expenditures	(162,385)	321,468	172,657	(27,500)	68,261	95,761
Beginning fund balance	447,712	285,327	606,795	184,000	779,452	595,452
Ending fund balance	\$ 285,327	\$ 606,795	\$ 779,452	\$ 156,500	\$ 847,713	\$ 691,213

*[for informational purposes]*

2022-2023 Biennium			[6 months]
FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
\$ 325,000	\$ 325,000	\$ 650,000	0.5000
172,000	173,000	345,000	0.5000
90,000	90,000	180,000	0.5000
3,000	3,000	6,000	0.5000
470,000	475,000	945,000	0.5000
<b>1,060,000</b>	<b>1,066,000</b>	<b>2,126,000</b>	
714,000	737,000	1,451,000	0.5000
143,000	96,000	239,000	0.5000
327,000	289,000	616,000	0.5000
<b>1,184,000</b>	<b>1,122,000</b>	<b>2,306,000</b>	
(124,000)	(56,000)	(180,000)	
308,000	184,000	308,000	
\$ 184,000	\$ 128,000	\$ 128,000	

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

<sup>2</sup> 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 2nd Quarter of FY 2023			[for informational purposes]			[6 months] Flexible Budget Factor
	FY 2020	FY 2021	FY 2022	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	
	Revenue									
Interest	\$ 390,155	\$ 107,398	\$ 61,277	\$ 30,000	\$ 99,390	\$ 69,390	\$ 70,000	\$ 60,000	\$ 130,000	0.5000
Intergovernmental	-	62,500	-	-	-	-	-	-	-	0.5000
Debt proceeds - new money	-	-	-	-	-	-	-	-	-	0.5000
<b>Total revenue</b>	<b>390,155</b>	<b>169,898</b>	<b>61,277</b>	<b>30,000</b>	<b>99,390</b>	<b>69,390</b>	<b>70,000</b>	<b>60,000</b>	<b>130,000</b>	
Materials & Services	-	-	-	-	-	-	-	-	-	0.5000
Capital outlay	4,726,818	2,638,474	1,817,636	2,808,000	965,169	1,842,831	5,539,000	5,615,000	11,154,000	0.5000
Transfers	7,000	230,000	-	-	-	-	-	-	-	0.5000
<b>Total expenditures</b>	<b>4,733,818</b>	<b>2,868,474</b>	<b>1,817,636</b>	<b>2,808,000</b>	<b>965,169</b>	<b>1,842,831</b>	<b>5,539,000</b>	<b>5,615,000</b>	<b>11,154,000</b>	
Revenue over (under) expenditures	(4,343,663)	(2,698,576)	(1,756,359)	(2,778,000)	(865,779)	1,912,221	(5,469,000)	(5,555,000)	(11,024,000)	
Beginning fund balance	18,630,068	14,286,405	11,587,829	5,755,000	9,831,470	4,076,470	11,224,000	5,755,000	11,224,000	
Ending fund balance	\$ 14,286,405	\$ 11,587,829	\$ 9,831,470	\$ 2,977,000	\$ 8,965,691	\$ 5,988,691	\$ 5,755,000	\$ 200,000	\$ 200,000	

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

[for informational purposes]

