



CITY OF
**West
Linn**

Executive Summary

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

QUARTERLY HIGHLIGHTS

Audit Committee

The Audit Committee held a meeting on January 9, 2023 to review the audit from FY 2022. The financials received an unmodified or “clean” audit opinion. The auditors also submitted their required report upon certain matters required by their professional standards including communications to the Audit Committee who have oversight responsibility for the City’s financial reporting process. This report includes their required communications, a summary of accounting estimates used, a listing of recently issued accounting standards, arrangement letter, and representation letter.

Highlight Reminders of the 2022-2023 Biennium Budget

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

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

Budget-to-Actual Quarterly Highlights

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

In a review of the City’s revenues, particularly the summaries on pages 4 and 5, I note that all revenues are tracking high with the exceptions of fines and forfeitures. Fines and forfeitures are tracking low due to a low volume of traffic tickets. This trend is expected to turn around now that the police department is almost fully staffed. Miscellaneous grants are tracking high due to American Rescue Plan Act (ARPA) funding being received during the FY. On page 6, overall personnel services costs and materials and services are coming in under budget. Capital outlay is showing coming in significantly under budget, however, this is mostly due to the bond fund spending. Due to delays of construction, timing of projects have changed and work will be done over the next few years.

In the General Fund (page 8), the ending fund balance is just about \$10.0 million (\$4.7 million restricted for ARPA spending). \$5.4 million in ARPA expenses were budgeted in this biennium in non-departmental, and approximately \$425k will be spent. Expenditures are tracking well in most departments. We will need a supplemental budget for a few departments that are tracking higher.

In the Public Safety Fund (page 9), expenditures are up in capital outlay due to the timing of a new vehicle purchase. Generally, three vehicles are purchased each year. Due to timing, a vehicle that was scheduled to be purchased in FY2022 did not arrive and was not paid for until FY2023.

In the Parks Fund (page 11), expenditures are tracking a little high. The expenditures are expected to balance out prior to the end of the year. A supplemental budget will be done to account for unexpected parks projects that are in process.

In the Library Fund (page 12), I note that Clackamas County distributed our share of the dedicated Library District Levy this quarter. Personnel Services are tracking slightly higher than the flexible budget. This will need a supplemental budget due to increased labor costs over budgeted amounts.

In the Building Fund (page 13), revenues are tracking high.

In the Planning Fund (page 14), revenues and expenditures are tracking consistent/slightly better than budget.

In the City Facilities, Parks, and Transportation Bond Fund (page 15), expenditures in Capital Outlay reflect amounts spent to date on the planned projects. Interest revenue is tracking high due to increases in rates.

In the SDC Fund (page 17), revenues are tracking well.

Online Financial Dashboard

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

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

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

Best regards,

A handwritten signature in black ink that reads "Lauren Breithaupt". The signature is written in a cursive, flowing style.

Lauren Breithaupt, CPA CMA CGMA

Finance Director

City of West Linn

14 June 2023

City of West Linn

Totals rolled up from all City funds

[for informational purposes]

	Actual			through the 3rd Quarter of FY 2023			2022-2023 Biennium			[9 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenues (by category)										
Property taxes	\$ 9,628,761	\$ 9,963,398	\$ 10,179,104	\$ 9,561,000	\$ 10,173,242	\$ 612,242	\$ 10,128,000	\$ 10,392,000	\$ 20,520,000	0.9200
Intergovernmental revenue	4,899,193	5,986,580	8,483,331	5,666,000	9,372,350	3,706,350	9,780,000	7,252,446	17,032,446	0.7500
Fees and charges - utility bills	12,420,842	13,569,306	14,050,931	10,095,000	11,400,316	1,305,316	13,663,000	14,246,000	27,909,000	0.7500
Fees and charges - other	3,964,795	4,998,138	7,193,990	3,470,000	4,344,445	874,445	4,283,000	4,140,000	8,423,000	0.7500
Other revenue:										
Interest	506,153	163,371	109,274	64,000	201,239	137,239	100,000	85,000	185,000	0.7500
Miscellaneous	430,694	428,076	649,381	209,000	310,841	101,841	272,000	276,000	548,000	0.7500
Other financing sources	4,894	20,119	-	-	11,314	11,314	-	-	-	0.7500
Transfers from other funds	8,377,000	8,361,000	8,807,000	6,559,250	6,559,500	250	8,807,000	8,746,000	17,553,000	0.7500
Proceeds from Lease Obligations:	288,156	233,667	139,469	110,000	-	(87,000)	114,000	114,000	228,000	0.7500
Debt proceeds	-	25,984	-	-	12,663,495	12,663,495	6,000,000	-	6,000,000	1.0000
	<u>9,606,897</u>	<u>9,232,217</u>	<u>9,705,124</u>	<u>6,942,250</u>	<u>19,746,389</u>	<u>12,827,139</u>	<u>15,293,000</u>	<u>9,221,000</u>	<u>24,514,000</u>	
Total revenue	40,520,488	43,749,639	49,612,480	35,734,250	55,036,742	19,325,492	53,147,000	45,251,446	98,398,446	

**Summary
of revenues
City-wide**

City of West Linn

Totals rolled up from all City funds

[for informational purposes]

