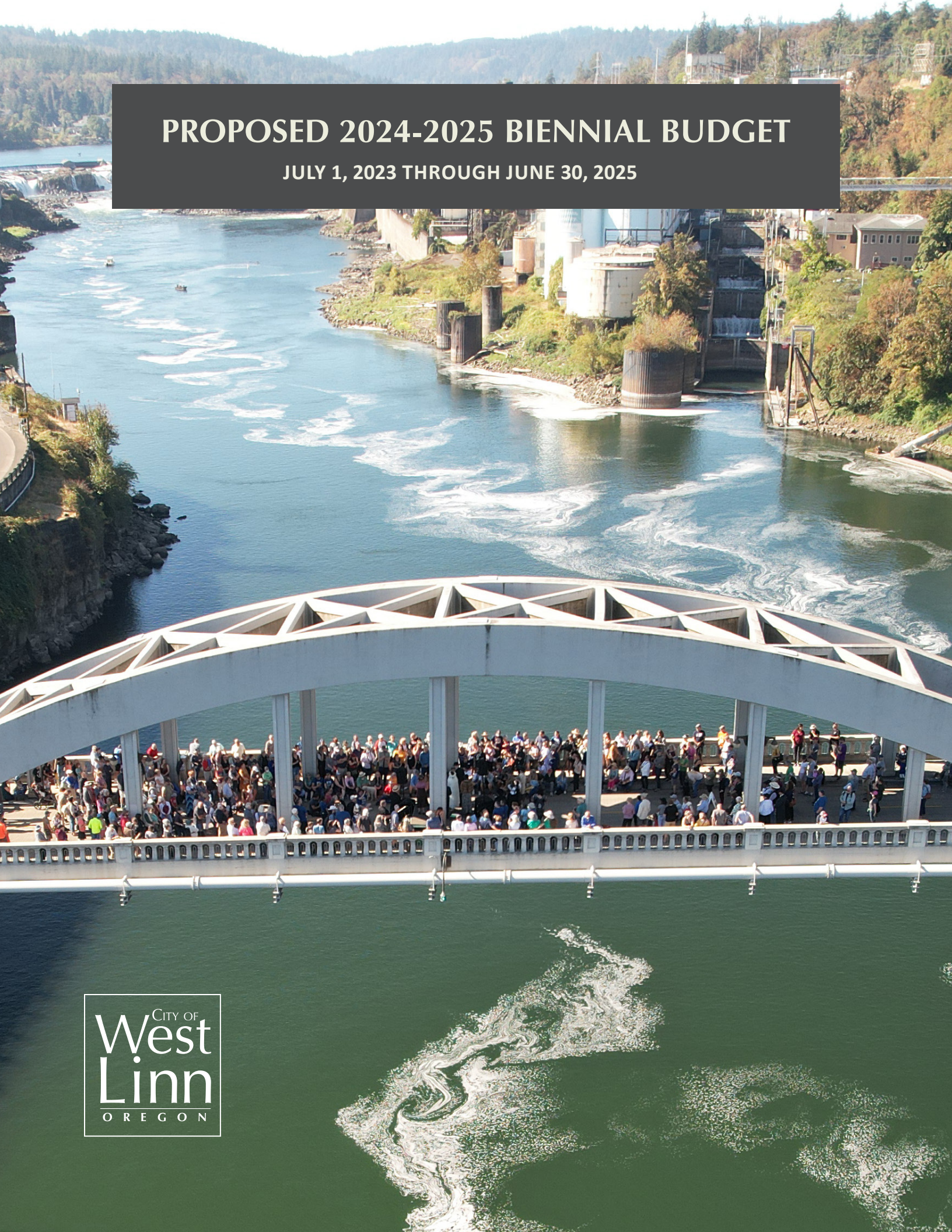


PROPOSED 2024-2025 BIENNIAL BUDGET

JULY 1, 2023 THROUGH JUNE 30, 2025



PROPOSED 2024-2025 BIENNIAL BUDGET

CITY OF WEST LINN, OREGON

for the biennium beginning July 1, 2023 and ending June 30, 2025



Budget Committee

Council Members

Mayor – Vacant – term expires 12/31/24
Councilor (Interim Mayor) Rory Bialostosky – term expires 12/31/24
Councilor Mary Baumgardner – term expires 12/31/24
Councilor Leo Groner – term expires 12/31/26
Councilor Scott Erwin – term expires 12/31/26

Citizen Members

Carol Bryck – term expires 12/31/26
Nikki Kobliha – term expires 12/31/25
Ann Frazier – term expires 12/31/23
Richard Larson – term expires 12/31/26
Ed Schwarz – term expires 12/31/23



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of West Linn Oregon

For its Annual Comprehensive Financial Report For the Fiscal Year Ended

June 30, 2021

Christopher P. Morill

Executive Director/CEO



NATIONAL AWARDS RECEIVED

The City received the Distinguished Budget Presentation Award for its 2022-2023 biennial budget from the GFOA, making this the sixth consecutive City budget document to receive this award. This award is the highest form of recognition in governmental budgeting. Its attainment represents a significant accomplishment by a governmental entity, its financial staff, and its management. This international award program was first established in 1984 to encourage exemplary budgetary practices and to provide peer recognition for government finance officers who prepare budget documents. Budget proficiency is rated in four major categories: as a policy document, an operations guide, a financial plan, and a communications device.

We believe this budget document continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. In addition to the budget award, West Linn Finance receives awards for its *Annual Comprehensive Financial Reports (ACFR)*, making it one of the most decorated finance agencies in Oregon.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of West Linn Oregon

For the Biennium Beginning July 01, 2021

Christopher P. Morill
Executive Director

City of West Linn 2024-2025 Biennium Budget

City Manager’s Budget Message

Budget Message	1
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City Overview

About West Linn	5
Budget Process	7
Budget Calendar	9
2023 City Council Priority Topics	10
Financial Policies	11
Demographics & Financial Trends	13
Reserves	14

Personnel

Organizational Chart	15
Personnel Summary: Positions and Salary Ranges	16
Comparisons with Other Cities: FTE per Capita	18

Budget Summary

Fund Types and Descriptions	19
Understanding the Budget Format	20
Budget at a Glance: Total of All Funds	21
Budget at a Glance: Summary by Fund	22
Sources and Uses of Funds	23
Performance Measures	32

General Fund and Departments Within

General Fund	33
City Attorney	35
City Council	36
City Management	38
Economic Development	40
Human Resources	42
Finance	44
Information Technology	46
City Facilities	48
Municipal Court	50
Public Works Support Services	52
Vehicle and Equipment Maintenance	54
Non-Departmental	56

Other Funds

Public Safety Fund	59
Library Fund	63
Parks & Recreation Fund	67
Building Inspections Fund	71
Planning Fund	75
Street Fund	79
Water Fund	83
Environmental Services Fund	87
SDC Funds	91
Parks	92
Streets	93
Bike/Pedestrian	94
Water	95
Waste Water	96
Surface Water	97
City Facilities, Parks, and Transportation Bond Fund	99
Debt Service Fund	101

Debt Outstanding

Long-Term Debt	103
Long-Term Debt Outstanding	104
Future Principal and Interest Payments Due	105
Comparison with Other Cities: Outstanding Debt	106

Appendices:

Assumptions Used in Forecasts	107
--	------------

Five Year Forecast	109
---------------------------------	------------

Capital Outlay Summary

Overview of Capital Improvement Plan & Projects	133
Capital Improvement Project Summaries	135
Vehicle Replacement Schedule	139

Transfers	141
------------------------	------------

Glossary	143
-----------------------	------------

TABLE OF CONTENTS



City Manager's Budget Message

May 9, 2023

It's an honor to submit my first proposed biennial budget as West Linn City Manager. Developing the budget may be the most important responsibility I have, because it's the blueprint for all City operations. The budget determines how many employees we hire, what equipment we buy, what construction projects we work on, and much more. It's also binding: once it's adopted by the City Council, it's unlawful to spend above the amounts budgeted unless the City Council votes to change the budget before the funds are spent. The budget also provides transparency into City finances, so the community knows how public funds are spent. Bottom line: the budget is an essential part of running a local government.

Since there is so much information in this document, Oregon law requires me to write a **Budget Message** as a roadmap for users. This message explains how the budget is organized and provides an overview of any big changes and key information

How the Budget is organized

If you're new to West Linn, or just new to our budget process, start with the **City Overview** section. There you'll find some basic facts about our city, a description of the budget process with a timeline, a listing of the City Council's priority projects, and a description of our financial policies.

With that background in hand, move on to the **Personnel Overview** section. Here you'll find the City of West Linn's organizational chart and a listing of all proposed personnel positions with salary ranges. The personnel chart goes back a few years so you can see changes over time.

To really understand the rest of the document, spend a few minutes with the **Budget Summary**. This section provides an overview of the purpose for each fund and a description of the City's major revenue sources.

OK, now you're ready to dive in. The heart of the Budget is the individual sections for the **General Fund and Other Funds**. For each fund there's an overview, performance measures, interesting highlights, and a table showing estimated revenues and proposed expenditures. This section is where you can really get to know how the City operates and how services are delivered.

The main document closes with **Debt Outstanding**: a listing of all bonds the City has issued, with detailed repayment schedules. This information is essential to understanding the City's overall financial position and long-term commitments.

Finally, five **Appendices** provide information on the five-year forecast (more on that below), a summary of capital outlay proposals, and a description of interfund transfers. Don't forget the handy glossary at the end!

Budget Highlights

This two-year budget allocates over \$160 Million and directs the work of almost 140 full-time equivalent (FTE) employees. Our great staff do everything from shelving library books, to responding to 911 calls, to cleaning clogged sewer lines, to reserving picnic shelters... and so much more. The departmental sections do a great job providing more detail on all of that and I won't try to replicate it here. In this highlight section I will focus on just a few key themes.

Revenues aren't keeping up with costs

Most of the City's revenue sources are fairly flat or strictly limited in growth, but unfortunately our costs are not. The cost of almost every basic supply, material, or contract has risen steeply in the past several years while our revenues have not kept up. Just to cite one example, the Construction Cost Index for 2022 went up 10.5% while our utility revenues are capped at 5% and street maintenance funding from the state and county went up even less. You'll find more examples of cost drivers on page 30.

With careful planning by City staff, plus the pandemic limiting or slowing some of our projects, plus the \$5.9 Million in American Rescue Plan funds provided by the Federal Government in 2021 (see page 57 for more detail), we can propose this balanced 2024/2025 budget. However, future years are a concern.

Take a look at the 5-year forecasts in Appendix 2. In some funds you will see circled numbers showing reserve requirements not being met in four years or even in some cases negative fund balances. These will come to pass in a scenario in which conservative revenue forecasts come true, *and* conservative cost estimates come true, *and* if we spend all budgeted funds. All of these things aren't likely to occur at the same time, but it's a scenario that we should be thinking about and taking action to address in the next two years.

PRO TIP:

Check out "Understanding the Budget Format" on page 20. This is the best way to figure out how all of the budget spreadsheets work!



COMPARING CITY PROPERTY TAX RATES IN CLACKAMAS COUNTY (CC)

City	Population	Assessed Value (AV) in Clackamas County	Percentage of AV from Industrial and Commercial Prop.	City Permanent Property tax rate	City Total Tax Rate w/o Fire *	CC only Estimated Tax Revenue For City (without fire)	PT Revenue Per Capita
Lake Oswego	40,411	\$ 8.7B	13%	4.97	2.48	\$ 21.7M	\$ 538
Milwaukie	20,946	\$ 2.5B	28%	4.14	4.14	\$ 10.2M	\$ 488
Oregon City	37,411	\$ 3.8B	15%	4.41	4.41	\$ 17M	\$ 453
Wilsonville	26,519	\$ 4.2B	29%	2.52	2.52	\$ 10.5M	\$ 396
West Linn	27,420	\$ 4.3B	6%	2.12	2.12	\$ 9.1M	\$ 333
Gladstone	11,978	\$ 1.1B	15%	4.82	3.32	\$ 3.7M	\$ 309

* Note: The Cities of West Linn, Wilsonville, Milwaukie, and Oregon City all have separate fire districts with their own levy. The fire levy is \$2.1127 for West Linn and Willsonville and \$2.4839 for Milwaukie and Oregon City. Since Lake Oswego and Gladstone fire rate is included in their city rate, an assumed rate of \$2.4839 was used to attempt to fairly compare service levels.

West Linn’s low property tax revenue

Here’s the most important fact about property taxes in West Linn that almost no one knows: our City government receives lower tax revenue per capita than almost any other city in the Portland region. There are two main reasons for this:

- **Low Tax Rate:** First, when Oregon’s property tax system was drastically changed in the 1990s, West Linn’s property tax base rate was permanently frozen at a low level. As a result, a very small share of your tax bill, only about 12%, goes to the City of West Linn – an owner of a house with an assessed value (not real market value) of \$600,000 pays \$1,272 to West Linn. That same house located in Lake Oswego pays \$2,982 to their city.
- **Less Diverse Tax Base:** Second, neighboring cities like Wilsonville, Oregon City, Tualatin, Milwaukie, and Lake Oswego have large commercial and industrial districts which provide significant property taxes to supplement those from homes. These areas are valuable, and much desired by most communities, because they generate taxes but have mostly low demands on general government services. West Linn has smaller, lower-density commercial areas and only one large industrial business, so revenues are significantly more limited per capita. *The chart above provides more detail on this situation.*

Take a look at the employees per capita chart on page 18 and you will see the outcome of this.

Property taxes make up approximately 23% of West Linn's revenue and represent a major share of the flexible funds used for basic general government services, so our low property taxes have big implications for our financial abilities.

Very few major changes in this budget

Because of the limiting factors described above, and the fact that most dollars are spent providing very basic public services, there aren't usually many big changes in a West Linn biennial budget. The largest structural change this time is the creation of a City Attorney Department reflecting the Council's decision to move attorney services in-house. In March 2023 Council approved the basic outlines of the City Attorney's budget, featuring 2.0 FTE and a two-year budget for personnel, materials, and contracts of \$1.54 Million. We're looking forward to welcoming our new colleagues into the organization!

Aside from that, there is only one new position proposed in the entire budget: a management analyst whose job will focus on revenue generation. This position, if approved, will work to generate revenue from revisions to our Right-Of-Way franchise code, transient lodging taxes, and more. The position will also work on grant applications in concert with other departments. I'm hopeful that this position will help us, even just a little, stabilize our budget.

Funding of Council Priorities

West Linn City Council met in April 2023 to identify their highest priority projects (see page 10). Some of these priorities have direct budgetary needs that are included in this draft biennial budget as follows:

- Police Review & Recommend: \$20,000 for startup training, located in the City Management Budget.
- Waterfront Master Plan project and Highway 43 Land Use/Transportation Vision project: \$225,000 for consultant work on these projects, located in the Planning Department Budget.
- Drinking Water System Master Plan: \$150,000 to complete this work (begun in the last budget cycle) located in the Water and Water SDC Department Budgets.
- Indoor Recreation Center: \$100,000 - \$200,000 for consultant work on design, cost estimating, and community surveying, funds could be available from the 2018 General Obligation Bond.

The remaining Council priorities don't yet have defined budgetary needs or can be accommodated with existing staff/materials and services allowances.

I also want to highlight that we have \$70,000 in the City Management budget for our Diversity, Equity, Inclusion, and Belonging program. This will fund continued training for City staff as well as community engagement and events. Placing this program in this budget ensures that it receives direct attention from the City Manager.





Major Capital Projects

The proposed Budget and the Capital Improvement Plan (CIP) include a variety of critical capital construction projects. Balancing increasing costs with priority needs and funding projections, we have proposed a schedule of projects for Fiscal Years 2024-2029. Please see the CIP for a full listing, but a few highlights of projects to be developed in the next two fiscal years are:

- Renovation of the Historic City Hall building into a Cultural Center in partnership with the Willamette Falls & Landings Heritage Area Coalition. Construction costs are estimated at \$1.98 Million, using a combination of American Rescue Plan Act funds and 2018 General Obligation Bond funds. We hope work can begin in Fall 2023.
- Development of a new City Operations Facility to house Public Works Operations, Parks Maintenance, City Facilities Maintenance, and Fleet Services. The project will replace the severely substandard and residentially incompatible site on Norfolk Street with a safe, environmentally sustainable, and efficient facility. The project has been in the works for several years, beginning with acquisition of the site (between I-205 and Salamo Road) from ODOT in YEAR 2021. The project is currently in the very early design stages and is likely to be financed with a Full Faith and Credit Bond backed largely by utility rates.
- Major street construction projects include continuing work already underway on multi-modal improvements to the 10th Street corridor from Willamette Falls Drive to Salamo Road (with an extension up Salamo as far as Barrington); multi-modal improvements on Willamette Falls Drive from 16th to Ostman; and improvements on Highway 43 in partnership with ODOT.
- Major parks projects include development of a non-motorized boat launch at Willamette Park and improvements at Maddax Woods, Douglas Park, Mary S. Young, and more.

West Linn's budget process is public

As described on page 7, the entire two-year budget process is open and transparent. The public has access to all budget information and can provide ideas and comments at any time to the Council and Budget Committee. The City's website has an easy-to-use financial dashboard (updated daily!) that allows anyone to check the status of any fund, at any time. There are also copies of the current budget and previous budgets, staff contact information, and much more. Simply search online for "City of West Linn budget" to learn more.

Appreciation

This draft budget for the next two fiscal years is the result of months of work by City staff. Every number in this document has been carefully reviewed to ensure we are maximizing the use of very limited public funds. I want to thank Finance Director Lauren Breithaupt and her team for their leadership and hard work putting the budget together. Thanks also to all the departmental staff who made sure each line item was carefully considered.

The submittal of this draft budget is just the first step in a community conversation about priorities, use of public funds, and long-term financial sustainability. All of us at the City look forward to supporting the Budget Committee and community in this discussion. We are fortunate to live and work in a community with such active participation and interest in local government.

If you have questions please reach out by email or phone, or just drop by City Hall. Your ideas and questions are appreciated!

Sincerely,

John Williams
City Manager





About West Linn

The City of West Linn is a community where citizens, civic organizations, businesses and city government work together to ensure that the community retains its hometown identity, high quality of life and natural beauty. The estimated population is 27,420.

The City's economy is linked with that of the entire Portland Metropolitan area, but is more insulated from economic downturns because of the high education and skill level of the population. Per capita income is one of the highest of any city in the State of Oregon. West Linn is primarily a residential community with a low ratio of heavy industry and retail-based commercial activity. The largest non-manufacturing employers are the West Linn Wilsonville School District and the City itself.

West Linn is close to the region's business core and urban amenities, with Portland approximately twenty miles to the north. At the same time, the city provides a small-town atmosphere and distinct neighborhoods that range from the historic Willamette district with its pioneer-era dwellings, to the contemporary architecture of newer homes. West Linn is also approximately twenty miles to the Portland International Airport. West Linn's special assets include dedicated parks and open spaces, panoramic views of the Willamette and Tualatin rivers, with Mount Hood, Mount Adams, Mount St. Helens and the Cascades serving as backdrops.

Form of Government

West Linn operates under a Council-Manager form of government. The Mayor and City Councilors are responsible for establishing policy and providing direction to the City Manager. The Mayor and City Councilors are elected at-large and serve staggered four-year terms. The Mayor presides at official meetings and work sessions.

The West Linn City Council generally meet on Monday evenings at City Hall. Council meetings are televised live on cable channel 30, and are replayed at various times during the week on cable television on online at <http://westlinnoregon.gov>.

Services

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

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

Financial Accolades

The City receives the Distinguished Budget Presentation Award for its budget document from the Government Finance Officers Association (GFOA). This award is the highest form of recognition

in governmental budgeting. Its attainment represents a significant accomplishment by a governmental entity, its financial staff, and its management. They rate a budget’s proficiency in four major categories: as a policy document, an operations guide, a financial plan, and a communications device.

The City receives the Certificate of Achievement for Excellence in Financial Reporting award from the GFOA for its Annual Comprehensive Financial Report (ACFR). The Certificate is a prestigious national award that recognizes conformance with the highest standards for preparation of financial audit reports.

History

Settlers first occupied the pioneer settlement now known as West Linn in the early 1840’s when Robert Moore purchased 1,000 acres of land from the “Wallamut” (Willamette) Indians. He built his cabin high on a slope overlooking the Willamette Falls and set about building a town, calling it “Robin’s Nest.” The town was situated on property formerly occupied by the West Linn Paper Company.

By 1846, Moore had built four flour and lumber mills, along with dwellings for the mill workers. He also operated a ferry to Oregon City. In 1845, Moore renamed the tiny town “Linn City” in honor of his friend, well-known freestate advocate Dr. Lewis F. Linn, a U.S. Senator from Missouri and sponsor of the Donation Land Claim Bill. Moore became Linn City’s first postmaster in 1850, and purchased The Spectator, an Oregon City newspaper, in 1852.

By then, his Linn City enterprises included a gristmill, sawmill, warehouse, wharves, and a breakwater to create a basin for boats to load and unload cargo. Moore died in 1857. In 1868, the Willamette Transportation Locks Co. began providing passage to shipping over the Willamette Falls.

In 1913, the City of West Linn was incorporated, encompassing West Oregon City, Bolton, Sunset and Willamette Heights. The incorporation allowed the settlements to obtain needed services, utilities, and improvements without annexing to Oregon City. After considerable debate on a name, the city founders decided to honor the pioneer town that Moore had established.



STATISTIC	DATA
Area in square miles:	8.1
Average household size:	2.72
Bond rating:	AA+/Aa2
City bonded debt tax rate:	\$0.41/\$1,000 AV
City maintained roads:	216 miles
City property tax rate:	\$2.12/\$1,000 AV
City share of total tax rate:	12%
Date of incorporation:	1913
Employees:	136.31 FTE
Form of government:	Council/Manager
Median age:	43.5
Median family income:	\$119,415
Median property RMV/AV:	\$653,000/\$366,000
Number of catch basins:	3,762
Number of housing units:	10,728
Number of sewer manholes:	3,326
Number of storm manholes:	2,586
Number of registered voters:	20,207
Occupied housing units:	9,887
Parks & Open Space:	558 acres
Outstanding debt:	\$28.2 million
Percent female:	51%
Percent male:	49%
Percent owner occupied:	82%
Percent renter occupied:	18%
Population:	27,420
Professional sector workforce:	50%
Sewer mains:	125 miles
Sidewalks:	124 miles
Storm water pipes:	119 miles
Creeks & Open Ditches:	44 miles
Total Budget (Annual/Biennial):	\$90M/\$160M
Total property tax rate:	\$19.1327/\$1,000 AV

Budget Process



Budgeting in the City of West Linn

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

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

Budget Amendments

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

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

Citizens' Budget Committee

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

Basis of Budgeting

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

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

Basis of Auditing

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

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

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

Budgeting in the State of Oregon

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

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

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

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

Biennial Budgeting

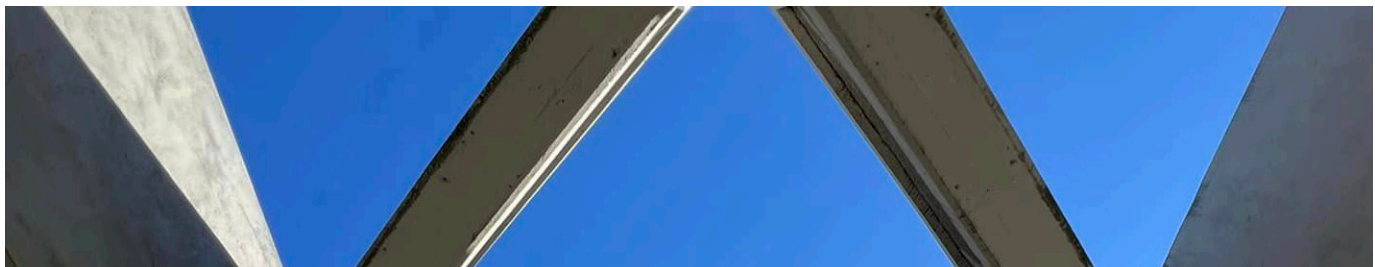
Beginning with FY 2010 and FY 2011, the City of West Linn started using a biennial budgeting process. A biennial budget period is a 24-month period beginning July 1 and ending June 30 of the second succeeding year. For this biennial budget, the period commences July 1, 2023 and ends June 30, 2025.

Oregon Budget Law Related to Biennial Budgeting

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

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

1. Members of a budget committee reviewing a biennial budget are appointed to four-year terms. The terms of the members should be staggered so that one-fourth of the terms end each year.
2. The budget estimate sheets containing the estimates of resources and expenditures in a biennial budget must show:
 - actual expenditures for the two budget periods preceding the current budget period,
 - the estimated expenditures for the current budget period, and
 - the estimated expenditures for the ensuing budget period.
3. The summary of the budget as approved by the budget committee that is published along with the notice of the budget hearing will show the proposed budget for the two-year biennium. If a taxing district adopts biennial budgeting, the budget committee must approve the amount or rate of ad valorem property taxes for each year of the biennium.
4. After the budget committee approves a biennial budget and before the budget is adopted, the governing body may not increase the amount of estimated expenditures for the biennium in any fund by more than \$10,000 or 10 percent, whichever is greater, and may not increase the amount or rate of the tax levies approved by the budget committee for either year of a biennial budget unless the amended budget document is republished and another budget hearing is held. Once the budget is adopted, the tax amount cannot be increased in the second year.
5. If a district adopts a biennial budget, then after the budget hearing and before the June 30 that precedes the start of the budget period, the governing body must pass a resolution or ordinance to adopt the budget and make appropriations for the ensuing biennium. The governing body must also pass a resolution or ordinance to levy and categorize property taxes for each year of the ensuing biennium.
6. Whether a budget is for a fiscal year or for a biennium, certification of property tax levies and a copy of a resolution or ordinance levying and categorizing taxes for the ensuing year must be submitted to the county assessor every year by July 15.



BUDGET CALENDAR

FIRST YEAR OF BIENNIUM

FY 2024

SEPTEMBER 2022 — DECEMBER 2023

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

FEBRUARY & MARCH 2023

- Preliminary budget drafts prepared
- Budget review with departments

APRIL 2023

- City Council establishes goals (Note: goals are normally established in February, but due to Council election delays, it will hold place in April his year).
- Final budget review meetings with departments
- Advertise notice of state revenue sharing uses
- Budget Committee meetings are advertised
- Finance performs final review and reconciliations and print proposed budgets

MAY 2023

- City Manager presents budget message and budget at the first Budget Committee meeting
- Budget Committee discusses, deliberates and approves the budget
- Budget is updated to reflect Committee changes
- Prepare and publish Financial Summary and Notice of Budget Hearing
- Publish Notice of Supplemental Budget Hearing

JUNE 2023

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

SECOND YEAR OF BIENNIUM

FY 2025

JANUARY & FEBRUARY 2024

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

MARCH 2024

- Department budget meetings are held

APRIL 2024

- Advertise notice of election to receive state revenue sharing and classification of property taxes
- City Manager presents second year update with any changes to City Council

MAY 2024

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

JUNE 2024

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

2023 City Council Priority Topics



1 Opposing I-205 Tolling in its current form and protecting community from negative impacts of tolling if it does happen.

2 Moving forward with an Indoor Recreation Center.

3 Exploring options for enhanced transit services both within West Linn and connecting to neighboring communities and destinations.

4 Addressing drinking water system needs, including both the water line replacements due to I-205 construction and critical maintenance city-wide.

5 Appointing and starting up the Police Review and Recommend Committee.

6 Developing a vision for West Linn's Waterfront Area (along the Willamette River from the Arch Bridge area to the ponds).

7 Developing a land use and transportation vision for the Highway 43 corridor.

8 Advancing sustainability initiatives in City operations and facilities.

A West Linn that is for all people...

- Equitable, inclusive and diverse and where all feel a sense of belonging
- Livable and affordable
- Sustainable and supporting a healthy environment
- Thriving and moving forward under community/stakeholder direction

WEST LINN CITY COUNCIL MEMBERS



COUNCILOR
(Interim Mayor)
Rory Bialostosky



COUNCILOR
Mary Baumgardner



COUNCILOR
Leo Groner



COUNCILOR
Scott Erwin

Financial Policies

Statement of Financial Policies

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

Financial Goals

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

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

Financial Objectives

West Linn's fiscal policies address the following:

- **Revenue Policy** Addresses property taxes, user charges and other sources to adequately fund desired services.
- **Operating Budget Policy** Relating to budgeting guidelines.
- **Capital Improvement Policy** Relating to capital improvement planning and implementation.
- **Accounting Policy** Relating to reporting financial transactions and preparing financial reports.
- **Debt Policy** Dealing with long-term financing of the City's capital needs and its bond rating.
- **Reserve Policy** For establishing reserves and contingency funding as needed for the various activities of the City.
- **Management of Finance Policy** Dealing with approval, recommendation, review and implementation of policies – including monitoring compliance.

Revenue Policy

- System development charges shall be established to fund the costs of improvements to service additional increments to growth, such as street, water, sewer, surface water, and park and recreation facilities.
- The City will maximize user charges in lieu of *ad valorem* taxes and subsidies from other City funds, for services that can be identified and where costs are directly related to the level of service provided.
- Charges for providing utility services shall be sufficient to finance all operating, capital outlay and debt service expenses of the City's enterprise funds, including operating contingency and reserve requirements.

- User charges shall fund 100% of the direct cost of development review and building activities. User charges include land use, engineering inspection, building permit and building inspection fees.
- Park recreation programs shall be funded by user charges. Annual revenues raised by participant fees shall cover at least 100% of the program's cost with no assessment made for administration. No one shall be denied access to park recreation programs due to their lack of ability to pay for the full participant fee.
- Other reimbursable work performed by the City (labor, contracted services, equipment and other indirect expenses) shall be billed at actual or estimated actual cost, including indirect overhead.
- Charges for services shall accurately reflect the actual or estimated cost of providing a specific service. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The City shall maintain a current schedule of fees, showing when the fees were last reviewed and/or recalculated.
- The City shall pursue an aggressive policy of collecting delinquent accounts. When necessary, discontinuing service, small claims court, collection agencies, foreclosure, liens and other methods of collection, such as imposing penalties, collection and late charges, may be used.

Operating Budget Policy

- The City shall prepare, present, adopt and amend its operating budget(s) in accordance with Oregon Local Budget Law.
- The City shall maintain a budget system to monitor expenditures and revenues on ongoing basis, with thorough analysis and adjustment periodically if required.
- The City shall not adopt an operating budget that is greater than the amount of resources available to fund it. Current operating resources will be sufficient to support current operating expenditures, transfers, reserves, and contingencies.
- Annual recurring revenues (including interfund transfers shall not be less than annual recurring operating expenditures (total annual budget, minus capital outlay, transfers, reserves, and contingencies).
- Unless otherwise authorized by City Council, general unrestricted revenues shall not be earmarked for specific programs, activities or services.
- Long-term debt or bond financing shall only be used for capital purposes and shall not be used to finance current operations.

Capital Asset Management Policy

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

Debt Policy

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

Accounting Policy

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

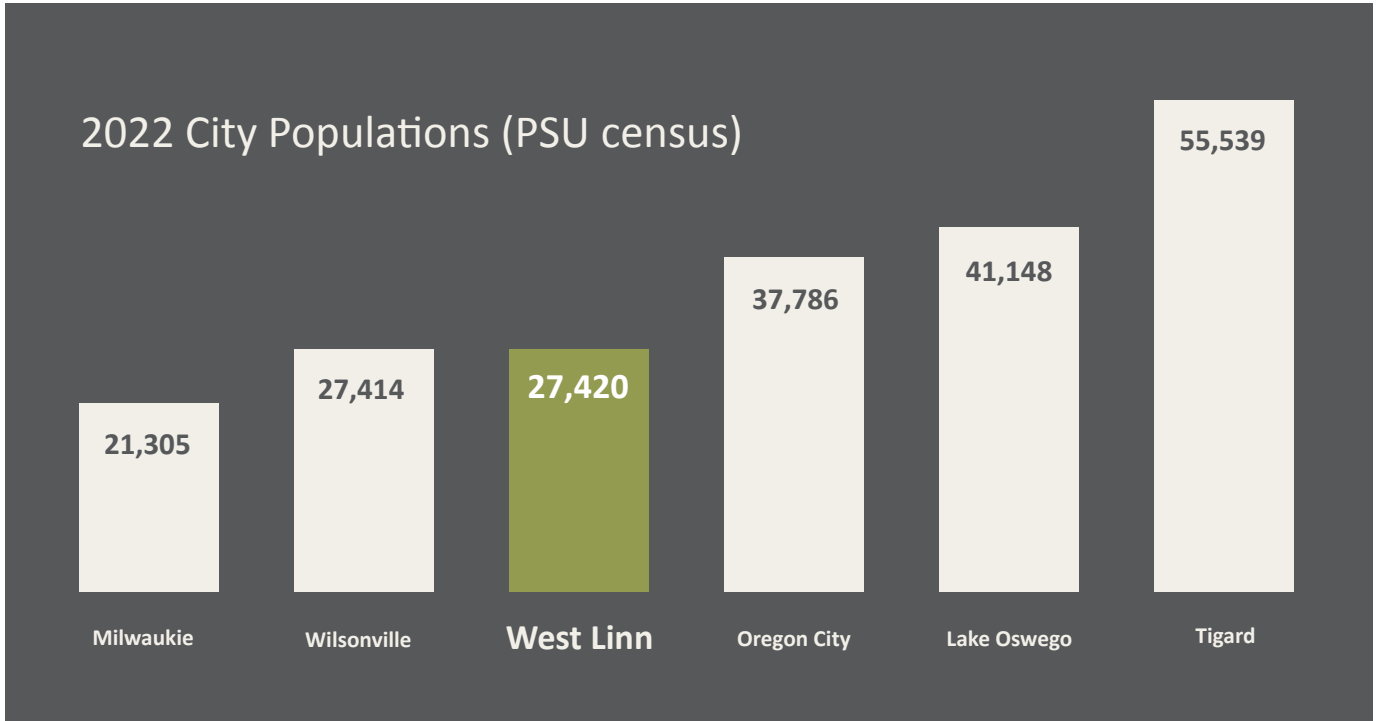
Reserve Policy

- The City shall establish a contingency reserve to provide for unanticipated expenditures of a nonrecurring nature to meet unexpected increases in service delivery costs. In accordance with local budget law in the State of Oregon, the contingency reserve must be an appropriated budget item, though funds may not be directly disbursed from the contingency reserve. Amounts must be reclassified into a spendable budget category through a supplemental budget process. Also, budget law does not allow for a contingency reserve to be budgeted in a debt service fund. The contingency reserve policy must be at least equal to 10 percent of the Fund's annual operational expenditures (which includes Personal Services and Materials & Services line items and excludes Debt Service, Transfers, and Capital Outlay line items).
- The City shall maintain an unappropriated ending fund balance reserve to provide working capital for the post-budget period until sufficient revenues arrive to fund post-budget period operations. In accordance with local budget law in the State of Oregon, the unappropriated ending fund balance reserve is not appropriated and cannot be spent in the current year unless a state of emergency is declared by the City Manager. The unappropriated ending fund balance reserve policy must be at least equal to five percent of the Fund's annual operational expenditures (which includes Personal Services and Materials & Services line items and excludes Debt Service, Transfers, and Capital Outlay line items).
- Neither reserve policies apply to debt service, trust and agency, capital projects, serial levy, temporary or certain special purpose funds.

Management of Fiscal Policy

- Fiscal policies and changes in policies shall be approved by the City Council, reviewed by the Citizens' Budget Committee through the budget process, and included in the adopted resolution at a public hearing.
- The City Manager shall recommend fiscal policy and changes in policy to the City Council. The City Manager shall prepare a report explaining the substantive impact of all recommendations and their impact on the City's operations, service levels and/or finances.
- The City Council's Audit Committee shall conduct an annual review of the City's fiscal policies.
- The City Manager shall implement fiscal policies and monitor compliance.
- If the City Manager discovers a material deviation from policy, he/she shall report it in writing to the City Council within thirty days.
- As a part of the City's budget document, the City Manager's budget message shall identify: (a) any major changes in policy since the previous budget period and (b) any material variations from policy in the ensuing year's budget.

Demographics & Financial Trends



General Economic Information

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

Consumer Price Index

The Bureau of Labor Statistics for the U.S. Department of Labor tracks the Consumer Price Index (CPI) for most U.S. cities. The CPI is a leading economic indicator that measures inflation, which is central to assessing the cost of living and whether living standards are rising or falling. The City uses the CPI-W Western Cities B/C for urban wage earners index. Currently, annual growth rate is about 8.7 percent.

Population

The City’s population historically grew steadily, but in recent years has leveled off. The 1860 census listed 225 residents. By 1920, the number had grown to 1,628. The 1960 census set the population at 2,923, and by 1970, West Linn had grown to more than 7,000. The city’s population has continued to grow each year. Currently, the city’s population, as estimated by the Portland State Population Research Center is 27,420.



Reserves

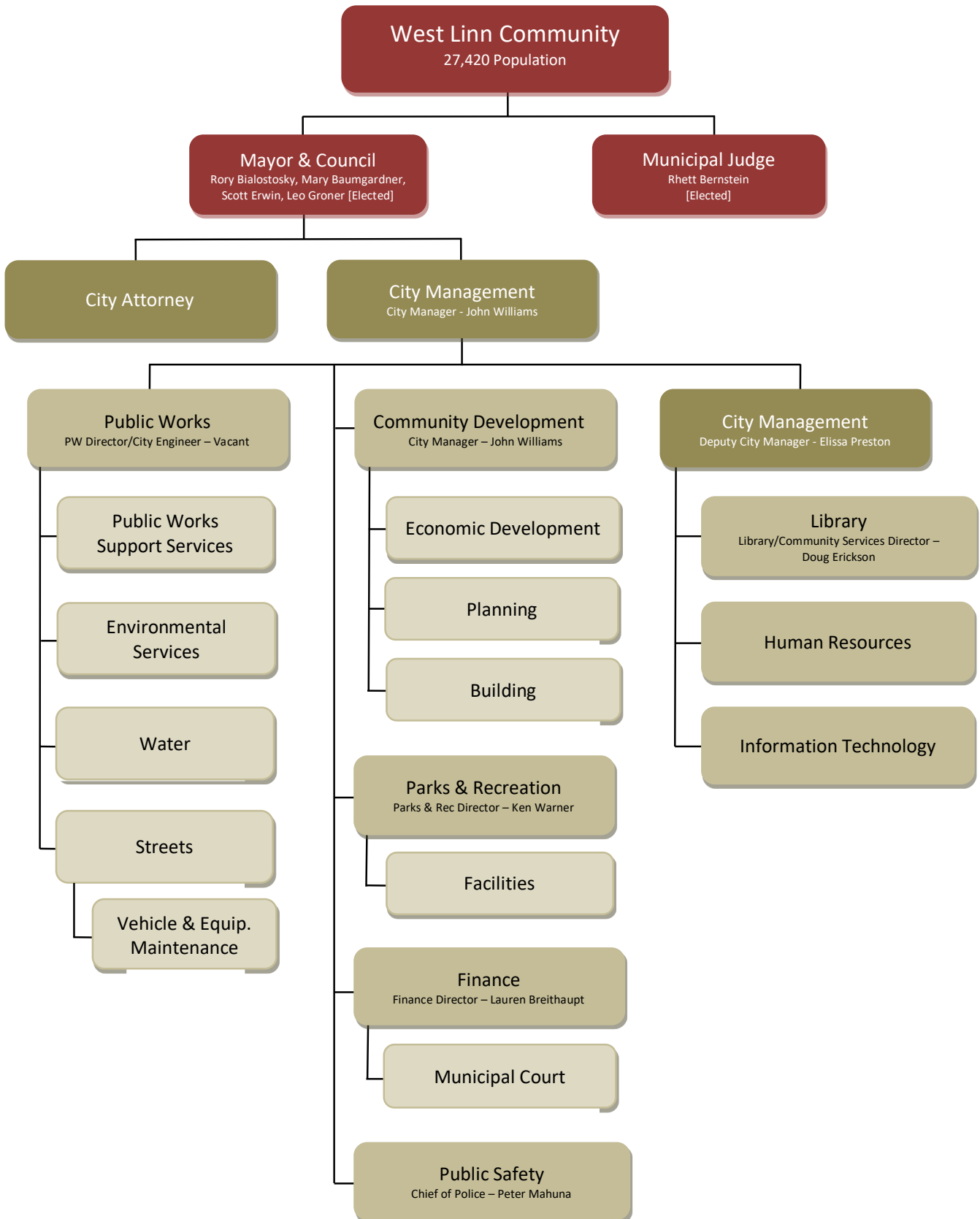
City of West Linn - Finance Department Summary of Budgeted Reserves

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

	FY 2025			Total (subject to reserve calculation)	Reserve Policy Minimum						Proposed Budget	
	Personal Services	Materials & Services			Contingency		Unappropriated EFB		Total		Reserves per Proposed Budget	Over(under) Policy Minimum
					%	Policy Minimum	%	Policy Minimum	%	Policy Minimum		
1 General Fund	\$ 6,645	\$ 3,276	\$ 9,921	10%	\$ 992	5%	\$ 496	15%	\$ 1,488	\$ 5,647	\$ 4,159	
2 Public Safety Fund	6,477	1,046	7,523	10%	752	5%	376	15%	1,128	1,146	18	
3 Library Fund	2,054	276	2,330	10%	233	5%	117	15%	350	359	9	
4 Parks & Recreation	2,535	1,289	3,824	10%	383	5%	191	15%	574	1,395	821	
5 Building Inspections	520	73	593	10%	59	5%	30	15%	89	622	533	
6 Planning Fund	810	231	1,041	10%	104	5%	52	15%	156	159	3	
7 Street Fund	755	748	1,503	10%	150	5%	75	15%	225	3,698	3,473	
8 Water Fund	884	2,550	3,434	10%	343	5%	172	15%	515	2,731	2,216	
9 Environmental	910	695	1,605	10%	161	5%	80	15%	241	350	109	
10 SDC Fund	-	11	11		-		-		-	4,955	4,955	
11 City Facilities Bond Fund	-	-	-		-		-		-	642	642	
12 Debt Service Fund	-	-	-		-		-		-	308	308	
	<u>\$ 21,590</u>	<u>\$ 10,195</u>	<u>\$ 31,785</u>		<u>\$ 3,177</u>		<u>\$ 1,589</u>		<u>\$ 4,766</u>	<u>\$ 22,012</u>	<u>\$ 17,246</u>	

Reserves budgeted as Contingency	\$ 4,609
Reserves budgeted as Contingency - Reserved (Library Caufield Endowment)	\$ 157
Reserves budgeted as Unappropriated EFB	17,246
Total Reserves in Proposed Budget	<u>\$ 22,012</u>

Organizational Chart



Positions & Salary Ranges

Full-Time Equivalent (FTE) Counts						Note: this is for informational purposes and slight changes may occur over the biennium.		Compensation Plan (pay ranges by position)	
BN 2017	BN 2019	BN 2021	BN 2023	Increase (decrease)	BN 2025	Position Title	Notes	Low Step	High Step
CITY MANAGEMENT									
1.00	1.00	1.00	1.00	-	1.00	City Manager		\$180,000	
1.00	1.00	1.00	1.00	-	1.00	Deputy City Manager / HR Manager	(moved from H/R)	121,805	166,246
0.80	-	-	-	-	-	Assistant City Manager			
1.00	1.00	1.00	-	-	-	Assistant City Attorney			
1.00	1.00	1.00	1.00	-	1.00	City Recorder / Council Policy Coord.		85,688	117,024
-	1.00	1.00	1.00	-	1.00	Assistant to City Manager		81,608	111,456
1.00	1.00	1.00	1.00	-	1.00	Community Relations Coordinator		72,626	94,022
-	-	-	-	1.00	1.00	Administrative Assistant		62,360	80,965
-	-	-	1.00	(1.00)	-	Emergency Operations Coordinator		64,264	83,197
1.00	1.00	1.00	-	-	-	Records Coord. / Deputy City Recorder		59,708	77,611
6.80	7.00	7.00	6.00	-	6.00				
CITY ATTORNEY									
-	-	-	-	1.00	1.00	City Manager		TBD	
-	-	-	-	1.00	1.00	Paralegal		60,259	81,149
				2.00	2.00				
ECONOMIC DEVELOPMENT									
-	-	-	1.00	(0.15)	0.85	Business Support and Econ Development		63,960	83,138
-	-	-	1.00	(0.15)	0.85				
HUMAN RESOURCES									
-	1.00	1.00	1.00	(1.00)	-	HR Director	moved to admin.- Dep. City Manager)	104,007	142,057
1.00	-	-	-	1.00	1.00	HR Manager		90,762	123,969
0.80	0.80	0.80	0.80	-	0.80	HR Generalist		66,222	88,604
-	-	-	-	0.40	0.40	HR Assistant		25,116	25,116
1.00	1.00	1.00	1.00	(1.00)	-	Payroll & Benefits Administrator	(moved to Finance)	66,222	88,604
2.80	2.80	2.80	2.80	(0.60)	2.20				
FINANCE									
1.00	1.00	0.50	0.50	-	0.50	Finance Director	(sharing FTE with Court)	115,040	157,010
-	-	-	-	-	-	Deputy Chief Fin'l Officer			
0.50	0.50	1.00	1.00	-	1.00	Finance Manager		90,762	123,969
0.80	0.80	0.80	0.80	(0.05)	0.75	Accountant		72,626	94,022
-	-	-	-	1.00	1.00	Management Analyst (Procurement)	(new position for BN 2025)		
1.00	1.00	1.00	1.00	-	1.00	Senior Accounting Clerk		62,360	80,965
-	-	-	-	0.75	0.75	Payroll and Benefits Specialist	(moved from H/R)	66,222	88,064
1.50	1.50	1.50	1.50	-	1.50	Accounting Clerk II	(sharing FTE with Court)	57,144	74,271
4.80	4.80	4.80	4.80	1.70	6.50				
INFORMATION TECHNOLOGY									
-	1.00	1.00	1.00	(1.00)	-	IT Director			
1.00	-	-	-	1.00	1.00	IT Manager		90,762	123,969
1.00	1.00	1.00	1.00	-	1.00	Network & Computer Systems		72,626	94,022
1.00	1.00	1.00	1.00	-	1.00	IT Analyst		67,477	87,710
3.00	3.00	3.00	3.00	-	3.00				
FACILITY SERVICES									
1.00	1.00	1.00	1.00	-	1.00	Building Maintenance Worker III		62,360	80,965
1.00	1.00	1.00	1.00	-	1.00				
MUNICIPAL COURT									
-	-	-	-	-	-	Municipal Court Judge		58,231	
0.50	0.50	0.50	0.50	-	0.50	Finance Director	(sharing FTE with Finance)	115,040	157,010
-	-	1.00	1.00	-	1.00	Court Administrator		69,060	92,502
2.00	2.00	1.50	1.50	(0.75)	0.75	Municipal Court Clerk II		57,144	74,271
-	0.50	-	-	-	-	Municipal Court Clerk I			
-	0.50	-	-	0.25	0.25	Accounting Clerk II	(sharing FTE with Finance)	57,144	74,271
2.50	3.50	3.00	3.00	(0.50)	2.50				
PUBLIC WORKS SUPPORT SERVICES									
1.00	1.00	1.00	1.00	-	1.00	Public Works Director/City Engineer		110,787	151,204
1.00	1.00	1.00	1.00	-	1.00	Assistant City Engineer		101,170	138,154
1.00	1.00	1.00	1.00	-	1.00	Senior Project Engineer		85,688	117,024
1.00	1.00	1.00	1.00	-	1.00	GIS Coordinator		77,809	100,700
-	-	-	1.00	-	1.00	GIS Specialist		62,360	80,965
2.00	1.00	1.00	1.00	-	1.00	Senior Engineering Technician		67,477	87,710
1.00	1.00	1.00	-	-	-	Engineering Technician		62,360	80,965
-	1.00	1.00	2.00	-	2.00	Associate Engineer		67,477	87,710
1.50	1.50	1.00	1.00	-	1.00	Management Analyst		72,626	94,022
-	0.50	0.50	1.00	-	1.00	Administrative Staff Assistant		57,144	74,271
1.00	1.00	1.00	1.00	-	1.00	Lead Mechanic		62,360	80,965
-	-	-	1.00	-	1.00	Community Relations Specialist		59,962	77,851
0.50	0.50	0.50	0.50	-	0.50	Vehicle & Equip Mechanic		50,476	64,945
-	0.50	0.50	0.50	-	0.50	Summer Interns (2)			
10.00	11.00	10.50	13.00	-	13.00				