	Actual			through the 2nd Quarter of FY 2023			2022-2023 Biennium			[6 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[6 months] Actual	[6 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	\$ 1,542,000	\$ 1,548,304	\$ 6,304	\$ 1,630,000	\$ 1,640,000	\$ 3,270,000	0.9400
Interest	-	-	-	\$ -	-	-	-	-	-	0.5000
Transfers from other funds	7,000	230,000	-	-	-	-	-	-	-	1.0000
<b>Total revenue</b>	<b>1,547,661</b>	<b>1,824,055</b>	<b>1,628,529</b>	<b>1,542,000</b>	<b>1,548,304</b>	<b>6,304</b>	<b>1,630,000</b>	<b>1,640,000</b>	<b>3,270,000</b>	
Expenditures										
Debt service										
Principal:										
2018 GO Bond	-	240,000	365,000	420,000	-	420,000 <sup>1</sup>	365,000	420,000	785,000	1.0000
2012 GO Police Station	355,000	375,000	400,000	425,000	-	425,000 <sup>1</sup>	400,000	425,000	825,000	1.0000
2010 GO Refunding	355,000	385,000	-	-	-	- <sup>1</sup>	-	-	-	1.0000
2009 GO Refunding	-	-	-	-	-	- <sup>1</sup>	-	-	-	1.0000
Prior refunded principal	-	-	-	-	-	-	-	-	-	1.0000
Interest:										
2018 GO Bond	673,889	673,933	661,936	644,000	321,843	322,157 <sup>1</sup>	662,000	644,000	1,306,000	1.0000
2012 GO Police Station	155,038	147,938	140,438	133,000	66,219	66,781 <sup>1</sup>	141,000	133,000	274,000	1.0000
2010 GO Refunding	21,313	11,550	-	-	-	- <sup>1</sup>	-	-	-	1.0000
2009 GO Refunding	-	-	-	-	-	- <sup>1</sup>	-	-	-	1.0000
Prior refunded interest	-	-	-	-	-	-	-	-	-	
<b>Total expenditures</b>	<b>1,560,240</b>	<b>1,833,421</b>	<b>1,567,374</b>	<b>1,202,000</b>	<b>388,062</b>	<b>813,938</b>	<b>1,568,000</b>	<b>1,622,000</b>	<b>2,405,000</b>	
Revenue over (under) expenditures	(12,579)	(9,366)	61,155	340,000	1,160,242	820,242	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	\$ 648,000	\$ 1,501,682	\$ 853,682	\$ 308,000	\$ 326,000	\$ 1,111,000	

<sup>1</sup> 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]