	Actual			through the 3rd Quarter of FY 2023			2022-2023 Biennium			[9 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenues (by line detail)										
Property taxes										
Levied for general purposes	\$ 8,088,100	\$ 8,369,343	\$ 8,550,575	\$ 8,052,000	\$ 8,545,523	\$ 493,523	\$ 8,498,000	\$ 8,752,000	\$ 17,250,000	0.9200
Levied for bonded debt	1,540,661	1,594,055	1,628,529	1,509,000	1,627,719	118,719	1,630,000	1,640,000	3,270,000	0.9200
	9,628,761	9,963,398	10,179,104	9,561,000	10,173,242	612,242	10,128,000	10,392,000	20,520,000	
Intergovernmental revenue										
Library District Levy	1,706,582	1,771,081	1,801,199	1,651,000	1,696,639	45,639	1,761,000	1,795,000	3,556,000	0.0000
State highway taxes (gas)	1,769,336	1,929,185	2,165,156	1,487,000	2,642,764	1,155,764	1,969,000	1,982,000	3,951,000	0.7500
Vehicle Registration Fees	132,149	503,651	530,783	300,000	417,183	117,183	400,000	400,000	800,000	0.7500
State Shared Revenue (liq cig)	487,592	531,160	525,001	299,000	433,030	134,030	499,000	399,032	399,032	0.7500
State Revenue Sharing (general)	318,839	355,744	356,481	244,000	297,365	53,365	325,000	325,000	650,000	0.7500
Other grants and misc	484,695	895,759	3,099,707	1,685,000	3,815,271	2,130,271	4,826,000	2,351,414	7,676,414	1.0000
	4,899,193	5,986,580	8,483,331	5,666,000	9,372,350	3,706,350	9,780,000	7,252,446	17,032,446	
Fees and charges:										
Utility Charges - water	4,740,671	5,463,292	5,332,262	3,433,000	4,560,545	1,127,545	5,158,000	5,364,000	10,522,000	0.7500
Utility Charges - sewer	2,761,616	2,908,456	3,047,241	2,290,000	2,385,944	95,944	2,922,000	3,053,000	5,975,000	0.7500
Utility Charges - surface wtr	1,015,465	1,076,564	1,126,559	865,000	879,233	14,233	1,104,000	1,153,000	2,257,000	0.7500
Utility Charges - street maint	1,991,767	2,101,692	2,204,993	1,706,000	1,732,464	26,464	2,177,000	2,275,000	4,452,000	0.7500
Utility Charges - park maint	1,911,323	2,019,302	2,339,876	1,801,000	1,842,130	41,130	2,302,000	2,401,000	4,703,000	0.7500
	12,420,842	13,569,306	14,050,931	10,095,000	11,400,316	1,305,316	13,663,000	14,246,000	27,909,000	
SDC fees from developers	492,712	1,111,093	1,897,630	335,000	530,254	195,254	446,000	446,000	892,000	0.7500
Franchise fees	1,753,650	1,937,469	1,981,008	1,678,000	2,081,735	403,735	1,752,000	1,753,000	3,505,000	0.7500
Licenses and permits	881,781	1,364,062	2,432,999	693,000	976,197	283,197	1,402,000	923,000	2,325,000	0.7500
Park recreation program fees	486,137	296,436	624,341	503,000	552,200	49,200	366,000	671,000	1,037,000	0.7500
Fines and forfeitures	350,515	289,078	258,012	261,000	204,059	(56,941)	317,000	347,000	664,000	0.7500
	16,385,637	18,567,444	21,244,921	13,565,000	15,744,761	2,179,761	17,946,000	18,386,000	36,332,000	
Other revenue:										
Interest	506,153	163,371	109,274	64,000	201,239	137,239	100,000	85,000	185,000	0.7500
Miscellaneous	430,694	428,076	649,381	209,000	310,841	101,841	272,000	276,000	548,000	0.7500
Other financing sources	4,894	20,119	-	-	11,314	11,314	-	-	-	0.7500
Transfers from other funds	8,377,000	8,361,000	8,807,000	6,559,250	6,559,500	250	8,807,000	8,746,000	17,553,000	0.7500
Proceeds from Lease Obligations:	288,156	233,667	139,469	110,000	-	(87,000)	114,000	114,000	228,000	0.7500
Debt proceeds	-	25,984	-	-	12,663,495	12,663,495	6,000,000	-	6,000,000	0.0000
	9,606,897	9,232,217	9,705,124	6,942,250	19,746,389	12,827,139	15,293,000	9,221,000	24,514,000	
Total revenue	40,520,488	43,749,639	49,612,480	35,734,250	55,036,742	19,325,492	53,147,000	45,251,446	98,398,446	

City of West Linn

Totals rolled up from all City funds

[for informational purposes]