Positions & Salary Ranges (continued)

LIBRARY								
1.00	1.00	1.00	1.00	-	1.00	Library Director	110,787	151,204
1.00	1.00	2.00	2.00	(1.00)	1.00	Library Manager	81,608	111,456
-	-	-	-	1.00	1.00	Asst Library Director		
1.00	1.00	1.00	1.00	-	1.00	Library Operations Supervisor/ Asst to Director (formerly Circulation Supervisor)	69,060	92,502
1.00	1.00	1.00	-	-	-	Administrative Assistant		
4.50	4.50	3.00	2.00	3.75	5.75	Librarian II	62,360	80,965
-	-	2.50	3.50	(2.90)	0.60	Librarian I	57,144	74,271
1.00	1.00	0.80	0.88	(0.88)	-	Library Children's Services Specialist	52,495	67,543
1.50	1.50	-	-	-	-	Library Assistant III	52,495	67,543
0.65	0.65	0.65	2.55	0.05	2.60	Library Assistant II	46,845	60,882
1.20	1.20	2.40	0.50	-	0.50	Library Assistant I	41,729	54,187
0.90	0.90	-	-	-	-	Library Aide		
1.88	2.88	2.28	2.28	0.78	3.06	Library Assistant/On Call	40,124	52,103
15.63	16.63	16.63	15.71	0.81	16.51			
COMMUNITY DEVELOPMENT								
						<u>PLANNING</u>		
1.00	1.00	1.00	1.00	-	1.00	Planning Manager	90,762	123,969
3.00	3.00	3.00	3.00	-	3.00	Associate Planner	72,626	94,022
0.50	0.50	0.90	0.50	0.50	1.00	Administrative Assistant	62,360	80,965
						<u>BUILDING INSPECTIONS</u>		
1.00	1.00	1.00	1.00	-	1.00	Building Official	90,762	123,969
1.00	1.50	2.00	2.00	-	2.00	Building Inspector III (promoted from II to III)	62,360	80,965
-	-	1.00	-	-	-	Building Plans Examiner		
1.00	1.00	-	-	-	-	Permit Coordinator		
0.50	0.50	0.10	0.50	(0.50)	-	Administrative Assistant (moved 100% to Planning)	62,360	80,965
8.00	8.50	9.00	8.00	-	8.00			
PARKS AND RECREATION								
0.50	0.50	0.50	1.00	-	1.00	Parks & Recreation Director	104,007	142,057
1.00	1.00	1.00	-	-	-	Asst Parks & Recreation Director		
-	-	-	1.00	-	1.00	Recreation Supervisor (replaced Assistant Director)	77,553	105,956
1.00	1.00	1.00	1.00	-	1.00	Park Maintenance Supervisor	77,553	105,956
1.00	1.00	1.00	1.00	-	1.00	Park Development Coord/Arborist	62,360	80,965
7.00	-	-	3.00	(1.00)	2.00	Park Maintenance Worker III	62,360	80,965
-	3.00	4.00	3.00	1.00	4.00	Park Maintenance Worker II	57,144	74,271
-	3.00	2.00	2.00	-	2.00	Park Maintenance Worker I	46,845	60,882
-	1.00	1.00	1.00	-	1.00	Park Program Manager - Maintenance	67,477	87,710
0.40	-	-	-	-	-	Meals Coordinator		
3.00	3.00	3.00	3.00	-	3.00	Recreation Coordinator	52,495	67,543
0.15	0.15	0.25	0.25	-	0.25	Park Ranger		
0.60	0.60	0.50	0.50	-	0.50	Office Specialist	46,845	60,882
7.00	7.00	7.00	7.00	-	7.00	Seasonal Help		
21.65	21.25	21.25	23.75	-	23.75			
PUBLIC SAFETY								
1.00	1.00	1.00	1.00	-	1.00	Chief of Police	121,806	166,246
1.00	1.00	2.00	2.00	(1.00)	1.00	Captain	101,170	138,154
1.00	1.00	-	-	-	-	Lieutenant		
6.00	6.00	6.00	6.00	1.00	7.00	Sergeant	82,156	104,850
21.00	21.00	21.00	20.00	(1.00)	19.00	Police Officer	69,570	90,495
2.00	2.00	2.00	2.00	-	2.00	Community Service Officer	57,531	74,835
1.00	1.00	1.00	1.00	-	1.00	Assistant to the Chief of Police	82,156	104,850
1.00	1.00	1.00	1.00	-	1.00	Assistant to the Captain	62,669	84,395
-	-	-	-	1.00	1.00	Property/Evidence Technician	54,916	71,433
0.50	0.50	0.50	0.50	0.50	1.00	Police Records Specialist	51,235	66,645
34.50	34.50	34.50	33.50	0.50	34.00			
STREETS								
1.00	1.00	1.00	1.00	-	1.00	Operations Supervisor	74,570	101,881
4.00	4.00	4.00	4.00	-	4.00	Utility Worker I, II, III	41,451	71,643
5.00	5.00	5.00	5.00	-	5.00			
WATER								
1.00	1.00	1.00	1.00	-	1.00	Operations Supervisor	74,570	101,881
4.00	5.00	5.00	6.00	(1.00)	5.00	Utility Worker I, II, III	41,451	71,643
5.00	6.00	6.00	7.00	(1.00)	6.00			
ENVIRONMENTAL SERVICES								
1.00	1.00	1.00	1.00	-	1.00	Operations Supervisor	74,570	101,881
5.50	5.50	5.50	5.50	(0.50)	5.00	Utility Worker I, II, III	41,451	71,643
6.50	6.50	6.50	6.50	(0.50)	6.00			
127.18	131.48	130.98	134.06	2.26	136.31	Total Full-Time Equivalent (FTEs)		

Comparisons with Other Cities: FTE per Capita

COMPARING NUMBER OF CITY EMPLOYEES WITH OTHER CITIES

Measured in Full-Time Equivalents (FTEs)

	City Employees by Department by City (FTEs)					
	West Linn	Oregon City	Tigard	Milwaukie	Wilsonville	Lake Oswego
Service Departments						
Building Inspections	3.00	9.25	16.35	3.00	8.80	9.10
Code Enforcement	-	5.48	-	3.00	1.00	-
Engineering	6.00	12.20	22.00	10.50	13.50	25.80
Library	16.51	18.25	39.30	18.25	16.36	33.70
Municipal Court	2.50	4.72	9.65	0.50	1.65	3.50
Parks and Recreation	23.75	38.72	22.35	-	21.70	50.40
Planning	5.00	3.00	17.65	5.00	7.60	15.50
Public Safety - Police	34.00	54.00	93.00	38.50	24.00	57.00
Utility - Streets/Transportation	5.00	9.25	7.00	6.00	4.60	4.50
Utility - Water	6.00	10.00	13.80	8.00	5.53	18.20
Utility - Sewer/Wastewater and Storm	6.00	11.46	11.20	12.50	6.37	11.40
	107.76	176.33	252.30	105.25	111.11	229.10
Support Departments						
City Attorney	2.00	-	1.10	1.00	3.70	4.00
City Manager's Office	4.00	3.00	8.90	5.00	4.50	6.20
City Recorder	1.00	2.49	3.00	3.50	1.00	3.00
Comm Dev / PW Administration	4.50	8.00	11.00	13.50	6.50	1.30
Community Services/Public Affairs	2.00	-	5.35	2.00	2.00	7.60
Economic Development in City Administration	0.85	3.00	3.00	1.00	1.00	-
Facilities Management	1.00	2.00	7.00	3.00	10.75	4.50
Finance and Risk Management	6.50	11.50	23.30	7.00	9.50	10.50
Fleet/Vehicle Maintenance	1.50	2.00	2.50	3.00	9.00	2.00
Human Resources	2.20	2.00	5.00	2.00	4.35	3.50
Information Technology	3.00	6.00	20.00	3.00	6.50	9.50
	28.55	39.99	90.15	44.00	58.80	52.10
Common Full Time Equivalents (FTEs)	136.31	216.32	342.45	149.25	169.91	281.20
Population (2022 US census)	27,420	37,411	55,767	20,946	26,519	40,411
FTEs per Capita (per 1,000 of Population)	4.97	5.78	6.14	7.13	6.41	6.96
Unique Services						
City Transit/Bus Service	-	-	-	-	46.38	-
City Fire Department	-	-	-	-	-	52.00
City 911 Dispatch Service	-	-	-	-	-	17.00
City Golf and Tennis	-	-	-	-	-	5.70
City of Tigard Green Team Stormwater Infrastructure Maintenance	-	-	4.30	-	-	-
City LO-Tigard Water Partnership	-	-	-	-	-	3.00
Total unique services:	-	-	4.30	-	46.38	77.70
Full Time Equivalents (FTEs)	136.31	216.32	346.75	149.25	216.29	358.90
Population	27,420	37,411	55,767	20,946	26,519	40,411
FTEs per Capita (per 1,000 of Population) including Unique Services	4.97	5.78	6.22	7.13	8.16	8.88

Fund Types & Descriptions

Budgeting in West Linn

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

1. **Governmental Funds**
Governmental funds are used to account for most of the city’s functions and include general, special revenue, debt service, and capital projects funds.
2. **Proprietary Funds**
Enterprise funds are used to account for city activities that are similar to those often found in the private sector.
3. **Fiduciary Funds**
Fiduciary funds account for resources received and held by the City in a fiduciary capacity. The City of West Linn does not currently have any fiduciary funds.

Description of Funds

General Fund

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

Public Safety Fund

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

Library Fund

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

Parks and Recreation Fund

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

Building Inspections Fund

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

Planning Fund

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

Street Fund

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

Water Fund

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

Environmental Services Fund

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

Systems Development Charges Fund

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

City Facilities, Parks, and Transportation Bond Fund

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

Debt Service Fund

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

Understanding the Budget Format

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

Fund Name

	BN 2023						BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023		BN 2023	FY 2024	FY 2025	Total
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10

Column 1 - Description

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

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

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

Column 5 - Estimate for current year data

Revenues and expenditures for fiscal year 2023 are shown on an estimated basis in the fifth column of the budget detail for each fund. The estimates are as of the date of publication of the budget document.

Column 6 - Estimate for current biennium

Total estimate for current biennium 2023.

Column 7 - Budget for current biennium data

Revenues and expenditures for the current biennium are shown on a budgeted basis in the seventh column of the budget detail for each fund.

Columns 8 & 9 - Proposed budget for each year

Revenues and expenditures for fiscal years 2024 and 2025 are shown on a proposed basis in the eighth and ninth columns of the budget detail for each fund.

Column 10 - Biennial budget total

The biennial total for 2024 and 2025 proposed budgets are totaled (added together); this is the appropriation level at which the budget is approved and adopted.

In addition to the budget detail tables for each fund, information about each fund and the services provided by each department are shown including additional detail on:

- Number of full time equivalent employees (FTEs);
- Monthly operating cost per capita;
- Types of revenues and expenditures;
- Description of services provided;
- A listing of accomplishments, goals and objectives;
- Performance measurement data.



Budget at a Glance: Total of all Funds

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023		BN 2023	FY 2024	FY 2025	Total
Resources									
Beginning Fund Balance	\$ 39,558	\$39,136	\$40,997	\$ 49,223	\$ 40,998	\$ 38,892	\$ 63,237	\$ 63,976	\$ 63,238
Property Taxes	9,629	9,963	10,180	10,441	20,621	20,520	10,685	10,978	21,663
Fees & Charges	16,034	18,312	20,935	19,124	40,059	35,668	19,415	20,349	39,764
Intergovernmental	4,900	5,988	8,483	10,335	18,818	16,927	5,665	5,751	11,416
Fines & Forfeitures	350	289	258	253	511	664	249	249	498
Interest	618	163	110	258	368	185	180	111	291
Miscellaneous	377	507	701	363	1,064	548	303	305	608
Proceeds from Bond Issues	-	-	-	12,664	12,664	6,000	25,000	-	25,000
Proceeds from Leases	235	169	139	264	403	328	300	66	366
Transfers from Other Funds	8,377	8,361	8,807	8,746	17,553	17,553	9,606	9,989	19,595
Total Resources	\$80,078	\$82,888	\$90,610	\$ 111,671	\$ 153,059	\$ 137,285	\$ 134,640	\$ 111,774	\$ 182,439
Requirements									
Personnel Services	\$ 15,352	\$15,656	\$16,292	\$ 17,621	\$ 33,913	\$ 37,434	\$ 20,654	\$ 21,590	\$ 42,244
Materials & Services	6,864	9,416	8,766	9,668	18,434	24,003	11,166	10,205	21,371
Debt Service - Lease Obligations	38	53	64	108	172	245	123	130	253
Debt Service	2,428	2,725	2,023	2,091	4,114	4,727	4,529	4,579	9,108
Operations before other items	24,682	27,850	27,145	29,488	56,633	66,409	36,472	36,504	72,976
Transfers to Other Funds	8,377	8,361	8,807	8,746	17,553	17,553	9,606	9,989	19,595
Capital Outlay	7,883	5,680	5,435	10,200	15,635	38,608	24,586	43,269	67,855
Operations, Transfers and Capital	40,942	41,891	41,387	48,434	89,821	122,570	70,664	89,762	160,426
Reserves:									
Contingency	108	-	-	-	-	12,068	52,973	16,744	16,744
Contingency - Restricted	157	157	157	157	157	157	157	157	157
Reserve for ARP	-	-	2,694	4,670	4,670	-	846	-	-
Unappropriated Ending Fund Balance	38,871	40,840	46,372	58,410	58,410	2,490	10,000	5,111	5,111
Total Reserves	39,136	40,997	49,223	63,237	63,237	14,715	63,976	22,012	22,012
Total Requirements	\$80,078	\$82,888	\$90,610	\$ 111,671	\$ 153,058	\$ 137,285	\$ 134,640	\$ 111,774	\$ 182,438
Budgeted Positions (in FTEs)	128.28	129.98	134.06	134.06	134.06	134.06	136.31	136.31	136.31
Monthly Operating Costs per Capita	\$80	\$90	\$83	\$91	\$87	\$102	\$111	\$111	\$111

Budget at a Glance: Summary by Fund

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023		BN 2023	FY 2024	FY 2025	Total*
Total Resources by Fund:									
General Fund	\$ 11,170	\$ 11,628	\$ 14,906	\$ 18,497	\$ 26,750	\$ 25,418	\$ 18,867	\$ 16,744	\$ 28,455
Public Safety Fund	9,788	10,217	10,872	11,187	19,166	18,404	11,375	11,012	20,548
Library Fund	3,343	3,594	3,755	3,750	6,727	6,659	3,819	3,733	6,990
Parks Fund	4,944	5,076	5,808	7,232	11,308	10,093	12,443	11,217	17,608
Building Fund	1,148	1,690	2,742	2,208	3,332	2,153	1,921	1,549	2,531
Planning Fund	1,326	1,481	1,723	1,850	2,794	2,434	1,877	1,548	2,902
Streets Fund	7,156	9,115	10,552	12,904	16,752	17,062	17,929	14,661	23,381
Water Fund	7,642	8,950	9,266	23,051	27,728	20,119	28,847	23,106	35,106
Environmental Services Fund	7,273	8,628	10,038	11,182	14,665	14,212	19,933	15,521	24,839
System Development Charges Funds:									
Parks	304	579	1,004	1,293	1,345	570	1,414	1,498	1,549
Streets	1,241	1,088	1,103	925	1,199	954	644	343	721
Bike/Pedestrian Paths	577	403	420	443	466	305	446	376	488
Water	809	1,281	2,046	2,360	2,463	1,426	2,490	1,596	2,845
Sewer	1,774	1,870	2,067	2,056	2,152	1,892	1,950	2,020	2,024
Surface Water	714	717	750	666	758	714	677	488	693
Parks Bond Fund	-	-	-	-	-	-	-	-	-
City Facilities, Parks, & Trans. Bond Fund	19,019	14,457	11,649	10,056	11,874	11,354	7,969	4,325	8,049
Debt Service Fund	1,850	2,114	1,909	2,011	3,579	3,516	2,039	2,037	3,709
Total Resources	\$ 80,078	\$ 82,888	\$ 90,610	\$ 111,671	\$ 153,058	\$ 137,285	\$ 134,640	\$ 111,774	\$ 182,438
Total Requirements by Fund:									
General Fund	\$ 11,170	\$ 11,628	\$ 14,906	\$ 18,497	\$ 26,750	\$ 25,418	\$ 18,867	\$ 16,744	\$ 28,455
Public Safety Fund	9,788	10,217	10,872	11,187	19,166	18,404	11,375	11,012	20,548
Library Fund	3,343	3,594	3,755	3,750	6,727	6,659	3,819	3,733	6,990
Parks Fund	4,944	5,076	5,808	7,232	11,308	10,093	12,443	11,217	17,608
Building Fund	1,148	1,690	2,742	2,208	3,332	2,153	1,921	1,549	2,531
Planning Fund	1,326	1,481	1,723	1,850	2,794	2,434	1,877	1,548	2,902
Streets Fund	7,156	9,115	10,552	12,904	16,752	17,062	17,929	14,661	23,381
Water Fund	7,642	8,950	9,266	23,051	27,728	20,119	28,847	23,106	35,106
Environmental Services Fund	7,273	8,628	10,038	11,182	14,665	14,212	19,933	15,521	24,839
System Development Charges Funds:									
Parks	304	579	1,004	1,293	1,345	570	1,414	1,498	1,549
Streets	1,241	1,088	1,103	925	1,199	954	644	343	721
Bike/Pedestrian Paths	577	403	420	443	466	305	446	376	488
Water	809	1,281	2,046	2,360	2,463	1,426	2,490	1,596	2,845
Sewer	1,774	1,870	2,067	2,056	2,152	1,892	1,950	2,020	2,024
Surface Water	714	717	750	666	758	714	677	488	693
Parks Bond Fund	-	-	-	-	-	-	-	-	-
City Facilities, Parks, & Trans. Bond Fund	19,019	14,457	11,649	10,056	11,874	11,354	7,969	4,325	8,049
Debt Service Fund	1,850	2,114	1,909	2,011	3,579	3,516	2,039	2,037	3,709
Total Requirements	\$ 80,078	\$ 82,888	\$ 90,610	\$ 111,671	\$ 153,058	\$ 137,285	\$ 134,640	\$ 111,774	\$ 182,438

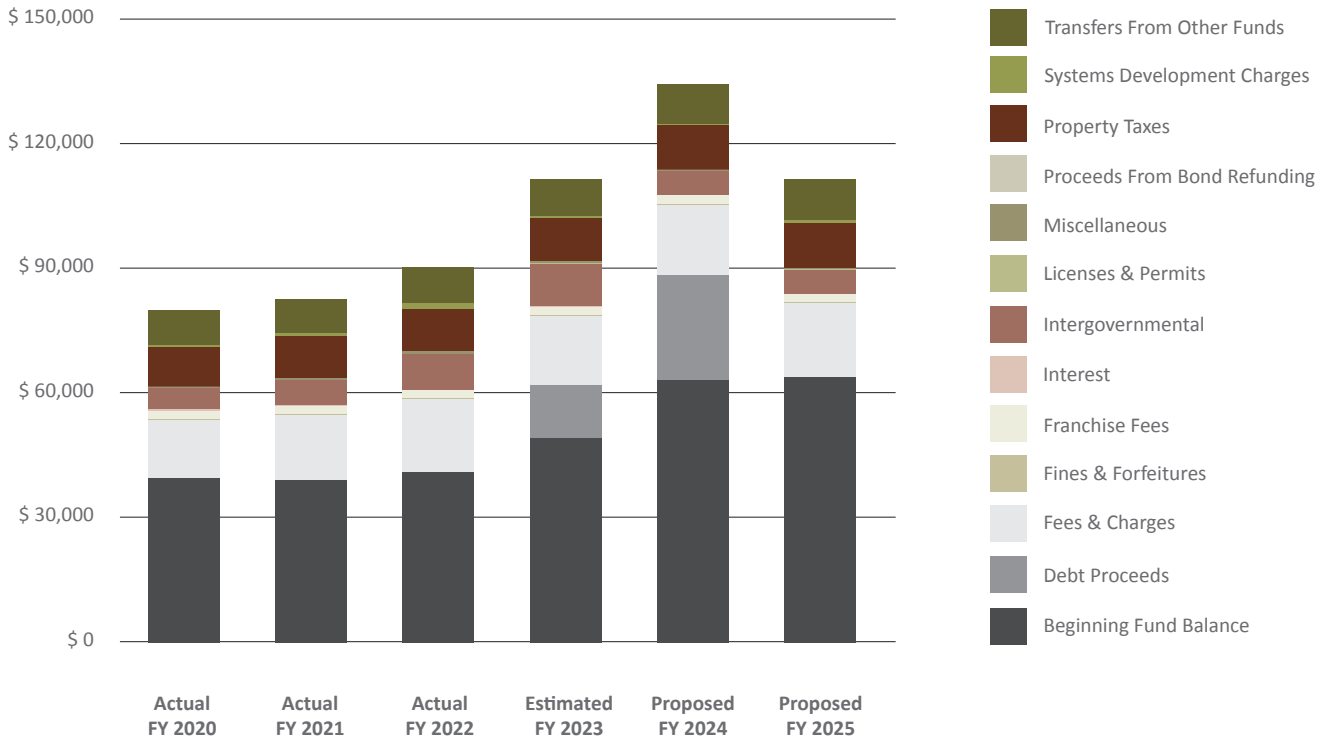
Sources and Uses of Funds

Revenue Trends & Assumptions

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

The revenue sources and assumptions used in this budget are summarized below: Of the available revenues anticipated in 2024-2025, 96 percent of the total is represented by five revenue categories: These revenue sources are described in greater detail in the subsequent pages:

TOTAL RESOURCES FY 2020—FY 2025



TOTAL RESOURCES

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Proposed FY 2024	Proposed FY 2025
Beginning Fund Balance	\$ 39,558	\$ 39,136	\$ 40,997	\$ 49,223	\$ 63,237	\$ 63,976
Debt Proceeds	235	169	139	12,928	25,300	66
Fees & Charges	13,831	15,552	17,456	16,442	16,967	17,724
Fines & Forfeitures	350	289	258	253	249	249
Franchise Fees	1,753	1,938	1,981	1,962	1,989	1,992
Interest	618	163	110	258	180	111
Intergovernmental	4,900	5,988	8,483	10,335	5,665	5,751
Licenses & Permits	91	89	91	85	84	85
Miscellaneous	377	507	701	363	303	305
Proceeds From Bond Refunding	—	—	—	—	—	—
Property Taxes	9,629	9,963	10,180	10,441	10,685	10,978
Systems Development Charges	359	733	1,407	635	375	548
Transfers From Other Funds	8,377	8,361	8,807	8,746	9,606	9,989

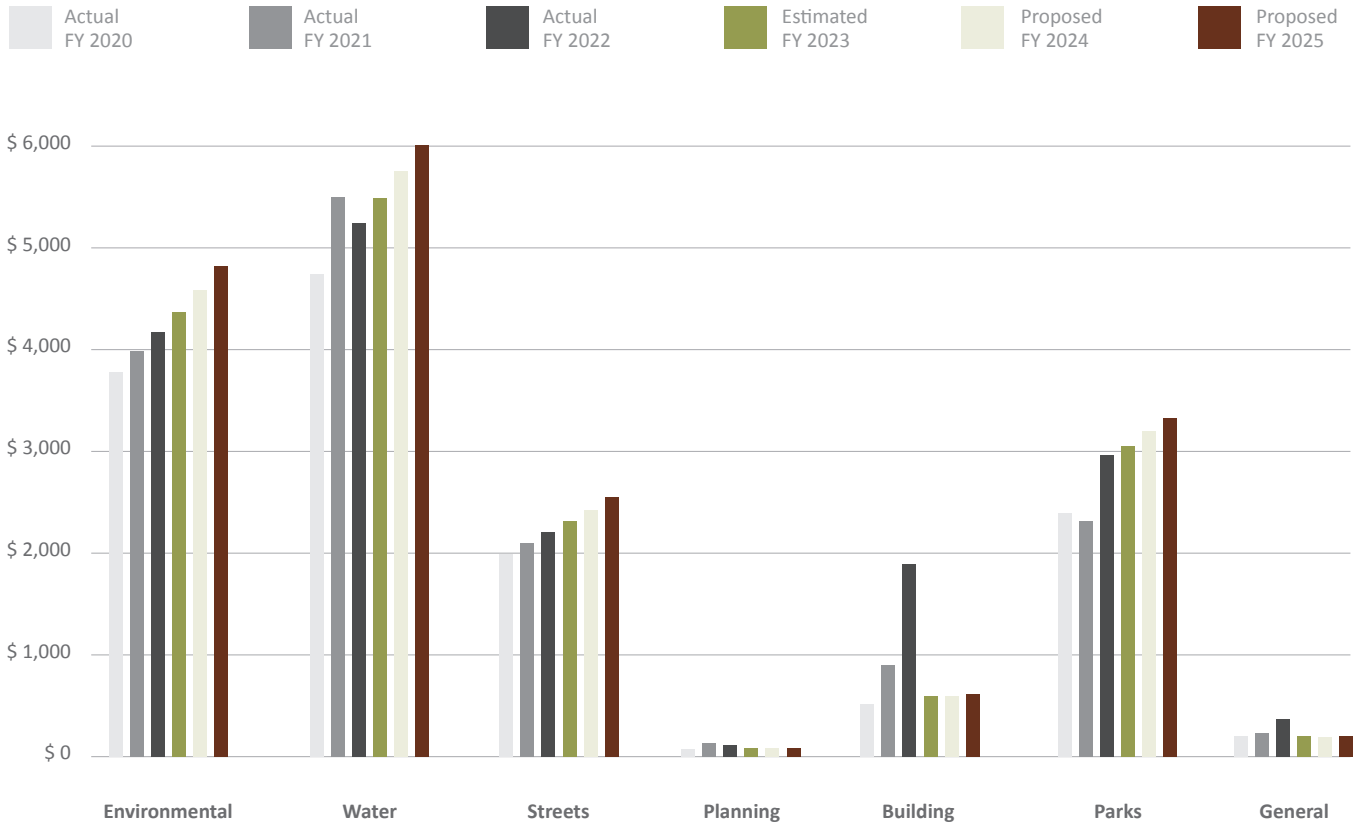
Major Revenues

Fees & Charges (36%)

Charges for water, sewer, surface water, parks maintenance and street maintenance are charged to all users in the City of West Linn. The fees for water, sewer, surface water, parks maintenance, and street maintenance are established through the city fees and

charges resolution; this resolution is updated each year. The City Council approves water, sewer, and surface water rates based on costs to provide services, and ensures they remain within City Charter limitations.

FEES & CHARGES BY FUND FY 2020—FY 2025

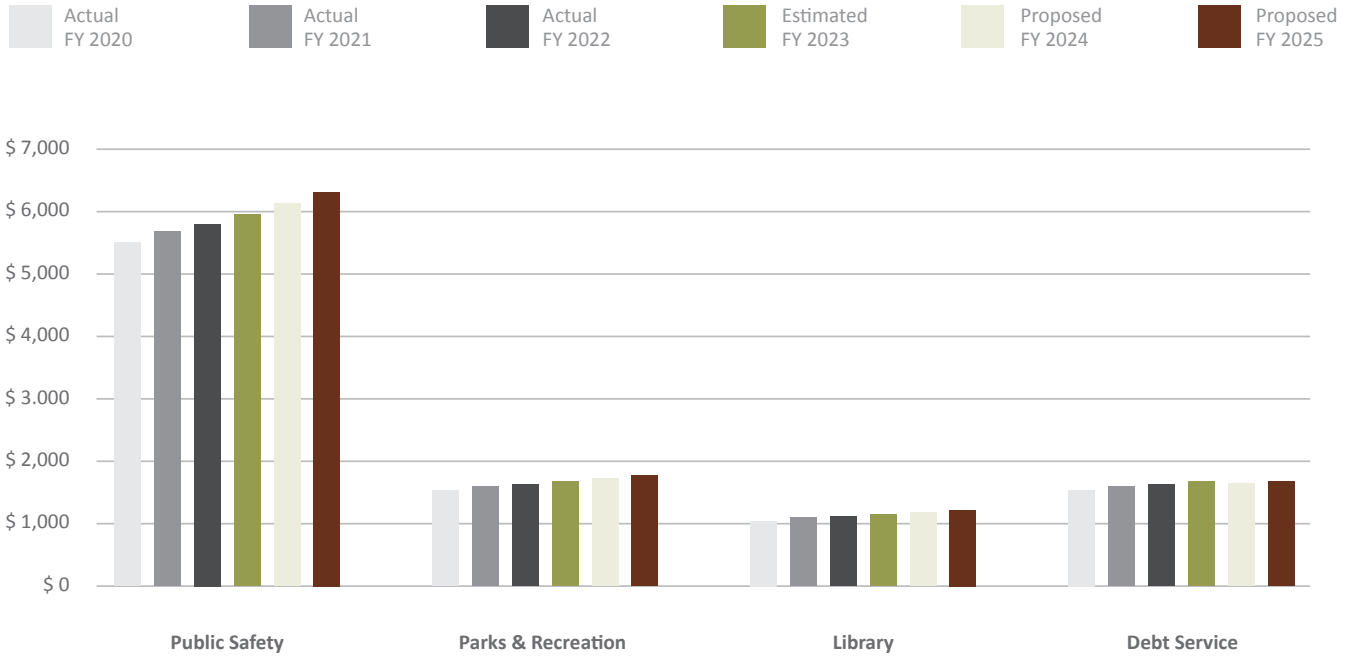


FEES & CHARGES – 36% OF TOTAL REVENUES

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Proposed FY 2024	Proposed FY 2025
General	\$ 206	\$ 230	\$ 364	\$ 205	\$ 195	\$ 198
Parks	2,397	2,316	2,964	3,054	3,197	3,326
Building	512	903	1,894	590	595	610
Planning	71	135	117	80	80	80
Streets	1,992	2,102	2,205	2,310	2,425	2,546
Water	4,741	5,503	5,246	5,491	5,753	6,012
Environmental	3,777	3,985	4,174	4,372	4,587	4,817

Sources and Uses of Funds

PROPERTY TAXES BY FUND FY 2020—FY 2025



PROPERTY TAXES – 23% OF TOTAL REVENUES

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Proposed FY 2024	Proposed FY 2025
Public Safety	\$ 5,511	\$ 5,679	\$ 5,802	\$ 5,950	\$ 6,132	\$ 6,316
Parks & Recreation	1,533	1,594	1,629	1,671	1,720	1,773
Library	1,044	1,096	1,120	1,150	1,183	1,219
Debt Service	1,541	1,594	1,629	1,670	1,650	1,670

Property Taxes (23%)

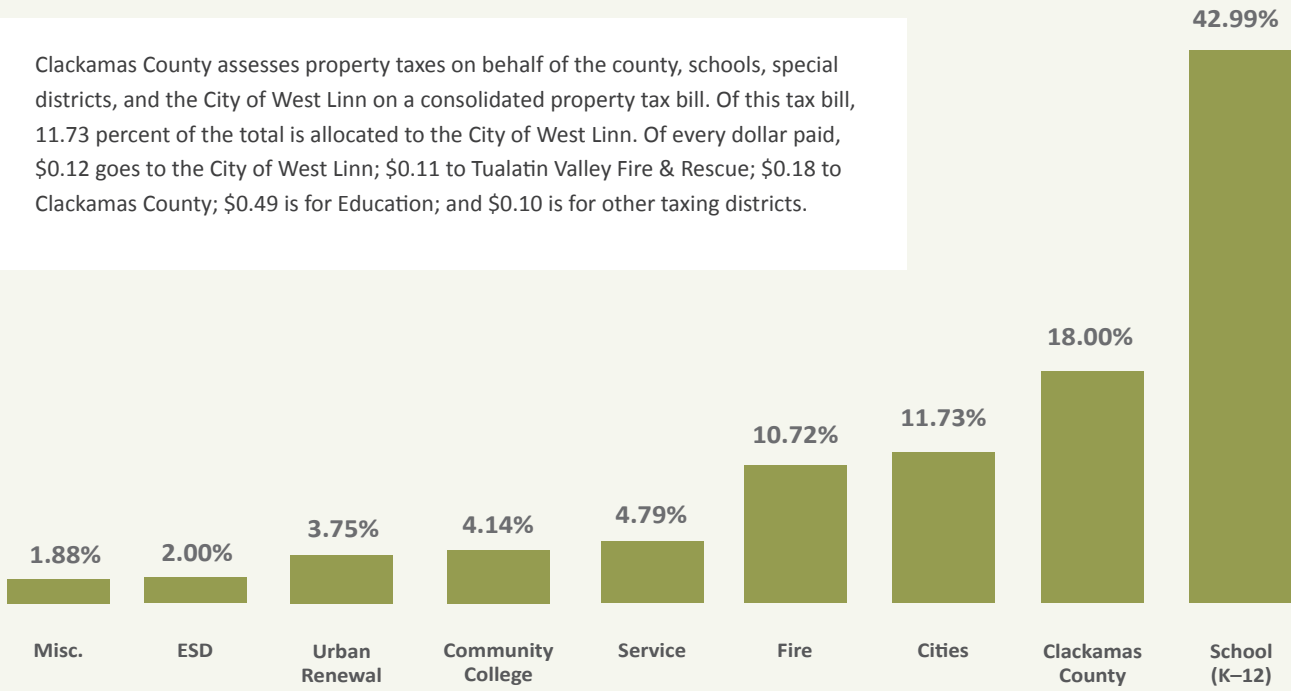
West Linn’s permanent tax rate of \$2.12 per thousand is applied to the projected taxable assessed value of property to generate revenues to support City of West Linn core operations. The City assumes a 95 percent collection rate for property tax revenue, so the budgeted total amount of property taxes is approximately 95 percent of the total calculated property tax revenue. The City of West Linn has a general obligation bond tax levy to fund debt service on general obligation bonds approved by the voters in 2012 and 2018 for facilities, including the public safety building, transportation and parks and recreation projects. The special option levy to fund police services expired in 2007. The final debt service payment for library services was made in fiscal year 2021.

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

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

2022-23 CLACKAMAS COUNTY TAX DOLLAR BY DISTRICT TYPE

Clackamas County assesses property taxes on behalf of the county, schools, special districts, and the City of West Linn on a consolidated property tax bill. Of this tax bill, 11.73 percent of the total is allocated to the City of West Linn. Of every dollar paid, \$0.12 goes to the City of West Linn; \$0.11 to Tualatin Valley Fire & Rescue; \$0.18 to Clackamas County; \$0.49 is for Education; and \$0.10 is for other taxing districts.



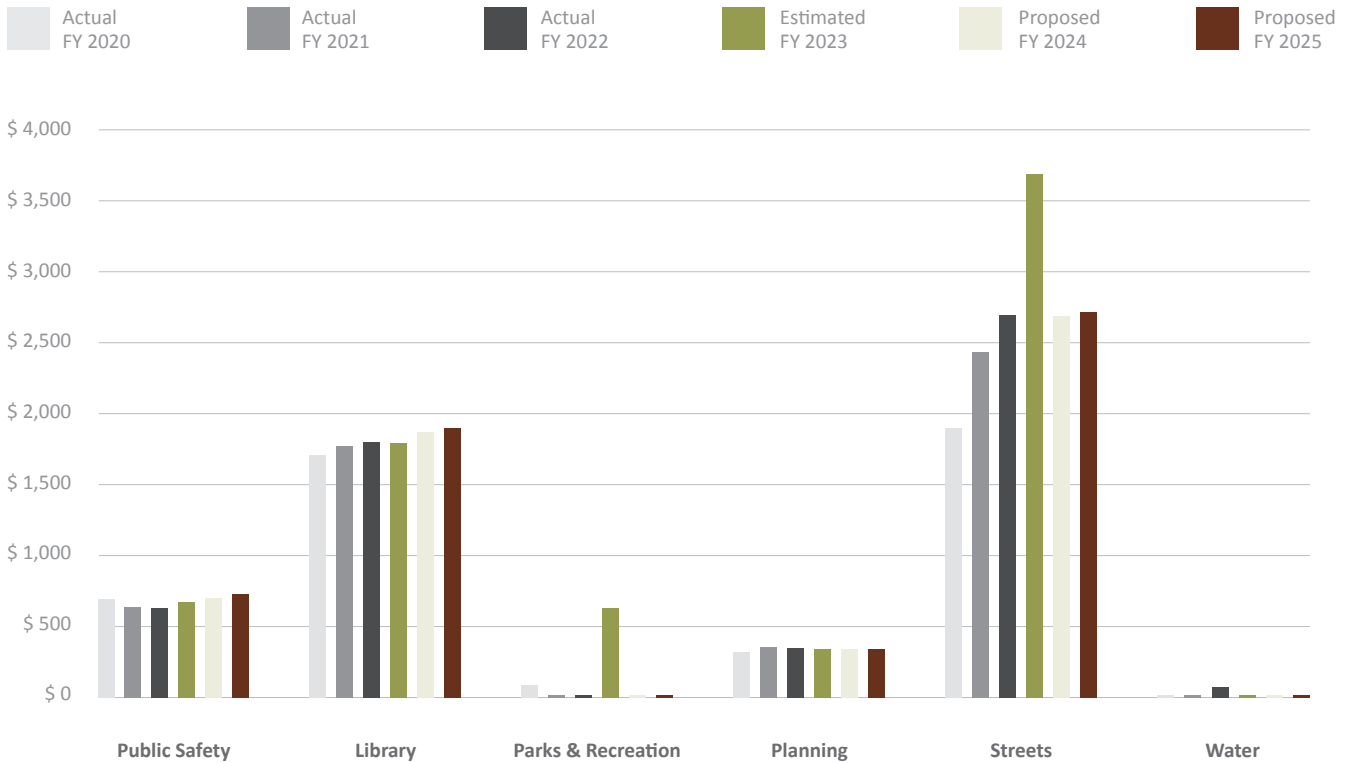
Sources and Uses of Funds

Intergovernmental (12%)

State revenues are distributed to cities based on state statute, which defines formulas incorporating population and per capita income. The League of Oregon Cities provides the source data for State Revenue Sharing projections. Pursuant to ORS 221.770, the City of West Linn must elect to receive its proportionate share of the revenues to be apportioned to the cities by the State of Oregon for the fiscal year. Further, ORS 221.760 provides that cities located

in a county having more than 100,000 inhabitants according to the most recent federal decennial census, can disburse state shared revenue funds only if the city provides four or more of the following services: police protection; fire protection; street construction, maintenance, and lighting; sanitary sewer; storm sewers; planning, zoning, and subdivision control; one or more utility services.

INTERGOVERNMENTAL REVENUES BY FUND FY 2020—FY 2025



INTERGOVERNMENTAL – 12% OF TOTAL REVENUES

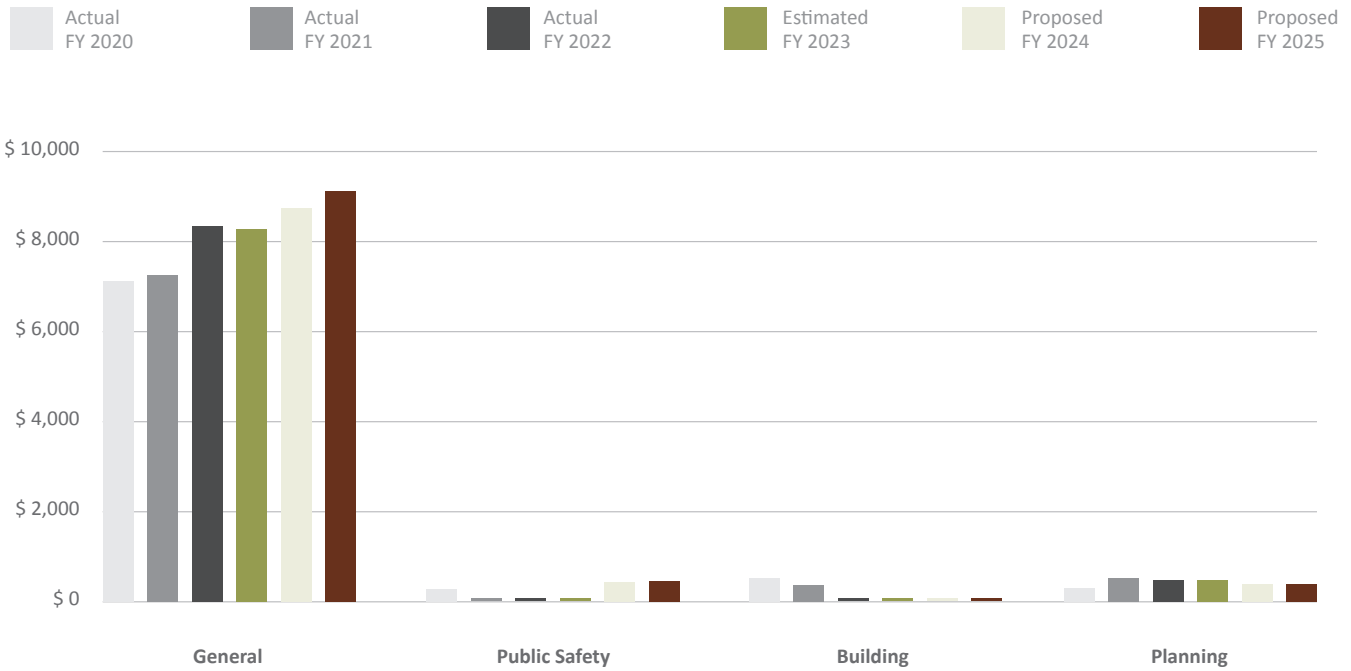
	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Proposed FY 2024	Proposed FY 2025
Public Safety	\$ 693	\$ 639	\$ 630	\$ 673	\$ 698	\$ 728
Library	1,707	1,771	1,801	1,795	1,868	1,900
Parks & Recreation	89	—	—	634	—	—
Planning	319	356	350	340	340	340
Streets	1,902	2,433	2,696	3,691	2,689	2,713
Water	—	5	75	—	—	—

Transfers From Other Funds (21%)

Transfers from Other Funds occur when revenues are transferred between funds; revenue is received by a fund providing an internal service from a fund receiving the service, where the cost of the service is shown as an expense. All City services that receive reimbursement charge revenue are consolidated into the General Fund.

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

TRANSFERS BY FUND FY 2020—FY 2025



TRANSFERS FROM OTHER FUNDS – 21% OF TOTAL REVENUES

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Proposed FY 2024	Proposed FY 2025
General	\$ 7,112	\$ 7,259	\$ 8,337	\$ 8,271	\$ 8,746	\$ 9,124
Public Safety	278	—	—	—	440	445
Building	513	356	—	—	—	—
Planning	310	516	470	475	390	390

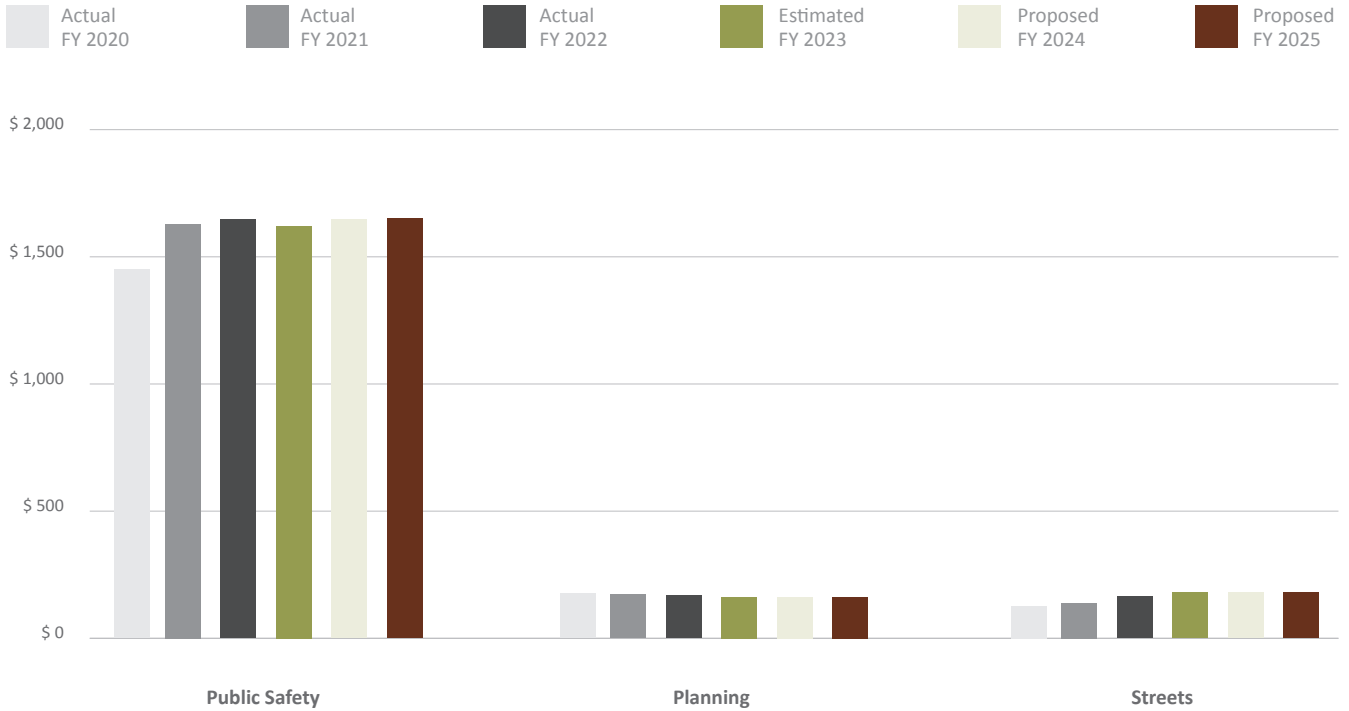
Sources and Uses of Funds

Franchise Fees (4%)

The City of West Linn receives franchise fees for the use of public rights of way within the city for utility, solid waste, and recycling collection, and similar purchases. Fees are paid for the right to this

access. There are seven active franchises: West Linn Refuse and Recycling; Republic Services, Comcast (MACC); CenturyLink; PGE; NW Natural; and RingCentral.