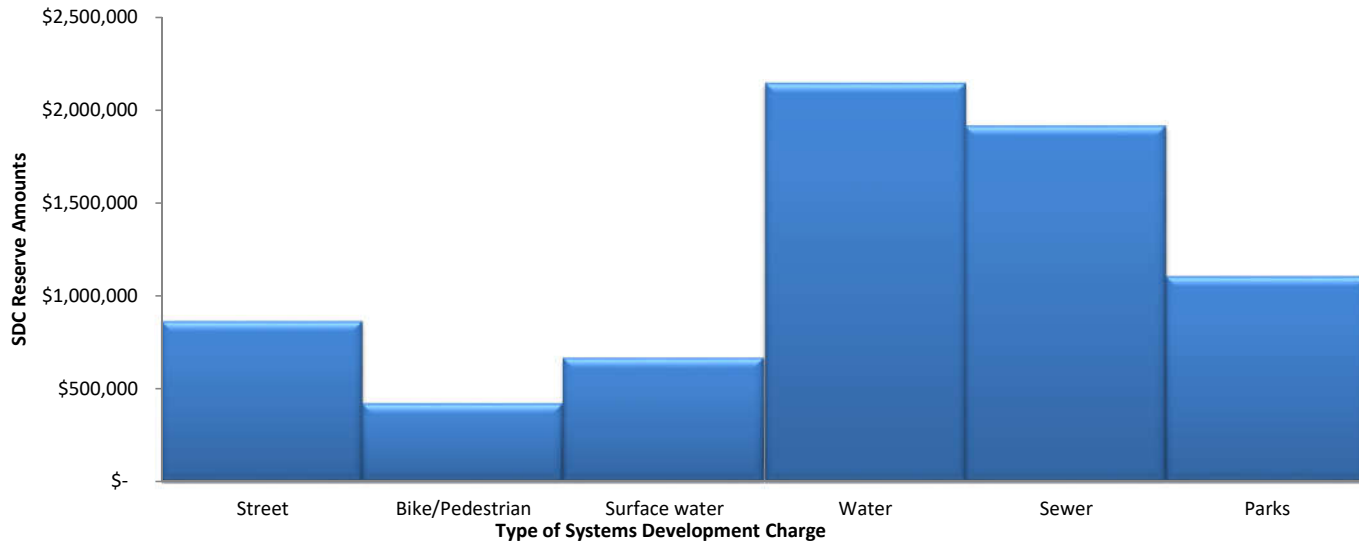
	Actual			through the 2nd Quarter of FY 2023			2022-2023 Biennium			[6 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenue										
Interest	\$ 61,038	\$ 27,260	\$ 23,100	\$ -	\$ 11,466	\$ 11,466	\$ -	\$ -	\$ -	0.5000
Intergovernmental grants	-	-	-	-	-	-	-	-	-	
Systems Development Charges										
Street	86,390	77,295	160,761	21,000	23,476	2,476 <sup>1</sup>	42,000	42,000	84,000	0.5000
Bike/Pedestrian	34,597	64,976	135,919	15,000	20,182	5,182 <sup>1</sup>	30,000	30,000	60,000	0.5000
Surface water	3,301	14,272	48,780	2,000	3,847	1,847 <sup>1</sup>	4,000	4,000	8,000	0.5000
Water	201,011	474,645	846,914	100,000	187,811	87,811 <sup>1</sup>	200,000	200,000	400,000	0.5000
Sewer	33,663	102,264	213,371	18,000	38,519	20,519 <sup>1</sup>	35,000	35,000	70,000	0.5000
Parks	133,750	377,641	491,885	68,000	153,127	85,127 <sup>1</sup>	135,000	135,000	270,000	0.5000
Total revenue	553,750	1,138,353	1,920,730	224,000	438,428	214,428	446,000	446,000	892,000	
Expenditures										
Materials and services	20,550	26,556	27,132	6,000	(35,738)	41,738	9,000	11,000	20,000	0.5000
Transfers	-	-	-	-	-	-	-	-	-	0.5000
Capital outlay										
Street	233,534	151,447	267,531	-	522	(522)	800,000	-	800,000	0.5000
Bike/Pedestrian	241,215	119,514	20,961	-	-	-	235,000	-	235,000	0.5000
Surface water	-	9,900	89,100	100,000	-	100,000	200,000	200,000	400,000	0.5000
Water	12,844	86,130	97,549	-	-	-	600,000	-	600,000	0.5000
Sewer	-	9,900	89,100	300,000	107,290	192,710	600,000	600,000	1,200,000	0.5000
Parks	110,866	66,615	48,186	75,000	7,119	67,881	150,000	150,000	300,000	0.5000
Total expenditures	619,009	470,062	639,559	481,000	79,193	401,807	2,594,000	961,000	3,555,000	
Revenue over (under) expenditures	(65,259)	668,291	1,281,171	(257,000)	359,235	616,235	(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	\$ 4,800,438	\$ 5,468,729	\$ 6,749,900	\$ 2,563,000	\$ 7,109,135	\$ 4,546,135	\$ 2,820,000	\$ 2,305,000	\$ 2,305,000	