	Actual			through the 3rd Quarter of FY 2023			2022-2023 Biennium			[9 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Expenditures										
Personnel services	\$ 15,349,465	\$ 15,653,685	\$ 16,292,905	\$ 14,611,000	\$ 13,332,268	\$ 1,278,732	\$ 18,438,000	\$ 18,996,000	\$ 37,434,000	0.7692
Materials and services	6,864,940	9,422,932	8,768,066	7,951,000	7,334,641	616,359	13,443,000	10,567,000	24,010,000	0.7500
Debt service	2,465,456	2,778,220	2,085,048	510,750	515,420	(4,670)	2,137,000	2,833,000	4,185,000	0.3000
Transfers to other funds	8,377,000	8,361,000	8,807,000	6,559,250	6,559,500	(250)	8,807,000	8,746,000	17,553,000	0.7500
Capital outlay - regular	7,886,835	5,673,866	5,433,214	11,408,000	3,553,611	7,854,389	23,362,000	15,241,000	38,603,000	0.7500
Total expenditures	40,943,696	41,889,703	41,386,233	41,040,000	31,295,440	9,744,560	66,187,000	56,383,000	121,785,000	
Revenue over (under) expenditures	(423,208)	1,859,936	8,226,247	(5,404,250)	23,741,302	29,070,052	(13,040,000)	(11,131,554)	(23,386,554)	
Beginning fund balance	39,560,347	39,137,139	40,997,075	20,166,000	49,223,322	29,057,322	38,892,000	25,852,000	38,892,000	
Ending fund balance	<u>\$ 39,137,139</u>	<u>\$ 40,997,075</u>	<u>\$ 49,223,322</u>	<u>\$ 14,761,750</u>	<u>\$ 72,964,624</u>	<u>\$ 58,127,374</u>	<u>\$ 25,852,000</u>	<u>\$ 14,720,446</u>	<u>\$ 15,505,446</u>	

**Summary
of expenditures
City-wide**

City of West Linn

Totals rolled up from all City funds

[for informational purposes]

	Actual			through the 3rd Quarter of FY 2023			2022-2023 Biennium			[9 months]
	FY 2020	FY 2021	FY 2022	Flexible	[9 months]	[9 months]	FY 2022	FY 2023	Total	Flexible
				Budget	Actual	Variance				Budget
Expenditures										
Personnel services:										
Salaries and wages	\$ 9,731,576	\$ 9,845,647	\$ 10,285,905	\$ 9,041,000	\$ 5,436,141	\$ 3,604,859	\$ 11,478,000	\$ 11,753,000	\$ 23,231,000	0.7692
Overtime	251,471	294,964	303,660	273,000	234,161	38,839	314,000	355,000	669,000	0.7692
Payroll taxes and benefits	3,014,628	3,138,397	3,126,964	3,004,000	1,582,540	1,421,460	3,763,000	3,905,000	7,668,000	0.7692
PERS contributions	2,351,790	2,374,678	2,576,375	2,295,000	1,306,958	988,042	2,883,000	2,983,000	5,866,000	0.7692
	<u>15,349,465</u>	<u>15,653,685</u>	<u>16,292,905</u>	<u>14,611,000</u>	<u>13,332,268</u>	<u>6,053,200</u>	<u>18,438,000</u>	<u>18,996,000</u>	<u>37,434,000</u>	
Materials and services	6,864,940	9,422,932	8,768,066	7,951,000	7,334,641	616,359	13,443,000	10,567,000	24,010,000	0.7500
Debt service:										
Principal	1,420,000	1,740,000	1,075,000	-	-	-	1,420,000	1,740,000	3,160,000	0.0000
Interest	1,001,208	974,708	944,730	510,750	451,238	59,512	571,000	920,000	706,000	0.2500
Vehicle Leases	44,248	63,512	65,318	98,500	64,182	34,318	146,000	173,000	319,000	0.2500
Refunded debt	-	-	-	-	-	-	-	-	-	0.2500
	<u>2,465,456</u>	<u>2,778,220</u>	<u>2,085,048</u>	<u>609,250</u>	<u>515,420</u>	<u>93,830</u>	<u>2,137,000</u>	<u>2,833,000</u>	<u>4,185,000</u>	
Transfers to other funds	8,377,000	8,361,000	8,807,000	6,559,250	6,559,500	(250)	8,807,000	8,746,000	17,553,000	0.7500
Capital outlay - regular	7,886,835	5,673,866	5,433,214	11,408,000	3,553,611	7,854,389	23,362,000	15,241,000	38,603,000	0.7500
Total expenditures	<u>40,943,696</u>	<u>41,889,703</u>	<u>41,386,233</u>	<u>41,138,500</u>	<u>31,295,440</u>	<u>14,617,528</u>	<u>66,187,000</u>	<u>56,383,000</u>	<u>121,785,000</u>	
Revenue over (under) expenditures	(423,208)	1,859,936	8,226,247	(5,404,250)	23,741,302	33,943,020	(13,040,000)	(11,131,554)	(23,386,554)	
Beginning fund balance	39,560,347	39,137,139	40,997,075	20,166,000	49,223,322	29,057,322	38,892,000	25,852,000	38,892,000	
Ending fund balance	<u>\$ 39,137,139</u>	<u>\$ 40,997,075</u>	<u>\$ 49,223,322</u>	<u>\$ 14,761,750</u>	<u>\$ 72,964,624</u>	<u>\$ 63,000,342</u>	<u>\$ 25,852,000</u>	<u>\$ 14,720,446</u>	<u>\$ 15,505,446</u>	

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

[for informational purposes]