FRANCHISE FEES BY FUND FY 2020—FY 2025



FRANCHISE FEES – 4% OF TOTAL REVENUES

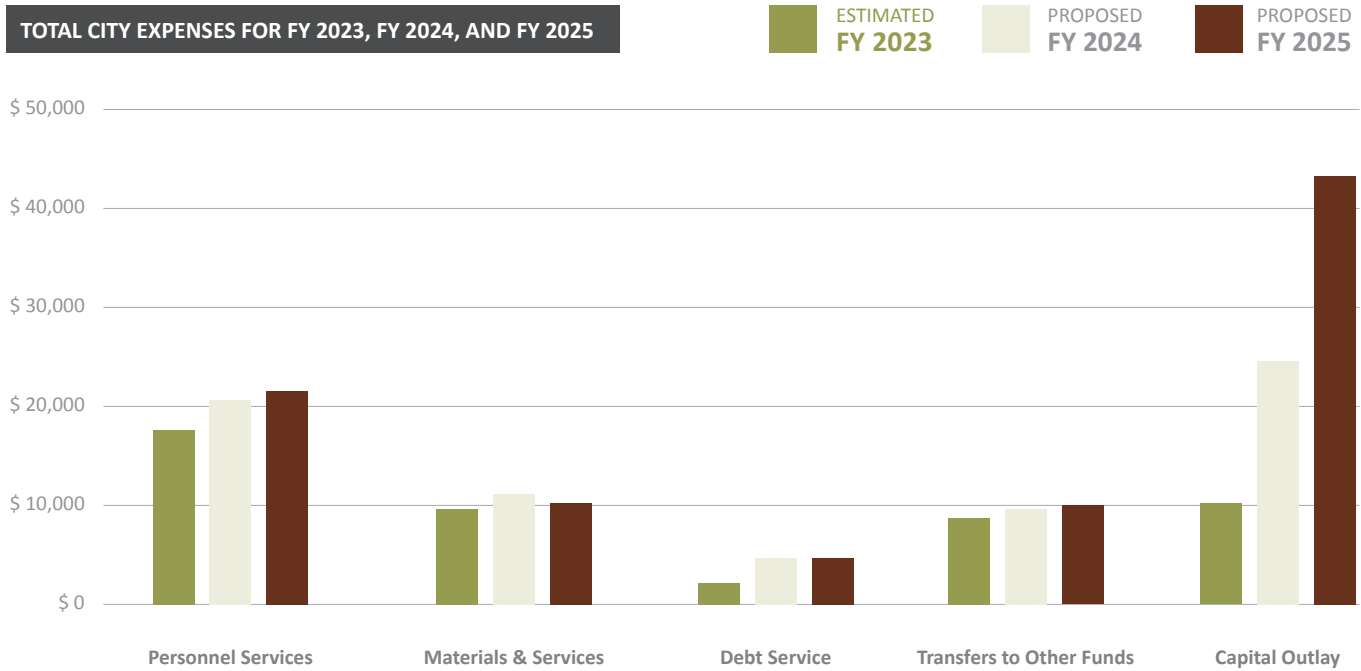
	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Proposed FY 2024	Proposed FY 2025
Public Safety	1,450	1,628	1,647	1,620	1,647	1,650
Planning	176	172	169	162	162	162
Streets	127	138	165	180	180	180

Expenses Trends & Assumptions

The purpose of this section is to describe the City’s major expenses, explain the underlying assumptions for the expense estimates, and discuss significant trends. The City of West Linn budget includes five requirement categories: Personnel Services; Materials & Services; Debt Service; Transfers; and Capital Outlay.

Major Requirements

Sixty-nine percent of total requirements are represented by Personnel Services (26.3 percent) and Capital Outlay (42.3 percent). These requirements relate to capital projects and the people who provide City services. Citywide, budgeted requirements are expected to increase for inflation going forward.



TOTAL CITY EXPENSES						
	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Proposed FY 2024	Proposed FY 2025
Personnel Services	\$ 15,352	\$ 15,656	\$ 16,292	\$ 17,621	\$ 20,654	\$ 21,590
Materials & Services	6,864	9,416	8,766	9,668	11,166	10,205
Debt Service	2,466	2,778	2,087	2,199	4,652	4,709
Transfers to Other Funds	8,377	8,361	8,807	8,746	9,606	9,989
Capital Outlay	7,883	5,680	5,435	10,200	24,586	43,269

Personnel Services

Citywide, Personnel Services budgeted requirements increase by approximately 13 percent over the previous biennium of the proposed biennium which is primarily attributed to increasing benefit costs, cost of living adjustments and a 2.26 FTE increase.

Materials & Services

Citywide, Materials & Services budgeted requirements decreased over the previous biennium by ten percent. This is largely due to reduced budgeted spending for the American Rescue Plan from the previous biennium.

Transfers

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

Capital Outlay

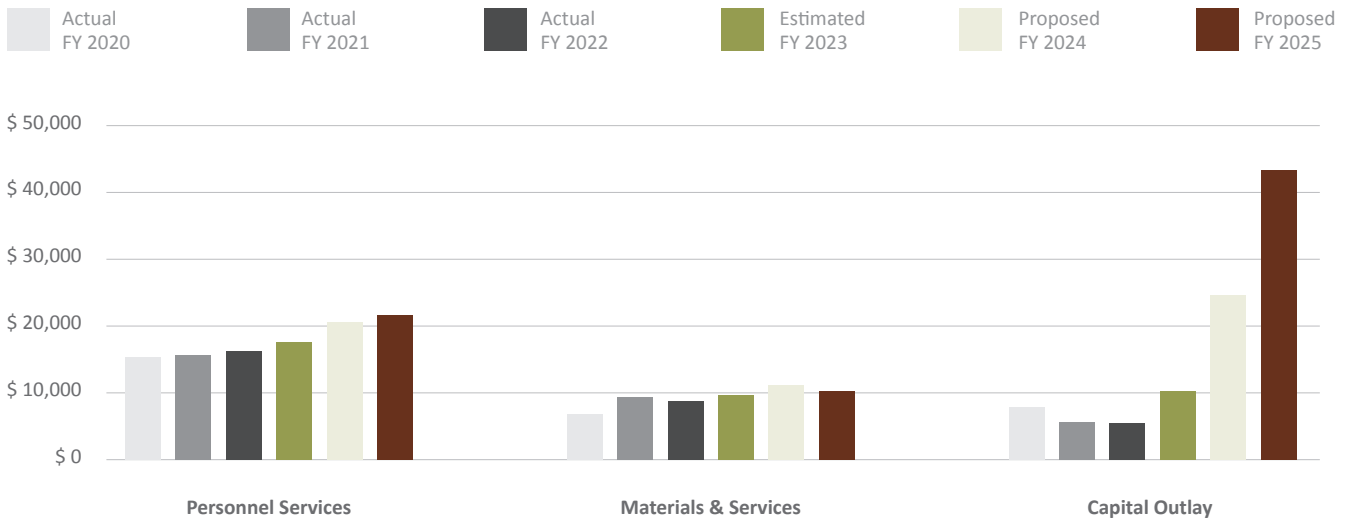
The Capital Outlay budget increases significantly for biennium 2024-2025 As detailed in the Capital Improvement Plan, major capital projects are anticipated mainly resulting from the voter approved 2018 general obligation bonds.

Debt Service

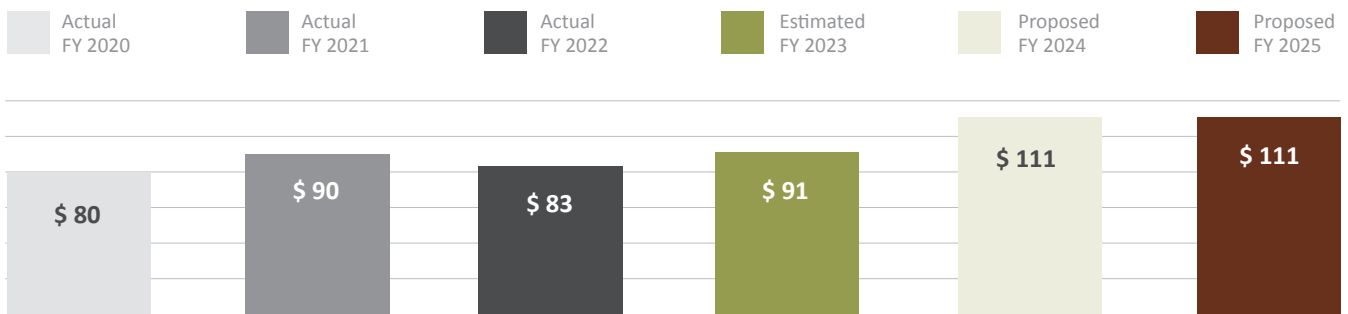
Debt Service requirements will increase over the next two years with the payment of existing debt issues and new 2023 Full Faith & Credit Obligation. The budget for fiscal year 2024 includes the issuance of a Full Faith & Credit Obligation to pay for a new Public Works Operations Building.

Sources and Uses of Funds

MAJOR CITY EXPENSES FY 2020—FY 2025



MONTHLY OPERATING COST PER CAPITA FY 2020—FY 2025



Description of Long Term Financial Planning Processes

The City of West Linn prepares five-year financial forecasts prior to the development of the biennial budget. The five-year model takes into account projected increases and decreases in revenues and expenditures. This information is shared with the Citizens’ Budget Committee prior to budget deliberations.

The City of West Linn recently completed its capital improvement plan (CIP), which is aligned with the financial forecast and this budget document, as well as the corresponding master plan documents. These master plan documents provide long-range (20 year) planning for necessary capital improvements and investments in the City’s infrastructure. The City refers to this as “multi-document transparency,” because costly projects are planned and accounted for across many different documents. This level of planning allows for thoughtful project management and financing.

Financial forecasts are key to strategizing, studying different financial outcomes, modeling demographic trends, anticipating changes in revenue streams, and forecasting utility rates. The latest version of the City’s updated forecast projections by Fund are included in this budget document. Copies of the Capital Improvement Plan are also available.

Reserves

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

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

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

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

Performance Measures



Why Performance Measurements?

Governmental budgets result in spending plans that show how resources will be allocated in the coming budget period. Thinking of a budget purely as a spending plan, however, only reveals part of the picture. The addition of performance measuring identifies critical issues and needs, sets performance targets, and aligns spending with objectives by identifying and articulating links between funded activities and results.

Renewed Focus

During the past year, the focus on the citywide performance measures effort has been the continued collection of data and improved development on reported measures. The reporting of performance measures help the City in the following ways:

- Communicate levels of activity by municipal function to its citizens;
- Make performance-informed decisions on how to lead and manage through difficult times;
- Build opportunities for service improvements through collaboration and cooperation between groups with shared roles and missions;
- Demonstrate that city government is making a difference in the lives of its citizens, customers and stakeholders in a way that customers can understand and value.

Key Elements of Performance Measuring

Performance measuring is a process, not a document. The three distinguishing elements of performance measuring are:

- Identification of results to be achieved;
- Strategies for achieving the results; and
- Activities that are being funded because decision makers believe they provide the best value for the public achieving identified results.

Performance Measuring Processes

To support these elements, the process should incorporate, at minimum:

- A primary focus on the needs of the community. Internal organizational requirements should be funded based on their connection to meeting community needs.
- Decision-making processes informed by evidence related to results, strategies, targets, and the effectiveness of program and service options.
- Reliable performance measures and targets, both at the community needs or organization-wide level and at the program or service level. Measures and targets should help users understand whether performance in the area being measured is getting better, staying the same, or getting worse.
- Regular review of performance measures and evaluation of results.

Organization of Performance Measures

The data tables for the Fund budgets include reporting on full-time equivalent (FTE) employee positions included in the budget and one for the operating costs of each department (expressed in 1,000s). Operating costs of each department are then provided on a “per capita” basis as a function of the City’s population. This information provides the foundation for many of the measures that follow, which are organized by department representing each functional operation offered by the City to the citizens of West Linn.

General Fund



BUDGET HIGHLIGHTS:

- The General Fund is a governmental fund used to account for the city's administrative, financial, facilities, communications, public works support services, vehicle maintenance, and municipal court operations.
- The monthly operating cost per capita for the General Fund had a decrease to \$37.
- Budgeted FTEs increase by 2.45 to 37.05 FTEs.
- A new department was created for the City Attorney. The expenditures for the City Attorney and Prosecutor were moved to the department and 2 positions were added.
- Debt service obligations remained the same.
- A key goal for the General Fund is to increase Ending Fund Balance (EFB).
- This budget includes funding for Diversity Equity and Inclusion, Training for the Police Review and Recommend Committee, Urban Renewal and spending of American Rescue Plan Act (ARPA) funding.

CAPITAL PROJECTS & ASSETS:

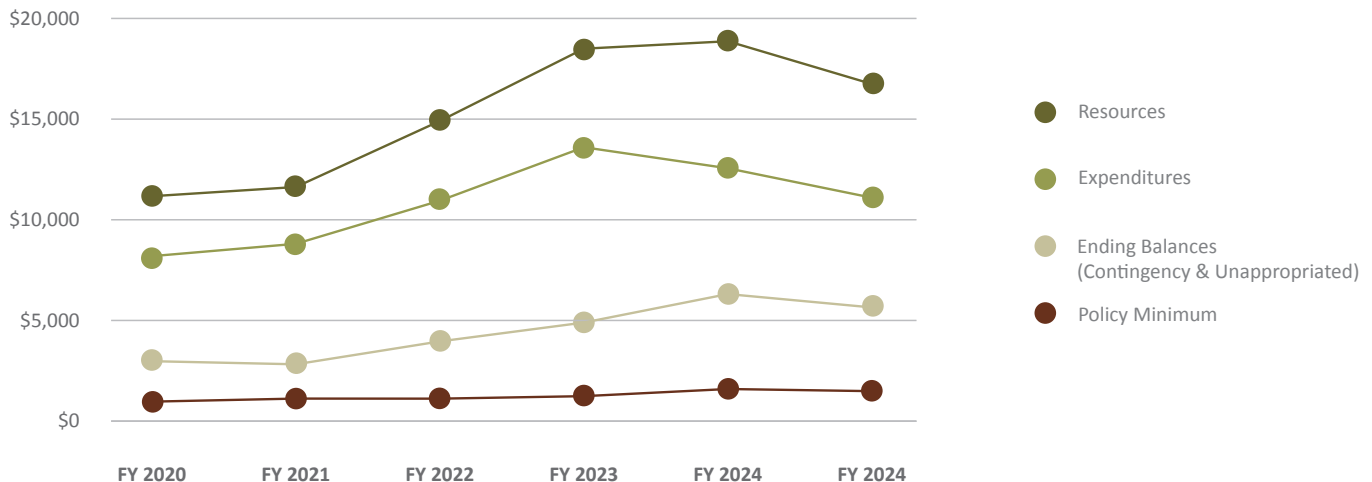
- The Information Technology Department includes \$100,000 for a new phone system in connection to moving services to the cloud.
- This Fund includes \$86,000 for the biennium for lease vehicle payments.

General Fund

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

	Actual FY 2020	Actual FY 2021	BN 2023				BN 2025		
			Actual FY 2022	Estimate FY 2023	Total	Budget BN 2023	Proposed Biennial Budget		
							FY 2024	FY 2025	Total
Resources									
Beginning Fund Balance	\$ 3,192	\$ 2,977	\$ 2,822	\$ 6,653	\$ 2,822	\$ 4,980	\$ 9,565	\$ 7,156	\$ 9,565
Intergovernmental	190	716	2,982	3,050	6,032	2,700	20	20	40
Fees & Charges	206	230	364	205	569	365	195	198	393
Fines & Forfeitures	308	281	213	224	437	610	225	225	450
Interest	48	26	22	10	32	35	10	11	21
Miscellaneous	114	114	27	42	69	20	10	10	20
Transfers from Other Funds	7,112	7,259	8,337	8,271	16,608	16,608	8,746	9,124	17,870
Lease proceeds	-	25	139	42	181	100	96	-	96
Total Resources	\$ 11,170	\$ 11,628	\$ 14,906	\$ 18,497	\$ 26,750	\$ 25,418	\$ 18,867	\$ 16,744	\$ 28,455
Requirements									
Personnel Services	\$ 4,137	\$ 4,297	\$ 4,627	\$ 4,793	\$ 9,420	\$ 10,974	\$ 6,269	\$ 6,645	\$ 12,914
Materials & Services	2,318	3,166	2,816	3,474	6,290	11,599	4,365	3,276	7,641
Debt Service	413	418	139	148	287	292	152	151	303
Transfers to Other Funds	1,258	873	470	475	945	945	860	865	1,725
Capital Outlay	67	52	201	42	243	100	65	160	225
	8,193	8,806	8,253	8,932	17,185	23,910	11,711	11,097	22,808
Reserves:									
Contingency	-	-	-	-	-	1,007	5,778	5,151	5,151
Reserve for ARP	-	-	2,694	4,670	4,670	-	846	-	-
Unappropriated Ending Fund Balance	2,977	2,822	3,959	4,895	4,895	501	532	496	496
	2,977	2,822	6,653	9,565	9,565	1,508	7,156	5,647	5,647
Total Requirements	\$ 11,170	\$ 11,628	\$ 14,906	\$ 18,497	\$ 26,750	\$ 25,418	\$ 18,867	\$ 16,744	\$ 28,455
Budgeted Positions (in FTEs)	29.90	31.10	34.60	34.60	34.60	34.60	37.05	37.05	37.05
Monthly Operating Costs per Capita	\$27	\$29	\$26	\$29	\$28	\$39	\$38	\$36	\$37

General Fund Resources & Expenditure Trends



City Attorney

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023			FY 2024	FY 2025	Total
Personnel Services									
FTE Positions	-	-	-	-	-	-	2.0	2.0	2.0
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270	\$ 284	\$ 554
Employee Benefits	-	-	-	-	-	-	159	167	326
Total Personnel Services	-	-	-	-	-	-	429	451	880
Materials & Services									
Personnel Related Expense	-	-	-	-	-	-	8	8	16
General Office Supplies	-	-	-	-	-	-	6	6	12
Professional & Technical Services	-	-	-	-	-	-	300	200	500
Other - City Prosecutor Services	-	-	-	-	-	-	65	65	130
Other	-	-	-	-	-	-	-	-	-
Total Materials & Services	-	-	-	-	-	-	379	279	658
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
City Management Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 808	\$ 730	\$ 1,538

BUDGET HIGHLIGHTS:

- The City Attorney department is new this biennium.
- The Office of the City Attorney provides legal services to the City of West Linn and to the elected officials, officers and employees acting on its behalf.
- Personnel Services includes the City Attorney and a paralegal position.
- A City Attorney recruitment is underway and expected to be completed in Fall 2023.
- Materials and Services includes the prosecutor contract and costs of other specialist attorneys not covered by City Insurance.

City Council

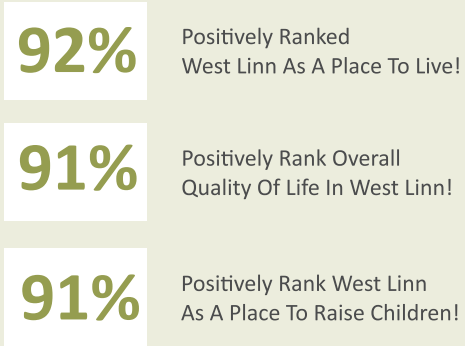
(Amounts in Thousands: \$87 = \$87,000)

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023		BN 2023	FY 2024	FY 2025	Total
Personnel Services									
FTE Positions	-	-	-	-	-	-	-	-	-
Council Stipends	\$ 28	\$ 28	\$ 30	\$ 32	\$ 62	\$ 63	\$ 34	\$ 35	\$ 69
Stipend Benefits	3	4	6	5	11	8	5	5	10
Total Personnel Services	31	32	36	37	73	71	39	40	79
Materials & Services									
Personnel Related Expense	9	5	10	11	21	24	15	15	30
General Office Supplies	-	2	1	-	1	4	1	1	2
Professional & Technical Services	31	115	31	44	75	116	44	44	88
Other - City Attorney services	426	417	473	460	933	800	-	-	-
Other - Community Outreach	-	-	-	1	1	4	2	2	4
Other - Contract Lobbyist	14	13	15	16	31	89	16	16	32
Other - Travel and Training	9	1	10	11	21	40	15	15	30
Total Materials & Services	489	553	540	543	1,083	1,077	93	93	186
City Council Total	\$ 520	\$ 585	\$ 576	\$ 580	\$ 1,156	\$ 1,148	\$ 132	\$ 133	\$ 265

BUDGET HIGHLIGHTS:

- City Council is a legislative body that is elected by and represents the West Linn community. Council is responsible for passing local laws and regulations, setting policies, and guiding the overall direction of the City. The City Council also approves this City Budget document, outlining how the city will allocate its resources in the upcoming biennium in a fiscally responsible and sustainable manner.
- The City Council budget includes funds for community outreach, a lobbyist, city attorney services, and council stipends.
- To provide budgetary savings in addition to enhanced support, legal services are planned to be brought in-house, with outside legal assistance as needed.
- City Council sets annual goals that guide prioritization of the City’s limited budgetary funding and resources. Council Goals are provided in the beginning section of this budget document.

In Summer 2022, the West Linn community took part in a nationally benchmarked survey to see where we are thriving and where additional focus is needed.

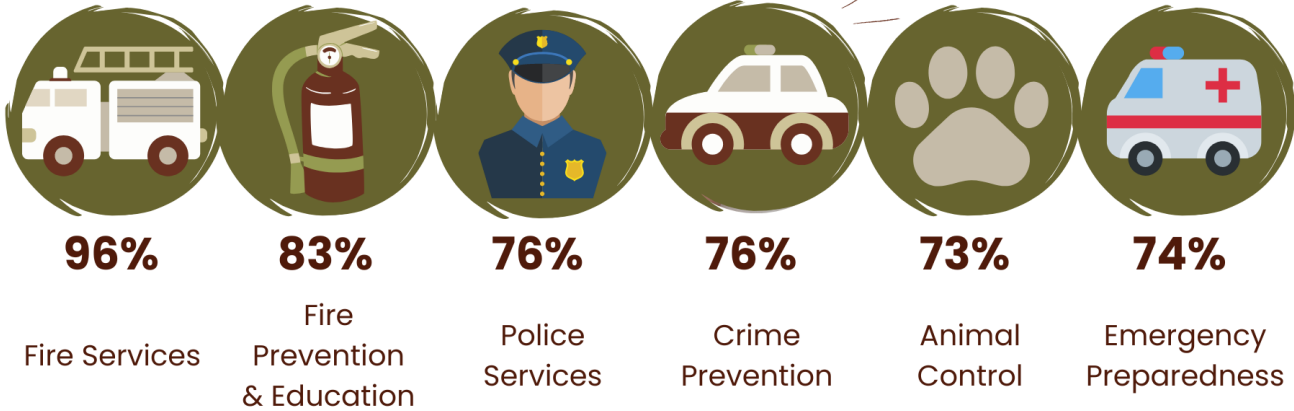


Read the full report at westlinnoregon.gov/citycouncil



West Linn is rated as a great place to live, especially for families, with a strong sense of safety

Safety Services: Percent rated "good" or "excellent"



2021 Robert Moore Award Recipient



Council holds the annual Robert Moore Award program to positively recognize individuals who make our community the great place that it is!

City Management

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023		BN 2023	FY 2024	FY 2025	Total
Personnel Services									
FTE Positions	5.0	5.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Salaries & Wages	\$ 454	\$ 437	\$ 625	\$ 685	\$ 1,310	\$ 1,500	\$ 790	\$ 835	\$ 1,625
Employee Benefits	257	223	324	349	673	820	424	449	873
Total Personnel Services	711	660	949	1,034	1,983	2,320	1,214	1,284	2,498
Materials & Services									
Personnel Related Expense	10	8	8	17	25	67	26	26	52
General Office Supplies	8	11	10	12	22	23	12	12	24
Professional & Technical Services	42	19	129	75	204	150	85	85	170
Other - City Prosecutor Services	60	60	60	60	120	130	-	-	-
Other - Newsletter Publication	2	-	2	-	2	10	5	5	10
Other - Diversity, Equity, Inclusion	-	-	-	-	-	-	35	35	70
Other - Promotion and Outreach	1	3	4	5	9	16	9	9	18
Other - Review and Recommend	-	-	-	-	-	-	10	10	20
Other	1	-	-	-	-	-	-	-	-
Total Materials & Services	124	101	213	169	382	396	182	182	364
City Management Total	\$ 835	\$ 761	\$ 1,162	\$ 1,203	\$ 2,365	\$ 2,716	\$ 1,396	\$ 1,466	\$ 2,862

BUDGET HIGHLIGHTS:

- The Office of City Management implements the policies and decisions of the City Council and oversees the wide range of day-to-day operations of all departments of the City delivering services to the community. Together, we develop and implement a legislative agenda with the Mayor and Council that reflects the goals and policies of the City Council and which is designed to protect, enhance, and further the interests of the West Linn community. Our team is the conduit to projects requiring City Council involvement, intergovernmental coordination, and lobbying for the City's highest and best interests regionally.
- The City Management budget includes funds for policy development, intergovernmental coordination, community engagement, employee engagement and satisfaction, emergency management, community advisory group and neighborhood association coordination, public records management, contract and legal coordination, and diversity, equity, inclusion and belonging initiatives.
- Additional funding this biennium will be focused on bringing diversity, equity, inclusion, and belonging improvement initiatives to the forefront of the community and in City operations.
- Efforts are being refocused emergency preparedness in the wake of recent incidents to be even more resilient and ready as a City and community to protect life, property, and the environment by coordinating programs to prevent, prepare for, respond to, and recover from disasters.
- The City Management budget includes general city administration, records management, emergency management, communications, community outreach, and special events costs.

Did you know?

In the coming two years, the West Linn community ranked the overall quality of city's utility infrastructure as the most important item to focus on in the coming two years. Focusing on overall feelings of safety and the overall quality of our natural environment came in at a close second.



CITY MANAGEMENT PERFORMANCE MEASURES

Strategy	Measure	FY 2020	FY 2021	FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Adhere to public records law and respond to public records requests	West Linn population	25,975	27,343	27,420	27,694	27,971	28,251
	Public records request **	336	187	180	180	180	180
	Number of people making the public records requests	177	121	120	120	120	120
	Records available in electronic records management software	87,978	92,377	111,905	117,500	123,375	129,544
City Council Support	Council Meetings and Work Sessions	44	40	39	40	40	40
	Council Meeting Hours	126	164	144	100	100	100
Provide timely and accessible information using a variety of tools	Website traffic (pageviews)	848,242	871,450	805,060	920,000	930,000	950,000
	Facebook followers	4,964	—	5,568	5,788	6,000	6,250
	Twitter followers	4,324	—	4,524	4,472	4,420	4,500
	Instagram followers	*	*	1,660	1,911	2,200	2,400
	Facebook page reach	*	*	68,362	131,554	150,000	160,000
	Facebook page visits	*	*	9,476	16,744	17,000	18,000
	Instagram page reach	*	*	14,879	13,930	14,000	14,500
	Instagram page visits	*	*	3,703	4,012	4,300	4,700

* This data was not collected prior to FY22. Page reach is the number of people that saw content from our page and is estimated by Meta.
 ** Due to more information being posted and put into the electronic records management system, public records requests have been reduced.

IN FY 2022 *

78% OF RESPONDENTS IN OUR 2022 COMMUNITY SURVEY POSITIVELY RATED OVERALL CUSTOMER SERVICE BY WEST LINN EMPLOYEES!

285,787 INFORMATIVE CITY E-NEWSLETTERS SENT

40.97% AVERAGE OPEN RATE COMPARED TO MAILCHIMP GOVERNMENTAL BENCHMARK RATE OF 28.77%

4.46% AVERAGE CLICK RATE COMPARED TO MAILCHIMP 2022 GOVERNMENTAL BENCHMARK RATE OF 3.99%

* from the 2022 national community survey of West Linn

NOTEWORTHY ITEMS:

- Governmental relations and lobbying for West Linn’s interests with Clackamas County, ODOT, State legislators and other agencies on the Abernethy Bridge, I-205 Project, I-205 Tolling and Waterfront Projects will remain top priorities this year.
- Initiating new and enhanced employee engagement and wellness initiatives for a happier, healthier, and more resilient modern workforce.
- Results from the West Linn community survey done by Polco will be used to guide spending and resources to ensure we are positively impacting the community to the highest degree possible.



Economic Development

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023			BN 2023	FY 2024	FY 2025
Personnel Services									
FTE Positions	1.00	1.00	1.00	1.00	1.00	1.00	0.85	0.85	0.85
Salaries & Wages	\$ 158	\$ 160	\$ 12	\$ 62	\$ 74	\$ 130	\$ 72	\$ 78	\$ 150
Employee Benefits	81	82	4	28	32	110	30	33	63
Total Personnel Services	239	242	16	90	106	240	102	111	213
Materials & Services									
Personnel Related Expense	2	5	4	8	12	-	8	8	16
General Office Supplies	-	1	5	2	7	4	2	2	4
Professional & Technical Services	60	240	52	50	102	110	18	18	36
Total Materials & Services	62	246	61	60	121	114	28	28	56
Economic Development Total	\$ 301	\$ 488	\$ 77	\$ 150	\$ 227	\$ 354	\$ 130	\$ 139	\$ 269

BUDGET HIGHLIGHTS:

- Continuing to implement projects prioritized by Council using Federal American Rescue Plan funds, including Wayfaring & Branding Signage; Hwy 43; Waterfront Project.
- Staff will continue to work with Economic Development Committee on the areas of work noted in the FY25 Work Plan – Business Support, Hwy 43 Economic Development and Tourism Development.
- Staff will continue to support Historic Willamette Main Street and West Linn Chamber of Commerce in their Business Support and Economic Development work.

NOTEWORTHY ITEMS FY22-23

- The City of West Linn with support from City Council and the Economic Development Committee created a Business Support & Economic Development Coordinator position that began in Spring FY22.
- \$275,000 in American Rescue Plan dollars in the form of the three Business Recovery Grants (General Operations/Pandemic Recovery; Façade Grant; Technical/Marketing Grant) were awarded to the West Linn Business Community.
- Development of Business Support Outreach Program including bi-monthly Business Support newsletter, CRM database utilized for metrics in Economic Development and other West Linn departments; Development of a “How To Do Business in West Linn” toolkit; Social Media features.
- Development of Highway 43 Business Coalition to support economic development of Hwy 43 as part of the planning work beginning in this key corridor.
- West Linn’s Economic Development Committee developed and adopted a new Working Plan for FY24-FY25 Biennium including the following areas of work:
 - a) Hwy 43 Economic Development
 - b) Tourism Development
 - c) Business Support/Entrepreneurism
- Economic Development Committee helped advise on the West Linn Tax Increment Finance Plan and will continue to work on this topic in the future.
- Over 700 businesses are licensed in the City of West Linn.

ECONOMIC DEVELOPMENT PERFORMANCE MEASURES

Strategy	Measure	FY 2021	FY 2022	FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026
Raise the profile of economic development and the business community with the City	Number of stakeholder meetings attended to broaden support for and promote City businesses	16	24	24	24	24	24
	Profile Businesses in local newspapers, Business Support newsletter, social media	N/A	N/A	12	24	24	24
	Work with local and regional partners to on Tourism projects local economy and West Linn visibility. (Hwy 43 business support, Wayfaring & Branding Signage, Tourism videos, Assett Inventory menu	N/A	N/A	1	2	2	2
Retain, strengthen and expand business opportunities in the City	Number of Business Support newsletter recipients (licensed business owners who opt in to newsletter)	N/A	N/A	667	750	800	1,000
	Number of Business Outreach Newsletter opens annually. (Based on 2 newsletters/month)	N/A	N/A	8,400	9,600	10,800	10,800
	Number of “face to face” business outreach meetings	18	30	30	50	50	50
	Number of events to offer resources, networking and business connections (ie. Job Fairs, Business Mixers, Microenterprise groups; Networking Events)	N/A	N/A	2	4	4	4
Collaborate regionally to leverage education and resources	Amount of grant funding secured for Economic Development / business development efforts	\$200,000	\$100,000	\$100,000	\$175,000	\$100,000	\$100,000
	Number of regional programs and classes made available to City businesses	20	24	12	12	12	12

Human Resources

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023		BN 2023	FY 2024	FY 2025	Total
Personnel Services									
FTE Positions	2.80	2.80	2.80	2.80	2.80	2.80	2.20	2.20	2.20
Salaries & Wages	\$ 261	\$ 272	\$ 304	\$ 247	\$ 551	\$ 587	\$ 222	\$ 235	\$ 457
Employee Benefits	104	111	136	154	290	271	139	144	283
Total Personnel Services	365	383	440	401	841	858	361	379	740
Materials & Services									
Personnel Related Expense	12	2	1	5	6	16	8	8	16
General Office Supplies	1	1	1	5	6	3	2	3	5
Professional & Technical Services	60	108	109	100	209	201	100	105	205
Benefit Broker Services	40	39	40	40	80	80	45	45	90
Other - Recruitment Expense	9	5	13	12	25	22	12	12	24
Other - Wellness Program	-	1	6	-	6	12	6	6	12
Total Materials & Services	122	156	170	162	332	334	173	179	352
Human Resources Total	\$ 487	\$ 539	\$ 610	\$ 563	\$ 1,173	\$ 1,192	\$ 534	\$ 558	\$ 1,092

BUDGET HIGHLIGHTS:

- The HR department budget includes funding for professional and technical services, including: employee and management training, recruiting costs, employment and labor law representation for all City departments, and employee engagement and wellness efforts.
- In our efforts to continue to retain, attract and develop a talented and inclusive workforce, we are focusing and broadening our outreach of our recruitments through various job boards, employee referrals and expanding our social media presence. We will communicate often to potential candidates to convince them to choose our City over our competitors. Finally, we will drive a diverse and equitable workforce by incorporating Diversity, Equity, Inclusion and Belonging (DEIB) into our recruitment and onboarding experiences as well as educate hiring managers on implicit and unconscious biases.
- An employee well-being program will be coordinated through on-site and virtual wellness opportunities including individual and group education and coaching. This Program will be coordinated with wellness opportunities through our Employee Assistance Programs (EAP), health plans, and vendor partners with the goal of improving job morale, job satisfaction and employee retention. In addition, we will develop and implement the Oregon Paid Leave policy and procedures.
- In order to continue to reduce turnover and retain outstanding employees, it's important to offer relevant and engaging trainings that focus on a variety of learning styles and ensure that they are job and organizational specific to align with the City's mission and goals. To do this, the HR Department will be initiating a project with the IT Department to identify a Learning Management Systems and Performance Management Software.

HUMAN RESOURCES PERFORMANCE MEASURES							
Strategy	Measure	FY 2020	FY 2021	FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Focus on retaining, attracting and developing a talented, inclusive workforce	Total number of recruitments	25	33	52	37	28	23
	Total number of hires	30	34	53	39	30	25
	Time to Hire (days)	75	75	89	65	60	55
	* Diversity Hiring Rate	16.0%	27.0%	31.0%	33%	35%	37.0%
	Veteran's Preference Rate	0.0%	9.0%	2.0%	9%	11%	13.0%
	Employee Turnover Rate	24.8%	23.8%	32.8%	28.0%	24.0%	15.0%
Promote and encourage the health and well-being of City employees through work-life integrations	Total number of wellness engagement	16	1	4	12	12	12
	% reductions in absenteeism	**n/a	**n/a	**n/a	10%	10%	10%
	Employee Retention Rate	75.2%	76.2%	67.2%	72.0%	76.0%	85.0%
Provide meaningful, engaging and cost-effective trainings to all City employees	Total number of classes/ programs offered	10	4	4	15	15	15
	Average percentage of all city employees who attended training sessions in their area of work	95%	100%	100%	95%	95%	95%
* Diversity Hiring Rate includes candidates of identified ethnic backgrounds and those with a disability ** Data sets unavailable							
OUTCOME OF PERFORMANCE MEASURES							
Retaining, attracting and developing a talented workforce	In order to serve our community well we need to help our workforce feel valued and resilient. Creating direct and appealing job listings; expanding our outreach through diverse job boards, employee referrals and social media channels. Continue to drive a diverse and equitable workforce, we will incorporate DEIB into our recruitment processes and onboarding experiences and educating hiring managers about implicit and unconscious biases.						
Encourage the health and well-being of all City employees through work-life integration	A healthy workforce results in reduced downtime due to illness, improved morale, increased productivity and higher employee retention. Supporting workplace health and well-being benefits the City, the employee and their family, while also helping to lower health care costs and insurance claims. The Wellness resources provided are new and optional for employees, and interest is growing as well as employee engagement.						
Provide meaningful, engaging and cost-effective trainings to all City employees	In support of developing our workforce of the future, we will focus on a variety of learning modules that are tailored to individual styles, as well as ensure that the trainings are relevant and job specific to align with the City's mission and goals.						

NOTEWORTHY ITEMS:

- In FY24, the City will begin bargaining a successor collective bargaining agreement with the general union, American Federation of State, County and Municipal Employees.
- In FY25, the City will begin bargaining a successor collective bargaining agreement with the police union; Clackamas County Police Officers Association. Their agreement expires June 30, 2025.
- HR will assist an Executive Recruiting Firm in hiring a City Attorney on staff to report to the City Council to be hired in FY24.

Finance

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023		BN 2023	FY 2024	FY 2025	Total
Personnel Services									
FTE Positions	4.6	4.8	4.8	4.8	4.8	4.8	6.5	6.5	6.5
Salaries & Wages	\$ 392	\$ 429	\$ 478	\$ 511	\$ 989	\$ 885	\$ 650	\$ 685	\$ 1,335
Employee Benefits	185	205	228	245	473	469	367	402	769
Total Personnel Services	577	634	706	756	1,462	1,354	1,017	1,087	2,104
Materials & Services									
Personnel Related Expense	8	6	9	9	18	24	18	18	36
General Office Supplies	17	39	33	25	58	64	31	34	65
Professional & Technical Services	17	32	15	32	47	78	59	59	118
Other - Auditing/Accounting Services	55	51	57	60	117	123	65	68	133
Other - Economic Development	-	-	-	-	-	-	-	-	-
Total Materials & Services	97	128	114	126	240	289	173	179	352
Capital Outlay	-	-	-	-	-	-	-	-	-
Finance Total	\$ 674	\$ 762	\$ 820	\$ 882	\$ 1,702	\$ 1,643	\$ 1,190	\$ 1,266	\$ 2,456

BUDGET HIGHLIGHTS:

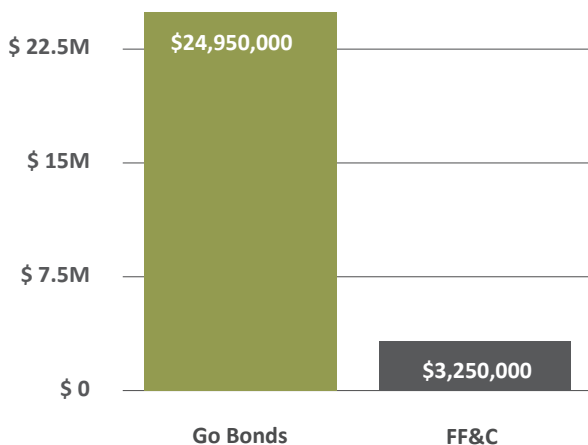
- The Finance department facilitates the City’s operations and focuses on the following processing: budgeting, financial reporting and audit preparation, forecasting and strategic planning, debt management, risk management, banking and cash management, capital assets and project tracking, payroll, accounts payable, utility billing, and business licensing.
- The Payroll and Benefits Administrator in the Human Resources department was split into two positions – The Payroll Specialist was moved to the finance department with an FTE of 0.75 and an Human Resources Assistant of 0.40 FTE was created.
- A new Management Analyst at 1.0 FTE was added to the Finance Department. This role will support the entire City with Procurement, Grants and other revenue enhancing tasks.

NOTEWORTHY ITEMS:

- Maintained positive credit rating with Standard & Poors (AA+) and Moody’s (Aa2) credit rating agencies.
- Issuance of 2023 Full Faith and Credit of \$11,470,000 with a True Interest Cost (TIC) of 3.32%.
- Tracked and reported American Rescue Plan Act (ARPA) funding spent and expected to be spent.
- Continued to work with Federal Emergency Management Assistance (FEMA) on 2021 storm recovery. The City has recovered \$1.8 million and another \$100-200k will likely be recovered in the next year.
- Continued to oversee 2018 GO Bond expenditures.
- Consistently a recipient of the GFOA’s Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Award.
- Upgraded online, public-facing financial dashboard with drill-down capability.
- Ensure good financial stewardship by maintaining credit rating and completing audits by December 31st of each fiscal year.

FINANCE PERFORMANCE MEASURES							
Strategy	Measure	FY 2020	FY 2021	FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Maintain high levels of financial integrity	Independent auditor opinion	Unmodified	Unmodified	Unmodified	Unmodified	Unmodified	Unmodified
	Number of auditor proposed or passed-upon adjustments	0	0	0	0	0	0
	Number of GFOA reviewer comments	7	7	0	0	0	0
Deliver efficient, effective financial services	Credit rating	AA+ / Aa2	AA+ / Aa2	AA+ / Aa2	AA+ / Aa2	AA+ / Aa2	AA+ / Aa2
	Actual cost to deliver financial management services	\$674,000	\$762,000	\$820,000	\$882,000	\$1,190,000	\$1,266,000
	Costs to deliver financial services as percentage of total City operating budget	2.7%	2.7%	3.0%	3.0%	3.3%	3.5%
Provide relevant, effective and timely information to users/citizens to facilitate decision making processes	Revenue forecasts on major revenues - percentage variance to Five-Year Financial Forecast	+6.85%	-1.5%	-6.8%	38.2%	+2.0%	+2.0%
	Average number of days after the end of the quarter when quarterly report is published online	60 days	60 days	45 days	45 days	45 days	45 days
	Percentage of quarterly financial reports distributed to Council, Audit, and Budget Committees	100%	100%	100%	100%	100%	100%
OUTCOME OF PERFORMANCE MEASURES							
Financial Integrity	Unqualified/unmodified opinions, lack of auditor adjustments, national awards for ACFR and Budget documents all indicate a well run financial operation. Furthermore, the City's credit rating is AA+ by Standard and Poor's providing outside evidence of solid financial performance.						
Efficiency & effectiveness	Maintaining a constant cost percent to deliver financial services through new demands and special analysis indicate efficiencies are realized.						
Relevant and timely	Revenue forecasts are within acceptable ranges and imply accuracy of projections. Issuance of quarterly financial reports using a Flexible Budget format has been revised to better meet communication goals.						

OUTSTANDING DEBT BY TYPE OF BONDS ISSUED | JUNE 30, 2022



Did you know?

*** Did you know the City's Debt to Total Assets ratio is 8.9%?**
 This means that only 8.9% of the historical cost of all city-owned assets are currently leveraged with long-term debt.

Information Technology

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023			BN 2023	FY 2024	FY 2025
Personnel Services									
FTE Positions	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Salaries & Wages	\$ 280	\$ 299	\$ 315	\$ 185	\$ 500	\$ 641	\$ 310	\$ 335	\$ 645
Employee Benefits	124	147	148	116	264	327	164	179	343
Total Personnel Services	404	446	463	301	764	968	474	514	988
Materials & Services									
Personnel Related Expense	13	7	5	7	12	36	20	20	40
General Office Supplies	33	38	27	36	63	80	43	43	86
Repair & Maint. Agreements	310	336	306	449	755	830	480	480	960
Professional & Tech Services	29	127	111	230	341	147	128	130	258
Operating Materials & Service	100	458	304	280	584	532	283	286	569
Communication Charges	95	74	89	144	233	205	142	145	287
Total Materials & Services	580	1,040	842	1,146	1,988	1,830	1,096	1,104	2,200
Capital Outlay	-	6	-	-	-	-	-	100	100
Information Technology Total	\$ 984	\$ 1,492	\$ 1,305	\$ 1,447	\$ 2,752	\$ 2,798	\$ 1,570	\$ 1,718	\$ 3,288

BUDGET HIGHLIGHTS:

- Increased focus on business applications portfolio to support evolving business objectives will enable greater business process improvement and automated citizen services.
- Continued leveraging of cloud services provides operational agility and enables IT to focus on strategic uses of technology.
- Investments in software, security, and training to support an ongoing telework force enabling new opportunities for diversity and improved citizen service delivery.

NOTEWORTHY ITEMS:

- Retirement & migration of legacy applications to qualified vendor cloud services is greatly reducing technical debt within the organization.
- Availability of public WIFI in City parks, Historic Main St, and City buildings supports greater digital citizen engagement
- Return to providing help desk services in-house will improve employee satisfaction while keeping costs low.

INFORMATION TECHNOLOGY PERFORMANCE MEASURES

Strategy	Measure	FY 2020	FY 2021	FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Effectively maintain and support computer and informational systems throughout the City	Virtual servers supported	45	49	49	34	19	14
	Network devices supported	280	315	370	370	370	370
	Laptops, desktops, and tablets supported	313	325	375	380	380	380
	Printers, copier, and fax machines supported	110	110	100	80	80	80
	Key infrastructure applications supported	105	115	100	90	90	90
	Gigabytes of data maintained and protected	6,924	4,500	6,700	5,100	5,100	5,100
Productivity Through Hardware Modernization	Help Desk Hardware Issue Ticket Reduction	1%	1%	2%	2%	2%	2%
	Hardware Failure Staff Time Loss Reduction	1%	1%	1%	1%	1%	1%
Efficiency Through Software Optimization	Help Desk Software Issue Ticket Reduction	3%	3%	2%	2%	2%	2%
	City Wide Staff Hours in Software Training	488	550	650	600	650	600

Did you know?

- * City Information Technology staff work with other municipalities to export our technology designs and leadership. These engagements return revenue and improve other cities technology operations.
- * Information Technology Department investment and active risk management continually detects and prevents security threats to the City.
- * Continued improvements to IT Service Management (ITSM) processes and tools allows the IT Department to deliver high value technology service levels and at the lowest possible cost.

City Facilities

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023			FY 2024	FY 2025	Total
Personnel Services									
FTE Positions	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Salaries & Wages	\$ 70	\$ 73	\$ 75	\$ 84	\$ 159	\$ 153	\$ 95	\$ 98	\$ 193
Employee Benefits	55	61	60	67	127	141	72	74	146
Total Personnel Services	125	134	135	151	286	294	167	172	339
Materials & Services									
Personnel Related Expense	-	-	-	-	-	-	3	-	3
Utilities	165	175	181	196	377	381	219	220	439
Facilities	258	286	297	280	577	596	312	319	631
Other Purchased Services	1	7	1	2	3	24	7	7	14
Repairs & Maintenance	20	33	39	43	82	47	38	40	78
Total Materials & Services	444	501	518	521	1,039	1,048	579	586	1,165
Debt Service									
Lease Principal	-	-	-	-	-	2	-	-	-
Total Debt Service	-	-	-	-	-	2	-	-	-
Capital Outlay	-	-	-	-	-	-	35	-	35
City Facilities Total	\$ 569	\$ 635	\$ 653	\$ 672	\$ 1,325	\$ 1,344	\$ 781	\$ 758	\$ 1,539

CITY FACILITIES PERFORMANCE MEASURES							
Strategy	Measure	FY 2020	FY 2021	FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Provide attractive, clean, safe, and well maintained facilities for the public and city employees.	Number of facility inspections performed each year	20	25	22	24	24	24
	Facility monthly roof inspections for leaks/debris etc.	20	30	20	20	20	20
	Capital Improvement Projects completed on city facilities	2	1	2	2	3	3
	Green Initiatives completed	15	25	25	25	25	25
OUTCOME OF PERFORMANCE MEASURES							
Well maintained and safe facilities	Continuous communication with Departments and city staff assist in the evaluation of the City facilities. The minimum number of complaints and claims substantiate attractive, clean, and safe facilities exist and continue to support the safe working environment of all City employees and the public visiting City facilities.						
Efficiency & effectiveness	Utilize established industry practices to stabilize costs of facility maintenance at all City facilities throughout the year. Manage equipment effectively and efficiently to reduce unexpected repair costs.						