<sup>1</sup> 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	\$ 862,518	Street \$ 318,000	\$ 287,000	\$ 287,000	
Bike/Pedestrian	536,003	335,696	397,297	421,375	Bike/Pedestrian	502,000	470,000	470,000
Surface water	705,840	703,030	657,883	665,305	Surface water	624,000	430,000	430,000
Water	596,681	796,166	1,943,165	2,142,421	Water	363,000	708,000	708,000
Sewer	1,726,189	1,765,478	1,970,601	1,912,886	Sewer	1,579,000	1,083,000	1,083,000
Parks	163,998	192,861	952,336	1,104,627	Parks	357,000	228,000	228,000
	<u>\$ 4,865,697</u>	<u>\$ 4,800,438</u>	<u>\$ 6,749,898</u>	<u>\$ 7,109,133</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 2nd Quarter of FY 2023			2022-2023 Biennium			[6 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
<b>Revenue</b>										
Intergovernmental	\$ 1,901,485	\$ 2,432,836	\$ 2,695,939	\$ 1,191,000	\$ 1,397,432	\$ 206,432 <sup>1</sup>	\$ 2,369,000	\$ 2,382,000	\$ 4,751,000	0.5000
Intergovernmental - grants	-	-	-	1,000,000	-	(1,000,000) <sup>2</sup>	2,000,000	2,000,000	4,000,000	0.5000
Street maintenance fee	1,991,767	2,101,692	2,204,993	1,138,000	1,150,547	12,547	2,177,000	2,275,000	4,452,000	0.5000
Franchise fees	127,461	137,716	164,850	65,000	93,456	28,456	130,000	130,000	260,000	0.5000
Interest	-	974	1,597	-	1,653	1,653	-	-	-	0.5000
Miscellaneous	104,253	59,140	28,576	5,000	3,128	(1,872)	10,000	10,000	20,000	0.5000
Proceeds from sale of bonds	-	-	- <sup>2</sup>	-	-	-	-	-	-	0.5000
<b>Total revenue</b>	<b>4,124,966</b>	<b>4,732,358</b>	<b>5,095,955</b>	<b>3,399,000</b>	<b>2,646,216</b>	<b>(752,784)</b>	<b>6,686,000</b>	<b>6,797,000</b>	<b>13,483,000</b>	
<b>Expenditures</b>										
Personnel services	579,543	675,347	638,194	457,000	349,375	107,625	868,000	914,000	1,782,000	0.5000
Material & services	475,503	1,448,843	848,337	340,000	396,134	(56,134) <sup>3</sup>	631,000	680,000	1,311,000	0.5000
Debt service	142,338	141,688	140,962	71,000	14,381	56,619	141,000	142,000	283,000	0.5000
Transfers	814,000	822,000	940,000	492,000	491,500	500	940,000	983,000	1,923,000	0.5000
Capital outlay	763,400	570,135	1,280,351	2,035,000	67,196	1,967,804	4,206,000	4,070,000	8,276,000	0.5000
<b>Total expenditures</b>	<b>2,774,784</b>	<b>3,658,013</b>	<b>3,847,844</b>	<b>3,395,000</b>	<b>1,318,586</b>	<b>2,076,414</b>	<b>6,786,000</b>	<b>6,789,000</b>	<b>13,575,000</b>	
Revenue over (under) expenditures	1,350,182	1,074,345	1,248,111	4,000	1,327,630	1,323,630	(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>\$ 3,483,000</u>	<u>\$ 8,031,363</u>	<u>\$ 4,548,363</u>	<u>\$ 3,479,000</u>	<u>\$ 3,487,000</u>	<u>\$ 3,487,000</u>	

<sup>1</sup> 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.

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

<sup>3</sup> 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 2nd Quarter of FY 2023			2022-2023 Biennium			[6 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
<b>Revenue</b>										
Water services charges	\$ 4,740,671	\$ 5,463,292	\$ 5,332,262	\$ 3,433,000	\$ 3,455,741	\$ 22,741	\$ 5,158,000	\$ 5,364,000	\$ 10,522,000	0.6400
Intergovernmental	-	-	5,004	-	7,500	7,500	-	-	-	0.5000
Interest	-	829	594	5,000	172	(4,828)	10,000	10,000	20,000	0.5000
Miscellaneous	147,190	163,993	226,562	109,000	114,712	5,712	218,000	218,000	436,000	0.5000
Systems development charges	16,721	39,498	69,509	-	15,379	15,379	-	-	-	0.5000
Proceeds from lease	29,014	63,360	-	21,000	-	(21,000)	-	42,000	42,000	0.5000
Proceeds from sale of bonds	-	-	- <sup>2</sup>	-	-	-	6,000,000	-	6,000,000	0.5000
<b>Total revenue</b>	<b>4,933,596</b>	<b>5,730,972</b>	<b>5,633,931</b>	<b>3,568,000</b>	<b>3,593,504</b>	<b>25,504</b>	<b>11,386,000</b>	<b>5,634,000</b>	<b>17,020,000</b>	
<b>Expenditures</b>										
Personnel services	772,844	853,080	822,613	479,000	410,200	68,800	919,000	958,000	1,877,000	0.5000
Materials and services	1,892,953	2,179,512	2,203,828 <sup>1</sup>	1,205,000	1,245,725	(40,725) <sup>1</sup>	2,331,000	2,410,000	4,741,000	0.5000
Debt service										
Principal	215,000	230,000	90,000 <sup>2</sup>	-	-	-	90,000	704,000	794,000	0.0000
Interest	61,748	55,300	48,400	24,000	23,300	700	49,000	48,000	97,000	0.5000
Leases	1,822	9,981	13,073	8,000	6,196	1,804	7,000	15,000	22,000	0.5000
Transfers	830,000	873,000	1,195,000	528,000	527,500	500	1,195,000	1,055,000	2,250,000	0.5000
Capital outlay	647,903	1,118,138	303,917	621,000	338,740	282,260	7,250,000	1,242,000	8,492,000	0.5000
<b>Total expenditures</b>	<b>4,422,270</b>	<b>5,319,011</b>	<b>4,676,831</b>	<b>2,865,000</b>	<b>2,551,661</b>	<b>313,339</b>	<b>11,841,000</b>	<b>6,432,000</b>	<b>18,273,000</b>	
Revenue over (under) expenditures	511,326	411,961	957,100	703,000	1,041,843	338,843	(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	3,347,000	5,630,590	2,283,590	2,644,000	1,846,000	1,846,000	
Restricted unspent LOT/Bond funds	-	-	- <sup>1</sup>	-	-	-	-	-	-	
Unrestricted ending fund balance	\$ 3,219,686	\$ 3,631,647	\$ 4,588,747	\$ 3,347,000	\$ 5,630,590	\$ 2,283,590	\$ 2,644,000	\$ 1,846,000	\$ 1,846,000	