	Actual			through the 3rd Quarter of FY 2023			2022-2023 Biennium			[9 months]
	FY 2020	FY 2021	FY 2022	Flexible	[9 months]	[9 months]	FY 2022	FY 2023	Total	Flexible
				Budget	Actual	Variance				Budget
Revenue										
Transfers from other funds	\$ 7,112,000	\$ 7,259,000	\$ 8,337,000	\$ 6,203,000	\$ 6,203,250	\$ 250	\$ 8,337,000	\$ 8,271,000	\$ 16,608,000	0.7500
Muni Court fines and fees	308,419	281,283	212,924	233,000	182,673	(50,327) ¹	300,000	310,000	610,000	0.7500
Licenses and permits	206,439	230,341	331,455	138,000	182,915	44,915	181,000	184,000	365,000	0.7500
Intergovernmental	189,993	715,381	2,981,776	-	3,048,669	3,048,669 ²	2,700,000	-	2,700,000	1.0000
Interest	47,960	25,475	21,632	11,000	10,603	(397)	20,000	15,000	35,000	0.7500
Miscellaneous	60,217	28,397	59,857	8,000	33,602	25,602	10,000	10,000	20,000	0.7500
Proceeds from lease obligations	53,243	111,234	139,469	23,000	-	(23,000)	70,000	30,000	100,000	0.7500
Total revenue	7,978,271	8,651,111	12,084,113	6,616,000	9,661,712	3,045,712	11,618,000	8,820,000	20,338,000	
Expenditures										
City Council	520,476	585,333	576,012	408,000	473,617	(65,617)	606,000	542,000	1,148,000	0.6733
City Management	834,269	761,068	1,161,859	1,059,000	884,826	174,174	1,334,000	1,382,000	2,716,000	0.7939
Economic Development	301,134	487,612	76,753	116,000	104,250	11,750	202,000	152,000	354,000	0.5743
Human Resources	487,476	539,158	610,328	463,000	348,165	114,835	586,000	606,000	1,192,000	0.7901
Finance	674,741	761,604	819,797	640,000	589,384	50,616	807,000	836,000	1,643,000	0.7931
Information Technology	984,055	1,491,773	1,305,628	1,027,000	1,029,541	(2,541)	1,441,000	1,357,000	2,798,000	0.7127
Facility Services	569,891	635,416	653,194	518,000	537,165	(19,165)	657,000	687,000	1,344,000	0.7884
Municipal Court	463,175	486,577	484,544	434,000	357,037	76,963	542,000	565,000	1,107,000	0.8007
Public Works Support Services	1,204,165	1,257,595	1,457,078	1,411,000	1,145,568	265,432	1,790,000	1,836,000	3,626,000	0.7883
Vehicle/Equipment Maint	339,506	332,212	299,013	325,000	178,780	146,220	420,000	427,000	847,000	0.7738
Non-departmental:										
General Services	143,170	175,009	200,443	1,238,000	279,546	958,454 ³	4,249,000	1,651,000	5,900,000	0.7500
Debt Service	406,298	418,299	138,754	26,750	21,900	4,850	107,000	107,000	214,000	0.2500
Debt Service - Leases	6,699	768	-	9,500	14,170	(4,670)	38,000	38,000	76,000	0.2500
Transfers to other funds	1,258,000	873,000	470,000	356,250	356,250	-	470,000	475,000	945,000	0.7500
Total expenditures	8,193,055	8,805,424	8,253,403	8,031,500	6,320,199	1,711,301	13,249,000	10,661,000	23,910,000	
Revenue over (under) expenditures	(214,784)	(154,313)	3,830,710	(1,415,500)	3,341,513	4,757,013	(1,631,000)	(1,841,000)	(3,572,000)	
Beginning fund balance	3,191,319	2,976,535	2,822,222	3,349,000	6,652,932	3,303,932	4,980,000	3,349,000	4,980,000	
Ending fund balance	\$ 2,976,535	\$ 2,822,222	\$ 6,652,932	\$ 1,933,500	\$ 9,994,445	\$ 8,060,945	\$ 3,349,000	\$ 1,508,000	\$ 1,408,000	

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

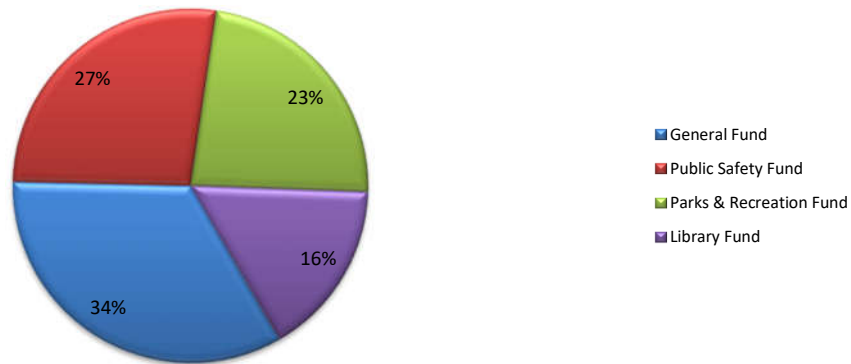
² American Rescue Plan Act (ARPA) received during 1st quarter. This is the final payment of the American Rescue Plan Act. It was budgeted in the PY.