Library Built 1987 27,434 sq ft	Adult Community Center Expanded 2015 9,200 sq ft	Public Works Facility Built 1989 5,400 sq ft	City Hall Built 1999 26,941 sq ft	Police Station Built 2014 21,959 sq ft
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Municipal Court

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget BN 2023	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023			FY 2024	FY 2025	Total
Personnel Services									
FTE Positions	3.0	3.0	3.0	3.0	3.0	3.0	2.5	2.5	2.5
Salaries & Wages	\$ 311	\$ 325	\$ 322	\$ 306	\$ 628	\$ 683	\$ 327	\$ 334	\$ 661
Employee Benefits	139	149	152	147	299	341	158	163	321
Total Personnel Services	450	474	474	453	927	1,024	485	497	982
Materials & Services									
Personnel Related Expense	1	1	1	2	3	6	2	2	4
General Office Supplies	2	2	2	3	5	10	4	6	10
Professional & Technical Services	9	10	8	15	23	67	33	34	67
Repairs & Maintenance	1	-	-	-	-	-	-	-	-
Total Materials & Services	13	13	11	20	31	83	39	42	81
Capital Outlay	-	-	-	-	-	-	-	-	-
Municipal Court Total	\$ 463	\$ 487	\$ 485	\$ 473	\$ 958	\$ 1,107	\$ 524	\$ 539	\$ 1,063

BUDGET HIGHLIGHTS:

- Court personnel (FTE) reflects one full-time, one part-time (0.75 FTE) and two shared finance (0.75 FTE) employees.

NOTEWORTHY ITEMS:

- Continued collections of delinquent fines.
- Continued virtual court options implemented during COVID-19 pandemic.

MUNICIPAL COURT PERFORMANCE MEASURES

Strategy	Measure	FY 2020	FY 2021	FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Manage an efficient and effective municipal court operation	Traffic violations	1,481	1,035	606	1,700	1,700	1,700
	Criminal violations	176	107	110	250	250	250
	Parking violations	545	543	449	600	600	600
	City Ordinance / Non-Traffic violations	12	6	21	20	20	20
	Total violations to process	2,214	1,691	1,186	2,570	2,570	2,570
	Number of clerks	2.50	2.50	1.50	1.50	1.50	1.50
	Number of violations processed annually per clerk	886	676	791	1,713	1,713	1,713
	Operating expenses	\$463,000	\$487,000	\$485,000	\$473,000	\$524,000	\$539,000
	Operating expenses per processed violations	\$209	\$288	\$409	\$184	\$204	\$210

OUTCOME OF PERFORMANCE MEASURES

Efficiency and effectiveness	Maintaining a consistent Operating Expense per Violation measure through increasing numbers of violations issued every year and increased operating expenses indicate that efficiencies are realized.
	The number of violations issued is driven by the number of citations issued by Law Enforcement and largely drives department revenue. The State of Oregon did modify their fine schedule amounts effective January 1, 2018 across all classes of violations. Forecast violations are estimated at about 5% projected increase each year.

Did you know?

	Type of Infraction			
	Class A	Class B	Class C	Class D
Presumptive Fine	\$ 440.00	\$ 265.00	\$ 165.00	\$ 115.00
Reduced Fine – 2 priors in past 3 years	396.00	239.00	149.00	104.00
Reduced Fine – 1 prior in past 3 years	374.00	225.00	140.00	98.00
Reduced Fine – no priors in past 3 years	352.00	212.00	132.00	92.00
Example of Presumptive Fine Calculation	\$ 352.00	\$ 212.00	\$ 132.00	\$ 92.00
Less – State Fee	(50.00)	(50.00)	(50.00)	(50.00)
Less – County Fee	(16.00)	(16.00)	(16.00)	(16.00)
Net to City's General Fund	\$ 286.00	\$ 146.00	\$ 66.00	\$ 26.00

Public Works Support Services

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023			BN 2023	FY 2024	FY 2025
Personnel Services									
FTE Positions	7.5	9.0	11.5	11.5	11.5	11.5	11.5	11.5	11.5
Salaries & Wages	\$ 687	\$ 769	\$ 819	\$ 914	\$ 1,733	\$ 2,120	\$ 1,102	\$ 1,185	\$ 2,287
Employee Benefits	344	400	449	502	951	1,246	659	693	1,352
Total Personnel Services	1,031	1,169	1,268	1,416	2,684	3,366	1,761	1,878	3,639
Materials & Services									
Personnel Related Expense	7	5	11	14	25	40	24	24	48
General Office Supplies	4	7	8	8	16	22	12	12	24
Utilities	3	6	4	4	8	6	4	4	8
Professional & Technical Services	81	4	2	51	53	72	46	71	117
Other Purchased Services	11	40	10	8	18	20	10	11	21
Total Materials & Services	106	62	35	85	120	160	96	122	218
Capital Outlay	67	27	154	42	196	100	-	-	-
Public Works Support Svcs. Total	\$ 1,204	\$ 1,258	\$ 1,457	\$ 1,543	\$ 3,000	\$ 3,626	\$ 1,857	\$ 2,000	\$ 3,857

BUDGET HIGHLIGHTS:

- Collective items such as professional memberships, required medical exams, and office supplies are consolidated from the Public Works Divisions to reduce cost and streamline administrative tasks.
- Successfully applied for and was awarded Regional Flexible Funds through the RFFA grant (totaling approximately \$3.5 million) for continuation of multi-modal improvements on Willamette Falls Drive between 16th and Ostman.
- Successfully recruited a Community Relations Specialist to increase engagement and project outreach for Public Works and Capital Improvement projects.
- Worked with Finance, City Administration, and City Council to secure funding for future water line replacement as part of ODOT's Abernethy Bridge replacement.

NOTEWORTHY ITEMS:

Designed, managed and inspected numerous capital projects including:

- Completion and adoption of the Willamette Falls Drive Concept Plan.
- Solicited proposals for update to the City's Water Master Plan (last updated in 2008), awarded a contract and coordinated project kick-off.
- Continued the planning of Safe Routes to School projects in various locations.
- Completed installation of City's first public EV Charging stations with grant funds awarded by PGE's Drive Change Fund Grant.
- Ongoing implementation of a Public Works GIS Asset Management system.
- Secured site for the build of a future Operations Complex; solicited proposals for architecture and engineering services for preliminary building design.
- Ongoing work towards final design of Old River Rd. realignment.
- Substantially completed final design of 10th St. corridor improvements with ongoing coordination to secure public right-of-way ahead of construction.
- Public Works Department successfully award National American Public Works Association reaccreditation.

PUBLIC WORKS SUPPORT SERVICES PERFORMANCE MEASURES							
Strategy	Measure	FY 2020	FY 2021	FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Provide professional infrastructure design and management services	Number of capital projects designed, managed, and/or inspected	15	15	12	10	15	20
	Number of active public improvement projects managed and inspected	10	15	17	15	15	15
	Number of development pre-applications reviewed by engineering	6	15	20	15	15	15
	Number of engineering reviews of land use projects	17	20	11	15	20	20
Protect City infrastructure and rights-of-way. Enforce City construction and development codes	Number of right-of-way permits reviewed and inspected	236	175	181	175	175	175
	Engineering reviews of building permits	43	60	42	60	70	70
	Erosion control plan reviews	304	265	247	275	275	275
	Erosion control inspections	462	415	397	425	425	425
Provide outstanding GIS services to employees and citizens	GIS Project requests fulfilled	150	190	130	150	150	150
	External GIS data transfers in support of City projects	20	25	65	30	30	30
	Number of web apps maintained by GIS staff	10	10	14	14	14	14
OUTCOME OF PERFORMANCE MEASURES							
Meet and anticipate the infrastructure needs and goals of the City Council and our citizens	Provide a full suite of planning, design, management, and oversight for capital, public improvement, and right-of-way projects in a professional and timely manner in order to provide for a fully functioning and thriving City infrastructure.						
Outstanding GIS service and products provided	Proficiently support City GIS and mapping needs to accomplish Council and Planning goals, build infrastructure projects, promote City events, perform daily business of the City, and maintain an accurate catalog of the City's assets.						

Did you know?

- * External GIS data transfers rose significantly in FY22 due to the City's asset management program implementation. Public Works Support Services is responsible for project planning, design, management, and oversight for the water, waste water, storm water, and streets projects outlined in the Six-Year Capital Improvement Plan. Civil engineers, engineering technicians, administrative, and GIS professionals comprise the Public Works Support Services staff.

Vehicle & Equipment Maintenance

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023			BN 2023	FY 2024	FY 2025
Personnel Services									
FTE Positions	2.0	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Salaries & Wages	\$ 116	\$ 69	\$ 93	\$ 102	\$ 195	\$ 267	\$ 133	\$ 141	\$ 274
Employee Benefits	88	54	47	52	99	212	87	91	178
Total Personnel Services	204	123	140	154	294	479	220	232	452
Materials & Services									
Personnel Related Expense	3	2	2	3	5	10	4	4	8
General Office Supplies	-	-	-	-	-	-	-	-	-
Utilities	32	34	9	8	17	24	13	13	26
Other Purchased Services	1	1	5	3	8	12	8	8	16
Repairs & Maintenance	99	153	96	100	196	322	172	172	344
Total Materials & Services	135	190	112	114	226	368	197	197	394
Capital Outlay	-	19	47	-	-	-	30	60	90
Vehicle & Eq. Maintenance Total	\$ 339	\$ 332	\$ 299	\$ 268	\$ 520	\$ 847	\$ 447	\$ 489	\$ 936

BUDGET HIGHLIGHTS:

- The Vehicle & Equipment Maintenance budget supports 80 vehicles and 195 pieces of power equipment including backhoes, a vacuum truck, dump trucks, police interceptors, parks trucks, mowers, compactors, generators, lift trucks, utility trucks, street sweepers, and hybrid vehicles.
- Specialized equipment like street sweepers require specialized training and parts; the proposed budget includes funding for these items.
- The Vehicle & Equipment Maintenance department consolidates fleet inventory to optimize efficiency and reduce the costs associated with maintaining additional vehicles and equipment.
- Supporting Public Works and Parks department as they continue to transition their small equipment from gas to electric i.e. chainsaws, blowers, trimmers.

NOTEWORTHY ITEMS:

- Continued the recycling process for used oil filters so that they can be isolated into metal by-products and remanufactured into new goods.
- Continued training for maintenance of alternative vehicles and equipment.
- Decommissioned aging fleet vehicles and equipment for surplus.
- Transitioned over to the new Enterprise Fleet Maintenance software.

VEHICLE & EQUIPMENT PERFORMANCE MEASURES							
Strategy	Measure	FY 2020	FY 2021	FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Maintain City's fleet of vehicles and equipment at a high quality level with minimal cost	Number of vehicles maintained	81	81	80	80	80	80
	Number of power equipment maintained	197	197	195	195	195	195
	Number of certified mechanics on staff	1	1	1	1	1	1
To keep pace with changing industry and new innovations such as hybrid vehicles	Number of professional mechanic licenses & certificates maintained	1 License & 10 Certs	1 License & 10 Certs	1 License & 10 Certs	1 License & 10 Certs	1 License & 10 Certs	1 License & 10 Certs
	Number of trainings attended	3	3	3	3	3	3
	Number of hybrid/electric vehicles owned by City	3	3	8	12	12	12
OUTCOME OF PERFORMANCE MEASURES							
Properly maintained fleet	The City fleet of heavily-used vehicles and equipment, from police interceptors to parks mowers, all require a rapid and high level of maintenance to minimize the number that are out of service for any extended period of time. Reliability of City vehicles and equipment is critical in order to protect our citizens and maintain our valuable infrastructure and parks.						
Adequately trained mechanics	Properly trained and licensed mechanics go a long way towards maintaining the fleet of vehicles and equipment necessary to run a full-service City.						

Did you know?

- * The City constructed a card lock fueling facility at the Public Works yard for its entire fleet of vehicles. Significant savings in staff time and fuel expense as compared to the current out-of-town card lock are expected as a result.
- * Public Works staff maintains a vehicle replacement tracking system to ensure vehicles are replaced in a responsible and timely manner before expensive maintenance issues arise in the City's fleet.
- * The City continues efforts to consolidate fleet inventory to optimize efficiency and reduce the costs associated with maintaining additional vehicles and equipment.

Non-Departmental

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023			BN 2023	FY 2024	FY 2025
Materials & Services									
General Office Supplies/League dues	21	48	5	30	35	54	30	30	60
Professional & Technical Services	-	-	-	-	-	-	-	-	-
Other - Neighborhood Associations	12	11	10	13	23	30	15	15	30
Other - Risk Management Claims	24	45	16	38	54	231	113	118	231
Other - Emergency Utility Assistance	1	4	5	5	10	12	6	6	12
Other - Miscellaneous	15	12	16	18	34	26	11	11	22
Other - WF Heritage Area Coalition	15	15	15	15	30	30	15	15	30
Other - Community Grants	28	23	25	25	50	50	25	25	50
Other - Grant to Main Street	20	20	26	26	52	52	26	26	52
Other - American Rescue Plan	-	-	75	350	425	5,400	1,080	30	1,110
Other - Backyard Habitat Certification	7	-	7	8	15	15	9	9	18
Total Materials & Services	143	178	200	528	728	5,900	1,330	285	1,615
Debt Service									
Principal - Series 2015 FF&C (Parker Rd)	79	81	83	85	168	168	89	92	181
Interest - Series 2015 FF&C (Parker Rd)	28	26	23	22	45	46	20	16	36
Principal - Series 2010 FF&C (City Hall)	285	295	-	-	-	-	-	-	-
Interest - Series 2010 FF&C (City Hall)	14	5	-	-	-	-	-	-	-
Lease Principal	6	10	29	36	65	66	38	38	76
Lease Interest	1	1	4	5	9	10	5	5	10
Total Debt Service	413	418	139	148	287	290	152	151	303
Transfers to Other Funds	1,258	873	470	475	945	945	860	865	1,725
Non-Departmental Total	1,814	1,469	809	1,151	1,960	7,135	2,342	1,301	3,643
Reserves - General Fund:									
Contingency	-	-	-	-	-	2,328	5,778	5,151	5,151
Unappropriated Ending Fund Balance	2,977	367	628	501	501	501	532	496	496
	2,977	367	628	501	501	2,829	6,310	5,647	5,647
Total Requirements	\$ 4,791	\$ 1,836	\$ 1,437	\$ 1,652	\$ 2,461	\$ 9,964	\$ 8,652	\$ 6,948	\$ 9,290



BUDGET HIGHLIGHTS:

- Neighborhood Association grants are \$30,000 for the biennium.
- The Community Grant Program remains the same for this biennium at \$25,000 per year. These funds are allocated to community activities based upon the Citizens’ Budget Committee recommendations.
- This budget includes \$4,670,000 in spending of American Rescue Plan Act (ARPA) funding to help aid in recovery from the COVID-19 Pandemic. One-hundred percent of funds are being allocated under the standard allowance for “revenue loss.” See information below about how all ARPA funds are being spent.

NOTEWORTHY ITEMS:

- Continued funding for the Main Street Grant, Backyard Habitat Certification, and the Willamette Falls Heritage Area Coalition have been included.
- The Emergency Utility Billing Assistance and Risk Management programs are administered within the Non-Departmental Budget.

How ARPA funds will be spent

100% being allocated under standard allowance for revenue loss

	Amount Allocated	Percentage of Total
Economic Development and Tourism	\$ 908,000	15%
COVID-19 Response (Additional Costs not covered by CARES Act)	200,000	3%
Extra Costs related to Personnel Contracts		
Clackamas County Peace Officers Association	450,000	8%
Management	805,000	14%
American Federation of State and Municipal Employees	1,015,000	17%
General Funds to cover Budget Deficit	2,000,465	34%
General Obligation Bond Fund Project support Historic City Hall Renovation	360,000	6%
Tree Replacement	200,000	3%
Total	\$ 5,938,465	



Public Safety Fund

The Public Safety Fund is a special revenue fund to account for the police department, including payment for 911 dispatching services provided by the City of Lake Oswego. Principal sources of revenue for this fund are property taxes; intergovernmental revenues including cigarette and liquor taxes; franchise fees including PGE, Northwest Natural Gas, and Cable, 911 phone taxes; and licenses and permits.

COMMUNITY OUTREACH:

- Continued Youth/Police lunch conversations. High school aged students and police officers share a meal together and share experiences. The goal is to create an environment where everyone feels safe to share perspectives.
- Facilitated the Collaborative Reform Initiative-Technical Assistance Center (CRI-TAC) Community Outreach Discussion Meeting. This endeavor brought together West Linn residents from Faith, Civic, School and Government communities, along with subject matter experts Steven Mazzie (Chief of Police- Everett, MA.) and Kim Craven (Executive Director of National Association of Women Law Enforcement Executives (NAWLEE), to engage in multiple discussion sessions regarding community engagement. Many ideas and suggestions were shared.
- Community Conversation Dinner(s). In collaboration with Willamette Christian Church and Noho Marchesi (Noho's Hawaiian Restaurant), the department participated in a community/police dinner. This dinner and conversation was prompted by the terrible events in Uvalde, Texas and the public's outcry for more information. More than 20 residents, along with several West Linn-Wilsonville School District employees attended and had good conversations surrounding West Linn Police active shooter procedures and protocols with members of the police department.
- Participated in several City Sponsored Community Events: West Linn Old Time Fair, Juneteenth Celebration, Halloween Boo Pumpkin Patch, Officers served Thanksgiving lunch to seniors at the West Linn Adult Community Center
- Organized 1st Annual Faith and Blue Community Event in partnership with West Linn Lutheran Church. The event was a successful Red Cross blood drive in which over 20 people donated blood.
- Included community members in police department interview and promotional panels.
- Coffee with the Chief. Chief Mahuna met with residents for scheduled one-hour coffee/conversation sessions.
- In partnership with other police agencies in Clackamas County, the department once again participated in the "Shop with a Cop" event. Officers shop for Christmas presents with children from at-risk and underprivileged families in West Linn and the surrounding communities.
- Facilitated an Active Shooter training at West Linn High School. This training involved members from the community as role players. These community members were exposed to many of the realities related to responding to and engaging in active shooter situations.

NOTEWORTHY ITEMS:

- Entered the second year of our partnership with the Lake Oswego Police Department after the creation of a Behavioral Health Unit (BHU) to respond to calls of people in mental crisis in Lake Oswego and West Linn. Over the past 12 months, our BHU specialist, Amber Hambrick, has responded to 46 West Linn Police Department (WLPD) calls involving subjects in mental crisis and conducted another 45 telephone outreach calls from police referrals. She has reviewed 123 police reports and conducted numerous hours of follow-up investigation. Amber has also conducted over 45 hours of specialized CIT training for WLPD officers. The creation of this position was made possible by reallocating one police officer position.
- West Linn Police Department assisted in the creation of the "Review and Recommend" oversight committee.
- West Linn Police Department procured the AXON Body-Worn Camera system and software to begin a comprehensive body-cam program. The program is set to begin in February of 2023.
- The department once again received grants from Oregon Department of Transportation (ODOT) to conduct traffic safety missions to address impaired drivers (DUII), distracted drivers (cell phone) and seatbelt violators to increase community safety. However, due to staffing shortages, WLPD was only able to utilize 16% of the available grant funds. Future addition of additional police officer positions could allow WLPD to take more full advantage of these grant funds to perform additional traffic safety patrol in the City.

RECRUITMENT:

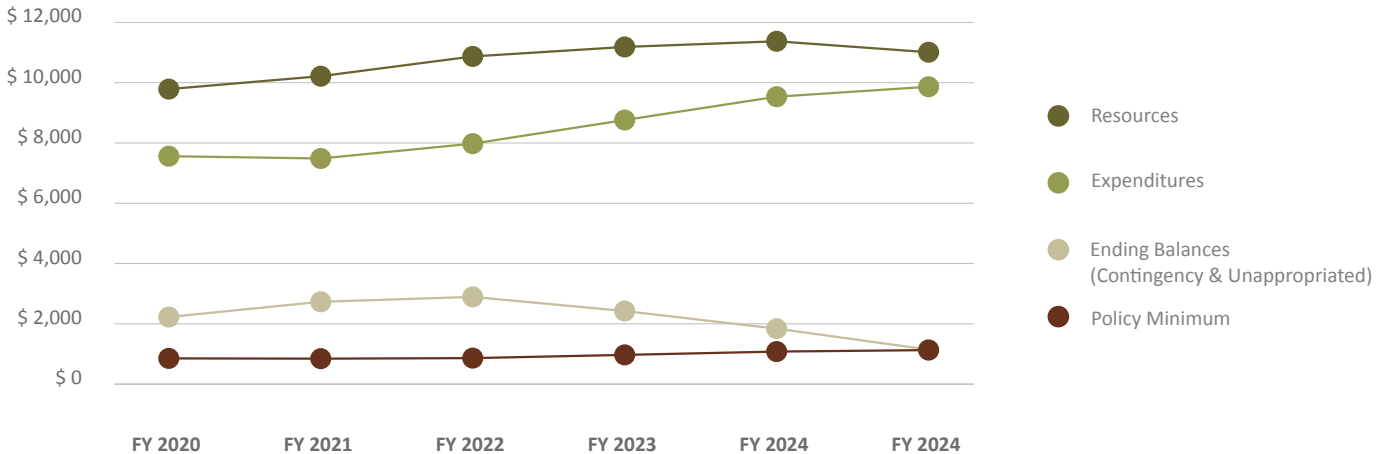
- WLPD continues to be challenged by increased wait time for recruit to enter the Department of DPSST. In 2022, the average wait time for a recruit officer to enter DPSST is 4-6 months.
- In 2022, the department lost six officers to retirements and resignations. The department hired four new officers.

Public Safety Fund

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

	Actual FY 2020	Actual FY 2021	BN 2023				BN 2025		
			Actual FY 2022	Estimate FY 2023	Total	Budget BN 2023	Proposed Biennial Budget		
							FY 2024	FY 2025	Total
Resources									
Beginning Fund Balance	\$ 1,781	\$ 2,226	\$ 2,731	\$ 2,893	\$ 2,731	\$ 2,277	\$ 2,425	\$ 1,839	\$ 2,425
Property Taxes	5,511	5,679	5,802	5,950	11,752	11,888	6,132	6,316	12,448
Intergovernmental	693	639	630	673	1,303	1,270	698	728	1,426
Intergovernmental (TriMet Officer)	-	-	-	-	-	-	-	-	-
Franchise Fees	1,450	1,628	1,647	1,620	3,267	2,900	1,647	1,650	3,297
Licenses & Permits	29	23	19	20	39	45	19	20	39
Fines & Forfeitures	16	8	19	9	28	14	9	9	18
Interest	19	-	-	-	-	-	-	-	-
Miscellaneous	11	14	24	22	46	10	5	5	10
Transfers from General Fund	278	-	-	-	-	-	440	445	885
Total Resources	\$ 9,788	\$ 10,217	\$ 10,872	\$ 11,187	\$ 19,166	\$ 18,404	\$ 11,375	\$ 11,012	\$ 20,548
Requirements									
Personnel Services	\$ 4,978	\$ 4,951	\$ 4,924	\$ 5,467	\$ 10,391	\$ 10,843	\$ 6,183	\$ 6,477	\$ 12,660
Materials & Services	710	675	825	995	1,820	2,005	1,012	1,046	2,058
Transfers to Other Funds	1,726	1,791	2,015	2,043	4,058	4,058	2,085	2,087	4,172
Capital Outlay - Equipment Replacement	148	69	215	257	472	370	256	256	512
	7,562	7,486	7,979	8,762	16,741	17,276	9,536	9,866	19,402
Reserves:									
Contingency	-	-	-	-	-	803	1,479	770	770
Unappropriated Ending Fund Balance	2,226	2,731	2,893	2,425	2,425	325	360	376	376
	2,226	2,731	2,893	2,425	2,425	1,128	1,839	1,146	1,146
Total Requirements	\$ 9,788	\$ 10,217	\$ 10,872	\$ 11,187	\$ 19,166	\$ 18,404	\$ 11,375	\$ 11,012	\$ 20,548
Budgeted Positions (in FTEs)	34.5	34.5	33.5	33.5	33.5	33.5	34.0	34.0	34.0
Monthly Operating Costs per Capita	\$24	\$24	\$24	\$26	\$25	\$26	\$28	\$29	\$29

Public Safety Fund Resources & Expenditure Trends



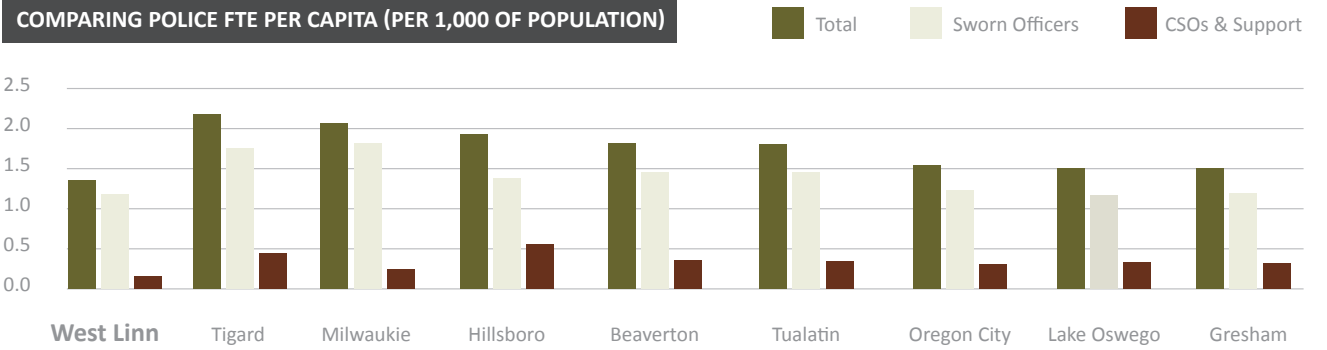
PUBLIC SAFETY PERFORMANCE MEASURES

Strategy	Measure	FY 2020	FY 2021	FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
<i>* Note: The police department's data is for calendar year (CY) and not fiscal year (FY).</i>							
Increase staffing levels to ensure a response time of six minutes or less for priority one and two calls.	Number of Priority One calls ¹	1,374	1,810	1,594	1,800	1,800	1,800
	Number of Priority Two calls ²						
	Number of Priority Three calls ³	7,450	5,460	4,985	5,500	5,500	5,500
	Number of all other Priority calls	5,755	4,737	5,606	6,500	6,500	6,500
	Total police calls for service	14,579	12,007	12,185	13,800	13,800	13,800
	Average response time to Priority One and Two calls	0	7:59	9:20	8:00	7:00	6:30
	Number of sworn officers	30	29	28	29	30	30
	Population served	25,975	25,975	27,452	27,589	27,727	27,866
	Sworn Officers per thousand population	1.15	1.12	1.02	1.05	1.08	1.08
	¹ Priority One calls are life safety calls that have the greatest risk of serious injury or death. ² Priority Two calls relate to crimes that have just occurred and/or have the potential of escalating to life safety calls. ³ Priority Three relates to crimes that may have occurred in the past and/or do not have the potential of escalating to life safety calls.						
Increase public safety by promoting safety and livability through education and enforcement	Number of traffic stops	4,125	2,590	2,543	3,000	4,000	4,000
	Number of traffic citations	2,695	1,298	963	1,500	2,000	2,000
	Percentage of citations to stops	65%	50%	38%	50%	50%	50%
	Number of Animal, Ordinance, or Nuisance calls	1,273	1,285	1,387	1,400	1,400	1,400
	Number of Alarm calls	303	394	337	325	325	325
	Calls assigned to CSO's	592	420	802	800	800	800

PERFORMANCE MEASURES:

- The number of assigned calls to Community Service Officers (CSO) doubled in 2022 to 802. The addition of a second CSO to WLPD had directly led to a much greater responsiveness to animal, ordinance and nuisance calls. These positions allow WLPD to more thoroughly service the citizens in this crucial call category. The second CSO position was obtained by reallocating one police officer position.
 - WLPD has a daily shift minimum of three officers - one sergeant and two officers.
- The department is also the lowest staffed police department, per capita, in the metropolitan area with 0.9 officers per thousand residents (28 authorized officers/27,452 residents). Due to staffing shortages and the increased wait times for recruits to enter Department of Public Safety and Standards Training (DPSST) academy, the department routinely has less than 28 officers available. This year, the department averaged between 20-21 patrol-capable officers on staff at any particular time.
 - WLPD took 12,185 calls for service in 2022.

COMPARING POLICE FTE PER CAPITA (PER 1,000 OF POPULATION)



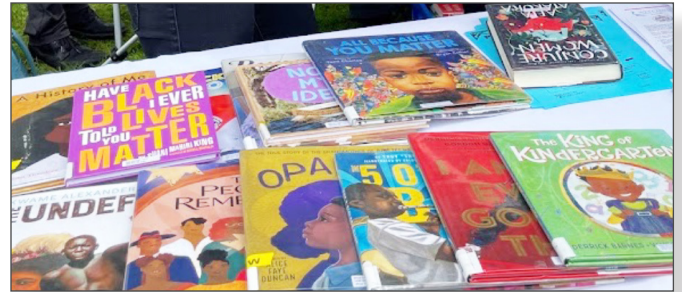


Library Fund

The Library Fund is a special revenue fund used to account for the operation of the West Linn Public Library and library activities. Principal sources of revenue include an allocation of the city's permanent property tax rate, intergovernmental revenue consisting of funding from the library district levy, and program fines. The Library Fund also earns interest income from a trust from which principal balance is reserved.

BUDGET HIGHLIGHTS:

- Continued partnership with WLWV school district by expanding book return drop boxes to every school, resumed STEM Early Release programs for K-5, added Tween Makerspace programs, and offered a variety of STEM resources for teachers to borrow such as Ozobot classroom kits. We serve as a job site to Adult Transition students on a weekly basis and host ongoing Restorative Justice training for high school students, teachers and administrators. We recently worked with the High School Affinity Group to host a Diwali celebration.
- For adults, we added Library Speakers Consortium which offers 2-3 live virtual author events per month featuring a mix of best-selling authors and Pulitzer Prize winners. Additionally our Midday Connections Book Club and Book Club Bundles offer a variety of participation options to those in search of a book club or looking for related resources. Lastly our Homebound Services program was launched where staff deliver library items to residents who are unable to visit due to long term illness or disabilities, or are 80 years or older.



NOTEWORTHY ITEMS:

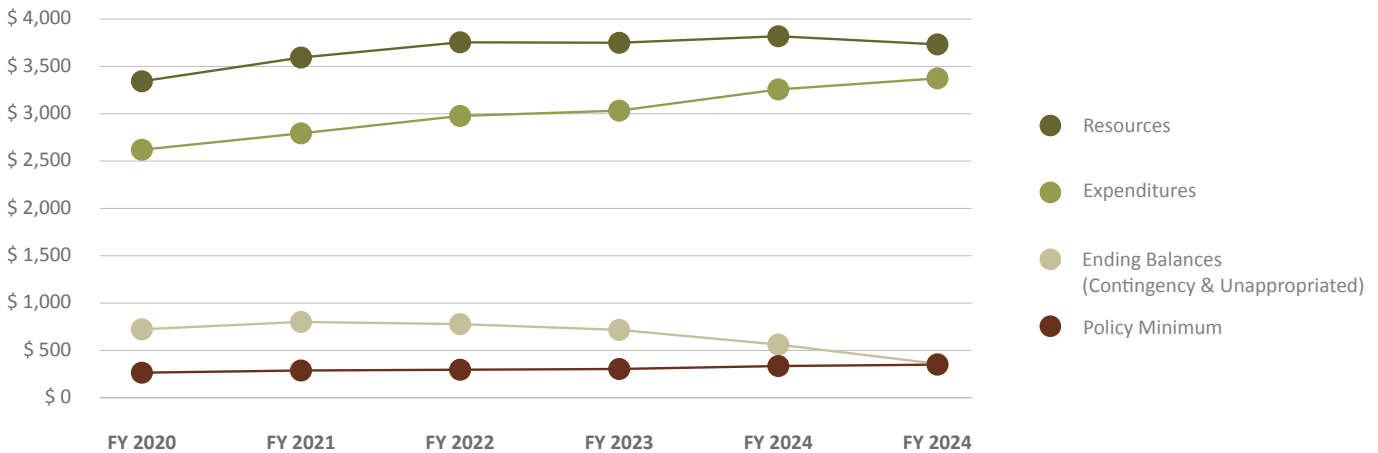
- In-person programming has resumed with a variety of options included storytime and baby sign language, author talks, STEM & Makerspace activities for a variety of ages, Spice Club, and Teen Advisory Board. Additionally Take & Make activities for all ages continue to be offered regularly.
- Promoted our services and latest collection offerings and themes with a monthly Primary School Newsletter, quarterly Preschool Newsletter and monthly Tween & Teen newsletter
- Customer service upgrades including launch of online fine payments and overhaul of overdue notices
- Continued partnership with West Linn Food Pantry in serving as a collection site for donations year around and as co-sponsor of the Turkey Trot
- Added 4,000+ eMagazines to Libby/Overdrive, including magazines in Spanish, French, Chinese, Russian and other languages
- Launched Chinese collection for kids and added Spanish language materials to both the Tween and Teen section
- Otto the Library Dog retired in 2022 after 8 years of service to the community. Following in his pawprints is his brother Booker, a registered Therapy Dog who is already a beloved Tales to Tails dog and library representative in the community.
- Library cultural passes now available online at www.lincc.org/culturalpass. The Oregon State Parks pass went digital and new pass additions include the Hallie Ford Museum of Art and the Portland Opera.
- Partnered with Building Bridges for Multicultural Fair and first annual Juneteenth celebration
- Dolly Parton's Imagination Library has grown to serve 527 young children in West Linn with 478 graduates. This program increases the frequency of reading books together which leads to increased kindergarten readiness.
- Served as leader locally and throughout state in providing tailored tween collections and programming. After vacancy due to internal promotion, underwent national search for Tween Librarian candidate.

Library Fund

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023		BN 2023	FY 2024	FY 2025	Total
Resources									
Beginning Fund Balance	\$ 555	\$ 723	\$ 801	\$ 778	\$ 801	\$ 781	\$ 717	\$ 562	\$ 717
Property Taxes	1,044	1,096	1,120	1,150	2,270	2,270	1,183	1,219	2,402
Intergovernmental - District ongoing	1,707	1,771	1,801	1,795	3,596	3,556	1,868	1,900	3,768
Fines & Forfeitures	26	-	26	20	46	40	15	15	30
Interest	8	-	-	-	-	-	-	-	-
Transfers from General Fund	-	-	-	-	-	-	30	30	60
Miscellaneous	3	4	7	7	14	12	6	7	13
Total Resources	\$ 3,343	\$ 3,594	\$ 3,755	\$ 3,750	\$ 6,727	\$ 6,659	\$ 3,819	\$ 3,733	\$ 6,990
Requirements									
Personnel Services	\$ 1,547	\$ 1,625	\$ 1,743	\$ 1,792	\$ 3,535	\$ 3,488	\$ 1,965	\$ 2,054	\$ 4,019
Materials & Services	218	297	231	232	463	486	271	276	547
Transfers to Other Funds	854	871	1,003	1,009	2,012	2,012	1,021	1,044	2,065
Capital Outlay	1	-	-	-	-	-	-	-	-
	2,620	2,793	2,977	3,033	6,010	5,986	3,257	3,374	6,631
Reserves:									
Contingency	108	-	-	-	-	414	293	86	86
Cont. Reserve for Caufield Endowment	157	157	157	157	157	157	157	157	157
Unappropriated Ending Fund Balance	458	644	621	560	560	102	112	116	116
	723	801	778	717	717	673	562	359	359
Total Requirements	\$ 3,343	\$ 3,594	\$ 3,755	\$ 3,750	\$ 6,727	\$ 6,659	\$ 3,819	\$ 3,733	\$ 6,990
Budgeted Positions (in FTEs)	16.63	16.63	15.71	15.71	15.71	15.71	16.51	16.51	16.51
Monthly Operating Costs per Capita	\$9	\$9	\$9	\$9	\$9	\$9	\$10	\$10	\$10

Library Fund Resources & Expenditure Trends



LIBRARY FUND PERFORMANCE MEASURES							
Strategy	Measure	FY 2020	FY 2021	FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Maintain Oregon Library Association “excellent” standard of at least 4 items per capita; weed and supplement collection; increase turnover.	Items in collection at year-end	209,700	220,804	200,431	205,000	210,000	215,000
	Service area population	29,917	30,289	30,268	30,500	30,750	31,000
	Items per capita	7.01	7.29	6.62	6.72	6.83	6.94
	Items removed from collection	13,754	10,560	14,713	15,000	15,000	15,000
	Items added	32,724	24,635	25,616	25,000	25,000	25,000
Provide high quality children’s, teens, and adult programming.	Number of programs	530	328	446	450	465	480
	Program Attendance	11,054	4,487	16,650	17,000	17,500	18,500
Increase circulation by at least 5% over previous year; establish position as a net loaner to other LINCC libraries; increase percentage of borrowers.	Annual direct circulation	418,606	184,408	458,932	475,000	500,000	525,000
	Percentage change	-25%	-56%	149%	4%	5%	5%
	Annual interlibrary loans	133,217	48,530	130,798	150,000	175,000	200,000
	Number of borrowers	15,160	13,887	13,620	14,000	14,500	15,000
	Percentage change	-4%	-9%	-2%	3%	3%	3%
Maximize efficiency of Library staff and increase volunteer hours.	Circulation per staff FTE	24,566	11,320	30,698	31,667	33,333	35,000
	Number of volunteers	134	18	89	95	100	105
	Number of volunteer hours	2,555	75	2,408	2,500	2,500	2,500
Increase Dolly Parton’s imagination Library participangs through increased outreach.	Number of participants	446	449	510	560	600	600

CAPITAL PROJECTS:

- Library lockers were installed outside the library to allow 24/7 access for patrons to pick up holds.
- New tables purchased for reading room which maximizes the seating area. New armchairs were purchased throughout the main floor to replace well-worn seating in fabrics that are easier to clean.
- Custom light board with 600 interactive buttons added to our children’s room play space. This was designed and executed by West Linn High School senior Ethan McKelley as his Eagle Scout project with local sponsors covering the cost of materials.
- Our first permanent StoryWalk® was introduced at Fields Bridge Park, allowing patrons of all ages to enjoy reading and the outdoors at the same time. Funding was provided by the Holly Grace Jones endowment of the West Linn Library Foundation.

Did you know?

- * 106,298 visits to West Linn Public Library during 2021-2022 fiscal year!
- * 2022’s Summer Reading program included 1,325 child & teen participants with a total of 785 youth readers completing the program. Our completion rate of 59% demonstrates a high level of engagement as the average among other LINCC libraries varies between 30 - 50%. All in all, kids and teens reported reading for 8.690 hours! Those who completed their 500 minutes of reading received a free book of their choice courtesy of our Library Foundation along with a token for \$5 off their library fines.



Parks & Recreation Fund

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



BUDGET HIGHLIGHTS

- Overall quality of Parks & Recreation opportunities in West Linn rated 86% excellent or good – National Community Survey 2022
- Hired two additional park maintenance workers during last biennial budget
- Community Events returned to West Linn that included Music & Movies in the Park and the Old Time Fair.
- In coordination with Public Works Department the city coordinated the planting of over 250 FREE street trees for property owners that had trees damaged in the 2021 ice storm.
- Received grant in the amount of \$209,000 (\$52,000 Oregon State marine Board & \$157,000 Oregon Dept. of Fish & Wildlife) for 2023 parking lot resurfacing at Cedaroak Boat ramp.
- Received reimbursement funds from Federal Emergency Management Agency (FEMA) for repair of ice storm damaged boardwalk and stairs at Mary S Young Park.

CAPITAL PROJECTS COMPLETED

2018 GO BOND FUNDED

- Benski Park – Irrigation System replacement
- Hammerle Park – Resurfaced courts with 4 pickleball courts
- Hammerle Park – New concrete pathways in park
- Maddax Woods - New paver viewing area
- Maddax Woods – Installed and repaired paver pathway
- North Willamette Park – Improved play area access and drainage
- Palomino Park – New play structure and border
- Palomino Park – New pathway around park
- Sunburst Park - New adjustable basketball hoop
- Willamette Park - New metal roof on Gazebo

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

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

PARKS AND OTHER FUND PROJECTS

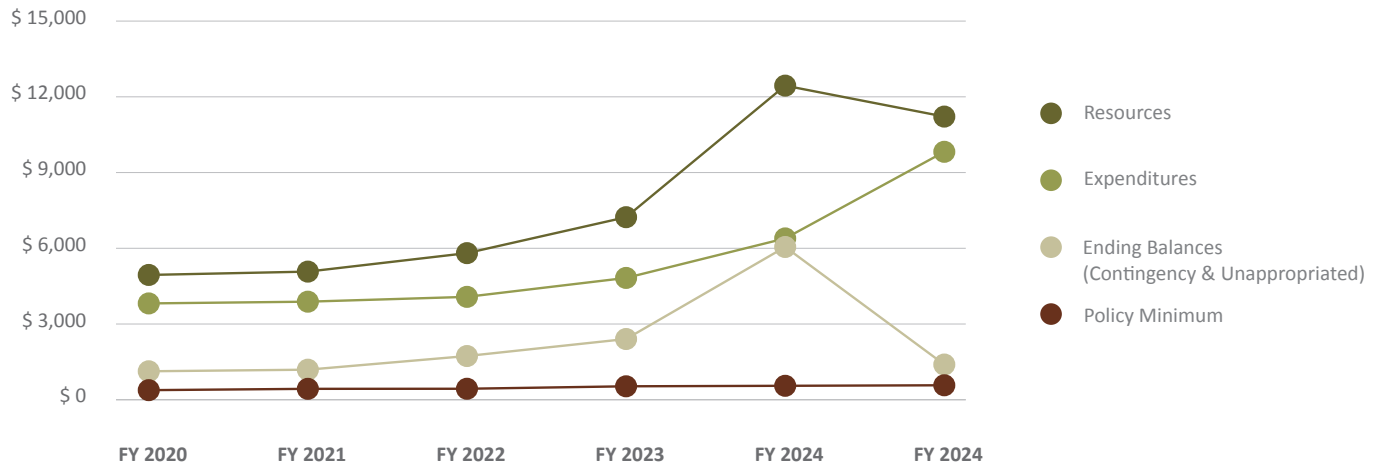
- Marylhurst Heights Park – Installed ADA Access and border at swings
- Mary S Young Park – Rebuilt 2021 Ice Storm damaged Boardwalk and stairs
- Tanner Creek Park – Improved ADA Access to play structure
- West Linn Skate Park – Repaired all coping and cracks

Parks & Recreation Fund

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023			FY 2024	FY 2025	Total
Resources									
Beginning Fund Balance	\$ 619	\$ 1,128	\$ 1,191	\$ 1,732	\$ 1,191	\$ 1,201	\$ 2,406	\$ 6,052	\$ 2,406
Property Taxes	1,533	1,594	1,629	1,671	3,300	3,092	1,720	1,773	3,493
Intergovernmental	89	-	-	634	634	-	-	-	-
Intergovernmental - Grants	-	10	13	13	26	-	-	-	-
Fees & Charges - Rec Program Fees	486	297	624	599	1,223	1,037	620	620	1,240
Fees & Charges - Park Maint Fee	1,911	2,019	2,340	2,455	4,795	4,703	2,577	2,706	5,283
Interest	7	-	-	-	-	-	-	-	-
Proceeds from sale of bonds	-	-	-	-	-	-	5,000	-	5,000
Proceeds from Leases	126	-	-	120	120	60	120	66	186
Miscellaneous	16	28	11	8	19	-	-	-	-
Transfers from General Fund	157	-	-	-	-	-	-	-	-
Total Resources	\$ 4,944	\$ 5,076	\$ 5,808	\$ 7,232	\$ 11,308	\$ 10,093	\$ 12,443	\$ 11,217	\$ 17,608
Requirements									
Personnel Services	\$ 1,765	\$ 1,733	\$ 1,899	\$ 2,298	\$ 4,197	\$ 4,253	\$ 2,424	\$ 2,535	\$ 4,959
Materials & Services	770	1,150	1,005	1,255	2,260	2,284	1,261	1,289	2,550
Debt Service - Series 2015 & 2024	36	36	36	37	73	73	337	337	674
Debt Service - Lease Obligations	29	29	29	40	69	107	51	56	107
Transfers to Other Funds	951	929	1,082	1,053	2,135	2,135	1,029	1,090	2,119
Capital Outlay - Equipment Replacement	140	-	-	38	38	155	189	115	304
Capital Outlay - Park Projects	13	8	25	105	130	115	1,100	4,100	5,200
Capital Outlay - Grant Projects	112	-	-	-	-	-	-	300	300
	3,816	3,885	4,076	4,826	8,902	9,122	6,391	9,822	16,213
Reserves:									
Contingency	-	-	-	-	-	805	5,868	1,204	1,204
Unappropriated Ending Fund Balance	1,128	1,191	1,732	2,406	2,406	166	184	191	191
	1,128	1,191	1,732	2,406	2,406	971	6,052	1,395	1,395
Total Requirements	\$ 4,944	\$ 5,076	\$ 5,808	\$ 7,232	\$ 11,308	\$ 10,093	\$ 12,443	\$ 11,217	\$ 17,608
Budgeted Positions (in FTEs)	21.25	21.25	23.75	23.75	23.75	23.75	23.75	23.75	23.75
Monthly Operating Costs per Capita	\$12	\$13	\$12	\$14	\$13	\$13	\$15	\$16	\$16

Parks & Recreation Fund Resources & Expenditure Trends



PARKS & RECREATION FUND PERFORMANCE MEASURES							
Strategy	Measure	FY 2020	FY 2021	FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Maintain parks, recreation land, natural areas, and provide public facilities to enhance the quality of life for all residents of West Linn.	Restrooms maintained daily	15	15	15	16	16	16
	Number of trails maintained	52	52	53	53	55	55
	Monthly inspections of play structures and boating facilities	18	18	19	19	19	19
	Acres of park turf mowed weekly	58	58	58	58	58	58
Deliver efficient, effective recreation services, classes and events for the community. * COVID-19 era	# of Adopt a Park volunteer group work days per month	6	6	8	10	12	12
	# of park shelter reservations	NA	178*	347	350	350	350
	Community Events provided	13	8*	10*	10*	14	14
	# of participants in Recreation activities, programs, and events	16,797*	6,523*	10,553*	24,500	26,000	26,000
Maintain and improve the Urban Canopy ** Free street tree program included	# of street trees planted /replanted	71	45	66	362**	350**	75
	Tree removal permits submitted	348	443	504	350	350	350
OUTCOME OF PERFORMANCE MEASURES							
Support and maintain	Activate parks and facilities through vibrant programs, events, and recreation opportunities for people of different ages, abilities, cultures, and interests. Align existing programs with community identified needs, and explore new possibilities for events, activities, and programs in support of community interests and recreation needs.						
Energy and effectiveness	Utilizing established/proven maintenance standards and construction practices along with proven event and program management parks and recreation services are provided in a efficient and effective method.						