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

<sup>2</sup> 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 2nd Quarter of FY 2023			2022-2023 Biennium			[6 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
<b>Revenue</b>										
Sewer services charges	\$ 2,761,616	\$ 2,908,456	\$ 3,047,241	\$ 1,527,000	\$ 1,580,930	\$ 53,930 <sup>1</sup>	\$ 2,922,000	\$ 3,053,000	\$ 5,975,000	0.5000
Surface water services charges	1,015,465	1,076,564	1,126,559	577,000	578,666	1,666 <sup>2</sup>	1,104,000	1,153,000	2,257,000	0.5000
Licenses and permits	62,156	73,398	71,787	33,000	26,867	(6,133)	60,000	65,000	125,000	0.5000
Interest	-	1,435	1,074	-	387	387	-	-	-	0.5000
Miscellaneous	28,476	20,994	112	11,000	-	(11,000)	22,000	22,000	44,000	0.5000
Systems development charges	19,622	73,705	218,386	-	22,681	22,681	-	-	-	0.5000
Proceeds from lease obligation	25,153	55,173	-	21,000	-	(21,000)	84,000	42,000	126,000	0.5000
<b>Total revenue</b>	<b>3,912,488</b>	<b>4,209,725</b>	<b>4,465,159</b>	<b>2,169,000</b>	<b>2,209,531</b>	<b>40,531</b>	<b>4,192,000</b>	<b>4,335,000</b>	<b>8,527,000</b>	
<b>Expenditures</b>										
Personnel services	554,838	630,993	606,796	422,000	231,085	190,915	812,000	843,000	1,655,000	0.5000
Materials and services	418,309	355,734	390,589	247,000	277,550	(30,550)	467,000	494,000	961,000	0.5000
Transfers	1,267,000	1,303,000	1,496,000	778,000	777,500	500	1,496,000	1,555,000	3,051,000	0.5000
Debt Service - Leases	1,630	11,048	12,567	25,000	6,181	18,819	36,000	50,000	86,000	0.5000
Capital outlay	612,712	754,447	977,465	1,514,000	738,179	775,821	3,384,000	3,027,000	6,411,000	0.5000
<b>Total expenditures</b>	<b>2,854,489</b>	<b>3,055,222</b>	<b>3,483,417</b>	<b>2,986,000</b>	<b>2,030,495</b>	<b>955,505</b>	<b>6,195,000</b>	<b>5,969,000</b>	<b>12,164,000</b>	
Revenue over (under) expenditures	1,057,999	1,154,503	981,742	(817,000)	179,036	996,036	(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	\$ 2,865,000	\$ 6,733,880	\$ 3,868,880	\$ 3,682,000	\$ 2,048,000	\$ 2,048,000	

<sup>1</sup> Revenue from Sanitary Sewer utility rates.

<sup>2</sup> Revenue from Surface Water management fee.