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

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

	Actual			Flexible Period	2022-2023 Biennium		
	FY 2020	FY 2021	FY 2022		FY 2022	FY 2023	Total
General Fund	\$ 2,976,535	\$ 2,822,222	\$ 2,822,222	\$ 9,994,445	\$ 3,349,000	\$ 1,508,000	\$ 1,408,000
Public Safety Fund	2,226,054	2,731,043	2,731,043	4,299,472	1,704,000	1,128,000	1,128,000
Parks & Recreation Fund	1,128,693	1,190,756	1,190,756	2,771,148	889,000	971,000	971,000
Library Fund	565,887	643,969	643,969	1,148,124	573,000	516,000	673,000
	<u>\$ 6,897,169</u>	<u>\$ 7,387,990</u>	<u>\$ 7,387,990</u>	<u>\$ 18,213,189</u>	<u>\$ 6,515,000</u>	<u>\$ 4,123,000</u>	<u>\$ 4,180,000</u>

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



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

[for informational purposes]

	Actual			through the 3rd Quarter of FY 2023			2022-2023 Biennium			[9 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenue										
Property taxes	\$ 5,510,964	\$ 5,679,197	\$ 5,802,176	\$ 5,548,000	\$ 5,798,747	\$ 250,747	\$ 5,858,000	\$ 6,030,000	\$ 11,888,000	0.9200
Franchise fees	1,450,352	1,628,050	1,646,950	1,450,000	1,813,092	363,092 ¹	1,450,000	1,450,000	2,900,000	1.0000
Intergovernmental revenue	692,901	639,152	629,632	484,000	551,727	67,727	625,000	645,000	1,270,000	0.7500
Licenses and permits	29,030	22,725	19,400	18,000	24,650	6,650	21,000	24,000	45,000	0.7500
Fines and forfeitures	15,802	7,795	19,386	5,000	8,187	3,187	7,000	7,000	14,000	0.7500
Miscellaneous	29,732	14,330	24,257	4,000	20,599	16,599	5,000	5,000	10,000	0.7500
Transfers from General Fund	278,000	-	-	-	-	-	-	-	-	0.7500
Debt proceeds	-	-	-	-	-	-	-	-	-	
Total revenue	8,006,781	7,991,249	8,141,801	7,509,000	8,217,002	708,002	7,966,000	8,161,000	16,127,000	
Expenditures										
Personnel services	4,977,583	4,951,232	4,924,284	4,238,000	4,233,615	4,385	5,333,000	5,510,000	10,843,000	0.7692
Materials and services	710,056	674,819	824,722	749,000	848,235	(99,235) ²	1,006,000	999,000	2,005,000	0.7500
Transfers	1,726,000	1,791,000	2,015,000	1,532,000	1,532,250	(250)	2,015,000	2,043,000	4,058,000	0.7500
Capital outlay - regular	148,167	69,209	216,201	139,000	196,067	(57,067)	185,000	185,000	370,000	0.7500
Total expenditures	7,561,806	7,486,260	7,980,207	6,658,000	6,810,167	(152,167)	8,539,000	8,737,000	17,276,000	
Revenue over (under) expenditures	444,975	504,989	161,594	851,000	1,406,835	555,835	(573,000)	(576,000)	(1,149,000)	
Beginning fund balance	1,781,079	2,226,054	2,731,043	1,704,000	2,892,637	1,188,637	2,277,000	1,704,000	2,277,000	
Ending fund balance	\$ 2,226,054	\$ 2,731,043	\$ 2,892,637	\$ 2,555,000	\$ 4,299,472	\$ 1,744,472	\$ 1,704,000	\$ 1,128,000	\$ 1,128,000	
Restricted unspent bond proceeds	-	-	-	-	-	-	-	-	-	
Unrestricted ending fund balance	\$ 2,226,054	\$ 2,731,043	\$ 2,892,637	\$ 2,555,000	\$ 4,299,472	\$ 1,744,472	\$ 1,704,000	\$ 1,128,000	\$ 1,128,000	

¹ PGE Franchise Fee is received in third quarter.

² Includes contract payment for LOCOM Communications Center, paid in first quarter.