Did you know?

MARY S. YOUNG PARK

The Park is owned by Oregon State Parks, but operated and maintained through cooperative agreement with the City of West Linn. It offers a peaceful place to walk or sit by the Willamette River. This quiet, forested park is a favorite for urban birders. As you walk deeper into the forest on the numerous trails (5-8 miles worth), it's easy to forget you are still in the City. The 150 acres allows for plenty of room for kids to play on the sports fields, a restroom, reservable shelter, and an off leash area for dogs.

550+ ACRES

The City of West Linn has more than 600 acres of park land, ranging from active-oriented parks with opportunities for sports, picnicking, and playing on playgrounds, to passive-oriented parks with opportunities for walking, biking, and watching wildlife.

THE MCLEAN HOUSE

Dr. Edward McLean built this home in 1927 for his family. The colonial style, three-story home to suit their growing family. It includes seventeen rooms, a full basement and attic, two fireplaces, and three baths. The home owned by the city but managed by the Friends of the McLean Park & House House for 42 years has been turned back to the city for management.



Building Inspections Fund

The Building Fund is a special revenue fund used to account for West Linn’s building inspection program. The fund was created to specifically account for all building inspection responsibilities from a single cost center budget fund. The principal sources of revenue include building permit fees and plan review charges.



BUDGET HIGHLIGHTS:

- Building Department is responsible for plan review, inspection and building code interpretation services for the residents and businesses of West Linn. Expenses are split between overhead expenses and personnel-related. Major current projects include the new middle school possibly coming up on Dollar Street, continuing new home construction on the Icon Subdivision off of Rosemont and Parker Road, and several current/upcoming residential subdivisions.

NOTEWORTHY ITEMS:

- Paperless Building Division: We are now 100% paperless for all permits, plan review and inspections in the field.
- Completed archiving of over 30,000 records from file format to paperless into TRIM records retention.
- Working hard to meet all state mandated time lines for Plan Review and Inspections.
- Performed same day inspections over 92% of the time.
- Reconfigured Office spaces in Building and Planning to an open format, placing staff in development services closer together for sharing of plan review.
- Cross-Training: Goal of the department is to be completely cross-trained in all aspects of department work by July 2023, and we are well on the verge of completing this.

CAPITAL PROJECTS:

- No capital projects budgeted.

PERSONNEL CHANGES:

- Hired one new Building Inspector III plumbing inspector position, who is training for Mechanical, and Structural, and Fire Life Safety in the coming year.
- Clair Consulting continues to help on occasion with plan review as needed.
- Completed all archiving of old files and continue real time archiving through the Trim program and Acella.

EDUCATION & TRAINING:

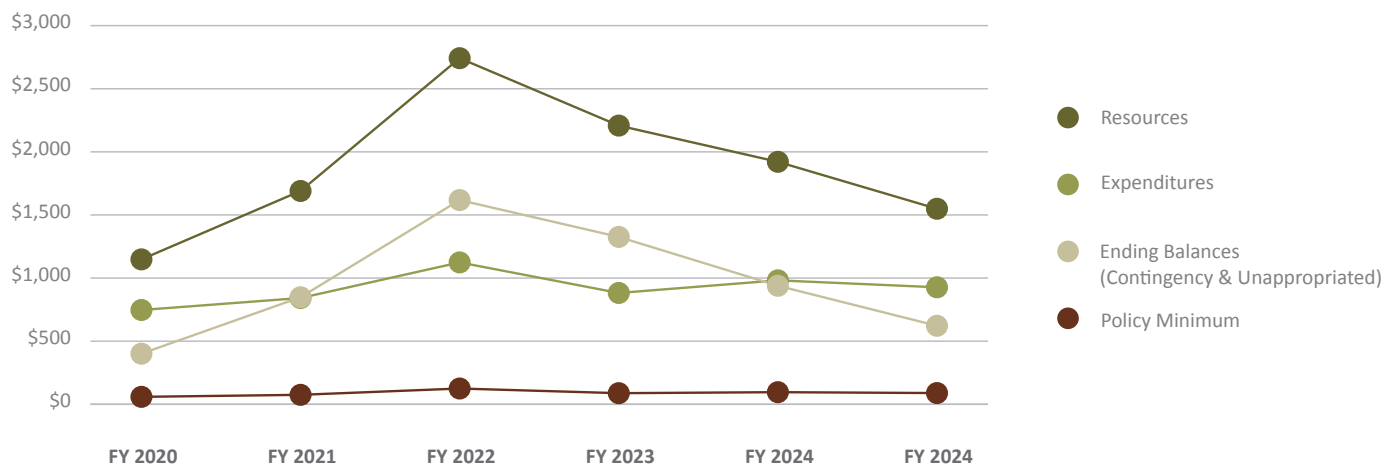
- Building Inspector II positions completed all Commercial structural, mechanical, and plan review certifications and are now free to work independently in the field as Building Inspector III's.
- Both Building Inspector II's have graduated to Building Inspector III's.

Building Inspections Fund

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023		BN 2023	FY 2024	FY 2025	Total
Resources									
Beginning Fund Balance	\$ 68	\$ 401	\$ 848	\$ 1,618	\$ 848	\$ 543	\$ 1,326	\$ 939	\$ 1,326
Fees & Charges	512	903	1,894	590	2,484	1,610	595	610	1,205
Proceeds from Leases	55	26	-	-	-	-	-	-	-
Miscellaneous	-	4	-	-	-	-	-	-	-
Transfers from Other Funds	513	356	-	-	-	-	-	-	-
Total Resources	\$ 1,148	\$ 1,690	\$ 2,742	\$ 2,208	\$ 3,332	\$ 2,153	\$ 1,921	\$ 1,549	\$ 2,531
Requirements									
Personnel Services	\$ 363	\$ 418	\$ 450	\$ 541	\$ 991	\$ 1,111	\$ 566	\$ 520	\$ 1,086
Materials & Services	30	84	385	45	430	357	71	73	144
Debt Service - Lease Obligations	5	13	10	12	22	28	14	14	28
Transfers to Other Funds	294	301	279	284	563	563	331	320	651
Capital Outlay	55	26	-	-	-	-	-	-	-
	747	842	1,124	882	2,006	2,059	982	927	1,909
Reserves:									
Contingency	-	-	-	-	-	67	907	592	592
Unappropriated Ending Fund Balance	401	848	1,618	1,326	1,326	27	32	30	30
	401	848	1,618	1,326	1,326	94	939	622	622
Total Requirements	\$ 1,148	\$ 1,690	\$ 2,742	\$ 2,208	\$ 3,332	\$ 2,153	\$ 1,921	\$ 1,549	\$ 2,531
Budgeted Positions (in FTEs)	4.0	4.1	3.5	3.5	3.5	3.5	3.0	3.0	3.0
Monthly Operating Costs per Capita	\$2	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3

Building Inspection Fund Resources & Expenditure Trends



BUILDING INSPECTIONS FUND PERFORMANCE MEASURES							
Strategy	Measure	FY 2020	FY 2021	FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Provide timely service	Requested building inspection performed same day when called in before 7:00 am	90%	90%	98%	98%	98%	98%
	Plan review turnaround within two weeks time for single family homes	90%	90%	95%	95%	95%	95%
	Plan review turnaround within two weeks time for commercial improvements	90%	90%	90%	90%	90%	90%
	Plan review turnaround within four weeks for new commercial buildings	90%	90%	95%	95%	95%	95%
Appropriately administer the building code	Successful appeals of Building Official's decisions	N/A	N/A	N/A	N/A	N/A	N/A
Identify and track workload measures to enable appropriate staffing	Total number of permits	1,155	1,450	1,529	1,700	1,500	1,500
	New single-family homes	21	54	36	50	55	55
	Multi-family units	0	0	0	0	0	0
	Residential remodel/additions	168	210	209	250	250	250
	New commercial buildings	3	6	1	5	5	5
	Commercial tenant Improvements	73	91	102	125	125	125
	Miscellaneous	31	12	4	10	10	10
	Estimated number of Inspections	2,640	3,454	5,100	5,250	5,300	5,450

Did you know?

- * Licensed contractors can submit building permit applications, including construction plans electronically.
- * Contractors can request inspection appointment times for all inspections when requested directly of staff 24 hours in advance.
- * We can help all plan submittals to go electronic as our part to get completely paperless, through on-site scanning.
- * The City of West Linn continues to be a desirable place to live, and as a result, our construction activity has remained stable.



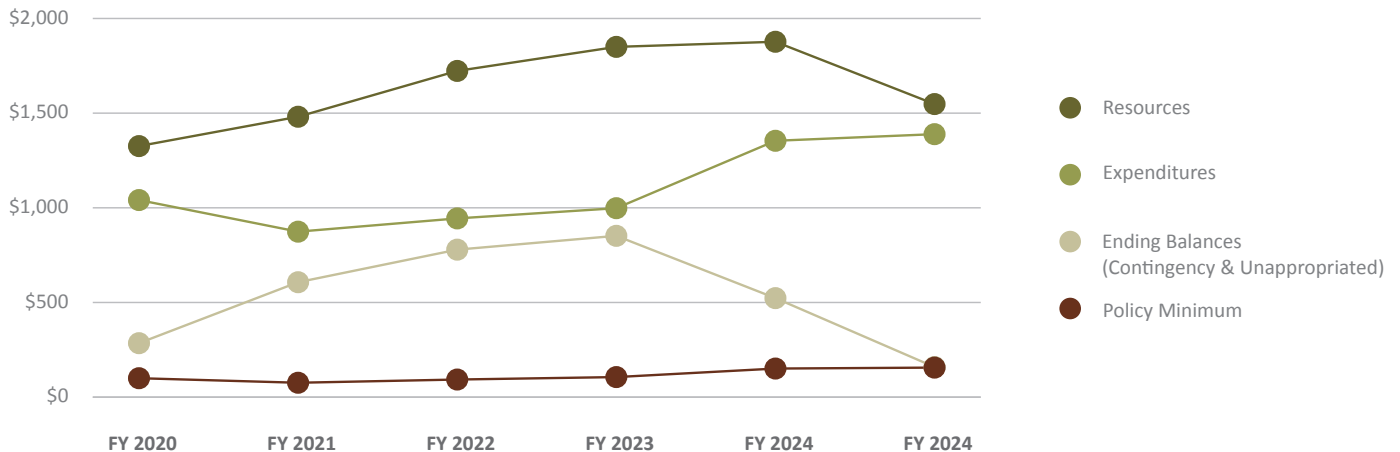
Planning Fund

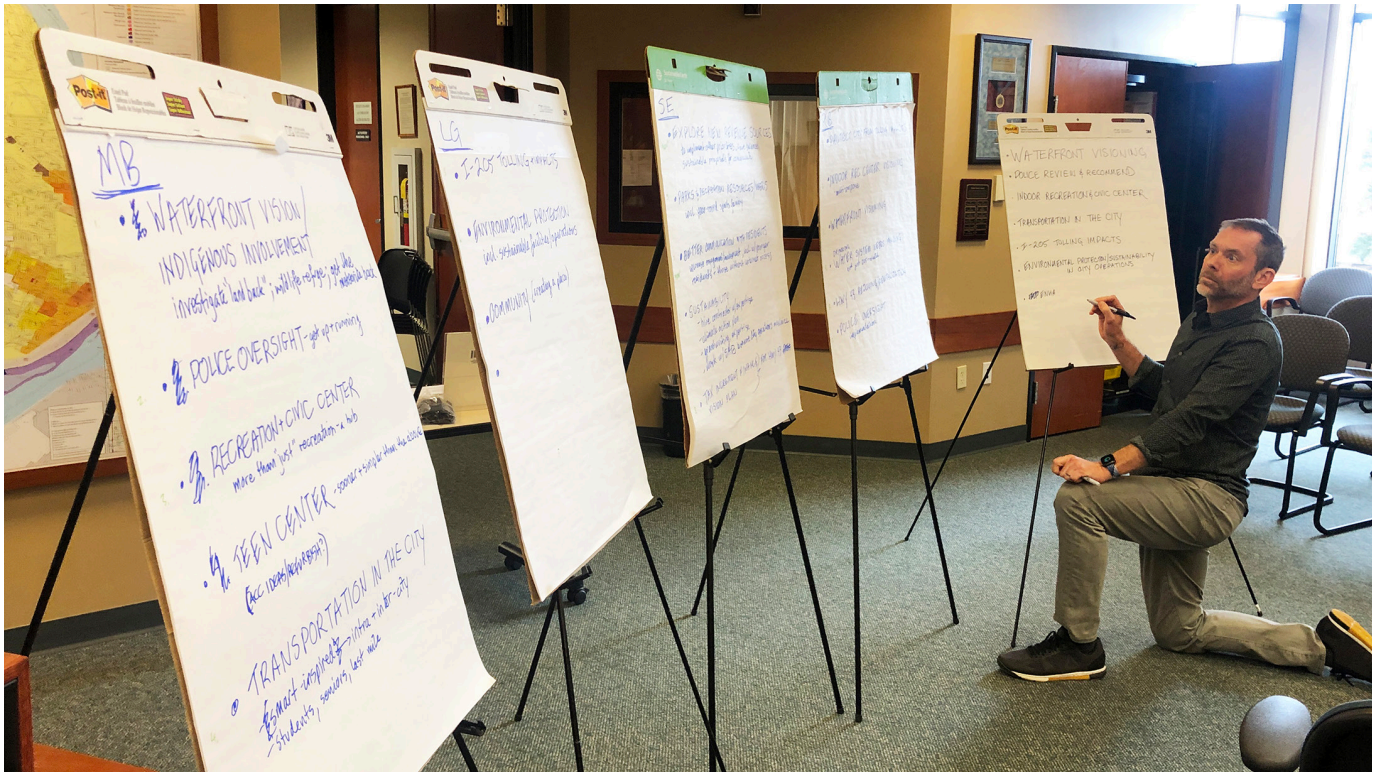
The Planning Fund is a special revenue fund. It is used to account for West Linn’s planning related activities. Principal sources of revenue for the Planning Fund include intergovernmental funds; state revenue sharing; a portion of telephone franchise fees and a portion of cable franchise fees; charges for services to developers and builders; transfers from other funds for planning and administration services for infrastructure systems; transfers from other funds for the building inspection program; transfers from other funds for planning related services for infrastructure systems; and a transfer from the General Fund.

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023		BN 2023	FY 2024	FY 2025	Total
Resources									
Beginning Fund Balance	\$ 448	\$ 285	\$ 607	\$ 779	\$ 607	\$ 308	\$ 852	\$ 523	\$ 852
Intergovernmental	319	356	350	340	690	650	340	340	680
Intergovernmental - Grant	-	-	6	8	14	-	50	50	100
Franchise Fees	176	172	169	162	331	345	162	162	324
Fees & Charges	71	135	117	80	197	180	80	80	160
Miscellaneous	2	17	4	6	10	6	3	3	6
Transfers from General Fund	310	516	470	475	945	945	390	390	780
Total Resources	\$ 1,326	\$ 1,481	\$ 1,723	\$ 1,850	\$ 2,794	\$ 2,434	\$ 1,877	\$ 1,548	\$ 2,902
Requirements									
Personnel Services	\$ 654	\$ 472	\$ 582	\$ 643	\$ 1,225	\$ 1,451	\$ 775	\$ 810	\$ 1,585
Materials & Services	11	34	35	66	101	239	229	231	460
Transfers to Other Funds	376	368	327	289	616	616	350	348	698
	1,041	874	944	998	1,942	2,306	1,354	1,389	2,743
Reserves:									
Contingency	-	-	-	-	-	86	473	107	107
Unappropriated Ending Fund Balance	285	607	779	852	852	42	50	52	52
	285	607	779	852	852	128	523	159	159
Total Requirements	\$ 1,326	\$ 1,481	\$ 1,723	\$ 1,850	\$ 2,794	\$ 2,434	\$ 1,877	\$ 1,548	\$ 2,902
Budgeted Positions (in FTEs)	4.5	4.9	4.5	4.5	4.5	4.5	5.0	5.0	5.0
Monthly Operating Costs per Capita	\$3	\$3	\$3	\$3	\$3	\$4	\$4	\$4	\$4

Planning Fund Resources & Expenditure Trends





Did you know?

PLANNING DEPARTMENT OVERVIEW

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

WEST LINN WATERFRONT PROJECT

Community Development is coordinating the City of West Linn's creation of a master plan for the Willamette River waterfront area, from the Arch Bridge to the Willamette Neighborhood. Ultimately, the Plan will create a vision for future land uses and activities, based on both the past 30 years of planning/analysis work and current community values and aspirations.

CURRENT PLANNING RESPONSIBILITIES

Planning staff is responsible for reviewing various development proposals and permits for conformance with the City's adopted Community Development Code regulations. This includes applications for new residential, industrial, or commercial buildings and alterations to existing buildings. Planning staff also implements the City's historic preservation program to ensure compliance with the community's preservation priorities.

LONG RANGE PLANNING RESPONSIBILITIES

Planning staff manages legislative projects to update the Comprehensive Plan and code regulations per Council direction to ensure alignment with community values and compliance with federal, state, and regional requirements. Community engagement and input are essential components for a successful project. The West Linn Waterfront Project and the Hwy 43 Land Use and Neighborhood Connectivity Plan are two priority projects that will rely on extensive engagement opportunities.

PLANNING FUND PERFORMANCE MEASURES							
Strategy	Measure	FY 2020	FY 2021	FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Meet state mandated deadlines for land use decisions	Perform completeness review within 30 days of submittal	100%	100%	100%	100%	100%	100%
	Produce decisions within 120 days unless an extension was granted	100%	100%	100%	100%	100%	100%
	Total Number of Development Review Applications:	427	321	345	367	384	384
	Land use decisions made by:						
	Director decisions delegated to staff	398	288	312	314	320	320
	Planning Director	19	17	21	35	40	40
	Historic Review Board	2	1	3	8	5	5
Planning Commission	6	10	5	6	5	5	
City Council	2	5	4	4	4	4	
Produce sound land use decisions	Number of appeals	1	3	2	2	1	1
	Percent of staff recommendations upheld on appeal	100%	100%	100%	100%	100%	100%
Seek compliance with Community Development Code (CDC)	Consent orders and court decisions to resolve code compliance issues	0	0	0	0	0	0
Improve the clarity and effectiveness of the CDC	Major code amendment projects undertaken	0	1	3	3	2	2
	Routine code update/refinement projects	2	0	0	0	1	1
Perform land use studies and prepare plans to maintain compliance with State and Metro regulations and address community needs and aspirations	Studies and plans undertaken	1	0	2	1	3	3
OUTCOME OF PERFORMANCE MEASURES							
Effectiveness of land use review	In FY22 and FY23, all decisions processed through the Planning Department were either not challenged or was upheld on appeal.						
Increase in code compliance actions	The volume of code enforcement actions remain stable.						
Efficiency of Review	In FY22 and FY23, on average, and unless an extension was granted, it took 66 days, 54 days less than the state mandated limit of 120 days, to make a decision and exhaust all local appeals.						

BUDGET HIGHLIGHTS:

- Increased funds proposed in materials and services will allow hiring of consultant experts to assist the City on:
 - West Linn Waterfront Project
 - Hwy 43 Land Use and Neighborhood Connectivity Plan
 - CFEC Implementation

NOTEWORTHY ITEMS:

- Planning is responsible for implementation of Council's legislative priorities listed on the Planning Docket
- Planning supports the work of the Planning Commission, Historic Review Board, and Committee for Community Involvement
- Planning coordinates with Building and Public Works staff on development review projects and building permits



Street Fund

The Street Fund is a special revenue fund used to account for the maintenance and operation of the city's streets, sidewalks, signage, medians, and rights-of-way.



BUDGET HIGHLIGHTS:

- The Streets Division budget provides for continuous maintenance of 216 street lane miles and approximately 700 acres of right-of-way.
- The Streets Division budget includes funding for road maintenance and improvement projects as outlined in the Capital Improvement Plan (CIP)
- Previous one-time increase of the street maintenance fee (75%) has continued to positively impact revenues allowing for continuation of annual road improvement projects throughout the city.

CAPITAL PROJECTS:

The Capital Outlay budgeted in the Streets Fund are future planned projects guided by the Six Year Capital Improvement Plan (CIP):

- \$800,000 towards 10th St. Corridor Improvements
- \$3,300,000 towards annual Road Programs
- \$350,000 towards Willamette Falls Drive Improvements (RFFA Grand Match)
- \$400,000 for Street Improvements in partnership with the School District
- \$625,000 for pavement patching and crack sealing

NOTEWORTHY ITEMS:

- Ordered 250 trees as part of the first phase for replacing street trees that were lost during the 2021 ice storm.
- Planted 87 new trees in the medians to replace the median trees lost in the 2021 ice storm.
- Striped 19 miles of streets.
- Installed 204 new signs.
- Used 1,324 linear feet of 12 inch pre-mark to repair Stop Bars and Crosswalks.
- Changed the painted parking lines at the Senior Center and City Hall with new pre-mark lines.
- Replaced 26 pre-mark paving symbols.

Other Funds
Street Fund

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate		Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023	Total	BN 2023	FY 2024	FY 2025	Total
Resources									
Beginning Fund Balance	\$ 3,031	\$ 4,381	\$ 5,456	\$ 6,704	\$ 5,456	\$ 3,579	\$ 7,622	\$ 9,209	\$ 7,622
Intergovernmental - Gas Tax	1,770	1,929	2,151	2,156	4,307	3,951	2,179	2,203	4,382
Intergovernmental - Vehicle Reg.	132	504	540	500	1,040	800	510	510	1,020
Intergovernmental	-	-	5	1,035	1,040	4,000	-	-	-
Fees & Charges - Street Maint Fee	1,992	2,102	2,205	2,310	4,515	4,452	2,425	2,546	4,971
Franchise Fees	127	138	165	180	345	260	180	180	360
Interest	31	1	2	3	5	-	2	2	4
Miscellaneous	73	60	28	16	44	20	11	11	22
Debt Proceeds	-	-	-	-	-	-	5,000	-	5,000
Total Resources	\$ 7,156	\$ 9,115	\$10,552	\$12,904	\$16,752	\$17,062	\$17,929	\$14,661	\$23,381
Requirements									
Personnel Services	\$ 580	\$ 676	\$ 638	\$ 711	\$ 1,349	\$ 1,782	\$ 741	\$ 755	\$ 1,496
Materials & Services	476	1,449	848	714	1,562	1,311	703	748	1,451
Debt Service - Series 2015	142	142	141	142	283	283	444	444	888
Transfers to Other Funds	814	822	940	983	1,923	1,923	1,071	1,086	2,157
Capital Outlay - Street Projects	676	388	1,281	2,690	3,971	8,025	5,681	7,930	13,611
Capital Outlay - Equipment Replacement	87	182	-	42	42	251	80	-	80
	2,775	3,659	3,848	5,282	9,130	13,575	8,720	10,963	19,683
Reserves:									
Contingency	-	-	-	-	-	3,407	9,137	3,623	3,623
Unappropriated Ending Fund Balance	4,381	5,456	6,704	7,622	7,622	80	72	75	75
	4,381	5,456	6,704	7,622	7,622	3,487	9,209	3,698	3,698
Total Requirements	\$ 7,156	\$ 9,115	\$10,552	\$12,904	\$16,752	\$17,062	\$17,929	\$14,661	\$23,381
Budgeted Positions (in FTEs)	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Monthly Operating Costs per Capita	\$7	\$10	\$8	\$8	\$8	\$8	\$9	\$9	\$9

Q: Where does the Street Maintenance Fee revenue go?

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	6 YEAR TOTAL
Beginning balance relating to SMF	\$1,740	\$2,662	\$3,478	\$3,832	\$2,941	\$961	\$1,740
SMF revenue collected per year	1,992	2,102	2,205	2,310	4,515	4,452	17,576
% of SMF to State Gas Tax	53%	52%	51%	52%	53%	54%	
SMF spent on:							
Materials & Services	(252)	(756)	(429)	(369)	(370)	(401)	(2,577)
Debt service payments	(142)	(142)	(141)	(142)	(444)	(444)	(1,455)
Street capital projects	(676)	(388)	(1,281)	(2,690)	(5,681)	(7,930)	(18,646)
Total SMF expenditures	(1,070)	(1,286)	(1,851)	(3,201)	(6,495)	(8,775)	(22,678)
Ending SMF balance carried forward	\$2,662	\$3,478	\$3,832	\$2,941	\$961	(\$3,362)	(\$3,362)

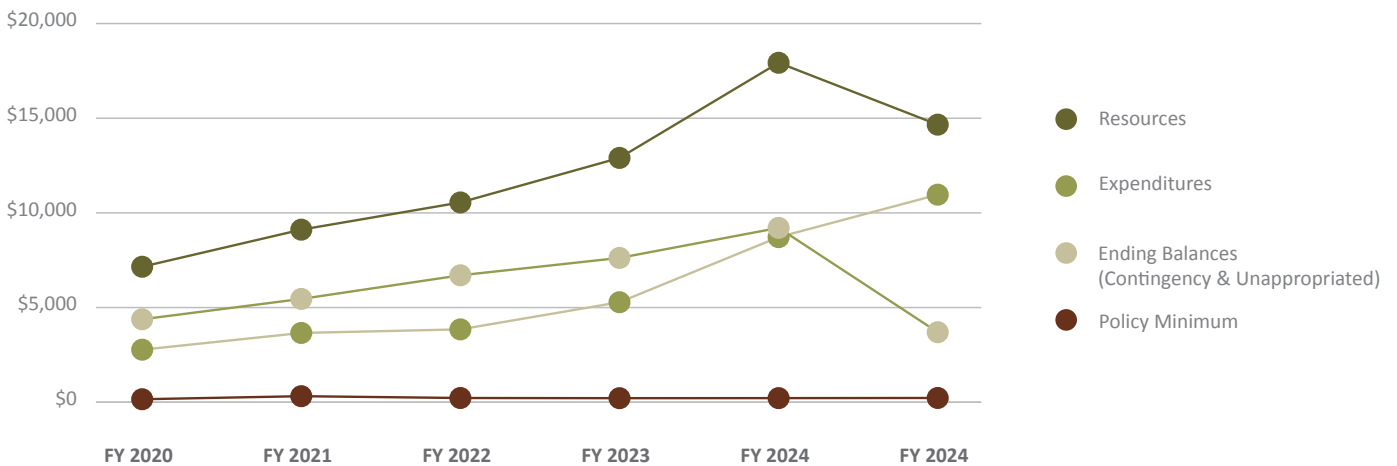
STREET FUND PERFORMANCE MEASURES

Strategy	Measure	FY 2020	FY 2021	FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Maintain roads and right-of-way to the highest quality standard	City-wide average PCI rating (PCI=Pavement Condition Index)	69	69	70	70	70	70
	Lane miles of streets resurfaced/reconstructed	2	1	0	3	3	4
	Lane miles of streets slurry sealed	0	0	0	0	1	1
	Number of streets crack sealed	0	20	0	15	15	15
Maintain signage for safety	Number of signs updated (all Stop signs have been updated per MUTCD)	200	97	204	125	125	125
Stripe streets for safety	Miles of Streets Restriped	7	7	19	15	15	15
	Number of thermo-plastic street legends installed or repaired (does not include Stop Bars)	40	70	26	40	40	40

OUTCOME OF PERFORMANCE MEASURES

Effectively maintained street system	Continuously maintain 216 street lane miles and approximately 700 acres of right-of-way to ensure the City's street system is maintained to the highest possible standard within the provided budget.
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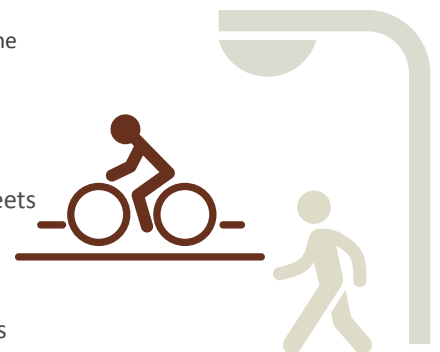
Planning Fund Resources & Expenditure Trends



Did you know?

- * The replacement value of the street pavement alone in the City is estimated at approximately \$95 million.
- * And in the City of West Linn there are:

- ➔ 4,000+ street signs
- ➔ 216 lane miles of streets
- ➔ 120 miles of sidewalks
- ➔ 2,000 street lights
- ➔ 5.5 miles acres of landscaped islands/medians
- ➔ 30 speed humps on seven streets
- ➔ 31 miles of pavement striping
- ➔ 526 stop signs
- ➔ 8 miles of bike paths and lanes





Water Fund

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



BUDGET HIGHLIGHTS:

- Revenue forecasts assume a five percent rate increase in both fiscal years of the proposed biennium.
- At approximately \$1.6 million per year purchase of wholesale water from South Fork Water Board is typically the largest expenditure from the Water fund.

NOTEWORTHY ITEMS:

- Completed the Risk and Resiliency plan as well as updated Emergency Response Plan and submitted to EPA fulfilling requirements of the Americas Water Infrastructure Act of 2018.
- Successfully completed rebuild of the Lo/WL emergency intertie pump station following flooding in 2020 winter storm.
- Solicited a Request for Proposals resulting in the hiring of a consultant to update the Water System Master Plan.

CAPITAL PROJECTS:

The Capital Outlay budgeted in the Water Fund are future planned projects guided by the Six Year Capital Improvement Plan (CIP):

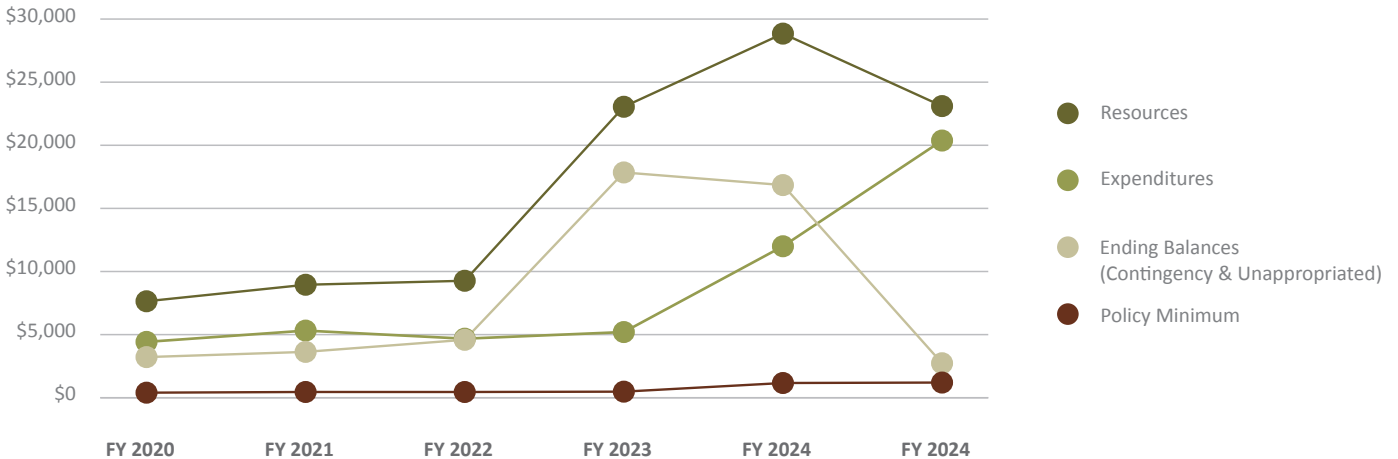
- Approximately \$12 million from the Water Fund is required to provide a match to ODOT for water main relocation in coordination with the I-205 Abernethy Bridge seismic improvements.
- \$400,000 is budgeted for the next biennium for local Water capital projects. Funding for future local water projects will be drastically reduced due to required funding of City's water distribution line replacement beneath Abernethy Bridge.
- \$75,000 is budgeted for completion of the West Linn's Water Master Plan. Project began in FY23 and will continue into FY24.

Water Fund

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023			FY 2024	FY 2025	Total
Resources									
Beginning Fund Balance	\$ 2,708	\$ 3,219	\$ 3,632	\$ 4,589	\$ 3,632	\$ 3,099	\$17,848	\$16,847	\$17,848
Fees & Charges	4,741	5,503	5,246	5,491	10,737	10,522	5,753	6,012	11,765
Intergovernmental	-	-	5	70	75	-	-	-	-
Interest	25	1	1	1	2	20	1	1	2
Proceeds from sale of bonds	-	-	-	12,664	12,664	6,000	5,000	-	5,000
Proceeds from Leases	29	63	-	-	-	42	-	-	-
Miscellaneous	139	164	382	236	618	436	245	246	491
Total Resources	\$ 7,642	\$ 8,950	\$ 9,266	\$ 23,051	\$ 27,728	\$ 20,119	\$ 28,847	\$ 23,106	\$ 35,106
Requirements									
Personnel Services	\$ 773	\$ 853	\$ 822	\$ 870	\$ 1,692	\$ 1,877	\$ 851	\$ 884	\$ 1,735
Materials & Services	1,893	2,179	2,204	2,339	4,543	4,741	2,480	2,550	5,030
Debt Service	277	295	139	142	281	891	1,324	1,318	2,642
Debt Service - Lease Obligations	2	-	13	15	28	22	16	16	32
Transfers to Other Funds	830	873	1,195	1,055	2,250	2,250	1,212	1,357	2,569
Capital Outlay - Water Projects	612	845	304	782	1,086	8,250	6,097	14,250	20,347
Capital Outlay - Equipment Replacement	36	273	-	-	-	242	20	-	20
	4,423	5,318	4,677	5,203	9,880	18,273	12,000	20,375	32,375
Reserves:									
Contingency	-	-	-	-	-	1,678	16,680	2,559	2,559
Restricted for debt service	-	-	-	-	-	-	-	-	-
Restricted for capital project	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	3,219	3,632	4,589	17,848	17,848	168	167	172	172
	3,219	3,632	4,589	17,848	17,848	1,846	16,847	2,731	2,731
Total Requirements	\$ 7,642	\$ 8,950	\$ 9,266	\$ 23,051	\$ 27,728	\$ 20,119	\$ 28,847	\$ 23,106	\$ 35,106
Budgeted Positions (in FTEs)	6.0	6.0	7.0	7.0	7.0	7.0	6.0	6.0	6.0
Monthly Operating Costs per Capita	\$12	\$14	\$13	\$14	\$13	\$15	\$18	\$19	\$18

Water Fund Resources & Expenditure Trends



WATER FUND PERFORMANCE MEASURES

Strategy	Measure	FY 2020	FY 2021	FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Provide clean and safe water via an efficiently maintained and operated water system.	Million gallons of water used city wide per calendar year	1,043	1,200	1,030	1,100	1,150	1,200
	Number of fire hydrants maintained	1,075	1,080	1,100	1,125	1,100	1,125
	Number of reservoirs maintained	6	6	6	6	6	6
	Number of pump stations maintained	7	7	0	7	7	7
	Miles of water lines maintained	120	120	120	120	120	120
	Active Service Connections	8,950	9,000	9,050	9,150	9,200	9,225
	Number of water quality samples taken per calendar year	525	525	525	525	525	525
Assure back flow prevention program is current and meets all requirements.	Number of back flow systems installed within City limits	4,500	4,550	4,550	4,550	4,575	4,600
	Percentage tested	85%	85%	85%	85%	85%	89%
OUTCOME OF PERFORMANCE MEASURES							
Sufficiently maintained water system	Provide a continuously maintained water system by performing repairs, maintaining reservoirs, pressure-reducing valves, altitude valves, and pump controls to ensure the highest quality water, uninterrupted water service, and fire protection availability to the citizens of West Linn.						

Did you know?

- ✦ West Linn Water Quality Staff will complete over 1,000 water quality samples and tests in the next biennium.
- ✦ Routine total coliform bacteria samples are taken 30 times each month to ensure the safety of our water supply.



ABOUT THE WEST LINN WATER SYSTEM

From the snowmelt of the Cascade Mountains, West Linn's Drinking Water is drawn from the Clackamas River by the South Fork Water Board and then sold wholesale to West Linn once treated to drinking water standards. After treatment, West Linn receives the clean water supply crossing the Willamette River through a pipe suspended under the I-205 Abernethy Bridge and into the Bolton Reservoir. The city has six covered reservoirs that store up to 7.0 million gallons to help meet the daily needs of West Linn residents, schools and businesses for drinking, cooking, bathing, dishwashing, laundering, gardening, car washing, etc. West Linn also has an emergency intertie with the City of Lake Oswego to meet emergency water supply needs. In total, the City's water distribution system has 121 miles of underground pipe maintained and operated by the West Linn Public Works Department.



Environmental Services Fund

The Environmental Services Fund is an enterprise fund used to account for the maintenance and operation of the city’s waste water and surface water utilities. All waste water and surface water related revenue and expenditures, including capital replacement, are included in this fund. Capital expansion projects are accounted for in the SDC Fund.



BUDGET HIGHLIGHTS:

- Revenue forecasts assume a five percent rate increases for each fiscal year.
- The Environmental Services Fund is the healthiest West Linn Fund

CAPITAL PROJECTS:

The Capital Outlay budgeted in the Environmental Services Fund includes future planned projects guided by the Six-Year Capital Improvement Plan (CIP).

- \$585,000 for the Calaroga sewer pump station.
- \$1.9 million over the next biennium for sewer rehabilitation projects.
- \$300,000 from the Surface Water fund for RFFA grant fund match for related improvements on Willamette Falls Drive.
- \$700,000 dollars over the next biennium for general Surface Water capital improvements.
- \$850,000 towards surface water improvements as part of the 10th St. Corridor Project.

NOTEWORTHY ITEMS:

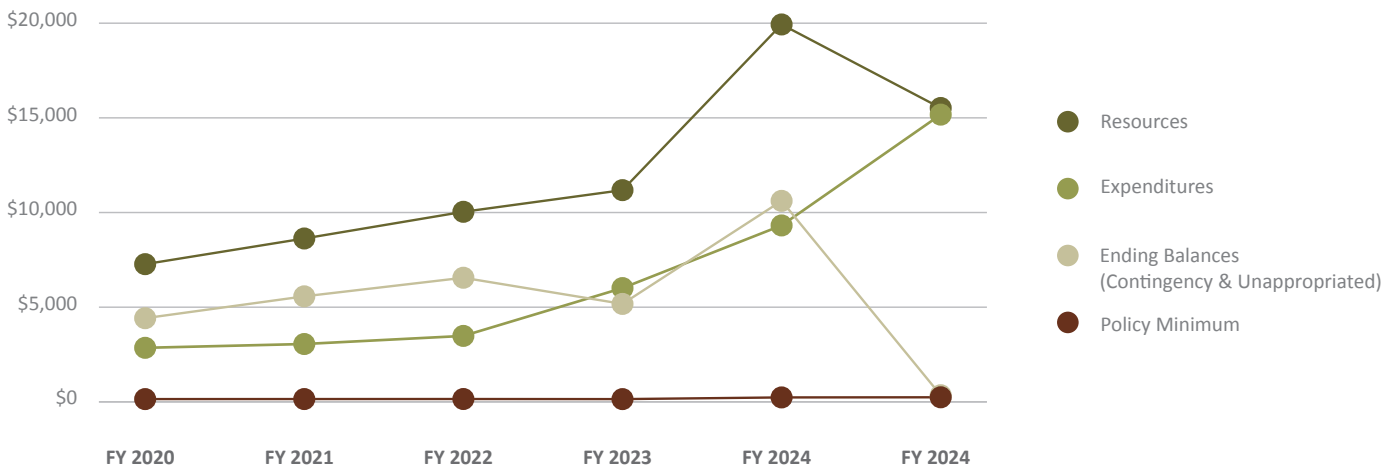
- Annually cleaned an average of 220,000 linear feet of waste water line.
- Annually inspected an average of 2,650 catch basins.
- Annually inspected and maintained 322 water quality facilities, comprised of 43 treatment ponds, 20 bioswales, 27 underground detention tanks, and 232 pollution control manholes.
- Continued compliance with the State regulated stormwater permit (NPDES Program).
- Annually cleaned with street sweeper an average of 1,400 miles of street.
- Removed an annual average of 765 cubic yards of debris from city streets.

Environmental Services Fund

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023			FY 2024	FY 2025	Total
Resources									
Beginning Fund Balance	\$ 3,361	\$ 4,419	\$ 5,573	\$ 6,555	\$ 5,573	\$ 5,685	\$ 5,173	\$ 10,615	\$ 5,173
Intergovernmental	-	-	-	61	61	-	-	-	-
Licenses & Permits	62	66	72	65	137	125	65	65	130
Fees & Charges - Wastewater	2,762	2,908	3,047	3,190	6,237	5,975	3,350	3,520	6,870
Fees & Charges - Surface Water	1,015	1,077	1,127	1,182	2,309	2,257	1,237	1,297	2,534
Interest	29	1	1	1	2	-	1	1	2
Proceeds from sale of bonds	-	-	-	-	-	-	10,000	-	10,000
Proceeds from Leases	25	55	-	102	102	126	84	-	84
Miscellaneous	19	102	218	26	244	44	23	23	46
Total Resources	\$ 7,273	\$ 8,628	\$ 10,038	\$ 11,182	\$ 14,665	\$ 14,212	\$ 19,933	\$ 15,521	\$ 24,839
Requirements									
Personnel Services	\$ 555	\$ 631	\$ 607	\$ 506	\$ 1,113	\$ 1,655	\$ 880	\$ 910	\$ 1,790
Materials & Services	418	356	390	463	853	961	679	695	1,374
Debt Service	-	-	-	-	-	-	600	600	1,200
Debt Service - Lease Obligations	2	11	12	41	53	86	42	44	86
Transfers to Other Funds	1,267	1,303	1,496	1,555	3,051	3,051	1,647	1,792	3,439
Capital Outlay - Sewer Environmental Projects	576	108	944	1,771	2,715	3,700	1,803	6,100	7,903
Capital Outlay - SurfWtr Environmental Projects	-	120	32	1,109	1,141	2,000	3,118	5,030	8,148
Capital Outlay - Equipment Replacement	36	526	2	564	566	711	549	-	549
	2,854	3,055	3,483	6,009	9,492	12,164	9,318	15,171	24,489
Reserves:									
Contingency	-	-	-	-	-	1,981	10,537	270	270
Unappropriated Ending Fund Balance	4,419	5,573	6,555	5,173	5,173	67	78	80	80
	4,419	5,573	6,555	5,173	5,173	2,048	10,615	350	350
Total Requirements	\$ 7,273	\$ 8,628	\$ 10,038	\$ 11,182	\$ 14,665	\$ 14,212	\$ 19,933	\$ 15,521	\$ 24,839
Budgeted Positions (in FTEs)	6.5	6.5	6.5	6.5	6.5	6.5	6.0	6.0	6.0
Monthly Operating Costs per Capita	\$7	\$8	\$8	\$8	\$8	\$9	\$10	\$10	\$10

Environmental Services Fund Resources & Expenditure Trends



ENVIRONMENTAL SERVICES FUND PERFORMANCE MEASURES							
Strategy	Measure	FY 2020	FY 2021	FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Scheduled maintenance of wastewater infrastructure	Wastewater pipe footage cleaned	125,000	200,000	200,000	250,000	250,000	250,000
Annual inspection of catch basins	Number of basins inspected	2,750	3,000	3,000	3,150	3,000	3,150
Clean streets and storm drains	Number of miles cleaned by street sweeper	1,100	1,300	1,300	1,350	1,300	1,350
	Cubic yards of material removed from streets	868	900	900	900	900	900
	Cubic yards of material removed from City water quality structures	80	250	100	100	100	100
Water quality facilities	Number of pump stations maintained	7	7	7	7	7	7
Provide public outreach and education	Number of back flow systems installed within City limits	5	5	5	5	5	5
Maintain surface water quality in accordance with state and federal standards	Number of tests required and completed	10	10	10	10	10	10
	Annual inspections of streams and creeks	25	25	25	25	25	25
OUTCOME OF PERFORMANCE MEASURES							
Waste Water system maintained at high level	Continuously maintain 116 miles of waste water main, 3163 waste water manholes, and 7 pump stations to constantly improve the waste water system and ensure uninterrupted service at all times						
Enhance surface water quality	Continuously maintain 82 miles of surface water pipe and culverts, 1642 surface water manholes, over 322 water quality structures, and 42 miles of creeks and open ditches to improve the water quality in our local rivers and streams.						

Did you know?

SANITARY SEWER SYSTEM

Each day 2.3 million gallons of wastewater goes down the drain from washing or toilet flushing inside homes, schools and other buildings into the West Linn sanitary sewer system. Small pipes, called laterals, carry waste water from those structures into sewer main pipes placed under streets. By gravity, pumps, and a series of increasingly larger pipes, the wastewater flows through a main pipe underneath the Willamette River and into the Tri-City Water Pollution Control Plant, located in Oregon City and operated by the County which processes about 8.4 million gallons of wastewater per day from the cities of West Linn, Oregon City and Gladstone. After treatment, the clean water is released into the Willamette River.

SURFACE WATER MANAGEMENT SYSTEM

In urban environments such as West Linn, the ground is not able to absorb all the water from rainfall, sprinklers, and other outdoor uses. For flood control and water quality purposes, rainwater is channeled from street surfaces into catch basins and stormwater treatment facilities that then flow into our neighborhood creeks and rivers. In addition to the 82 miles of pipes, the West Linn stormwater system has over 322 water quality facilities, including ponds, bioswales, underground tanks, and pollution control manholes all designed to clean and detain water to keep it from overwhelming our streams.



SDC Funds

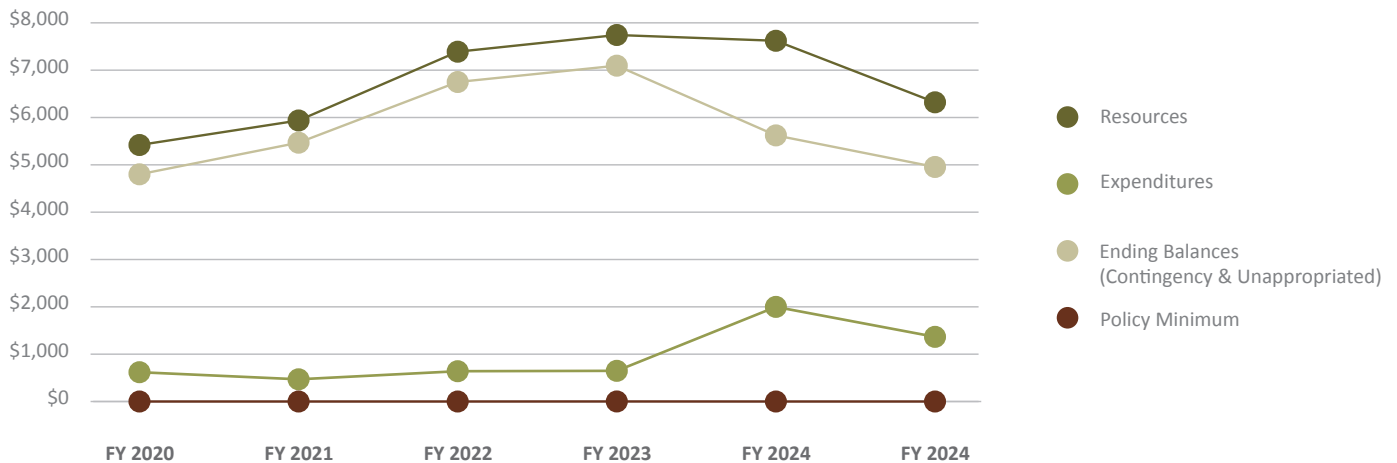
The Systems Development Charges (SDC) Fund accounts for the city’s system development charges. A systems development charge is a one-time fee imposed on new development and some types of redevelopment. The fee is intended to recover the full share of the costs of existing and planned infrastructure that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

Total System Development Charges Fund Summary

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023		BN 2023	FY 2024	FY 2025	Total
Resources									
Beginning Fund Balance	\$ 4,864	\$ 4,799	\$ 5,468	\$ 6,750	\$ 5,468	\$ 4,968	\$ 7,095	\$ 5,622	\$ 7,095
Interest	61	27	23	18	41	-	16	16	32
Systems Development Charges	494	1,111	1,899	975	2,874	892	510	683	1,193
Intergovernmental	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-	-	-	-
Total Resources	\$ 5,419	\$ 5,937	\$ 7,390	\$ 7,743	\$ 8,383	\$ 5,860	\$ 7,621	\$ 6,321	\$ 8,320
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	20	26	27	85	112	20	95	21	116
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	599	443	613	563	1,176	3,535	1,904	1,345	3,249
	619	469	640	648	1,288	3,555	1,999	1,366	3,365
Reserves:									
Contingency	-	-	-	-	-	1,820	1,820	1,741	1,741
Unappropriated Ending Fund Balance	4,800	5,468	6,750	7,095	7,095	485	3,802	3,214	3,214
	4,800	5,468	6,750	7,095	7,095	2,305	5,622	4,955	4,955
Total Requirements	\$ 5,419	\$ 5,937	\$ 7,390	\$ 7,743	\$ 8,383	\$ 5,860	\$ 7,621	\$ 6,321	\$ 8,320

SDC Fund Resources & Expenditure Trends

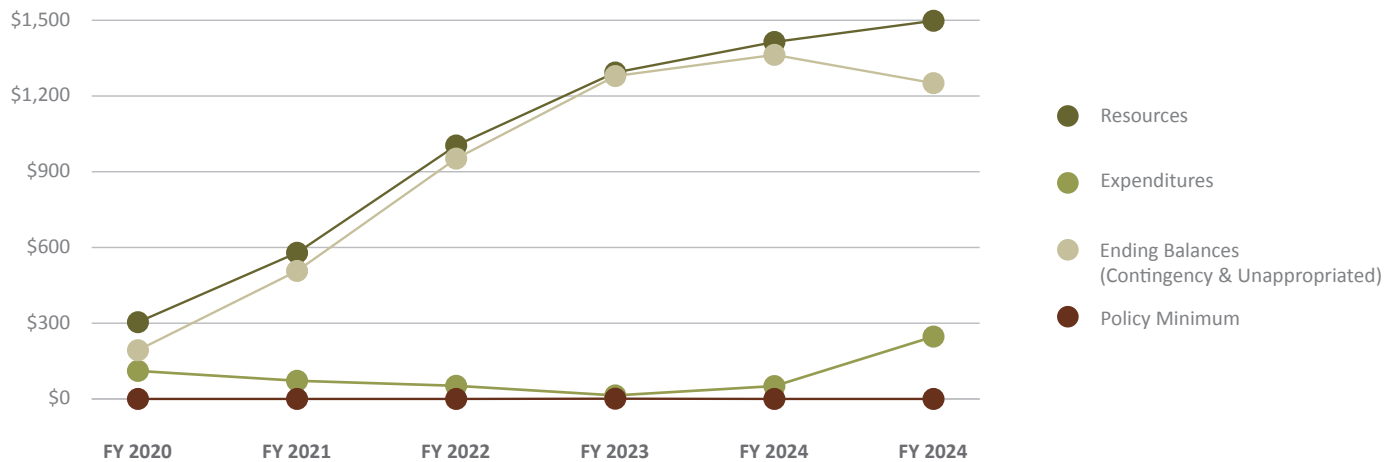


SDC Fund – Parks Summary

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

	Actual FY 2020	Actual FY 2021	BN 2023			Budget BN 2023	BN 2025		
			Actual FY 2022	Estimate FY 2023	Total		Proposed Biennial Budget		
							FY 2024	FY 2025	Total
Resources									
Beginning Fund Balance	\$ 163	\$ 193	\$ 507	\$ 952	\$ 507	\$ 300	\$ 1,279	\$ 1,363	\$ 1,279
Interest	6	8	5	1	6	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Systems Development Charges	135	378	492	340	832	270	135	135	270
Miscellaneous	-	-	-	-	-	-	-	-	-
Total Resources	\$ 304	\$ 579	\$ 1,004	\$ 1,293	\$ 1,345	\$ 570	\$ 1,414	\$ 1,498	\$ 1,549
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	5	4	-	4	3	1	2	3
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	111	67	48	14	62	300	50	245	295
	111	72	52	14	66	303	51	247	298
Reserves:									
Contingency	-	-	-	-	-	150	150	150	150
Unappropriated Ending Fund Balance	193	507	952	1,279	1,279	117	1,213	1,101	1,101
	193	507	952	1,279	1,279	267	1,363	1,251	1,251
Total Requirements	\$ 304	\$ 579	\$ 1,004	\$ 1,293	\$ 1,345	\$ 570	\$ 1,414	\$ 1,498	\$ 1,549

SDC Fund – Park Resources & Expenditure Trends

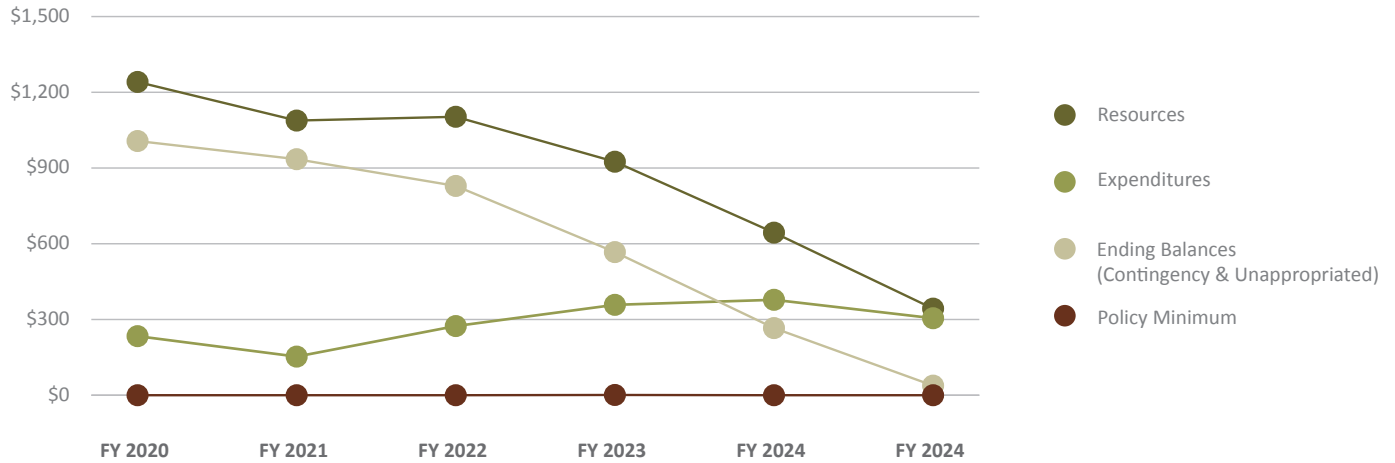


SDC Fund – Streets Summary

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

	Actual FY 2020	Actual FY 2021	BN 2023				BN 2025		
			Actual FY 2022	Estimate FY 2023	Total	Budget BN 2023	Proposed Biennial Budget		
							FY 2024	FY 2025	Total
Resources									
Beginning Fund Balance	\$ 1,137	\$ 1,007	\$ 935	\$ 829	\$ 935	\$ 870	\$ 567	\$ 266	\$ 567
Interest	18	4	7	10	17	-	7	7	14
Systems Development Charges	86	77	161	86	247	84	70	70	140
Total Resources	\$ 1,241	\$ 1,088	\$ 1,103	\$ 925	\$ 1,199	\$ 954	\$ 644	\$ 343	\$ 721
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	2	6	-	6	-	5	5	10
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	234	151	268	358	626	800	373	300	673
	234	153	274	358	632	800	378	305	683
Reserves:									
Contingency	-	-	-	-	-	100	100	38	38
Unappropriated Ending Fund Balance	1,007	935	829	567	567	54	166	-	-
	1,007	935	829	567	567	154	266	38	38
Total Requirements	\$ 1,241	\$ 1,088	\$ 1,103	\$ 925	\$ 1,199	\$ 954	\$ 644	\$ 343	\$ 721

SDC Fund – Streets Resources & Expenditure Trends

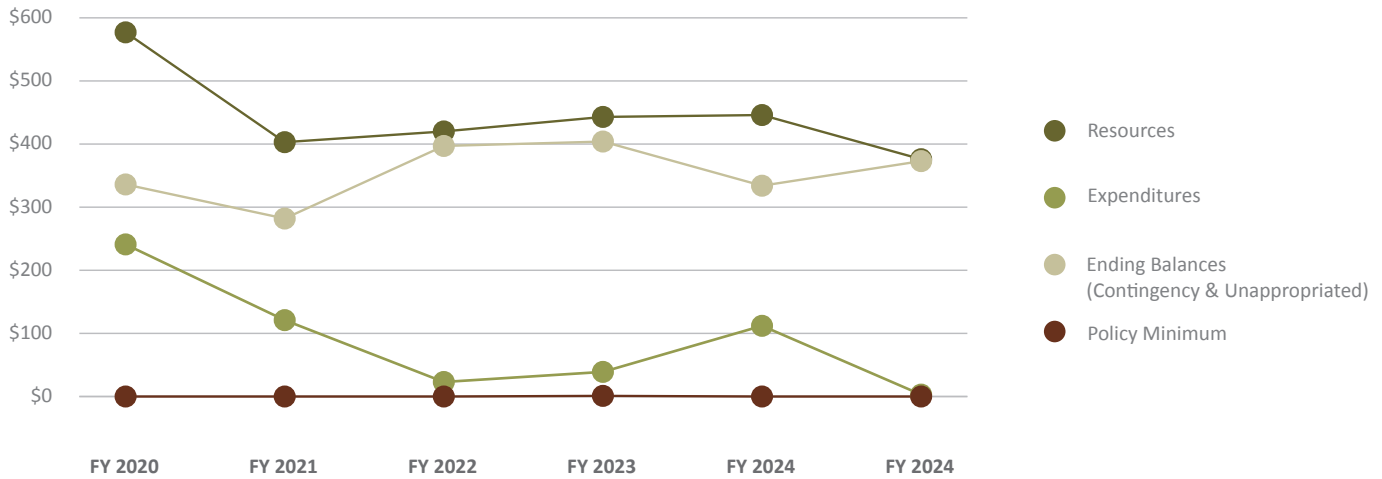


SDC Fund – Bike/Pedestrian Summary

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

	Actual FY 2020	Actual FY 2021	BN 2023				BN 2025		
			Actual FY 2022	Estimate FY 2023	Total	Budget BN 2023	Proposed Biennial Budget		
							FY 2024	FY 2025	Total
Resources									
Beginning Fund Balance	\$ 536	\$ 336	\$ 282	\$ 397	\$ 282	\$ 245	\$ 404	\$ 334	\$ 404
Interest	6	2	2	2	4	-	2	2	4
Systems Development Charges	35	65	136	44	180	60	40	40	80
Total Resources	\$ 577	\$ 403	\$ 420	\$ 443	\$ 466	\$ 305	\$ 446	\$ 376	\$ 488
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	1	2	3	5	2	3	3	6
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	241	120	21	36	57	235	109	-	109
	241	121	23	39	62	237	112	3	115
Reserves:									
Contingency	-	-	-	-	-	20	20	20	20
Unappropriated Ending Fund Balance	336	282	397	404	404	48	314	353	353
	336	282	397	404	404	68	334	373	373
Total Requirements	\$ 577	\$ 403	\$ 420	\$ 443	\$ 466	\$ 305	\$ 446	\$ 376	\$ 488

SDC Fund – Bikes / Pedestrian Resources & Expenditure Trends

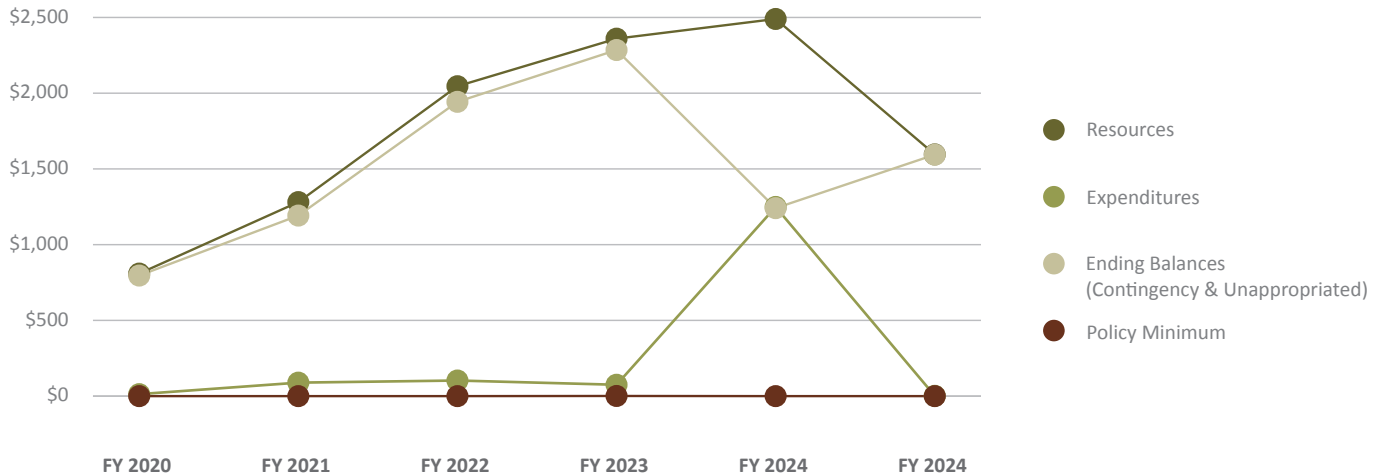


SDC Fund – Water Summary

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

	Actual FY 2020	Actual FY 2021	BN 2023				BN 2025		
			Actual FY 2022	Estimate FY 2023	Total	Budget BN 2023	Proposed Biennial Budget		
							FY 2024	FY 2025	Total
Resources									
Beginning Fund Balance	\$ 597	\$ 796	\$ 1,192	\$ 1,943	\$ 1,192	\$ 1,026	\$ 2,285	\$ 1,241	\$ 2,285
Interest	11	10	7	4	11	-	5	5	10
Systems Development Charges	201	475	847	413	1,260	400	200	350	550
Total Resources	\$ 809	\$ 1,281	\$ 2,046	\$ 2,360	\$ 2,463	\$ 1,426	\$ 2,490	\$ 1,596	\$ 2,845
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	3	5	75	80	4	77	2	79
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	13	86	98	-	98	600	1,172	-	1,172
	13	89	103	75	178	604	1,249	2	1,251
Reserves:									
Contingency	-	-	-	-	-	600	600	600	600
Unappropriated Ending Fund Balance	796	1,192	1,943	2,285	2,285	222	641	994	994
	796	1,192	1,943	2,285	2,285	822	1,241	1,594	1,594
Total Requirements	\$ 809	\$ 1,281	\$ 2,046	\$ 2,360	\$ 2,463	\$ 1,426	\$ 2,490	\$ 1,596	\$ 2,845

SDC Fund – Water Resources & Expenditure Trends

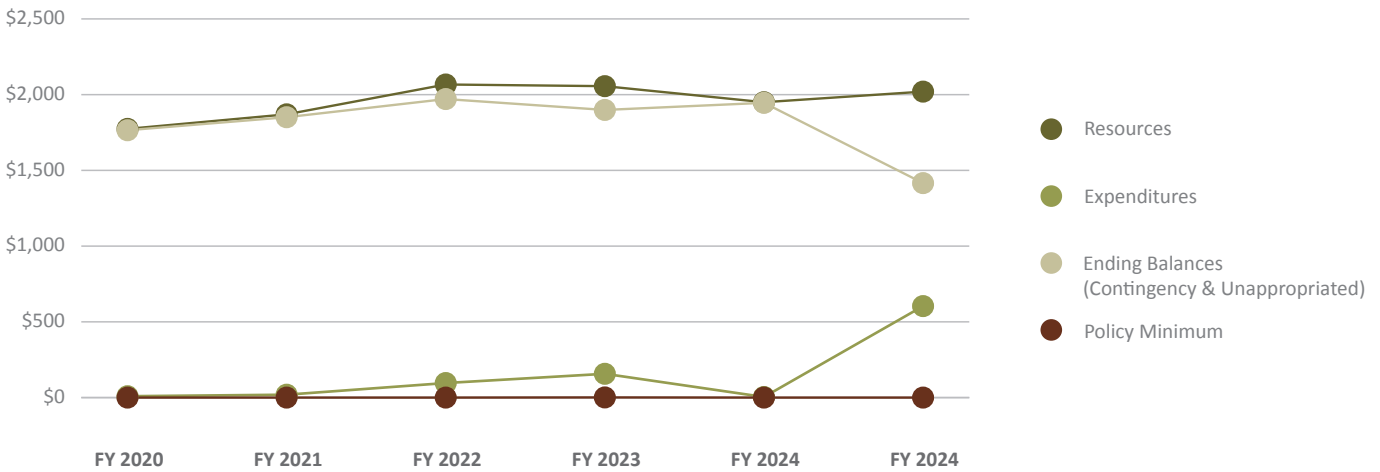


SDC Fund – Waste Water Summary

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

	Actual FY 2020	Actual FY 2021	BN 2023				BN 2025		
			Actual FY 2022	Estimate FY 2023	Total	Budget BN 2023	Proposed Biennial Budget		
							FY 2024	FY 2025	Total
Resources									
Beginning Fund Balance	\$ 1,726	\$ 1,765	\$ 1,851	\$ 1,971	\$ 1,851	\$ 1,822	\$ 1,899	\$ 1,946	\$ 1,899
Interest	15	3	2	1	3	-	1	1	2
Systems Development Charges	33	102	214	84	298	70	50	73	123
Total Resources	\$ 1,774	\$ 1,870	\$ 2,067	\$ 2,056	\$ 2,152	\$ 1,892	\$ 1,950	\$ 2,020	\$ 2,024
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	9	9	7	7	14	5	4	4	8
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	-	10	89	150	239	1,200	-	600	600
	9	19	96	157	253	1,205	4	604	608
Reserves:									
Contingency	-	-	-	-	-	650	650	650	650
Unappropriated Ending Fund Balance	1,765	1,851	1,971	1,899	1,899	37	1,296	766	766
	1,765	1,851	1,971	1,899	1,899	687	1,946	1,416	1,416
Total Requirements	\$ 1,774	\$ 1,870	\$ 2,067	\$ 2,056	\$ 2,152	\$ 1,892	\$ 1,950	\$ 2,020	\$ 2,024

SDC Fund – Waste Water Resources & Expenditure Trends

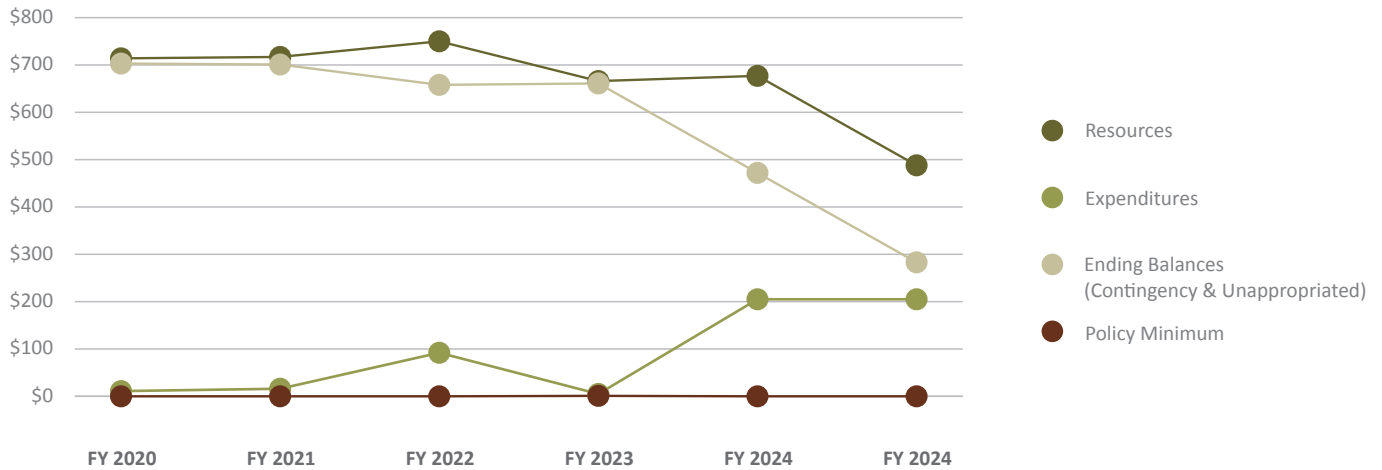


SDC Fund – Surface Water Summary

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Proposed Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023			BN 2023	FY 2024	FY 2025
Resources									
Beginning Fund Balance	\$ 705	\$ 703	\$ 701	\$ 658	\$ 701	\$ 706	\$ 661	\$ 472	\$ 661
Interest	5	-	-	-	-	-	1	1	2
Systems Development Charges	4	14	49	8	57	8	15	15	30
Transfers from Other Funds	-	-	-	-	-	-	-	-	-
Total Resources	\$ 714	\$ 717	\$ 750	\$ 666	\$ 758	\$ 714	\$ 677	\$ 488	\$ 693
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	11	6	3	-	3	6	5	5	10
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	-	10	89	5	94	400	200	200	400
	11	16	92	5	97	406	205	205	410
Reserves:									
Contingency	-	-	-	-	-	300	300	283	283
Unappropriated Ending Fund Balance	703	701	658	661	661	8	172	-	-
	703	701	658	661	661	308	472	283	283
Total Requirements	\$ 714	\$ 717	\$ 750	\$ 666	\$ 758	\$ 714	\$ 677	\$ 488	\$ 693

SDC Fund – Surface Water Resources & Expenditure Trends





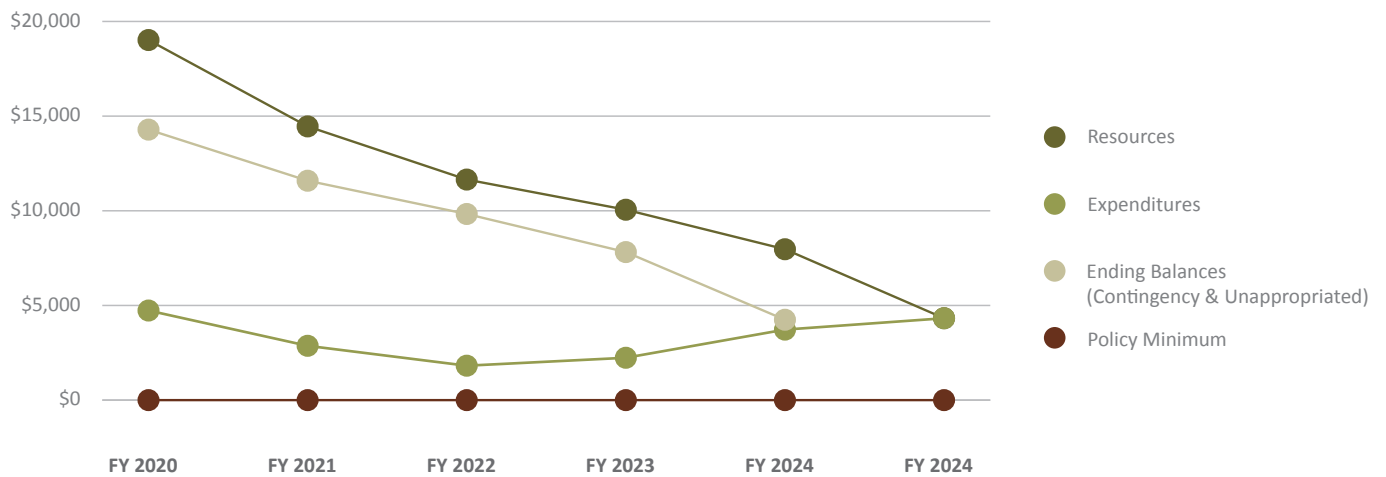
City Facilities, Parks, and Transportation Bond Fund

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

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

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	<i>Proposed Biennial Budget</i>		
	FY 2020	FY 2021	FY 2022	FY 2023		BN 2023	FY 2024	FY 2025	Total
Resources									
Beginning Fund Balance	\$ 18,629	\$ 14,287	\$ 11,588	\$ 9,831	\$ 11,588	\$ 11,224	\$ 7,819	\$ 4,245	\$ 7,819
Interest	390	107	61	225	286	130	150	80	230
Intergovernmental	-	63	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-
Total Resources	\$ 19,019	\$ 14,457	\$ 11,649	\$ 10,056	\$ 11,874	\$ 11,354	\$ 7,969	\$ 4,325	\$ 8,049
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	-	-	-	-	-	-
Transfers to Other Funds	7	230	-	-	-	-	-	-	-
Capital Outlay - City Facilities	366	187	428	800	1,228	2,289	327	2,045	2,372
Capital Outlay - Parks	1,033	709	161	100	261	1,055	205	255	460
Capital Outlay - Transportation	3,326	1,743	1,229	1,337	2,566	7,810	3,192	1,383	4,575
	4,732	2,869	1,818	2,237	4,055	11,154	3,724	3,683	7,407
Reserves:									
Contingency	-	-	-	-	-	-	-	642	642
Unappropriated Ending Fund Balance	14,287	11,588	9,831	7,819	7,819	200	4,245	-	-
	14,287	11,588	9,831	7,819	7,819	200	4,245	642	642
Total Requirements	\$ 19,019	\$ 14,457	\$ 11,649	\$ 10,056	\$ 11,874	\$ 11,354	\$ 7,969	\$ 4,325	\$ 8,049

City Facilities, Parks, and Transportation Resources & Expenditure Trends





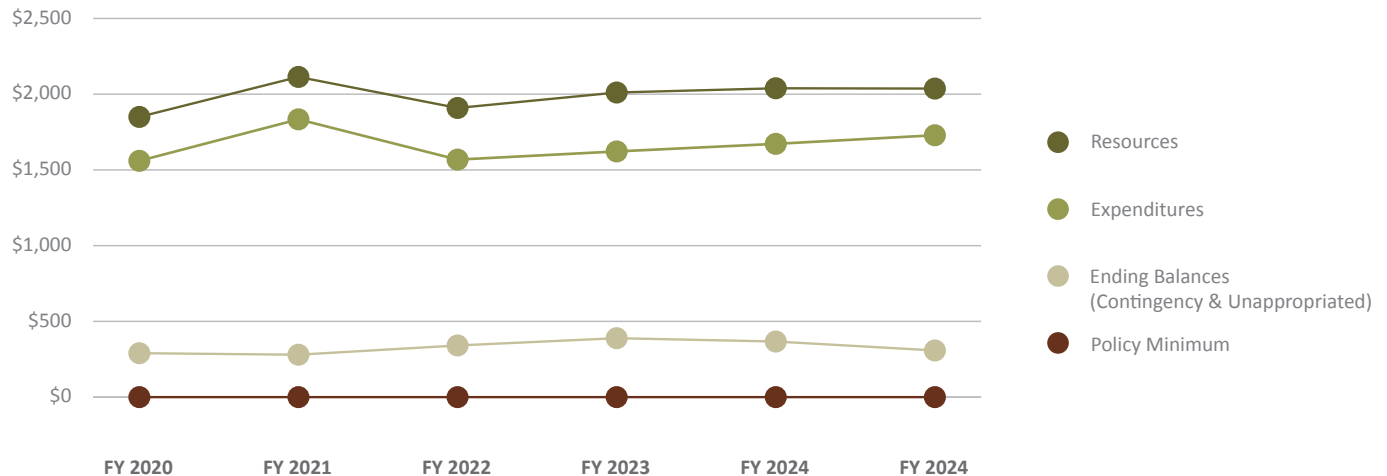
Debt Service Fund

The Debt Service Fund accounts for the repayment of voter approved general obligation bonds issued for parks land acquisition and improvements, the police station, and library improvements. The principal source of repayment is property tax revenue that is exempt from limitation. The Debt Service Fund accounts for the accumulation of resources and for the payment of general long-term debt principal and interest. Debt service consists of interest and principal payments on outstanding bonds due and payable during the fiscal year.

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

	Actual FY 2020	Actual FY 2021	BN 2023				BN 2025		
			Actual FY 2022	Estimate FY 2023	Total	Budget BN 2023	Proposed Biennial Budget		
							FY 2024	FY 2025	Total
Resources									
Beginning Fund Balance	\$ 302	\$ 290	\$ 280	\$ 341	\$ 280	\$ 246	\$ 389	\$ 367	\$ 389
Property Taxes	1,541	1,594	1,629	1,670	3,299	3,270	1,650	1,670	3,320
Transfers from other funds	7	230	-	-	-	-	-	-	-
Total Resources	\$ 1,850	\$ 2,114	\$ 1,909	\$ 2,011	\$ 3,579	\$ 3,516	\$ 2,039	\$ 2,037	\$ 3,709
Requirements									
Debt Service - Principal									
Series 2018 GO - City Fac., Parks, and Trans.	\$ -	\$ 240	\$ 365	\$ 420	\$ 785	\$ 785	\$ 475	\$ 540	\$ 1,015
Series 2012 GO - Police Station	355	375	400	425	825	825	450	475	925
Series 2010 GO - Refunding (Library)	355	385	-	-	-	-	-	-	-
Series 2009 GO - Refunding (Parks)	-	-	-	-	-	-	-	-	-
Sub-total, Principal	710	1,000	765	845	1,610	1,610	925	1,015	1,940
Debt Service - Interest									
Series 2018 GO - City Fac., Parks, and Trans.	674	674	662	644	1,306	1,306	623	599	1,222
Series 2012 GO - Police Station	155	148	141	133	274	274	124	115	239
Series 2010 GO - Refunding (Library)	21	12	-	-	-	-	-	-	-
Series 2009 GO - Refunding (Parks)	-	-	-	-	-	-	-	-	-
Sub-total, Interest	850	834	803	777	1,580	1,580	747	714	1,461
Total Debt Service	1,560	1,834	1,568	1,622	3,190	3,190	1,672	1,729	3,401
Reserves:									
Unappropriated Ending Fund Balance	290	280	341	389	389	326	367	308	308
Total Requirements	\$ 1,850	\$ 2,114	\$ 1,909	\$ 2,011	\$ 3,579	\$ 3,516	\$ 2,039	\$ 2,037	\$ 3,709
Bonded Debt Property Tax Rate per \$1,000	\$0.4186	\$0.4203	\$0.4169	\$0.4025	\$0.4025	\$0.4025	\$0.3974	\$0.3907	\$0.3907

Debt Services Fund Resources & Expenditure Trends





Long-Term Debt



Overview of Long-term Debt

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

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

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



Continuing Disclosure and the S.E.C.

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

City Credit Ratings

In March 2019, Moody’s Investor Services reaffirmed the City of West Linn’s credit rating at Aa2 for its general obligation bonds outstanding stating *“these rating assignments primarily reflect the City’s improved managerial oversight and stronger financial position.”* In August 2018, Standard & Poor’s also reaffirmed their AA+ rating noting the *“City’s use of a five-year financial forecast to build budgets and its quarterly reports on budgeted numbers compared to actual performance to the City Council.”*

Long-Term Debt Outstanding

As of June 30, 2022, the City had \$24.9 million outstanding in three general obligation bond issues and \$3.3 million outstanding in two full faith and credit obligations, for a total of \$28.2 million in long-term debt outstanding:

	Beginning balance as of June 30, 2021	Additions	Reductions	Ending balance as of June 30, 2022
General Obligation bonds:				
Series 2012 Police Station, interest at 1.0-2.75%, original issue of \$8,500,000, due 2032	\$ 5,955,000	\$ -	\$ (400,000)	\$ 5,555,000
Series 2018 Capital Projects, interest at 3.0-5.0%, original issue of \$20,000,000, due 2038	19,760,000	-	(365,000)	19,395,000
	<u>25,715,000</u>	<u>-</u>	<u>(765,000)</u>	<u>24,950,000</u>
Full Faith and Credit obligations:				
Series 2015 Streets/Parks/Water Refunding, interest at 2.0-4.0%, original issue of \$2,625,000 due 2035	3,560,000	-	(310,000)	3,250,000
	<u>3,560,000</u>	<u>-</u>	<u>(310,000)</u>	<u>3,250,000</u>
Total long-term debt obligations	<u>\$ 29,275,000</u>	<u>\$ -</u>	<u>\$ (1,075,000)</u>	<u>\$ 28,200,000</u>

Debt Issuance

Pursuant to Oregon Revised Statute 287.004, outstanding general obligation debt for cities in Oregon can not exceed three percent of the real market value of all properties within city limits. For West Linn, this maximum is \$170.9 million, of which, the City has \$29.3 million outstanding or about seventeen percent (17.0%) of the maximum general obligation debt allowed.

Legal Debt Limit Maximum

Pursuant to Oregon Revised Statute 287.004, outstanding general obligation debt for cities in Oregon can not exceed three percent of the real market value of all properties within city limits. For West Linn, this maximum is \$222.0 million, of which, the City has \$28.2 million outstanding or about thirteen percent (13.0%) of the maximum general obligation debt allowed.

Future Debt Plans

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

Debt Issuance

On February 22, 2023, the City issued Full Faith and Credit Obligation bonds in the amount of \$11,470,000. The proceeds of the obligation will be used to finance costs related to water line replacements required by the Oregon Department of Transportation (ODOT) highway construction and other water system capital projects, and to pay costs of the issuance of the Obligations. The interest rate is at 4.0% to 5.0%.

Future Principal and Interest Payment

FUTURE BOND PRINCIPAL

Fiscal year	General Obligation Bonds			Full Faith and Credit Obligation Bonds	Total
	Series 2010-A	Series 2012	Series 2018	Series 2015	
	Refunded Library Sep. 2, 2010	Police Station Jan. 25, 2012	City Fac, Parks, & Trans. Aug. 30, 2018	Str/Pks/Wtr Dec. 16, 2015	
2023	\$ -	\$ 425,000	\$ 420,000	\$ 320,000	\$ 1,165,000
2024	-	450,000	475,000	330,000	1,255,000
2025	-	475,000	540,000	345,000	1,360,000
2026	-	505,000	600,000	360,000	1,465,000
2027	-	530,000	665,000	370,000	1,565,000
2028	-	565,000	720,000	375,000	1,660,000
2029	-	595,000	780,000	390,000	1,765,000
2030	-	630,000	850,000	120,000	1,600,000
2031	-	665,000	925,000	120,000	1,710,000
2032	-	715,000	995,000	125,000	1,835,000
2033	-	-	1,755,000	130,000	1,885,000
2034	-	-	1,875,000	130,000	2,005,000
2035	-	-	1,995,000	135,000	2,130,000
2036	-	-	2,125,000	-	2,125,000
2037	-	-	2,265,000	-	2,265,000
2038	-	-	2,410,000	-	2,410,000
	<u>\$ -</u>	<u>\$ 5,555,000</u>	<u>\$ 19,395,000</u>	<u>\$ 3,250,000</u>	<u>\$ 28,200,000</u>

FUTURE BOND INTEREST

Fiscal year	General Obligation Bonds			Full Faith and Credit Obligation Bonds	Total
	Series 2010-A	Series 2012	Series 2018	Series 2015	
	Refunded Library Sep. 2, 2010	Police Station Jan. 25, 2012	City Fac, Parks, & Trans Aug. 30, 2018	Str/Pks/Wtr Dec. 16, 2015	
2023	\$ -	\$ 132,437	\$ 643,687	\$ 104,126	\$ 880,250
2024	-	123,938	622,688	94,524	841,150
2025	-	114,937	598,937	81,326	795,200
2026	-	105,438	571,938	67,524	744,900
2027	-	94,706	553,937	53,126	701,769
2028	-	82,781	533,988	43,875	660,644
2029	-	69,363	512,387	34,500	616,250
2030	-	54,487	481,188	22,800	558,475
2031	-	37,950	447,187	19,200	504,337
2032	-	9,831	419,438	15,600	444,869
2033	-	-	389,587	11,851	401,438
2034	-	-	336,938	7,950	344,888
2035	-	-	280,687	4,050	284,737
2036	-	-	218,344	-	218,344
2037	-	-	151,937	-	151,937
2038	-	-	78,323	-	78,323
	<u>\$ -</u>	<u>\$ 825,868</u>	<u>\$ 6,841,191</u>	<u>\$ 560,452</u>	<u>\$ 8,227,511</u>

Comparing Debt with Other Cities

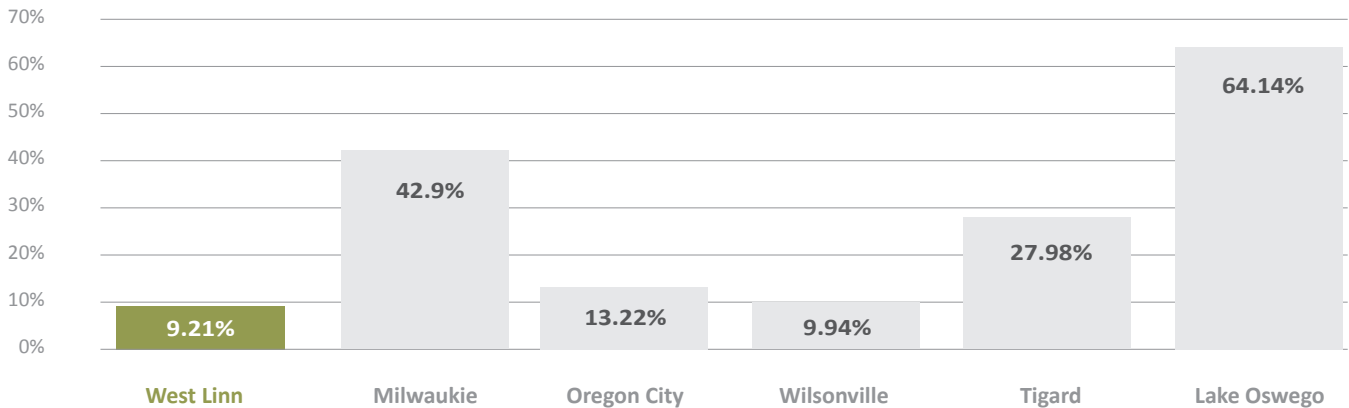
Amounts Below are from the Most Recent Audit Documents (as of June 30, 2022)

	West Linn	Milwaukie	Oregon City	Wilsonville	Tigard	Lake Oswego
General Obligation bonds	\$ 24,950,000	\$ 10,565,000	\$ 4,666,574	\$ -	\$ 13,911,000	\$ 28,610,000
Full Faith and Credit obligations	3,250,000	25,845,000	13,625,000	26,130,000	5,929,000	185,380,000
Revenue bonds	-	-	6,173,920	21,530,758	119,940,000	23,395,000
Bank loans and other debt	-	3,322,174	10,885,000	-	-	-
Total long-term debt	\$ 28,200,000	\$ 39,732,174	\$ 35,350,494	\$ 47,660,758	\$ 139,780,000	\$ 237,385,000
Total Assets per Balance Sheet	\$ 361,410,763	\$ 161,995,297	\$ 353,372,066	\$ 578,477,035	\$ 679,208,213	\$ 713,722,335
Debt to Total Assets	7.80%	24.53%	10.00%	8.24%	20.58%	33.26%
Net Position per Balance Sheet	\$ 306,272,606	\$ 94,179,171	\$ 267,361,885	\$ 479,720,608	\$ 499,490,229	\$ 370,125,793
Debt to Net Position	9.21%	42.19%	13.22%	9.94%	27.98%	64.14%

TOTAL LONG-TERM DEBT BY CITY



DEBT TO NET POSITION (I.E. DEBT TO EQUITY) BY CITY



Assumptions Used in Forecasts

FY 2023-2024

REVENUES

Property Taxes	3%
Utilities	5%
Other Revenues	0-3%

EXPENDITURES

Personnel Services	
Cost of Living Adjustment	4%
Medical	known
PERS	known
Materials and Services	5-10%
Construction Cost	10%

FY 2024-2025

REVENUES

Property Taxes	3%
Utilities	5%
Other Revenues	0-3%

EXPENDITURES

Personnel Services	
Cost of Living Adjustment	4-5%
Medical	5%
PERS	known
Materials and Services	5-10%
Construction Cost	10%

FY 2025-2026 and future years

REVENUES

Property Taxes	3%
Utilities	5%
Other Revenues	0-3%

EXPENDITURES

Personnel Services	
Cost of Living Adjustment	5%
Medical	5%
PERS	3%
Materials and Services	5-10%
Construction Cost	5%





Five-Year Forecast

Total of 12 Funds
(amounts in thousands)

	ACTUALS					Current Year FY23	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22		PROJECTED				
							FY24	FY25	FY26	FY27	FY28
RESOURCES											
Beginning Fund Balances	\$14,892	\$16,025	\$39,558	\$39,136	\$40,997	\$49,223	\$63,237	\$63,976	\$22,012	\$20,407	\$15,215
Revenues	40,232	60,406	40,520	43,752	49,613	62,448	71,403	47,798	49,153	50,778	52,458
Total Resources	\$55,124	\$76,431	\$80,078	\$82,888	\$90,610	\$111,671	\$134,640	\$111,774	\$71,165	\$71,185	\$67,673
REQUIREMENTS											
Expenditures	\$39,099	\$36,873	\$40,942	\$41,891	\$41,387	\$48,434	\$70,664	\$89,762	\$50,758	\$55,971	\$57,193
Ending Fund Balances	16,025	39,558	39,136	40,997	49,223	63,237	63,976	22,012	20,407	15,214	10,480
Total Requirements	\$55,124	\$76,431	\$80,078	\$82,888	\$90,610	\$111,671	\$134,640	\$111,774	\$71,165	\$71,185	\$67,673

Five-Year Forecast

Total of 12 Funds
(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	Year	PROJECTED				
						FY23	FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	\$14,892	\$16,025	\$39,558	\$39,136	\$40,997	\$49,223	\$63,237	\$63,976	\$22,012	\$20,407	\$15,215
Taxes	8,956	9,506	9,629	9,963	10,180	10,441	10,685	10,978	11,306	11,647	11,996
Fees and Charges	15,762	16,575	16,034	18,312	20,989	19,196	19,740	20,577	21,379	22,211	23,078
Intergovernmental	5,798	4,586	4,900	5,988	8,478	10,204	5,401	5,584	5,715	5,849	5,985
Transfers from other funds	8,777	7,865	8,377	8,361	8,807	8,746	9,606	9,989	10,188	10,495	10,812
Debt proceeds	-	20,246	288	169	175	12,928	25,300	66	30	30	30
Other	939	1,628	1,292	959	984	933	671	604	535	546	557
Total revenues	40,232	60,406	40,520	43,752	49,613	62,448	71,403	47,798	49,153	50,778	52,458
Total Resources	\$55,124	\$76,431	\$80,078	\$82,888	\$90,610	\$111,671	\$134,640	\$111,774	\$71,165	\$71,185	\$67,673
Requirements											
Personnel services	\$14,783	\$14,733	\$15,352	\$15,655	\$16,292	\$17,621	\$20,654	\$21,590	\$22,994	\$24,488	\$26,079
Materials & services	7,499	7,589	6,864	9,417	8,766	9,668	11,166	10,205	10,658	10,955	11,257
Debt service	2,308	2,505	2,466	2,778	2,087	2,199	4,652	4,709	4,511	4,558	4,663
Transfers to other funds	8,777	7,865	8,377	8,361	8,807	8,746	9,606	9,989	10,189	10,497	10,813
Capital outlay	5,732	4,181	7,883	5,680	5,435	10,200	24,586	43,269	2,406	5,473	4,381
Total expenditures	39,099	36,873	40,942	41,891	41,387	48,434	70,664	89,762	50,758	55,971	57,193
Ending Fund Balance	16,025	39,558	39,136	40,997	49,223	63,237	63,976	22,012	20,407	15,214	10,480
Total Requirements	\$55,124	\$76,431	\$80,078	\$82,888	\$90,610	\$111,671	134,640	\$111,774	\$71,165	\$71,185	\$67,673

Total of 12 Funds
(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	Year	PROJECTED				
						FY23	FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	\$14,892	\$16,025	\$39,558	\$39,136	\$40,997	\$49,223	\$63,237	\$63,976	\$22,012	\$20,407	\$15,215
Taxes											
Taxes - General	7,503	7,935	8,088	8,369	8,552	8,771	9,035	9,308	9,586	9,875	10,171
Taxes - Bonded Debt	1,453	1,571	1,541	1,594	1,628	1,670	1,650	1,670	1,720	1,772	1,825
	8,956	9,506	9,629	9,963	10,180	10,441	10,685	10,978	11,306	11,647	11,996
Fees and Charges											
Fees and charges - Water	4,638	4,943	4,741	5,463	5,332	5,562	5,836	6,095	6,339	6,593	6,857
Fees and charges - Sewer	2,516	2,650	2,762	2,908	3,047	3,190	3,350	3,520	3,661	3,807	3,959
Fees and charges - Surface	918	967	1,015	1,077	1,127	1,182	1,237	1,297	1,349	1,403	1,459
Fees and charges - Parks	1,712	1,819	1,911	2,019	2,350	2,474	2,587	2,716	2,852	2,995	3,145
Fees and charges - Streets	1,791	1,898	1,992	2,102	2,205	2,310	2,689	2,713	2,822	2,935	3,052
Fees and charges - SDCs	694	887	494	1,111	1,898	975	510	683	703	723	743
Fees and charges - Other	1,143	1,047	763	662	1,064	865	862	865	905	946	990
Franchise fees	1,705	1,724	1,753	1,938	1,980	1,962	1,989	1,992	2,020	2,048	2,077
Licenses and permits	643	640	603	1,032	1,986	676	680	696	728	761	796
	15,762	16,575	16,034	18,312	20,989	19,196	19,740	20,577	21,379	22,211	23,078
Intergovernmental											
Fines and forfeitures	484	429	350	289	258	253	248	248	255	262	269
Interest	31	610	593	163	110	258	180	111	31	31	31
Miscellaneous	424	589	349	507	616	422	243	245	249	253	257
Debt proceeds	-	20,246	288	169	175	12,928	25,300	66	30	30	30
Transfers from other funds	8,777	7,865	8,377	8,361	8,807	8,746	9,606	9,989	10,188	10,495	10,812
Total revenues	40,232	60,406	40,520	43,752	49,613	62,448	71,403	47,798	49,153	50,778	52,458
Total Resources	\$55,124	\$76,431	\$80,078	\$82,888	\$90,610	\$111,671	\$134,640	\$111,774	\$71,165	\$71,185	\$67,673
Requirements											
Personnel services	\$14,783	\$14,733	\$15,352	\$15,655	\$16,292	\$17,621	20,654	21,590	22,994	24,488	26,079
Materials & services	7,499	7,589	6,864	9,417	8,766	9,668	11,166	10,205	10,658	10,955	11,257
Debt service	2,308	2,505	2,466	2,778	2,087	2,199	4,652	4,709	4,511	4,558	4,663
Transfers to other funds	8,777	7,865	8,377	8,361	8,807	8,746	9,606	9,989	10,189	10,497	10,813
Capital outlay	5,732	4,181	7,883	5,680	5,435	10,200	24,586	43,269	2,406	5,473	4,381
Total expenditures	39,099	36,873	40,942	41,891	41,387	48,434	70,664	89,762	50,758	55,971	57,193
Ending Fund Balance											
Policy requirements	3,247	3,138	3,172	3,600	3,599	3,923	4,603	4,609	4,887	5,156	5,441
Reserves for ARP	-	-	-	2,700	2,700	4,670	846	-	-	-	-
Reserves for debt service	153	-	135	135	135	100	150	150	150	150	150
Reserves for capital projects	6,184	4,863	4,799	5,468	6,750	7,095	5,622	4,955	5,393	4,436	-
Over (under) policy/reserves	6,441	31,557	31,030	31,794	38,739	47,449	52,755	12,298	9,977	5,472	4,889
Total ending fund balance	10,625	39,558	39,136	40,997	49,223	63,237	63,976	22,012	20,407	15,214	10,480
Total Requirements	\$55,124	\$76,431	\$80,078	\$82,888	\$90,610	\$111,671	\$134,640	\$111,774	71,165	\$71,185	\$67,673