Parks & Recreation Fund
for the City of West Linn

	Actual			through the 3rd Quarter of FY 2023			[for informational purposes]			[9 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[9 months]	[9 months]	2022-2023 Biennium		Total Budget	Flexible Budget Factor
					Actual	Variance	FY 2022 Budget	FY 2023 Budget		
Revenue										
Property taxes	\$ 1,533,054	\$ 1,594,162	\$ 1,628,680	\$ 1,444,000	\$ 1,627,719	\$ 183,719	\$ 1,522,000	\$ 1,570,000	\$ 3,092,000	0.9200
Park maintenance fee	1,911,323	2,019,302	2,339,876	1,801,000	1,842,130	41,130	2,302,000	2,401,000	4,703,000	0.7500
Recreation program charges	486,137	296,436	624,341	503,000	552,200	49,200	366,000	671,000	1,037,000	0.7500
Intergovernmental	89,393	9,886	13,300	-	647,905	647,905	-	-	-	0.7500
Miscellaneous	17,715	8,068	10,833	-	30	30	-	-	-	0.7500
Other financing sources	4,894	20,119	-	-	11,314	11,314	-	-	-	0.7500
Proceeds from Lease Obligations	126,024	-	-	23,000	-	(23,000)	30,000	30,000	60,000	0.7500
Transfers from General Fund	157,000	-	-	-	-	-	-	-	-	0.7500
Total revenue	4,325,540	3,947,973	4,617,030	3,771,000	4,681,298	910,298	4,220,000	4,672,000	8,892,000	
Expenditures										
Personnel services	1,764,622	1,733,394	1,899,083	1,658,000	1,713,959	(55,959) ¹	2,097,000	2,156,000	4,253,000	0.7692
Material & services	770,502	1,150,881	1,005,117	876,000	908,560	(32,560) ¹	1,116,000	1,168,000	2,284,000	0.7500
Debt service	35,584	36,000	35,240	-	3,595	(3,595)	36,000	37,000	73,000	0.0000
Debt service - Lease Obligations	29,386	28,830	29,399	42,000	24,274	17,726	51,000	56,000	107,000	0.7500
Transfers	951,000	929,000	1,082,000	790,000	789,750	250	1,082,000	1,053,000	2,135,000	0.7500
Capital outlay	264,688	7,805	24,838	90,000	202,121	(112,121) ¹	150,000	120,000	270,000	0.7500
Total expenditures	3,815,782	3,885,910	4,075,677	3,456,000	3,642,259	(186,259)	4,532,000	4,590,000	9,122,000	
Revenue over (under) expenditures	509,758	62,063	541,353	315,000	1,039,039	724,039	(312,000)	82,000	(230,000)	
Beginning fund balance	618,935	1,128,693	1,190,756	889,000	1,732,109	843,109	1,201,000	889,000	1,201,000	
Ending fund balance	\$ 1,128,693	\$ 1,190,756	\$ 1,732,109	\$ 1,204,000	\$ 2,771,148	\$ 1,567,148	\$ 889,000	\$ 971,000	\$ 971,000	

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

Library Fund
for the City of West Linn

[for informational purposes]

	Actual			through the 3rd Quarter of FY 2023			2022-2023 Biennium			[9 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenue										
Property taxes	\$ 1,044,082	\$ 1,095,984	\$ 1,119,719	\$ 1,060,000	\$ 1,119,057	\$ 59,057	\$ 1,118,000	\$ 1,152,000	\$ 2,270,000	0.9200
Library District Levy	1,706,582	1,771,081	1,801,199	1,651,000	1,696,639	45,639 ¹	1,761,000	1,795,000	3,556,000	0.9200
Fines and forfeitures	26,294	-	25,702	23,000	13,199	(9,801)	10,000	30,000	40,000	0.7500
Interest	-	-	-	-	-	-	-	-	-	0.7500
Miscellaneous	11,353	3,471	7,197	6,000	5,976	(24)	4,000	8,000	12,000	0.7500
Total revenue	2,788,311	2,870,536	2,953,817	2,740,000	2,834,871	94,871	2,893,000	2,985,000	5,878,000	
Expenditures										
Personnel services	1,546,689	1,624,672	1,742,786	1,373,000	1,376,195	(3,195)	1,703,000	1,785,000	3,488,000	0.7692
Materials and services	218,493	296,782	231,128	186,000	174,674	11,326	238,000	248,000	486,000	0.7500
Transfers	854,000	871,000	1,003,000	757,000	756,750	250	1,003,000	1,009,000	2,012,000	0.7500
Capital outlay	1,300	-	-	-	-	-	-	-	-	0.7500
Total expenditures	2,620,482	2,792,454	2,976,914	2,316,000	2,307,619	8,381	2,944,000	3,042,000	5,986,000	
Revenue over (under) expenditures	167,829	78,082	(23,097)	424,000	527,252	103,252	(51,000)	(57,000)	(108,000)	
Beginning fund balance	555,358	723,187	801,269	730,000	778,172	48,172	781,000	730,000	781,000	
Ending fund balance - total	723,187	801,269	778,172	1,154,000	1,305,424	151,424	730,000	673,000	673,000	
Restricted - County Grant	-	-	-	-	-	-	-	-	-	
Restricted - Caufield Trust	157,300	157,300	157,300	157,000	157,300	300	157,000	157,000	157,000	
Unrestricted	\$ 565,887	\$ 643,969	\$ 620,872	\$ 997,000	\$ 1,148,124	\$ 151,124	\$ 573,000	\$ 516,000	\$ 516,000	