Total – GF, Public Safety, Library, Parks, Planning

(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	Year	PROJECTED				
						FY23	FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	\$3,635	\$4,951	\$6,595	\$7,339	\$8,152	\$12,835	\$15,965	\$16,132	\$8,706	\$5,162	\$903
Fees - Rec Program Fees	739	688	486	297	616	580	610	610	641	673	707
Fees - Park Maintenance Fee	1,712	1,819	1,911	2,019	2,350	2,474	2,587	2,716	2,852	2,995	3,145
Fees and charges	404	357	277	365	448	285	252	255	264	273	283
Fines and forfeitures	484	428	350	289	258	252	248	248	255	262	269
Interest	18	82	82	26	22	10	10	11	11	11	11
Miscellaneous	108	114	93	91	104	85	47	48	49	50	51
Taxes	7,503	7,935	8,088	8,369	8,551	8,771	9,035	9,308	9,586	9,875	10,171
Intergovernmental - new district	1,595	1,694	1,707	1,771	1,801	1,795	1,868	1,900	1,957	2,016	2,076
Franchise fees	1,580	1,595	1,626	1,800	1,815	1,782	1,809	1,812	1,831	1,850	1,869
Intergovernmental	1,894	1,002	1,291	1,721	3,981	4,718	1,108	1,138	1,161	1,184	1,207
Intergovernmental (TriMet)	123	-	-	-	-	-	-	-	-	-	-
Licenses and permits	22	37	29	23	20	21	20	20	21	21	21
Proceeds from debt issues	-	-	53	111	139	42	5,096	-	-	-	-
Proceeds from leases	-	-	126	-	-	120	120	66	30	30	30
Transfers from other funds	8,477	7,505	7,857	7,775	8,807	8,746	9,606	9,989	10,188	10,495	10,812
Total revenues	24,659	23,256	23,976	24,657	28,912	29,681	32,416	28,121	28,846	29,735	30,652
Total Resources	\$28,294	\$28,207	\$30,571	\$31,996	\$37,064	\$42,516	\$48,381	\$44,253	\$37,552	\$34,897	\$31,555
Requirements											
Personnel services	\$12,509	\$12,394	\$13,081	\$13,078	\$13,775	\$14,993	\$17,616	\$18,521	\$19,726	\$21,008	\$22,373
Materials & services	4,571	4,193	4,027	5,322	4,913	6,022	7,138	6,118	6,435	6,591	6,748
Debt service	440	438	449	454	174	185	489	488	186	186	186
Debt service - lease obligation	-	-	29	29	29	40	51	56	56	56	56
Transfers to other funds	5,305	4,332	5,165	4,832	4,897	4,869	5,345	5,434	5,496	5,663	5,834
Capital outlay	518	255	481	129	441	442	1,610	4,931	491	491	491
Total expenditures	23,343	21,612	23,232	23,844	24,229	26,551	32,249	35,548	32,390	33,995	35,688
Ending Fund Balance											
Policy requirement (15%)	2,562	2,488	2,566	2,760	2,803	3,152	3,713	3,696	3,924	4,140	4,368
Over (under) Policy	2,389	4,107	4,773	5,392	10,032	12,813	12,419	5,009	1,238	(3,238)	(8,501)
Total ending fund balance	4,951	6,595	7,339	8,152	12,835	15,965	16,132	8,705	5,162	902	(4,133)
Total Requirements	28,294	28,207	30,571	31,996	37,064	42,516	48,381	44,253	37,552	34,897	31,555

General Fund
(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	Year	PROJECTED				
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	\$2,983	\$2,177	\$3,192	\$2,977	\$2,822	\$6,653	\$9,565	\$7,156	\$5,647	\$3,997	\$2,089
Transfer from other funds	7,132	7,279	7,112	7,259	8,337	8,271	8,746	9,124	9,398	9,680	9,971
Fines and forfeitures	429	376	308	281	213	224	225	225	232	239	246
Fees and charges	240	185	206	230	331	205	172	175	180	185	191
Interest	18	45	48	26	22	10	10	11	11	11	11
Miscellaneous	74	55	61	28	60	42	33	33	34	35	36
Intergovernmental	-	57	190	716	2,982	3,050	20	20	20	20	20
Debt proceeds	-	-	53	111	139	42	96	-	-	-	-
Total revenues	7,893	7,997	7,978	8,651	12,084	11,844	9,302	9,588	9,875	10,170	10,475
Total Resources	\$10,876	\$10,174	\$11,170	\$11,628	\$14,906	\$18,497	\$18,867	\$16,744	\$15,522	\$14,167	\$12,564
Requirements											
Personnel services	\$3,955	\$3,874	\$4,137	\$4,297	\$4,627	\$4,793	\$6,269	\$6,645	\$7,077	\$7,537	\$8,027
Materials & services	2,645	2,235	2,318	3,166	2,817	3,474	4,365	3,276	3,508	3,576	3,643
Debt service	404	403	413	418	139	148	152	151	150	150	150
Transfers to other funds	1,645	425	1,258	873	470	475	860	865	790	815	841
Capital outlay	50	45	67	52	200	42	65	160	-	-	-
Total expenditures	8,699	6,982	8,193	8,806	8,253	8,932	11,711	11,097	11,525	12,078	12,661
Ending Fund Balance											
Policy requirement (15%)	990	916	968	1,119	1,117	1,240	1,595	1,488	1,588	1,667	1,751
Reserve for ARP	-	-	-	-	2,694	4,670	846	-	-	-	-
Over (under) Policy	1,187	2,276	2,009	1,107	1,107	3,655	4,715	4,159	2,409	421	(1,848)
Total ending fund balance	2,177	3,192	2,977	2,822	6,653	9,565	7,156	5,647	3,997	2,089	(97)
Total Requirements	\$10,876	\$10,174	\$11,170	\$11,628	\$14,906	\$18,497	18,867	16,744	\$15,522	\$14,167	\$12,564

General Fund
(amounts in thousands)

	ACTUALS					Current Year FY23	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22		PROJECTED				
							FY24	FY25	FY26	FY27	FY28
Expenditures - by Department											
City Attorney	\$0	\$0	\$0	\$0	\$0	\$0	\$808	\$730	\$767	\$805	\$845
City Council	282	343	521	585	576	580	132	133	140	147	154
City Management	1,137	879	835	761	1,162	1,203	1,396	1,466	1,539	1,616	1,697
Economic Development	273	277	301	488	77	150	130	139	146	153	161
Human Resources	521	442	488	539	610	563	534	558	586	615	646
Finance	633	645	674	762	820	882	1,190	1,266	1,329	1,395	1,465
Information Technology	1,188	1,078	984	1,492	1,305	1,447	1,570	1,718	1,804	1,894	1,989
Facility Services	569	515	570	635	653	672	781	758	796	836	878
Municipal Court	425	440	463	487	485	473	524	539	566	594	624
Public Works Support Services	1,123	1,062	1,204	1,258	1,457	1,543	1,857	2,000	2,100	2,205	2,315
Vehicle & Equipment Maint	325	344	339	332	299	268	447	489	513	539	566
Non-Departmental											
General	174	129	143	175	200	528	1,330	285	299	314	330
Debt service	404	403	413	419	139	148	152	151	150	150	150
Transfers to other funds	1,645	425	1,258	873	470	475	860	865	790	815	841
	<u>\$8,699</u>	<u>\$6,982</u>	<u>\$8,193</u>	<u>\$8,806</u>	<u>\$8,253</u>	<u>\$8,932</u>	<u>\$11,711</u>	<u>\$11,097</u>	<u>\$11,525</u>	<u>\$12,078</u>	<u>\$12,661</u>

Public Safety Fund

(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	Year	PROJECTED				
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	\$486	1,679	\$1,781	\$2,226	\$2,731	\$2,893	\$2,425	\$1,839	\$1,146	\$164	(\$1,120)
Fines and forfeitures	12	13	16	8	19	8	8	8	8	8	8
Interest	-	24	19	-	-	-	-	-	-	-	-
Miscellaneous	16	13	11	14	25	22	5	5	5	5	5
Taxes	5,149	5,419	5,511	5,679	5,802	5,950	6,132	6,316	6,505	6,701	6,902
Franchise fees	1,381	1,381	1,450	1,628	1,646	1,620	1,647	1,650	1,667	1,684	1,701
Intergovernmental	688	647	693	639	630	673	698	728	743	758	773
Intergovernmental (TriMet)	123	-	-	-	-	-	-	-	-	-	-
Licenses and permits	22	37	29	23	20	21	20	21	21	21	21
Transfers from other funds	1,120	-	278	-	-	-	440	445	450	465	480
Total revenues	8,511	7,534	8,007	7,991	8,142	8,294	8,950	9,173	9,399	9,642	9,890
Total Resources	\$8,997	\$9,213	\$9,788	\$10,217	\$10,873	\$11,187	\$11,375	\$11,012	\$10,545	\$9,806	\$8,770
Requirements											
Personnel services	\$4,783	\$4,670	\$4,978	\$4,951	\$4,924	\$5,467	\$6,183	\$6,477	\$6,898	\$7,346	\$7,823
Materials & services	707	709	710	675	825	995	1,012	1,046	1,077	1,109	1,142
Transfers to other funds	1,735	1,867	1,726	1,791	2,015	2,043	2,085	2,087	2,150	2,215	2,281
Capital outlay - vehicles	93	186	148	69	216	257	256	256	256	256	256
Total expenditures	7,318	7,432	7,562	7,486	7,980	8,762	9,536	9,866	10,381	10,926	11,502
Ending Fund Balance											
Policy requirement (15%)	824	807	853	844	862	969	1,079	1,128	1,196	1,268	1,345
Over (under) Policy	855	974	1,373	1,887	2,031	1,456	760	18	(1,032)	(2,388)	(4,077)
Total ending fund balance	1,679	1,781	2,226	2,731	2,893	2,425	1,839	1,146	164	(1,120)	(2,732)
Total Requirements	\$8,997	\$9,213	\$9,788	\$10,217	\$10,873	\$11,187	\$11,375	\$11,012	\$10,545	\$9,806	\$8,770

Five-Year Forecast

Library Fund

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	FY23	PROJECTED				
							FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	\$346	\$381	\$555	\$723	\$801	\$778	\$717	\$562	\$359	\$46	(\$353)
Fines and forfeitures	43	39	26	-	26	20	15	15	15	15	15
Interest	-	6	8	-	-	-	-	-	-	-	-
Miscellaneous	10	9	3	4	7	7	6	7	7	7	7
Taxes	1,026	1,070	1,044	1,096	1,120	1,150	1,183	1,219	1,255	1,293	1,332
Intergovernmental - new district	1,595	1,694	1,707	1,771	1,801	1,795	1,868	1,900	1,957	2,016	2,076
Transfers from other funds	-	-	-	-	-	-	30	30	-	-	-
Total revenues	2,674	2,818	2,788	2,871	2,954	2,972	3,102	3,171	3,234	3,331	3,430
Total Resources	\$3,020	\$3,199	\$3,343	\$3,594	\$3,755	\$3,750	\$3,819	\$3,733	\$3,593	\$3,377	\$3,077
Requirements											
Personnel services	\$1,524	\$1,554	\$1,547	\$1,625	\$1,743	\$1,792	\$1,965	\$2,054	\$2,188	\$2,330	\$2,481
Materials & services	212	224	218	297	231	232	271	276	284	293	302
Transfers to other funds	803	855	854	871	1,003	1,009	1,021	1,044	1,075	1,107	1,140
Capital outlay	100	11	1	-	-	-	-	-	-	-	-
Total expenditures	2,639	2,644	2,620	2,793	2,977	3,033	3,257	3,374	3,547	3,730	3,923
Ending Fund Balance											
Policy requirement (15%)	103	110	108	131	139	147	178	193	214	236	260
Reserve for Caufield (inc.)	157	157	157	157	157	157	157	157	157	157	157
Over (under) Policy	121	288	458	513	482	413	227	9	(325)	(746)	(1,263)
Total ending fund balance	381	555	723	801	778	717	562	359	46	(353)	(846)
Total Requirements	\$3,020	\$3,199	\$3,343	\$3,594	\$3,755	\$3,750	\$3,819	\$3,733	\$3,593	\$3,377	\$3,077

Parks and Recreation Fund

(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	Year	PROJECTED				
						FY23	FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	(\$511)	\$358	\$619	\$1,128	\$1,191	\$1,732	\$2,406	\$6,052	\$1,395	\$1,266	\$1,117
Fees - Rec Program Fees	739	688	486	297	616	580	610	610	641	673	707
Fees - Park Maintenance Fee	1,712	1,819	1,911	2,019	2,350	2,474	2,587	2,716	2,852	2,995	3,145
Interest	-	7	7	-	-	-	-	-	-	-	-
Miscellaneous	2	28	16	29	8	8	-	-	-	-	-
Taxes	1,328	1,446	1,533	1,594	1,629	1,671	1,720	1,773	1,826	1,881	1,937
Intergovernmental	914	-	89	10	13	647	-	-	-	-	-
Proceeds from debt issues	-	-	-	-	-	-	5,000	-	-	-	-
Proceeds from leases	-	-	126	-	-	120	120	66	30	30	30
Transfers from other funds	-	-	157	-	-	-	-	-	-	-	-
Total revenues	4,695	3,988	4,325	3,949	4,616	5,500	10,037	5,165	5,349	5,579	5,819
Total Resources	\$4,184	\$4,346	\$4,944	\$5,077	\$5,807	\$7,232	\$12,443	\$11,217	\$6,744	\$6,845	\$6,937
Requirements											
Personnel services	\$1,699	\$1,796	\$1,765	\$1,733	\$1,899	\$2,298	\$2,424	\$2,535	\$2,700	\$2,876	\$3,063
Materials & services	997	1,014	770	1,151	1,005	1,255	1,261	1,289	1,328	1,368	1,409
Debt service	36	35	36	36	35	37	337	337	36	36	36
Debt service - lease obligations	-	-	29	29	29	40	51	56	56	56	56
Transfers to other funds	819	869	951	929	1,082	1,053	1,029	1,090	1,123	1,157	1,192
Capital outlay:											
Vehicles/Equipment	43	13	140	-	-	38	189	115	100	100	100
Operations Building	-	-	-	-	-	-	1,000	4,000	-	-	-
Other capital outlay	232	-	125	8	25	105	100	400	135	135	135
Total capital outlay	275	13	265	8	25	143	1,289	4,515	235	235	235
Total expenditures	3,826	3,727	3,816	3,886	4,075	4,826	6,391	9,822	5,478	5,728	5,991
Ending Fund Balance											
Policy requirement (15%)	404	422	380	433	436	533	553	574	604	637	671
Over (under) Policy	(46)	197	748	758	1,296	1,873	5,499	821	662	480	275
Total ending fund balance	358	619	1,128	1,191	1,732	2,406	6,052	1,395	1,266	1,117	946
Total Requirements	\$4,184	\$4,346	\$4,944	\$5,077	\$5,807	\$7,232	\$12,443	\$11,217	\$6,744	\$6,845	\$6,937

Building Inspections Fund

(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	Year	PROJECTED				
						FY23	FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	(\$2)	\$114	\$68	\$401	\$848	1,618	\$1,326	\$939	\$622	\$290	(\$58)
Proceeds from leases	-	-	55	26	-	-	-	-	-	-	-
Miscellaneous	-	1	-	4	-	-	-	-	-	-	-
Licenses and permits	554	531	512	903	1,894	590	595	610	641	673	707
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	300	200	513	356	-	-	-	-	-	-	-
Total revenues	854	732	1,080	1,289	1,894	590	595	610	641	673	707
Total Resources	\$852	\$846	\$1,148	\$1,690	\$2,742	\$2,208	\$1,921	\$1,549	\$1,263	\$963	\$649
Requirements											
Personnel services	\$395	\$438	\$363	\$418	\$450	\$541	\$566	\$520	\$554	\$590	\$628
Materials & services	35	19	30	84	385	45	71	73	75	77	79
Debt service	-	-	5	13	10	12	14	14	14	14	14
Transfers to other funds	308	321	294	301	279	284	331	320	330	340	350
Capital outlay	-	-	55	26	-	-	-	-	-	-	-
Total expenditures	738	778	747	842	1,124	882	982	927	973	1,021	1,071
Ending Fund Balance											
Policy requirement (15%)	65	69	59	75	125	88	96	89	94	100	106
Over (under) Policy	49	(1)	342	773	1,493	1,238	843	533	196	(158)	(528)
Total ending fund balance	114	68	401	848	1,618	1,326	939	622	290	(58)	(422)
Total Requirements	\$852	\$846	\$1,148	\$1,690	\$2,742	\$2,208	\$1,921	\$1,549	\$1,263	\$963	\$649

Planning Fund
(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	Year	PROJECTED				
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	\$331	\$356	\$448	\$285	\$607	\$779	\$852	\$523	\$159	(\$311)	(\$830)
Fees and charges	164	172	71	135	117	80	80	80	84	88	92
Miscellaneous	6	9	2	16	4	6	3	3	3	3	3
Franchise fees	199	214	176	172	169	162	162	162	164	166	168
Intergovernmental	292	298	319	356	356	348	390	390	398	406	414
Transfers from General Fund	225	226	310	516	470	475	390	390	340	350	361
Total revenues	886	919	878	1,195	1,116	1,071	1,025	1,025	989	1,013	1,038
Total Resources	\$1,217	\$1,275	\$1,326	\$1,480	\$1,723	\$1,850	\$1,877	\$1,548	\$1,148	\$703	\$208
Requirements											
Personnel services	\$548	\$500	\$654	\$472	\$582	\$643	\$775	\$810	\$863	\$919	\$979
Materials & services	10	11	11	33	35	66	229	231	238	245	252
Transfers to other funds	303	316	376	368	327	289	350	348	358	369	380
Total expenditures	861	827	1,041	873	944	998	1,354	1,389	1,459	1,533	1,611
Ending Fund Balance											
Policy requirement (15%)	84	77	100	76	93	106	151	156	165	175	185
Over (under) Policy	272	371	185	531	686	746	372	3	(476)	(1,005)	(1,588)
Total ending fund balance	356	448	285	607	779	852	523	159	(311)	(830)	(1,403)
Total Requirements	\$1,217	\$1,275	\$1,326	\$1,480	\$1,723	\$1,850	\$1,877	\$1,548	\$1,148	\$703	\$208

Street Fund

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	1,443	\$1,755	\$3,031	\$4,381	\$5,456	6,704	7,622	9,209	\$3,698	\$5,851	\$7,369
Fees - street maintenance fees (1)	1,791	1,898	1,992	2,102	2,205	2,310	2,689	2,713	2,822	2,935	3,052
Intergovernmental - gas tax (2)	2,186	1,890	1,902	2,433	2,696	2,656	2,425	2,546	2,597	2,649	2,702
Intergovernmental	-	-	-	-	-	1,035	-	-	-	-	-
SDC Reimbursement	38	43	17	-	22	7	5	5	5	5	5
Franchise fees	125	129	127	138	165	180	180	180	189	198	208
Miscellaneous	15	27	56	59	7	9	6	6	6	6	6
Interest	-	19	31	1	1	3	2	2	2	2	2
Debt proceeds	-	-	-	-	-	-	5,000	-	-	-	-
Total revenues	4,155	4,006	4,125	4,733	5,096	6,200	10,307	5,452	5,621	5,795	5,975
Total Resources	\$5,598	\$5,761	\$7,156	\$9,114	\$10,552	\$12,904	\$17,929	\$14,661	\$9,319	\$11,646	\$13,344
Requirements											
Personnel services	\$576	\$595	\$580	\$675	\$638	\$711	\$741	\$755	\$804	\$856	\$912
Materials & services	520	511	476	1,449	848	714	703	748	770	793	817
Debt service	142	140	142	142	141	142	444	444	445	445	445
Transfers to other funds	892	851	814	822	940	983	1,071	1,086	1,119	1,153	1,188
Capital outlay											
Street capital projects	1,646	570	676	388	1,279	2,690	5,681	7,930	200	900	1,400
Equipment and vehicle	67	63	87	182	2	42	80	-	130	130	130
Total expenditures	3,843	2,730	2,775	3,658	3,848	5,282	8,720	10,963	3,468	4,277	4,892
Ending Fund Balance											
Policy requirement (15%)	164	166	158	319	223	214	217	225	236	247	259
Over (under) Policy	1,591	2,865	4,223	5,137	6,481	7,408	8,992	3,473	5,615	7,122	8,193
Total ending fund balance	1,755	3,031	4,381	5,456	6,704	7,622	9,209	3,698	5,851	7,369	8,452
Total Requirements	\$5,598	\$5,761	\$7,156	\$9,114	\$10,552	\$12,904	\$17,929	\$14,661	\$9,319	\$11,646	\$13,344

- (1) For FY14, 75% increase in Residential SMF and 0% increase in Commercial SMF. Increase of 5% for both Residential and Commercial for FY15 forward.
- (2) No Local Gas Tax. State Gas Tax rate is fixed at .34 cents per gallon.

Q: Where does the Street Maintenance Fee revenue go?

(amounts in thousands)

	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	10 Year Total
Beginning balance relating to SMF	\$1,039	\$808	\$1,740	\$2,662	\$3,204	\$2,959	\$2,076	(\$461)	(\$2,240)	(\$196)	\$1,039
SMF revenue collected per year	1,791	1,898	1,992	2,102	2,205	2,310	2,689	2,713	2,822	2,935	23,457
% of SMF to State Gas Tax	45%	50%	53%	48%	46%	51%	57%	56%	56%	57%	
SMF spent on:											
Materials & Services	(234)	(256)	(252)	(1,030)	(1,030)	(361)	(401)	(418)	(433)	(449)	(4,864)
Debt service payments	(142)	(140)	(142)	(142)	(141)	(142)	(144)	(144)	(145)	(145)	(1,427)
Street capital projects	(1,646)	(570)	(676)	(388)	(1,279)	(2,690)	(4,681)	(3,930)	(200)	(900)	(16,960)
Total SMF expenditures	(2,022)	(966)	(1,070)	(1,560)	(2,450)	(3,193)	(5,226)	(4,492)	(778)	(1,494)	(23,251)
Ending SMF balance carried forward	\$808	\$1,740	\$2,662	\$3,204	\$2,959	\$2,076	(\$461)	(\$2,240)	(\$196)	\$1,245	\$1,245

Water Fund
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	FY23	PROJECTED				
							FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	\$2,417	\$1,824	\$2,708	\$3,219	\$3,631	\$4,588	\$17,848	\$16,847	\$2,731	\$2,696	\$2,426
Water charges - base	4,139	4,711	4,509	5,216	5,095	5,295	5,558	5,803	6,034	6,276	6,527
Water charges - rate increases	499	232	232	247	237	267	278	292	305	317	330
Interest	-	19	-	1	1	2	1	1	1	1	1
Miscellaneous	196	146	164	204	265	235	162	163	166	169	172
Proceeds from sale of bonds	-	-	-	-	-	12,664	5,000	-	-	-	-
Proceeds from leases	-	-	29	63	36	-	-	-	-	-	-
Proceeds from sale of capital assets	-	208	-	-	-	-	-	-	-	-	-
Total revenues	4,834	5,316	4,934	5,731	5,634	18,463	10,999	6,259	6,506	6,763	7,030
Total Resources	\$7,251	\$7,140	\$7,642	\$8,950	\$9,265	\$23,051	\$28,847	\$23,106	\$9,237	\$9,459	\$9,456
Requirements											
Personnel services	\$685	\$696	\$773	\$853	\$823	\$870	\$851	\$884	\$941	\$1,002	\$1,067
Materials & services	1,976	2,018	1,893	2,180	2,204	2,339	2,480	2,550	2,627	2,706	2,787
Debt service	279	278	279	295	151	157	1,340	1,334	1,400	1,400	1,400
Transfers to other funds	925	930	830	873	1,195	1,055	1,212	1,357	1,398	1,440	1,483
Capital outlay											
Water capital projects	1,444	510	612	846	304	782	6,097	14,250	125	435	35
Equipment and vehicle	118	-	36	272	-	-	20	-	50	50	50
Total expenditures	5,427	4,432	4,423	5,319	4,677	5,203	12,000	20,375	6,541	7,033	6,822
Ending Fund Balance											
Policy requirement (15%)	385	407	400	455	454	481	500	515	535	556	578
Over (under) Policy	1,439	2,301	2,819	3,176	4,134	17,367	16,347	2,216	2,161	1,870	2,056
Total ending fund balance	1,824	2,708	3,219	3,631	4,588	17,848	16,847	2,731	2,696	2,426	2,634
Total Requirements	\$7,251	\$7,140	\$7,642	\$8,950	\$9,265	\$23,051	\$28,847	\$23,106	\$9,237	\$9,459	\$9,456
Monthly Utility Rate Information:											
% water rate increases	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Water portion of average bill	\$ 21	\$ 24	\$ 25	\$ 26	\$ 27	\$ 29	\$ 30	\$ 32	\$ 33	\$ 35	\$ 37
Total average utility bill	\$ 97	\$ 103	\$ 108	\$ 113	\$ 119	\$ 125	\$ 131	\$ 138	\$ 145	\$ 152	\$ 159

Five-Year Forecast

Environmental Services Fund

(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	Year	PROJECTED				
						FY23	FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	\$2,281	\$2,466	\$3,361	\$4,419	\$5,573	\$6,555	\$5,173	\$10,615	\$350	\$295	(\$114)
Wastewater charges - base	2,343	2,524	2,629	2,770	2,902	3,038	3,190	3,352	3,485	3,624	3,769
Wastewater charges - rate increase	173	126	133	138	145	152	160	168	176	183	190
Surface water - base	855	921	967	1,026	1,073	1,126	1,178	1,235	1,284	1,336	1,389
Surface water - rate increases	63	46	48	51	54	56	59	62	65	67	70
Interest	-	22	29	1	1	1	1	1	1	1	1
Proceeds from leases	-	-	25	55	-	102	84	-	-	-	-
Miscellaneous	62	49	19	95	218	87	23	23	23	23	23
Licenses and permits	67	72	62	73	72	65	65	65	66	67	68
Debt proceeds	-	-	-	-	-	-	10,000	-	-	-	-
Total revenues	3,563	3,760	3,912	4,209	4,465	4,627	14,760	4,906	5,100	5,301	5,510
Total Resources	\$5,844	\$6,226	\$7,273	\$8,628	\$10,038	\$11,182	\$19,933	\$15,521	\$5,450	\$5,596	\$5,396
Requirements											
Personnel services	\$618	\$612	\$555	\$631	\$607	\$506	\$880	\$910	\$969	\$1,032	\$1,099
Materials & services	269	478	418	356	391	463	679	695	730	767	805
Debt service	-	-	2	11	12	41	642	644	660	660	660
Transfers to other funds	1,347	1,270	1,267	1,303	1,496	1,555	1,647	1,792	1,846	1,901	1,958
Capital outlay											
Sewer capital projects	88	233	-	108	-	1,771	1,803	6,100	500	500	750
Surface water capital projects	1,045	-	576	120	-	1,109	3,118	5,030	200	600	300
Equipment and vehicle	11	272	36	526	977	564	549	-	250	250	250
Total expenditures	3,378	2,865	2,854	3,055	3,483	6,009	9,318	15,171	5,155	5,710	5,822
Ending Fund Balance											
Policy requirement (15%)	228	164	146	148	150	145	234	241	255	270	286
Over (under) Policy	2,238	3,197	4,273	5,425	6,405	5,028	10,381	109	40	(384)	(712)
Total ending fund balance	2,466	3,361	4,419	5,573	6,555	5,173	10,615	350	295	(114)	(426)
Total Requirements	\$5,844	\$6,226	\$7,273	\$8,628	\$10,038	\$11,182	\$19,933	\$15,521	\$5,450	\$5,596	\$5,396

Debt Service Fund

(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	Year	PROJECTED				
						FY23	FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	\$214	\$220	\$302	\$290	\$280	\$341	389	\$367	\$308	\$278	\$253
Taxes	1,453	1,571	1,541	1,594	1,628	1,670	1,650	1,670	1,720	1,772	1,825
Transfers from other funds	-	160	7	230	-	-	-	-	-	-	-
Total revenues	1,453	1,731	1,548	1,824	1,628	1,670	1,650	1,670	1,720	1,772	1,825
Total Resources	\$1,667	\$1,951	\$1,850	\$2,114	\$1,908	\$2,011	\$2,039	\$2,037	\$2,028	\$2,050	\$2,078
Requirements											
Debt service:											
Series 2009 Refunded Parks	\$622	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Series 2010 Refunded Library	347	360	376	397	-	-	-	-	-	-	-
Series 2012 Police Station	478	497	510	523	540	558	574	590	611	625	648
Series 2018 GO Bond	-	507	674	914	1,027	1,064	1,098	1,139	1,139	1,172	1,254
Total expenditures	1,447	1,649	1,560	1,834	1,567	1,622	1,672	1,729	1,750	1,797	1,902
Ending Fund Balance											
Policy requirement (0%)	-	-	-	-	-	-	-	-	-	-	-
Reserve for debt service	153	-	135	135	135	100	150	150	150	150	150
Over (under) Policy	67	302	155	145	206	289	217	158	128	103	26
Total ending fund balance	220	302	290	280	341	389	367	308	278	253	176
Total Requirements	\$1,667	\$1,951	\$1,850	\$2,114	\$1,908	\$2,011	\$2,039	\$2,037	\$2,028	\$2,050	\$2,078

City Facilities, Parks, and Transportation Bond Fund

(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	Year	PROJECTED				
						FY23	FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	\$ -	\$ -	\$ 18,629	\$ 14,287	\$ 11,588	\$ 9,831	\$ 7,819	\$ 4,245	\$ 642	\$ 442	\$ -
Interest	-	417	390	107	61	225	150	80	-	-	-
Intergovernmental	-	-	-	62	-	-	-	-	-	-	-
Debt proceeds	-	20,246	-	-	-	-	-	-	-	-	-
Total revenues	-	20,663	390	169	61	225	150	80	-	-	-
Total Resources	\$ -	\$ 20,663	\$ 19,019	\$ 14,456	\$ 11,649	\$ 10,056	\$ 7,969	\$ 4,325	\$ 642	\$ 442	\$ -
Requirements											
Materials & services	\$ -	\$ 263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers to other funds	-	161	7	230	-	-	-	-	-	-	-
Capital outlay	-	1,610	4,725	2,638	1,818	2,237	3,724	3,683	200	442	-
Total expenditures	-	2,034	4,732	2,868	1,818	2,237	3,724	3,683	200	442	-
Ending Fund Balance	-	18,629	14,287	11,588	9,831	7,819	4,245	642	442	-	-
Total Requirements	\$ -	\$ 20,663	\$ 19,019	\$ 14,456	\$ 11,649	\$ 10,056	\$ 7,969	\$ 4,325	\$ 642	\$ 442	\$ -

SDC Fund

(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	Year	PROJECTED				
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	\$4,904	\$4,699	\$4,864	\$4,799	5,468	\$6,750	\$ 7,095	\$ 5,622	\$4,955	\$5,393	\$4,436
SDC improvement fees	696	889	493	1,111	1,899	975	510	683	703	723	743
Interest	13	51	61	27	23	18	16	16	16	16	16
Miscellaneous	5	-	-	-	-	-	-	-	-	-	-
Total revenues	714	940	554	1,138	1,922	993	526	699	719	739	759
Total Resources	\$5,618	\$5,639	\$5,418	\$5,937	\$7,390	\$7,743	\$7,621	\$6,321	\$5,674	\$6,132	\$5,195
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	124	107	20	26	25	85	95	21	21	21	21
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	795	668	599	443	615	563	1,904	1,345	260	1,675	775
Total expenditures	919	775	619	469	640	648	1,999	1,366	281	1,696	796
Ending Fund Balance	4,699	4,864	4,799	5,468	6,750	7,095	5,622	4,955	5,393	4,436	4,399
Total Requirements	\$5,618	\$5,639	\$5,418	\$5,937	\$7,390	\$7,743	\$7,621	\$6,321	\$5,674	\$6,132	\$5,195

SDC Department – Parks

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	\$825	\$485	\$163	\$193	\$507	\$952	\$1,279	\$1,363	\$1,251	\$1,328	\$369
SDC improvement fees	194	241	135	378	492	340	135	135	139	143	147
Interest	-	3	6	8	5	1	-	-	-	-	-
Miscellaneous	5	-	-	-	-	-	-	-	-	-	-
Total revenues	199	244	141	386	497	341	135	135	139	143	147
Total Resources	\$1,024	\$729	\$304	\$579	\$1,004	\$1,293	\$1,414	\$1,498	\$1,390	\$1,471	\$516
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	29	-	-	6	3	-	1	2	2	2	2
Capital outlay:											
Other capital outlay	510	566	111	66	49	14	50	245	60	1,100	200
Total capital outlay	510	566	111	66	49	14	50	245	60	1,100	200
Total expenditures	539	566	111	72	52	14	51	247	62	1,102	202
Ending Fund Balance	485	163	193	507	952	1,279	1,363	1,251	1,328	369	314
Total Requirements	\$1,024	\$729	\$304	\$579	\$1,004	\$1,293	\$1,414	\$1,498	\$1,390	\$1,471	\$516

SDC Department – Street

(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	Year	PROJECTED				
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	\$1,025	\$1,010	\$1,137	\$1,007	\$935	\$829	\$567	\$266	\$38	\$62	\$13
SDC improvement fees	154	174	86	77	161	86	70	70	72	74	76
Interest	3	17	18	4	7	10	7	7	7	7	7
Total revenues	157	191	104	81	168	96	77	77	79	81	83
Total Resources	\$1,182	\$1,201	\$1,241	\$1,088	\$1,103	\$925	\$644	\$343	\$117	\$143	\$96
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	9	3	-	2	6	-	5	5	5	5	5
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	163	61	234	151	268	358	373	300	50	125	125
Total expenditures	172	64	234	153	274	358	378	305	55	130	130
Ending Fund Balance	1,010	1,137	1,007	935	829	567	266	38	62	13	(34)
Total Requirements	\$1,182	\$1,201	\$1,241	\$1,088	\$1,103	\$925	\$644	\$343	\$117	\$143	\$96

SDC Department – Bike/Ped

(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	Year	PROJECTED				
						FY23	FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	\$556	\$525	\$536	\$336	\$282	\$397	\$404	\$334	\$373	\$363	\$354
SDC improvement fees	37	42	35	65	136	44	40	40	41	42	43
Interest	2	6	6	2	2	2	2	2	2	2	2
Total revenues	39	48	41	67	138	46	42	42	43	44	45
Total Resources	\$595	\$573	\$577	\$403	\$420	\$443	\$446	\$376	\$416	\$407	\$399
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	-	-	-	1	2	3	3	3	3	3	3
Capital outlay	70	37	241	120	21	36	109	-	50	50	50
Total expenditures	70	37	241	121	23	39	112	3	53	53	53
Ending Fund Balance	525	536	336	282	397	404	334	373	363	354	346
Total Requirements	\$595	\$573	\$577	\$403	\$420	\$443	\$446	\$376	\$416	\$407	\$399

SDC Department – Water

(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	Year	PROJECTED				
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	\$66	\$254	\$597	\$796	\$1,192	\$1,943	\$2,285	1,241	\$1,594	\$1,858	\$2,183
SDC improvement fees	234	340	201	475	847	413	200	350	361	372	383
Interest	1	7	11	10	7	4	5	5	5	5	5
Total revenues	235	347	212	485	854	417	205	355	366	377	388
Total Resources	\$301	\$601	\$809	\$1,281	\$2,046	\$2,360	\$2,490	\$1,596	\$1,960	\$2,235	\$2,571
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	-	-	-	3	5	75	77	2	2	2	2
Capital outlay	47	4	13	86	98	-	1,172	-	100	50	50
Total expenditures	47	4	13	89	103	75	1,249	2	102	52	52
Ending Fund Balance	254	597	796	1,192	1,943	2,285	1,241	1,594	1,858	2,183	2,519
Total Requirements	\$301	\$601	\$809	\$1,281	\$2,046	\$2,360	\$2,490	\$1,596	\$1,960	\$2,235	\$2,571

SDC Department – Wastewater

(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	Year	PROJECTED				
						FY23	FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	\$1,639	\$1,675	\$1,726	\$1,765	\$1,851	\$1,971	\$1,899	1,946	\$1,416	\$1,488	\$1,212
SDC improvement fees	71	84	33	102	213	84	50	73	75	77	79
Interest	5	13	15	3	2	1	1	1	1	1	1
Total revenues	76	97	48	105	215	85	51	74	76	78	80
Total Resources	\$1,715	\$1,772	\$1,774	\$1,870	\$2,066	\$2,056	\$1,950	\$2,020	\$1,492	\$1,566	\$1,292
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	38	46	9	9	6	7	4	4	4	4	4
Capital outlay	2	-	-	10	89	150	-	600	-	350	350
Total expenditures	40	46	9	19	95	157	4	604	4	354	354
Ending Fund Balance	1,675	1,726	1,765	1,851	1,971	1,899	1,946	1,416	1,488	1,212	938
Total Requirements	\$1,715	\$1,772	\$1,774	\$1,870	\$2,066	\$2,056	\$1,950	\$2,020	\$1,492	\$1,566	\$1,292

SDC Department – Surface Water

(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY18	FY19	FY20	FY21	FY22	Year	PROJECTED				
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
Resources											
Beginning fund balance	\$793	\$750	\$705	\$703	\$701	\$658	661	472	\$283	\$294	\$305
SDC improvement fees	6	8	4	14	49	8	15	15	15	15	15
Interest	2	5	5	-	-	-	1	1	1	1	1
Total revenues	8	13	9	14	49	8	16	16	16	16	16
Total Resources	\$801	\$763	\$714	\$717	\$750	\$666	\$677	\$488	\$299	\$310	\$321
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	48	58	11	6	3	-	5	5	5	5	5
Capital outlay	3	-	-	10	89	5	200	200	-	-	200
Total expenditures	51	58	11	16	92	5	205	205	5	5	205
Ending Fund Balance	750	705	703	701	658	661	472	283	294	305	116
Total Requirements	\$801	\$763	\$714	\$717	\$750	\$666	\$677	\$488	\$299	\$310	\$321



Overview of Capital Improvement Plan and Projects

Capital Improvement Plan

The City of West Linn’s Capital Improvement Plan (CIP) involves a process through which the City develops a multi-year plan for major capital expenditures that matches available resources with project needs. The CIP lists each proposed capital project, the estimated time frame in which the project needs to be undertaken, the financial requirements of the project, and proposed methods of financing. It also attempts to identify and plan for all major capital needs, and addresses capital items that are different from those covered under the capital outlay category in each department’s budget.

Generally, CIP improvements are relatively expensive and non-recurring, have a multi-year useful life, and, like capital outlay items, result in fixed assets. They include construction and acquisition of new buildings, additions to or renovations of existing buildings, construction and reconstruction of streets, water, and sanitary sewer improvements, drainage improvements, land purchases, and major equipment purchases. Due to the nature and cost of such projects, general obligation bonds and revenue bonds are major sources of funding.

When the CIP is adopted by the City Council, the respective years become part of the biennium budget. Projects beyond these years are reassessed when the subsequent budget is prepared. When projects are approved for financing by the City Council, they are moved from the “unfunded” to the “funded” sections of the CIP.

The CIP brings together a longer-term schedule of needed capital projects for:

- Parks, recreation facilities, and open space
- Transportation, including intersections, sidewalks, pathways, and streets
- Utilities, including water, sanitary sewer, and surface water management
- General government and public safety facilities

Impact of CIP Projects on Operating Costs

For the past few years, the CIP for the City of West Linn has focused on adding value and extending life to City infrastructure with no increase in current operating costs. An excellent example of this is the roof replacement project on the City’s library facility. Funds in the street improvement bond fund have been expended for reconstruction work on major streets and the resurfacing of roads with no associated operating costs. Funds from the park/open space/field bonds have been expended for parks, open space acquisitions, and field renovation with no additional costs to the operating budget. For the enterprise funds, improving the water system, wastewater mains and lines, and surface water projects also will not add costs to the operating budget.

Master Plan Projects

The various Master Plans cover a longer twenty-year period and complement the CIP as a longer-range capital project and fiscal planning tool. Updates and amendments to the CIP are coordinated with the Master Plan projects and vice-versa. Master Plans are land use documents adopted as part of the City’s Comprehensive Plan. Although they covers a longer period in time, the projects listed in these longer plans are the starting point for developing the CIP document.

Summary

Updating the CIP is a dynamic process, with projects being added and deleted from funded and unfunded lists as they move through the project completion process. The following considerations are used in the evaluation of CIP projects:

- Fiscal impacts
- Health and safety effects
- Community economic effects
- Environmental, aesthetic, and social effects
- Amount of disruption and inconvenience
- Effort required to bring project up to local minimum standards
- Distribution effects
- Feasibility, including public support and project readiness
- Implications of deferring the project
- Advantages that would accrue from relation to other capital projects
- Whether an urgent need or opportunity is present

Going forward, a summary of CIP projects as identified in the CIP document, organized by funded and unfunded categories. The CIP document also shows projects identified in this biennium budget which are all incorporated into their respective fund budgets throughout this document.

To Obtain a Complete Copy of the CIP Document ...

A comprehensive listing of all capital projects and their descriptions from the respective departments of the City is available in a separate document titled “City of West Linn – Capital Improvement Plan (CIP),” which is available online at <http://westlinnoregon.gov/>.



Six Year Capital Improvement Plan

Fiscal Years 2025–2029

General Capital Improvement Projects

Project Name	Source	Funded	Total	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Adult Community Center- Capital Maintenance	GF	Y	\$ 85,000	\$ 35,000			\$ 50,000		
Bolton Fire Hall - Storage and Usability Upgrades	Bond	Y	\$ 10,000	\$ 10,000					
City Hall HVAC Improvements	Bond	Y	\$ 240,000		\$ 240,000				
Library - General Improvements	Bond	Y	\$ 47,000	\$ 47,000					
Historic City Hall - Building Upgrades	Bond	Y	\$ 1,980,000	\$ 250,000	\$ 1,730,000				
McLean House	Grant/Liability	Y	\$ 53,000	\$ 38,000	\$ 15,000				
Sunset Firehall	Bond	Y	\$ 95,000	\$ 20,000	\$ 75,000				
City Hall - Capital Maintenance	GF	N	\$ 100,000			\$ 100,000			
Library - Capital Maintenance	GF	N	\$ 150,000			\$ 100,000		\$ 50,000	
Police Station - Capital Maintenance	GF	N	\$ 150,000			\$ 50,000		\$ 100,000	
Sunset Firehall - Capital Maintenance	GF	N	\$ 100,000			\$ 50,000		\$ 50,000	
City Phone System Upgrade	GF	Y	\$ 100,000		\$ 100,000				
Subtotal:			\$ 3,110,000	\$ 400,000	\$ 2,160,000	\$ 300,000	\$ 50,000	\$ 200,000	\$ 0,000

Parks Capital Improvement Projects

Project Name	Source	Funded	Total	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Accessibility Upgrades	Fees	Y	\$ 60,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Parks Improvement Projects	Fees	Y	\$ 530,000	\$ 65,000	\$ 65,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Park Maintenance Projects	Fees	Y	\$ 150,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Willamette Park Non-motorized Boat Access	Grant	Y	\$ 300,000		\$ 300,000				
			\$ 1,040,000	\$ 100,000	\$ 400,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Douglas Park Shelter	SDC	Y	\$ 45,000		\$ 45,000				
Maddax Woods Park	SDC	Y	\$ 200,000	\$ 50,000	\$ 150,000				
Marylhurst Park Development	SDC	Y	\$ 410,000			\$ 60,000	\$ 350,000		
Regional Trail System	SDC	Y	\$ 250,000				\$ 250,000		
White Oak Savanna Improvements	SDC	Y	\$ 400,000				\$ 400,000		
Willamette River Trail	SDC	Y	\$ 350,000		\$ 50,000		\$ 100,000	\$ 200,000	
			\$ 1,655,000	\$ 50,000	\$ 245,000	\$ 60,000	\$ 1,100,000	\$ 200,000	\$ 0,000
Parks Portion - Operations Complex Construction	FFCO	Y	\$ 5,000,000	\$ 1,000,000	\$ 4,000,000				
			\$ 5,000,000	\$ 1,000,000	\$ 4,000,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Athletic Field Renovation	Bond	Y	\$ 25,000		\$ 25,000				
Mary S. Young Park	Bond	Y	\$ 25,000	\$ 25,000					
Willamette Park Non-motorized boat access	Bond	Y	\$ 210,000	\$ 180,000	\$ 30,000				
Willamette River Access	Bond	Y	\$ 100,000			\$ 100,000			
Willamette River Waterfront	Bond	Y	\$ 640,000		\$ 200,000	\$ 100,000	\$ 340,000		
			\$ 1,000,000	\$ 205,000	\$ 255,000	\$ 200,000	\$ 340,000	\$ 0,000	\$ 0,000
Marylhurst Park Property Acquisition	SDC	N	\$ 900,000			\$ 900,000			
Oppenlander Property	SDC	N	\$ 1,750,000		\$ 750,000	\$ 1,000,000			
Willamette River Waterfront	SDC	N	\$ 920,000			\$ 120,000	\$ 400,000	400,000	
Future Community Park	SDC	N	\$ 0,000			Forecast beyond current 6 year window			
Future Neighborhood Park	SDC	N	\$ 0,000			Forecast beyond current 6 year window			
Future Open Space	SDC	N	\$ 0,000			Forecast beyond current 6 year window			
Future Regional Park	SDC	N	\$ 0,000			Forecast beyond current 6 year window			
			\$ 3,570,000	\$ 0,000	\$ 750,000	\$ 2,020,000	\$ 400,000	\$ 400,000	\$ 0,000
Subtotal:			\$ 12,265,000	\$ 1,355,000	\$ 5,650,000	\$ 2,415,000	\$ 1,975,000	\$ 735,000	\$ 135,000

Appendices

Streets Capital Improvement Projects

Project Name	Source	Funded	Total	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
ADA Improvements	Fees	Y	\$ 300,000	\$ 100,000	\$ 100,000		\$ 100,000		
Highway 43 (N City Limits/Marylhurst)	Fees	Y	\$ 1,500,000	\$ 1,500,000					
Pedestrian & Bike Projects	Fees	Y	\$ 550,000	\$ 250,000		\$ 150,000			\$ 150,000
Street Match for Athey Creek School Partnership	Fees	Y	\$ 392,000	\$ 392,000					
Street Portion 10th Street - Salamo Rd. Improvements	Fees	Y	\$ 787,000	\$ 787,000					
Street Maintenance - Sealing & Patching	Fees	Y	\$ 1,325,000	\$ 150,000	\$ 475,000			\$ 350,000	\$ 350,000
Right of Way Landscape Improvements	Fees	Y	\$ 100,000			\$ 50,000		\$ 50,000	
Annual Road Capital Improvement Projects	Fees	Y	\$ 7,226,000	\$ 1,426,000	\$ 3,000,000		\$ 800,000	\$ 1,000,000	\$ 1,000,000
Rosemont/Salamo Traffic Signal Detector Improvements	Fees	Y	\$ 75,000	\$ 75,000					
Street Match to RFFA Grant for Willamette Falls Dr. 16th to Ostman	Fees	Y	\$ 355,000		\$ 355,000				
			\$ 12,611,000	\$ 4,681,000	\$ 3,930,000	\$ 200,000	\$ 900,000	\$ 1,400,000	\$ 1,500,000
Pedestrian & Bike Projects	SDC	Y	\$ 150,000				\$ 50,000	\$ 50,000	\$ 50,000
Pedestrian & Bike SDC Match to 10th & Salamo	SDC	Y	\$ 109,000	\$ 109,000					
Transportation SDC Match to 10th & Salamo	SDC	Y	\$ 373,000	\$ 373,000					
Transportation SDC Match to Operations Building Construction	SDC	Y	\$ 300,000		\$ 300,000				
Transportation System Plan Projects	SDC	Y	\$ 275,000			\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000
			\$ 1,206,000	\$ 481,000	\$ 300,000	\$ 50,000	\$ 125,000	\$ 125,000	\$ 125,000
Highway 43 (N City Limits/Marylhurst)	Grant	Y	\$ 4,000,000	\$ 2,000,000	\$ 2,000,000				
Willamette Falls Drive 16th to Ostman	Grant	Y	\$ 3,498,000		\$ 3,498,000				
			\$ 7,498,000	\$ 2,000,000	\$ 5,498,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Highway 43 (N City Limits/Marylhurst)	Bond	Y	\$ 500,000	\$ 500,000					
Safe Routes to School - Construction	Bond	Y	\$ 1,330,000	\$ 900,000	\$ 430,000				
Sunset Ave Construction	Bond	Y	\$ 80,000	\$ 80,000					
10th/Salamo - Construction	Bond	Y	\$ 1,712,000	\$ 1,712,000					
Willamette Falls Drive - 10th St. to Hwy 43 Construction	Bond	Y	\$ 750,000		\$ 750,000				
			\$ 4,372,000	\$ 3,192,000	\$ 1,180,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Streets Portion - Operations Complex Construction	FFCO	Y	\$ 5,000,000	\$ 1,000,000	\$ 4,000,000				
			\$ 5,000,000	\$ 1,000,000	\$ 4,000,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Highway 43 Project (MSY Park to I-205)	Fees	N	\$ 2,500,000						\$ 2,500,000
Transportation System Plan Projects	Fees	N	\$ 1,000,000			\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Willamette Falls Drive Corridor	Fees	N	\$ 8,000,000						\$ 8,000,000
			\$ 11,500,000	\$ 0,000	\$ 0,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 10,750,000
Transportation System Plan Projects	SDC	N	\$ 1,000,000			\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
			\$ 1,000,000	\$ 0,000	\$ 0,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Highway 43 Project (MSY Park to I-205)	Grant	N	\$ 18,000,000						\$ 18,000,000
			\$ 18,000,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 18,000,000
Subtotal All Projects:			\$ 61,186,000	\$ 11,354,000	\$ 14,908,000	\$ 750,000	\$ 1,525,000	\$ 2,025,000	\$ 30,625,000

Appendices

Environmental Services Capital Improvement Projects

Project Name	Source	Funded	Total	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Surface Water Portion of Highway 43 Project	Fees	Y	\$ 1,174,000	\$ 674,000	\$ 500,000				
Surface Water Portion 10th St. & Salamo Improvements	Fees	Y	\$ 1,278,000	\$ 1,278,000					
Surface Water Portion of Athey Creek Partnership	Fees	Y	\$ 114,000	\$ 114,000					
Surface Water Portion of Annual Road Program	Fees	Y	\$ 952,000	\$ 52,000	\$ 300,000		\$ 300,000		\$ 300,000
Surface Water Capital Improvement Projects	Fees	Y	\$ 1,500,000		\$ 200,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 500,000
Surface Water Match to RFFA Grant Willamette Falls Dr. 10th to Ostman	Fees	Y	\$ 30,000		\$ 30,000				
			\$ 5,048,000	\$ 2,118,000	\$ 1,030,000	\$ 200,000	\$ 600,000	\$ 300,000	\$ 800,000
Surface Water Master Plan Projects	SDC	Y	\$ 600,000	\$ 200,000	\$ 200,000			\$ 200,000	
			\$ 600,000	\$ 200,000	\$ 200,000	\$ 0,000	\$ 0,000	\$ 200,000	\$ 0,000
Surface Water Portion - Operations Complex Construction	FFCO	Y	\$ 5,000,000	\$ 1,000,000	\$ 4,000,000				
			\$ 5,000,000	\$ 1,000,000	\$ 4,000,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Waste Water Portion 10th St. & Salamo Improvements	Fees	Y	\$ 215,000	\$ 215,000					
Waste Water Maintenance Projects	Fees	Y	\$ 800,000	\$ 200,000		\$ 100,000	\$ 200,000	\$ 100,000	\$ 200,000
Waste Water Telemetry Upgrades	Fees	Y	\$ 100,000			\$ 100,000			
Waste Water Pump Station Maintenance	Fees	Y	\$ 450,000		\$ 100,000			\$ 350,000	
Waste Water Pump Station Capital Improvements	Fees	Y	\$ 2,388,000	\$ 388,000	\$ 2,000,000				
Waste Water Rehab Projects	Fees	Y	\$ 1,200,000			\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
			\$ 5,153,000	\$ 803,000	\$ 2,100,000	\$ 500,000	\$ 500,000	\$ 750,000	\$ 500,000
Waste Water Master Plan Projects	SDC	Y	\$ 1,650,000		\$ 600,000		\$ 350,000	\$ 350,000	\$ 350,000
			\$ 1,650,000	\$ 0,000	\$ 600,000	\$ 0,000	\$ 350,000	\$ 350,000	\$ 350,000
Waste Water Portion - Operations Complex Construction	FFCO	Y	\$ 5,000,000	\$ 1,000,000	\$ 4,000,000				
			\$ 5,000,000	\$ 1,000,000	\$ 4,000,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Subtotal All Projects:			\$ 22,451,000	\$ 5,121,000	\$ 11,930,000	\$ 700,000	\$ 1,450,000	\$ 1,600,000	\$ 1,650,000

Water Capital Improvement Projects

Project Name	Source	Funded	Total	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Water Portion Athey Creek Partnership	Fees	Y	\$ 25,000	\$ 25,000					
Water Portion 10th St. & Salamo Improvements	Fees	Y	\$ 192,000	\$ 192,000					
Water Telemetry Improvements	Fees	Y	\$ 200,000	\$ 100,000		\$ 100,000			
Water System Improvement Projects	Fees	Y	\$ 3,255,000	\$ 455,000	\$ 2,000,000		\$ 400,000		\$ 400,000
Pressure Reducing Valve/Vault Improvements	Fees	Y	\$ 145,000			\$ 25,000	\$ 35,000	\$ 35,000	\$ 50,000
Water Master Plan Update	Fees	Y	\$ 75,000	\$ 75,000					
			\$ 3,892,000	\$ 847,000	\$ 2,000,000	\$ 125,000	\$ 435,000	\$ 35,000	\$ 450,000
Master Plan Update	SDC	Y	\$ 75,000	\$ 75,000					
Water SDC Match to I-205 Water Line Replacement	SDC	Y	\$ 1,172,000	\$ 1,172,000					
Water System Improvement Projects	SDC	Y	\$ 250,000			\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000
			\$ 1,497,000	\$ 1,247,000	\$ 0,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000
I-205 Water Line	FFCO	Y	\$ 12,500,000	\$ 4,250,000	\$ 8,250,000				
Water Portion - Operations Complex	FFCO	Y	\$ 5,000,000	\$ 1,000,000	\$ 4,000,000				
			\$ 17,500,000	\$ 5,250,000	\$ 12,250,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Bland Reservoir No. 2	Fees	N	\$ 700,000						\$ 700,000
Demolish Abandoned View Drive Site Facilities	Fees	N	\$ 100,000				\$ 100,000		
Reservoir Seismic Assessments and Repairs	Fees	N	\$ 530,000			\$ 105,000	\$ 125,000	\$ 150,000	\$ 150,000
Water System Improvement Projects	Fees	N	\$ 1,100,000			\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000
Water Telemetry (SCADA) System Upgrade	Fees	N	\$ 100,000			\$ 100,000			
			\$ 2,530,000	\$ 0,000	\$ 0,000	\$ 405,000	\$ 525,000	\$ 450,000	\$ 1,150,000
Bland Reservoir No. 2	SDC	N	\$ 250,000						\$ 250,000
Demolish Abandoned View Drive Site Facilities	SDC	N	\$ 20,000				\$ 20,000		
Pressure Reducing Valve/Vault Improvements	SDC	N	\$ 20,000			\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Reservoir Seismic Assessments and Repairs	SDC	N	\$ 95,000			\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000
Water System Improvement Projects	SDC	N	\$ 400,000			\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Water Telemetry (SCADA) System Upgrade	SDC	N	\$ 20,000			\$ 20,000			
			\$ 805,000	\$ 0,000	\$ 0,000	\$ 145,000	\$ 150,000	\$ 130,000	\$ 380,000
Subtotal:			\$ 26,224,000	\$ 7,344,000	\$ 14,250,000	\$ 775,000	\$ 1,160,000	\$ 665,000	\$ 2,030,000
TOTAL ALL FUNDS			\$ 125,236,000	\$ 25,574,000	\$ 48,898,000	\$ 4,940,000	\$ 6,160,000	\$ 5,225,000	\$ 34,440,000

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

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



CITY OF WEST LINN
CAPITAL EQUIPMENT REPLACEMENT FUNDING SCHEDULE
(\$510,000) Date: 06/30/2023

Unit #	Enterprise #	VINH	Fund	Model	Description	Acquisition	Capital	Est Replace	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	Future Years
125	231859	1FMCU0R8Z7U485987	Building	2020	Ford Escape AWD Hybrid SUV	3/6/19/20	30,000	9/27									
127	2343PC	1FTW1E58MD702066	Building	2021	Ford F150 Supercrew 4x4 Truck	5/31/21	31,882	P31						37,000			
128	2455KR	1FTEDE2R2HFA27473	GF- PWSS	2017	Ford F150 Supercrew 4x4 Truck	11/19/16	26,705	P27		42,000							
862	2455KR	NW01S87R1H1338540	GF- PWSS	2017	Ford Transit Connect 4 Door Utility Van	11/9/17	24,425	P27						34,000			
867	23PHW8	3FMTLS5S1MM429629	GF- PWSS	2021	Ford All Electric AWD SUV	7/8/21	45,035	P31									61,000
868	23PHW8	3FMTLS5S2MM429629	GF- PWSS	2021	Ford All Electric AWD SUV	7/8/21	45,035	P31									61,000
869	2343NR	1FTEDE2R2HFA27473	GF- PWSS	2021	Ford F150	5/31/21	30,145	P31									45,000
873	2465JL	1GCGTBDL48149912	GF- Vehicle Maint	2010	GM CALL - Chevrolet Colorado Ext. Cab 4x4 Truck	11/8/10	20,943	P24			30,000						
895	2465KF	1FD9X3A68D852807	GF- Vehicle Maint	2013	Ford F150 Road Repair Utility Truck	6/1/13	29,767	P27				30,000		45,000			
855	2465KC	1FMCU9S9X6D1071974	GF- Vehicle Maint	2014	CH-POL Ford Escape AWD SUV	5/1/13	22,721	P25									
856	2465KC	1FMCU9G48D1071975	GF- Vehicle Maint	2013	CH-POL Ford Escape AWD SUV	5/1/13	22,721	P25				30,000					
858	23WK85	1FMCU0D23M0481580	GF- PWSS	2021	Ford Escape FWD Hybrid SUV	9/8/21	29,654	P29									39,000
866	23WK8C	1FMCU0D23M0481583	GF- PWSS	2021	Ford Escape FWD Hybrid SUV	9/8/21	29,654	P29									39,000
654	2465LD	1FTMW3Y48E826949	Parks	2013	Ford F150 Supercrew 4x4 Truck	5/6/13	21,413	P24						36,000			
4046	2465LD	1FTMW3Y48E826949	Parks	2013	Ford F150 Supercrew 4x4 Truck	5/6/13	21,413	P24						36,000			
4111	25GJ2/25HJ	1GCGP48542174578	Parks	2010	Chevrolet Silverado Extended Cab Truck	4/25/10	20,511	P24									
4025	2465LJ	1FD45F858E979780	Parks	2005	Ford F450 Quick Loader Box Truck	1/11/05	28,834	P24			70,000						
4049	2465LQ	1GCDT19B578336247	Parks	2007	Chevrolet Colorado Extended Cab 4x4 Truck	6/22/07	16,967	P24			42,000						
4050	2465LP	1GCGS58X824072	Parks	2007	Chevrolet Colorado Extended Cab 4x2 Truck	6/22/07	13,747	P25			42,000						
4086	250VHN	1TC1600TCT150008	Parks	2013	John Deere 1600T Winged Riding Mower	4/1/13	50,176	P25									
4151	250HPT	408773483	Parks	2020	Exakt 60" riding mower	6/22/20	11,200	P25				12,000					
4111	25GJ2/25HJ	1TC1600VFX30159	Parks	2015	John Deere 1600T VAM (wide area mower)	6/24/15	51,852	P27				75,000					
4131	2465KP	NM0G59E7J31366305	Parks	2018	Ford Transit Connect 7 Passenger Van	6/21/18	25,017	P28				38,000					
5013	25GZNC	80958	Parks	2013	Kubota L3200 4x4 Tractor	6/1/13	20,000	P28						32,000			
4145	23F885	1FBE1F8R4L450810	Parks	2019	Ford Ranger Supercab 4x4 Truck	8/15/19	30,000	P29									41,000
4147	23F88V	1FBE1F77L460423	Parks	2019	Ford Ranger Supercab 4x4 Truck	8/15/19	29,500	P29									36,000
4148	234GVK	1FTYLCM7K482284	Parks	2019	Ford Transit Utility Van	12/5/19	37,000	P29									
4149	2323TV	1FTYLCM1K483871	Parks	2019	Ford Transit 2500 Utility Van	12/30/20	36,500	P29									50,000
4146	2323NL	1FTYLCB5K064859	Parks	2019	Ford F150 Truck w/Tailgate Lift	8/19/20	28,500	P30									45,000
4110	25GJ2J	1V40S2MPB1110187	Parks	2015	John Deere 4052 Compact Tractor	6/15/15	36,774	P30									58,000
4150	239JG	1F772R601ED08873	Parks	2020	Ford F150 Supercab 4x4 Truck	3/24/20	44,500	P30									61,000
4114	250HDF	ANGM12022	Parks	2015	Bobcat Skid Steer Loader	8/9/15	33,823	P30									57,000
4126	2465KK	1FDUF0Y1H4D53267	Parks	2017	Ford F550 w/Drop Box	6/26/17	52,907	P32									83,000
4165	250M76	1F7743861NED41811	Parks	2022	Ford F150 XL Supercab 4x4 Truck	2/28/23	36,672	P32									50,000
4164	250M76	1F7743861NED41810	Parks	2022	Ford F150 XL Supercab 4x4 Truck	2/28/23	36,672	P32									50,000
4132	2465LS	1FD0E36XDC23390	Parks	2017	Ford F150 14 Passenger Bus	8/21/18	57,100	P33									89,000
4180	26H60F	1FMCU0R8K069021	Parks	2022	Ford F150 XL 4x2 Regular Cab 8 Ft. Box	01/26/2023	30,978	P33									45,000
4166	26PHXL	1FDU4H11AE92647	Parks	2022	Ford F150 XL 4x4 Truck	9/27/22	49,000	P37									77,000
327	N/A	1F9S8R16PC118005	Public Safety	1997	Smart Trailer Display Trailer	9/7/97	12,000	P23					18,000				
398	2465L4	1FMC8R484HG686333	Public Safety	2017	Ford Interceptor AWD SUV	6/30/17	41,100	P23				70,000					
3001	2465K8	1FMCU9S95H0D45275	Public Safety	2017	Ford Interceptor AWD SUV	5/30/17	26,100	P23									
394	2465J7	1FMCU9G97GUC01242	Public Safety	2016	Ford Escape AWD SUV	1/28/16	26,888	P24			33,000						
3002	2465J2	2G3CDXK76H021238	Public Safety	2017	Dodge Charger AWD sedan	6/30/17	30,000	P24			47,000						
3007	2465KM	1FMS48488G623652	Public Safety	2019	Ford Interceptor AWD SUV	12/5/18	42,469	P24			70,000						
3008	2465JW	1FMS48488G62381	Public Safety	2019	Ford Interceptor AWD SUV	12/27/18	42,469	P24			70,000						
854	2465LB	1FMCU9S95E009284	Public Safety	2013	Ford Escape AWD SUV	5/1/13	25,176	P24				36,000					
859	239H4W	1FMCU9S95F0896958	Public Safety	2015	Ford Escape AWD SUV	5/1/15	25,200	P25				36,000					
3005	2465KZ	2G3CDXK76H14635	Public Safety	2018	Dodge Charger AWD sedan	7/8/18	35,600	P25									
3006	2465KZ	1FTD41G61K483979	Public Safety	2018	F150 Response Supercrew Truck	12/5/18	48,023	P25									
3009	2465KG	1FMS48488G62382	Public Safety	2019	Ford Interceptor AWD SUV (CSO)	12/27/18	42,469	P25				49,000					
3010	2465K4	1FTM02M3R4A2018	Public Safety	2015	Ford Transit Utility Van	1/1/15	25,749	P26									
3010	2465KH	1FMS48487LG43929	Public Safety	2020	Ford Interceptor AWD SUV	3/20/20	34,345	P27					50,000				
3011	2465JX	1GNDK0E3J27393	Public Safety	2020	Chevy Tahoe 4x4 SUV	3/20/20	37,213	P27									
3012	2465KL	1FMS48487LG43188	Public Safety	2020	Ford Interceptor AWD SUV	3/20/20	33,475	P27									
3013	2465KN	1FMS48487LG43592	Public Safety	2020	Ford Interceptor AWD SUV	3/20/20	33,475	P27									
3014	250KPS	WB10L03006096176	Public Safety	2021	BMW R1250RFP Motorcycle	4/6/22	36,206	P28									42,000
3015	2555NP	1FMS48487M42416	Public Safety	2021	Ford Interceptor AWD SUV	4/6/22	42,330	P28									53,000
3016	2555NQ	1FMS48487M421522	Public Safety	2021	Ford Interceptor AWD SUV	4/6/22	52,751	P28									70,000
3017	2555NR	1FMS48487M421590	Public Safety	2021	Ford Interceptor AWD SUV	4/6/22	52,751	P28									70,000
3018	2555NS	1FMS48487M421641	Public Safety	2021	Ford Interceptor AWD SUV	4/6/22	52,751	P28									70,000

Appendices | Vehicle Replacement Schedule

Unit #	Enterprise #	VIN#	Fund	Model	Description	Acquisition	Capitol	Est Replace	FY22	FY23	FY24	FY25	FY26	FY27	FY28	Future Years
				Year		Date	Cost	Year								
3019	2643FW	1FMS68AW1PNA00888	Public Safety	2023	Ford Interceptor AWD SUV	1/10/23	64,984	P29		60,116						70,000
3020	2643FX	1FMS68AW3PNA00892	Public Safety	2023	Ford Interceptor AWD SUV	1/10/23	65,672	P29								70,000
3021	2643G2	1FMS68AW3PNA00977	Public Safety	2023	Ford Interceptor AWD SUV	1/10/23	65,672	P29		65,632						70,000
7002	2465KV	1FD0K4H10DIB25047	Sewer	2013	Ford F450 4x4 Utility Truck w/Crane	6/12/13	55,158	P23		42,000						
737	25618B	384405	Sewer	1997	Kohler 25KW Trailer Mounted Generator	1/17/97	13,703	P24				17,000				
739	25618C	1FVGLB2W1H85448	Sewer	1999	Freightliner B10 70d Dump Truck	1/1/99	12,238	P24				15,000				
747	256259	1FVGLB2W1H85448	Sewer	2000	Freightliner B10 70d Dump Truck	11/1/99	68,345	P24			240,000					
796	2465KL	1GCGK10572602455	Sewer	2007	Chevy Silverado Extended Cab 4x4 Truck	7/5/07	21,915	P23			50,000					
744	2561D5	Generator, Trailer 1050	Sewer	2000	Onan 25KW Trailer Mounted Generator	1/1/00	17,096	P26				29,000				
7003	2465KN	1F8X3B61EAA46529	Sewer	2015	Ford F350 Supercab Truck	2/1/15	28,050	P26				34,000				
797	2465KJ	1GBK631K091100066	Sewer	2009	Chevrolet 4500 TV Inspection Truck	6/19/09	13,968	P27					240,000			
7007	2347QB	1FT7Z2B61ED06616	Sewer	2020	Ford F250 Supercab 4x4 Truck	12/10/20	42,000	P30								60,000
784		BF055562	Sewer	2002	Caterpillar 4150 4x4 Backhoe (Spares-No Budget)	4/2/02	53,378	P32								
7005		1D3J03LVH306516	Sewer	2017	John Deere 310SL Backhoe	1/15/17	98,571	P32			42,000					155,000
7006	255VZK	3A1AG0VXLD1H5705	Sewer	2019	Sewer line Cleaner Truck	6/1/19	282,000	P34								440,000
7008	259JZJ	3AHG3R7M7MD17676	Sewer	2021	Freightliner L450 Hydraulic Truck	5/10/21	45,678	P36								712,000
921		1HTG3R7M7MD17676	Sewer	2021	Freightliner L450 Hydraulic Truck	5/10/21	45,678	P36								712,000
918	2465GG	1GCTBF4E8130302	Storm	2011	International 4300M2 6Vd Street Sweeper	1/1/14	217,890	P23		262,000						
919	2465KT	1FD0K4H10DIB25047	Storm	2013	Chevrolet Colorado 4x4 Truck	6/1/11	17,038	P24			42,000					
932	236LW9	1FTEA1E3MK070208	Storm	2021	NEW Silverado Sweeper	7/16/05	185,000	P24			185,000					
5008	2465LF	1GCGK265CZ294029	Streets	2012	Ford F450 Utility Truck with gate (No Budget)	6/1/13	37,931	P24								
5024	2465LC	1FD0K4H10DIB25048	Streets	2014	Ford F450 Supercab 4x4 Truck	5/26/11	27,366	P26								40,000
5017	2567Z7	1FVAGV0D7BHR0250	Streets	2014	Chevrolet 3500 4x4 Truck	4/29/12	29,839	P23		42,000						
5016	2465KS	1FD0K4H10DIB25048	Streets	2013	Ford F350 Utility Truck	7/1/10	34,428	P24			80,000					
5026	2541EP	1D0X3B69E2498176	Streets	2005	Caterpillar M765 Tractor w/side mount Fall	6/24/05	84,072	P26								239,000
5029		1FD0F5G1E2499538	Streets	2015	Freightliner 3yd Dump Truck	12/1/13	97,995	P26								151,000
5042	256M74	1V4G52RH0H001184	Streets	2017	Ford F450 Utility Truck w/algate lift & Crane	6/1/13	56,320	P27								145,000
5054	259JZL	1FVHG3D6V6MHR1143	Streets	2020	John Deere 402R 4x4 40HP Compact Tractor	10/16/17	41,739	P32								66,000
628		15-30155	Water	1997	Paco 3015-SUIE Pump	3/1/11	187,000	P35			20,000					292,000
656	2465KQ	1FD0K4H10DIB23403	Water	2017	Ford F450 Supercab 4x4 Truck w/utility hoist/crane	1/1/17	34,400	P27								60,000
662	2465K2	1FD0K4H10DIB23403	Water	2017	Ford F450 Supercab 4x4 Truck	10/31/17	34,400	P27								52,000
655	2465K8	1FD0F5G1E2499538	Water	2014	Ford F550 Utility Truck w/Power Center	1/1/14	91,000	P29								142,000
667	2347R2	1F8X3B61EED85934	Water	2020	Ford F350 Supercab 4x4 Truck	3/2/21	44,500	P30								62,000
664	2347VK	1FTFW1E5K4E09182	Water	2020	Ford F350 Supercab 4x4 Truck	4/2/20	44,500	P30								60,000
657		1TKU26244H082708	Water	2016	Trail King 20 Bahad Trailer	12/1/16	12,500	P31								20,000
658		1FD0G0VXCH284708	Water	2017	John Deere 506 Mini Excavator	12/2/16	93,217	P31								145,000
669	236LPM	1FTFW1E5K4E09182	Water	2021	Ford F350 Supercab 4x4 Truck	5/26/21	33,000	P31								50,000
661		1B9T151XKC297284	Water	2017	EH Wachs Valve Maint. Exec. Trailer	9/5/17	51,000	P32								80,000
665	255VZM	1FVHG3D6V6MHR1144	Water	2020	Freightliner 10yd Dump Truck	3/1/21	187,000	P36								292,000

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

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

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

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

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

FY 2023-24	General Fund	ABC Driver	Public Safety		Library		Parks & Rec		Building		Planning		Streets		Water		Environmental		Total					
			Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost		
			6,183	43%	110	1,965	14%	2,424	17%	32	775	5%	44	741	5%	42	851	6%	880	6%	14,385	100%	809	
			6,183	43%	57	1,965	14%	2,424	17%	18	775	5%	7	741	5%	7	851	6%	880	6%	14,385	100%	133	
			6,183	43%	600	1,965	14%	2,424	17%	235	775	5%	75	741	5%	72	851	6%	880	6%	14,385	100%	1,396	
			6,183	43%	56	1,965	14%	2,424	17%	22	775	5%	7	741	5%	7	851	6%	880	6%	14,385	100%	129	
			34,000	34%	181	16,511	16%	23,752	26%	126	5,000	5%	27	5,000	5%	27	6,000	6%	7,671	18%	100,26	100%	535	
			7,451	17%	207	2,236	5%	5,362	13%	192	21	7%	93	4	1%	22	2	1%	2	1%	42,812	100%	1,189	
			106	37%	582	92	32%	35	12%	115	17	6%	9	0.20	10%	78	0.20	13%	98	0.50	25%	1,569		
			-	0%	-	-	0%	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	2	100%	780	
			-	0%	-	-	0%	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	-	0%	-	
			26	25%	113	1	3%	4	29	28%	9	1	1%	4	16	18%	72	11	17%	74	103	100%	447	
			7,451	17%	207	2,236	5%	5,362	13%	192	21	7%	93	4	1%	22	2	1%	2	1%	42,812	100%	401	
			\$ 9,771		2,291	1,095		1,136		344	372		1,093		1,239		1,674				9,244			
					(206)		(107)		(13)		(22)		(22)		(27)		(27)				GF Subsidy	(498)		
					2,085		1,029		331		350		1,071		1,212		1,647				GF Subsidy	(498)		
																					Into GF	(8746)		
			730	Personnel Budget	2,054	14%	2,535	17%	124	520	3%	810	5%	37	884	6%	43	910	6%	910	6%	14,945	100%	729
			133	Personnel Budget	2,054	14%	2,535	17%	23	520	3%	810	5%	7	884	6%	8	910	6%	910	6%	14,945	100%	134
			1,466	Personnel Budget	2,054	14%	2,535	17%	249	520	3%	810	5%	79	884	6%	87	910	6%	910	6%	14,945	100%	1,446
			139	Personnel Budget	2,054	14%	2,535	17%	24	520	3%	810	5%	8	884	6%	8	910	6%	910	6%	14,945	100%	140
			58	No. of FTEs	16,511	16%	23,752	26%	132	4,000	6%	28	5,000	5%	28	6,000	6%	33	6,000	6%	7,671	21%	34	
			1,268	Total Budget	2,530	17%	8,732	16%	176	631	3%	1,041	6%	19	9,877	6%	384	13,279	21%	269	21%	67,763	100%	1,245
			779	Personnel Budget	2,530	17%	8,732	16%	176	631	3%	1,041	6%	19	9,877	6%	384	13,279	21%	269	21%	67,763	100%	1,245
			1,268	Total Budget	2,530	17%	8,732	16%	176	631	3%	1,041	6%	19	9,877	6%	384	13,279	21%	269	21%	67,763	100%	1,245
			779	Personnel Budget	2,530	17%	8,732	16%	176	631	3%	1,041	6%	19	9,877	6%	384	13,279	21%	269	21%	67,763	100%	1,245
			779	Personnel Budget	2,530	17%	8,732	16%	176	631	3%	1,041	6%	19	9,877	6%	384	13,279	21%	269	21%	67,763	100%	1,245
			539	Self supporting	0.20	10%	76	0.20	10%	76	0.20	10%	76	0.20	13%	95	0.25	13%	95	0.50	25%	1,569		
			2,000	Utilities	-	0%	-	0%	-	-	0%	-	-	-	0%	-	-	0%	-	-	-	0%	-	
			489	No. of Veh/Equip	1	3%	29	28%	138	2	2%	9	1	1%	5	16	18%	76	11	17%	81	103	100%	489
			406	Total Budget	2,330	4%	8,732	16%	56	607	3%	1,041	2%	7	9,877	16%	64	13,379	21%	87	67,763	100%	406	
			\$ 10,202		2,301	1,126		1,118		335	372		1,111		1,387		1,822				GF Subsidy	(539)		
					(214)		(82)		(15)		(25)		(25)		(30)		(30)				GF Subsidy	(539)		
					2,087		1,090		320		348		1,086		1,357		1,792				Into GF	(9,124)		
			1,538	Personnel Budget	2,054	14%	2,535	17%	261	520	3%	810	5%	78	884	6%	91	910	6%	910	6%	14,945	100%	1,539
			265	Personnel Budget	2,054	14%	2,535	17%	45	520	3%	810	5%	13	884	6%	16	910	6%	910	6%	14,945	100%	264
			2,862	Personnel Budget	2,054	14%	2,535	17%	485	520	3%	810	5%	145	884	6%	169	910	6%	910	6%	14,945	100%	2,861
			269	Personnel Budget	2,054	14%	2,535	17%	46	520	3%	810	5%	14	884	6%	16	910	6%	910	6%	14,945	100%	270
			1,092	Personnel Budget	2,054	14%	2,535	17%	259	4,000	6%	28	5,000	5%	28	6,000	6%	65	6,000	6%	7,671	21%	1,091	
			34	No. of FTEs	16,511	16%	23,752	26%	126	4,000	6%	28	5,000	5%	28	6,000	6%	65	6,000	6%	7,671	21%	1,091	
			2,456	Total Budget	2,330	4%	8,732	16%	342	607	3%	1,041	2%	41	9,877	16%	387	13,379	21%	524	67,763	100%	2,457	
			3,288	No. of Computers	92	32%	1,058	31	342	21	7%	241	4	46	9	3%	23	286	100%	3,287	286	100%	1,539	
			1,539	Facilities %age	0.20	10%	154	0.20	10%	154	0.20	10%	154	0.20	13%	192	0.20	13%	192	0.50	25%	385		
			1,063	Self supporting	-	0%	-	0%	-	-	0%	-	-	-	0%	-	-	0%	-	-	-	0%	-	
			3,857	Utilities	-	0%	-	0%	-	-	0%	-	-	-	0%	-	-	0%	-	-	-	0%	-	
			936	No. of Veh/Equip	1	3%	29	28%	264	2	2%	18	1	1%	9	16	18%	145	154	17%	154	103	100%	935
			808	Total Budget	2,330	4%	8,732	16%	112	607	3%	1,041	2%	13	9,877	16%	127	13,379	21%	372	67,763	100%	807	
			\$ 19,973		4,522	2,199		2,370		661	733		2,185		2,705		3,522				GF Subsidy	(18,907)		
					(452)		(2370)		(661)		(733)		(2185)		(2705)		(3522)				Into GF	(18,907)		



Glossary

Actual

Actual, as used in the fund summaries, revenue summaries and department and division summaries within the budget document, represents the actual financial results. This category is presented on a budgetary basis, and thus excludes full-accrual audit items such as depreciation and amortization.

Ad Valorem Tax

A tax based on the assessed value of a property.

Adopted Budget

Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the final budget approved by the City Council. The adopted budget becomes effective July 1st. Subsequent to adoption, Council may make changes throughout the year.

Approved Budget

Approved, as used in the fund summaries, revenue summaries, represents the proposed budget modified for any changes made by the Citizens Budget Committee.

Appropriations

Legal authorization granted by the City Council to spend public funds. Appropriations within each category may not be exceeded.

Assessed Valuation

The assessed value (AV) set on taxable property as a basis for levying property taxes. A tax initiative passed in 1997 that reduced AV below real market value and set a 3% maximum annual growth rate in the AV, exclusive of certain improvements.

Assets

Resources having a monetary value and that are owned or held by an entity.

Audit

An annual financial report prepared by an independent auditing firm. A comprehensive audit document contains a summary statement of the scope of the audit, explanatory comments concerning any exceptions to generally accepted auditing standards, explanatory comments concerning verification procedures, financial statements and schedules, statistical information, supplemental comments, and any finding or recommendations.

Base Budget

Cost of continuing the existing levels of service in the current budget year. Also referred to as a Status Quo budget.

Beginning Fund Balance

The beginning fund balance is the residual fund balances representing unused funds brought forward from the previous financial year (ending fund balance).

Bond or Bond Issue

Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or calculated variable rate of interest.

Bond Fund

Established to account for bond proceeds to be used only for approved bond projects.

Budget

A budget is a financial operational plan including an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a certain period of time, typically one or two years. In practice, the term budget is used in two ways. Sometimes it designates the financial plan presented for adoption and other times it designates the plan finally approved. It is usually necessary to specify whether the budget under consideration is preliminary and proposed, or whether the appropriating body has approved it.

Budget Calendar

The schedule of key dates which a government follows to prepare and adopt the budget.

Budget Committee

A group comprised of the elected officials plus an equal number of citizens for the purpose of reviewing the proposed budget and recommending changes leading to an approved budget.

Budget Document

A written report showing a government's comprehensive financial plan for a specified period, typically one or two years, that includes both capital and operations.

Budget Message

Written explanation of the budget as proposed by the City Manager including the City's financial priorities, policies, and target goals for the coming budget period.

Budgetary Basis

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), with the exception that neither depreciation nor amortization is budgeted for proprietary funds and bond principal in the enterprise funds is subject to appropriation.

Capital Budget

The portion of the City budget slated for projects, major repairs, and improvements or additions to the City's capital assets (streets, sidewalks, roads, sewers, surface water, parks, and buildings).

Capital Expenditures

The City defines a capital expenditure as using the following three criteria: (1) relatively high monetary value (equal or greater than \$10,000 per item), (2) long asset life (greater than one year), and (3) results in the creation of a fixed asset, or the revitalization of a fixed asset.

Capital Improvement

A term defined in the ORS 310.410 (10) to include land, structures, facilities, machinery, equipment, or furnishings having a useful life of longer than one year.

Capital Improvement Project

Any project having improvements of significant value and having a useful life of five years or more. Capital projects include the purchase of land, design, engineering and construction of buildings, and infrastructure items such as parks, streets, bridges, drainage, street lighting, water and sewer systems and master planning.

Capital Outlay

Includes the purchase of land, the purchase or construction of buildings, structures, and facilities of all types, plus machinery and equipment. It includes expenditures that result in the acquisition or addition of a capital asset or increase the capacity, efficiency, span of life, or economy of operating as an existing capital asset. For an item to qualify as a capital outlay expenditure it must meet all of the following requirements: (1) have an estimated useful life of more than one year; (2) have a cost of \$10,000 or more per item; and (3) be a betterment or improvement. Replacement of a capital item is classified as capital outlay under the same code as the original purchase. Replacement or repair parts are classified under materials and services.

Cash Management

Management of cash necessary to pay for government services while investing temporary cash excesses in order to earn investment income. Includes forecasting inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in accordance with the City's investment policy objectives.

Charges for Service

Includes a wide variety of fees charged for services provided to the public and other agencies.

Comprehensive Annual Financial Report

The annual audit document publishing the City's financial results including notes, statistics, and the auditor's opinion and comments.

Comprehensive Plan

An official statement of the goals, objectives and physical plan for the development of the city. Contains a narrative of goals, objectives and policies that describe the desired form, nature and rate of city development.

Consumer Price Index

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Contingency may be appropriated for a specific purpose by the City Council upon the approval of a resolution. The City can separate contingencies into those that are designated for specific purposes and undesignated (also see Designated Contingency and Unappropriated Ending Fund Balance).

Cost Center

An organizational budget/operating unit within each City division or department.

Debt Service

Principal and Interest on outstanding bonds due and payable during the fiscal year.

Debt Service Fund

Established to account for the accumulation of resources and for the payment of general obligation debt that have been approved by the voters. It would exclude Enterprise Fund debt and contractual obligations accounted for in other individual funds.

Department

The combination of divisions of the City headed by a general manager with a specific and unique set of goals and objectives (i.e., Police, Fire, Financial Services, Water Resources, etc).

Division

A functional unit within a department consisting of one or more cost centers engaged in activities supporting the unit's mission and objectives.

Depreciation

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Designated Contingency

Amounts set aside for anticipated non-recurring cash flow needs. Includes items such as moving and remodeling, major building repairs, emergency management and capital project or equipment purchases.

Employee Benefits

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security and the various pension, medical and life insurance plans.

Encumbrance

Amount of money committed and set aside, but not yet expended, for the purchases of goods or services.

Ending Fund Balance

The residual non-restricted funds that are spendable or available for appropriation after the end of the fiscal year, or during the fiscal year, if a state of emergency is declared by the City Manager.

Enterprise Funds

Established to account for operations, including debt service that are financed and operated similarly to private businesses – where the intent is the service is self-sufficient, with all costs supported predominantly by user charges.

Estimated

A projection of the revenue or expenditure, as appropriate, to be recognized during the current fiscal period.

Expenditures

Represents decreases in net financial resources. They include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlay.

Fees

Charges for specific services in connection with providing a service, permitting an activity or imposing a fines.

Fiscal Management

A government's directive with respect to revenues, spending, reserves and debt management as these relate to governmental services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budgets and its funding.

Fiscal Year

A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of West Linn's fiscal year is July 1 through June 30.

Five-Year Financial Plan

An estimation of revenues and expenses required by the City to operate for the next five-year period.

Franchise Fee

Charged to all utilities operating within the City and is a reimbursement to the General Fund for the utility's use of City streets and right-of-ways.

Full-Time Equivalent

A calculation used to convert part-time hours to equivalent full-time positions. Full-time employee salaries are based on 2,080 hours per year. The full-time equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080.

Fund

A fiscal and accounting entity with a self-balancing set of accounts. Records cash and other financial resources together with all related liabilities and residual equities or balances and changes therein. These are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The net ending balance of a Fund's financial resources that are spendable or available for appropriation.

General Fund

Primary operating fund of the City. It exists to account for the resources devoted to finance the services traditionally associated with local government.

General Long-term Debt

Represents any unmatured debt not considered to be a fund liability. General Obligation Bonds (G.O. Bonds) are secured by the full faith and credit of the issuer. G.O. bonds issued by local units of government are secured by a pledge of the issuer's property taxing power. Usually issued to pay for general capital improvements such as parks and City facilities.

Grant

A contribution by one government unit to another. The contribution is usually made to aid in the support of a specified function (i.e., library, transit or capital projects).

Infrastructure

Public domain capital assets such as roads, bridges, streets, sidewalks and similar assets that are immovable.

Indirect Charges

Administrative and overhead costs that are incurred in one area, but charged to another. These charges are budgeted as interfund transfers.

Indirect Cost Allocation

Funding transferred from one fund to another for specific administrative functions, which benefit those funds.

Interfund Transfers

Appropriation category used in the City's budget resolution which includes amounts distributed from one fund to pay for services provided by another fund. Transfers from the other funds are appropriated as expenditures.

Intergovernmental Revenues

Levied by one government but shared on a predetermined basis with another government or class of governments.

Levy

Gross amount of property taxes imposed on the assessed value of taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes receivable.

Line Item Budget

References the individual account lines of budget, where proposed appropriations are based on individual objects of expense within a department or program.

Local Budget Law

Oregon Revised Statutes (ORS) Chapter 294 dictates local budgeting practices governed by Local Budget Law which regulates the roles, authorities, and process.

Local Improvement District

Consists of a group property owners desiring improvements to their property. Bonds can be issued to finance these improvements, which are repaid by assessments on their property. Local Improvement District debt is paid for by a compulsory levy (special assessment) made against affected properties to spread out the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Local Option Levy

Under Measure 50, local governments and special districts were given the ability to ask voters for temporary authority to increase taxes through approval of a local option levy. The maximum length of time for a local option levy is 10 years for capital purposes or 5 years for operations. A local option levy must be approved by a majority of voters.

Materials and Services

Expendable items purchased for delivery of city services. This classification includes supplies, dues, printing, repairs, small tools acquisitions, and contract services that are not of a capital nature.

Measure 5

A constitutional limit on property taxes passed by voters in the State of Oregon in November 1990. The new law sets maximum tax rates on individual properties of no more than \$5 per real market value for education taxing districts and \$10 for general government taxing districts.

Measure 47/50

A 1997 voter approved initiative which rolled back assessed values to 90 percent of their levels in fiscal year FY 1995-96 and limits future annual increases to three percent, except for major improvements. Property tax rates are now considered permanent and not subject to change. Voters may approve local initiatives above permanent rates provided a majority of voters approves.

Mission

Defines the primary purpose of the City and is intended to guide all organizational decisions, policies and activities (internal and external) on a daily basis.

Non-Operating Budget

Part of the budget composed of the following categories: debt service, interfund transfers, capital outlay, contingencies, and unappropriated ending fund balances.

Objective

A target to be accomplished in specific, well-defined and measurable terms, and that is achievable within a specific time frame.

Operating Budget

The plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. On the expenditure side, it is the part of the budget composed of personal services and materials and services.

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it represents the full force and effect of the law within the boundaries of the municipality to which it applies.

Outstanding Debt

The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

Performance Measure

Data collected to determine how the effectiveness or efficiency of a department, program, or activity is doing in achieving its objectives.

Permanent Tax Rate

Under Measure 47/50, each taxing district such as school districts, city governments, counties, and special districts were assigned a permanent tax rate maximum in fiscal year 1997-98. This permanent tax rate applies to property taxes for core operations. The permanent tax rate for the City of West Linn was set at \$2.1200 per \$1,000 of assessed value and is the comparative lowest tax rate in the State of Oregon.

Personal Services

Includes the compensation paid to employees plus the City's contribution for employee benefits such as retirement, social security, health and dental insurance, and workers' compensation costs.

Property Tax

Based off of the assessed value of property (which in Oregon is much lower than the real market value) times the permanent tax rate and are used as the source of monies to pay general obligation debt and core city services.

Project Manager

The individual responsible for budgeting, managing, and coordinating projects seeing them through to completion.

Proposed Budget

Combines the operating, non-operating, and reserve estimates prepared by the City Manager, then presented to the community and the Citizens Budget Committee for their review, approval, and recommendation to City Council.

Real Market Value

The estimated value of property as if it were sold. Within the City, the average real market value exceeds the assessed value by just about half. This disparity is the result of voter approved tax Measure 47/ 50 passed in 1997.

Resolution

A special or temporary order of a legislative body requiring City Council action. See also Ordinance.

Resources

Represents the total of all revenues, transfers, and beginning fund balances.

Revenues

Funds received by the City from either taxes, fees, and other sources such as grants and interest income.

Revenue Bonds

Bonds payable from a pledged source of revenue such as water revenues, which does not also pledge the taxing authority of the City. Pledged revenues may be derived from operation of the financed projects, grants, utility revenues, or other specified revenue streams.

Special Assessment

A compulsory levy made against certain properties to spread out the cost of a capital improvement or service deemed to be beneficial to said properties.

Special Assessment Bond

A bond issue payable from the payments on special assessments imposed against properties that have been specially benefited by the construction of public improvements such as sidewalks, streets, or sewer systems.

Special Revenue Funds

Established to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

Supplemental Budget

Additional appropriations established to meet needs not anticipated at the time the budget was originally adopted. A supplemental budget cannot increase the tax levy.

Systems Development Charges

Charges paid by developers and builders to fund expansion of infrastructure systems necessary due to increased usage. Such charges are collected for water, sewer, surface water, streets and parks and are paid by developers and builders as part of the permit process.

Taxes

Compulsory charges levied by taxing districts for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as water service.

Tax Levy

The total amount of property taxes needed to pay for basic government operations as well as sufficient amounts to pay for principal and interest on voter-approved bond issues.

Tax Rate

The amount of tax levied for each \$1,000 of assessed valuation, which in Oregon, represents about half of a properties real market value.

Tax Revenue

Represents the funds received from the calculation of the tax rate times all of the property's assessed values.

Transfers

The authorized exchange of cash or other resources between funds that is appropriated along with the other expenditures with the adopted budget.

Trust Funds

Established to administer resources received and held by the City as the trustee or agent for others. Uses of these funds facilitate the discharge of responsibility placed upon the City by virtue of law or other similar authority.

Unappropriated Ending Fund Balance

Represents the portion of the ending fund balance that is not appropriated to be spent in the current year. It must be segregated for future use and is not available for current appropriation or expenditure, except in the event when the City Manager declares an emergency.

User Fees

Charges for services to the specific entity who directly benefits. Often referred to as Charges for Service.





This is the **first** publication in a biennial series of financial communications tools:

Biennial Budget

Five Year Financial Forecast

Six Year Capital Improvement Plan

Budget Overview

FY 2023 Comprehensive Annual Financial Report

FY 2024 Comprehensive Annual Financial Report

Five Year Financial Forecast

Lauren Breithaupt, CPA CMA CGMA Finance Director
lbreithaupt@westlinnoregon.gov

Caitlin Koach, MBA Finance Manager
ckoach@westlinnoregon.gov

Mistie Hesse, CPA Accountant
mhesse@westlinnoregon.gov

City of West Linn, Oregon | 22500 Salamo Road, West Linn, Oregon 97068
Phone: 503-657-0331 | Fax: 503-650-9041 | <http://westlinnoregon.gov/finance>



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