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

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

	Actual			through the 3rd Quarter of FY 2023			[for informational purposes]			[9 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenue										
Licenses and permits	\$ 512,502	\$ 902,887	\$ 1,893,712	\$ 420,000	\$ 646,275	\$ 226,275 ¹	\$ 1,050,000	\$ 560,000	\$ 1,610,000	0.7500
Interest	-	-	-	-	-	-	-	-	-	0.7500
Miscellaneous	-	-	-	-	-	-	-	-	-	0.7500
Debt proceeds	-	25,984	-	-	-	-	-	-	-	0.7500
Proceeds from Lease Obligations	54,722	3,900	-	-	-	-	-	-	-	0.7500
Transfer from general fund	513,000	356,000	-	-	-	-	-	-	-	0.7500
Total revenue	1,080,224	1,288,771	1,893,712	420,000	646,275	226,275	1,050,000	560,000	1,610,000	
Expenditures										
Personnel services	362,615	418,178	449,860	381,000	424,519	(43,519)	616,000	495,000	1,111,000	0.7692
Materials and services	29,888	84,235	384,463	38,000	38,873	(873)	307,000	50,000	357,000	0.7500
Debt service	4,711	12,885	10,279	14,000	7,052	6,948	14,000	14,000	28,000	1.0000
Transfers	294,000	301,000	279,000	213,000	213,000	-	279,000	284,000	563,000	0.7500
Capital outlay	55,617	25,984	-	-	-	-	-	-	-	1.0000
Total expenditures	746,831	842,282	1,123,602	646,000	683,444	(37,444)	1,216,000	843,000	2,059,000	
Revenue over (under) expenditures	333,393	446,489	770,110	(226,000)	(37,169)	188,831	(166,000)	(283,000)	(449,000)	
Beginning fund balance	67,894	401,287	847,776	377,000	1,617,886	1,240,886	543,000	377,000	543,000	
Ending fund balance	\$ 401,287	\$ 847,776	\$ 1,617,886	\$ 151,000	\$ 1,580,717	\$ 1,429,717	\$ 377,000	\$ 94,000	\$ 94,000	

¹ License and permits revenue is up due to increase in activity.

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

	Actual			through the 3rd Quarter of FY 2023		
	FY 2020	FY 2021	FY 2022	Flexible Budget	[9 months] Actual	[9 months] Variance
Revenue						
Intergovernmental	\$ 318,839	\$ 355,744	\$ 356,481	\$ 244,000	\$ 297,365	\$ 53,365 ¹
Franchise fees	175,837	171,703	169,208	130,000	127,493	(2,507) ²
Licenses and permits	71,654	134,711	116,645	68,000	75,940	7,940
Miscellaneous	2,415	16,480	4,092	2,000	6,570	4,570
Transfers from General Fund	310,000	516,000	470,000	356,250	356,250	-
Total revenue	878,745	1,194,638	1,116,426	800,250	863,618	63,368
Expenditures						
Personnel services	654,346	471,633	582,197	567,000	493,009	73,991
Materials and services	10,784	33,537	34,572	72,000	34,357	37,643
Transfers	376,000	368,000	327,000	217,000	216,750	250
Total expenditures	1,041,130	873,170	943,769	856,000	744,116	111,884
Revenue over (under) expenditures	(162,385)	321,468	172,657	(55,750)	119,502	175,252
Beginning fund balance	447,712	285,327	606,795	184,000	779,452	595,452
Ending fund balance	\$ 285,327	\$ 606,795	\$ 779,452	\$ 128,250	\$ 898,954	\$ 770,704

[for informational purposes]

2022-2023 Biennium			[9 months]
FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
\$ 325,000	\$ 325,000	\$ 650,000	0.7500
172,000	173,000	345,000	0.7500
90,000	90,000	180,000	0.7500
3,000	3,000	6,000	0.7500
470,000	475,000	945,000	0.7500
1,060,000	1,066,000	2,126,000	
714,000	737,000	1,451,000	0.7692
143,000	96,000	239,000	0.7500
327,000	289,000	616,000	0.7500
1,184,000	1,122,000	2,306,000	
(124,000)	(56,000)	(180,000)	
308,000	184,000	308,000	
\$ 184,000	\$ 128,000	\$ 128,000	

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

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

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

	Actual			through the 3rd Quarter of FY 2023			[for informational purposes]			[9 months] Flexible Budget Factor
	FY 2020	FY 2021	FY 2022	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	
	Revenue									
Interest	\$ 390,155	\$ 107,398	\$ 61,277	\$ 45,000	\$ 176,883	\$ 131,883	\$ 70,000	\$ 60,000	\$ 130,000	0.7500
Intergovernmental	-	62,500	-	-	-	-	-	-	-	0.7500
Debt proceeds - new money	-	-	-	-	-	-	-	-	-	0.7500
Total revenue	390,155	169,898	61,277	45,000	176,883	131,883	70,000	60,000	130,000	
Materials & Services	-	-	-	-	-	-	-	-	-	0.7500
Capital outlay	4,726,818	2,638,474	1,817,636	4,211,000	1,435,023	2,775,977	5,539,000	5,615,000	11,154,000	0.7500
Transfers	7,000	230,000	-	-	-	-	-	-	-	0.7500
Total expenditures	4,733,818	2,868,474	1,817,636	4,211,000	1,435,023	2,775,977	5,539,000	5,615,000	11,154,000	
Revenue over (under) expenditures	(4,343,663)	(2,698,576)	(1,756,359)	(4,166,000)	(1,258,140)	2,907,860	(5,469,000)	(5,555,000)	(11,024,000)	
Beginning fund balance	18,630,068	14,286,405	11,587,829	5,755,000	9,831,470	4,076,470	11,224,000	5,755,000	11,224,000	
Ending fund balance	\$ 14,286,405	\$ 11,587,829	\$ 9,831,470	\$ 1,589,000	\$ 8,573,330	\$ 6,984,330	\$ 5,755,000	\$ 200,000	\$ 200,000	

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

[for informational purposes]

	Actual			through the 3rd Quarter of FY 2023			2022-2023 Biennium			[9 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenue										
Property taxes	\$ 1,540,661	\$ 1,594,055	\$ 1,628,529	\$ 1,509,000	\$ 1,627,719	\$ 118,719	\$ 1,630,000	\$ 1,640,000	\$ 3,270,000	0.9200
Interest	-	-	-	-	-	-	-	-	-	0.7500
Transfers from other funds	7,000	230,000	-	-	-	-	-	-	-	1.0000
Total revenue	1,547,661	1,824,055	1,628,529	1,509,000	1,627,719	118,719	1,630,000	1,640,000	3,270,000	
Expenditures										
Debt service										
Principal:										
2018 GO Bond	-	240,000	365,000	-	-	- ¹	365,000	420,000	785,000	0.0000
2012 GO Police Station	355,000	375,000	400,000	-	-	- ¹	400,000	425,000	825,000	0.0000
2010 GO Refunding	355,000	385,000	-	-	-	- ¹	-	-	-	0.0000
2009 GO Refunding	-	-	-	-	-	- ¹	-	-	-	0.0000
Prior refunded principal	-	-	-	-	-	-	-	-	-	0.0000
Interest:										
2018 GO Bond	673,889	673,933	661,936	322,000	321,843	157 ¹	662,000	644,000	1,306,000	0.5000
2012 GO Police Station	155,038	147,938	140,438	67,000	66,219	781 ¹	141,000	133,000	274,000	0.5000
2010 GO Refunding	21,313	11,550	-	-	-	- ¹	-	-	-	1.0000
2009 GO Refunding	-	-	-	-	-	- ¹	-	-	-	0.0000
Prior refunded interest	-	-	-	-	-	-	-	-	-	
Total expenditures	1,560,240	1,833,421	1,567,374	389,000	388,062	938	1,568,000	1,622,000	2,405,000	
Revenue over (under) expenditures	(12,579)	(9,366)	61,155	1,120,000	1,239,657	119,657	62,000	18,000	865,000	
Beginning fund balance	302,230	289,651	280,285	308,000	341,440	33,440	246,000	308,000	246,000	
Ending fund balance	\$ 289,651	\$ 280,285	\$ 341,440	\$ 1,428,000	\$ 1,581,097	\$ 153,097	\$ 308,000	\$ 326,000	\$ 1,111,000	

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

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

[for informational purposes]

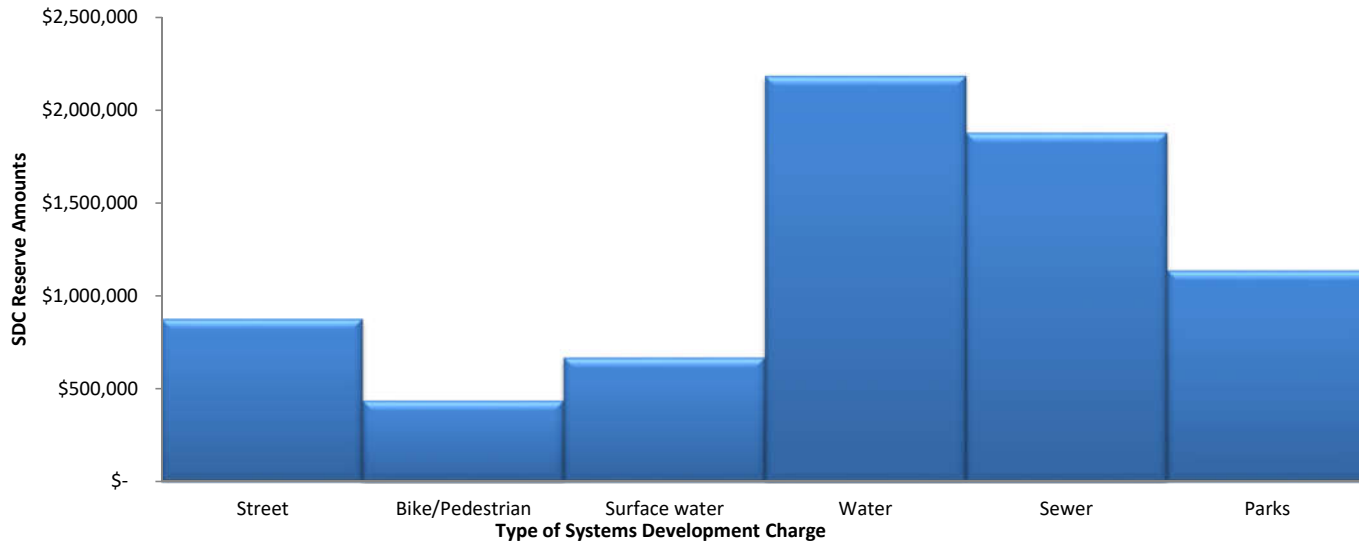
	Actual			through the 3rd Quarter of FY 2023			2022-2023 Biennium			[9 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenue										
Interest	\$ 61,038	\$ 27,260	\$ 23,100	\$ -	\$ 11,541	\$ 11,541	\$ -	\$ -	\$ -	0.7500
Intergovernmental grants	-	-	-	-	-	-	-	-	-	
Systems Development Charges										
Street	86,390	77,295	160,761	32,000	37,140	5,140 ¹	42,000	42,000	84,000	0.7500
Bike/Pedestrian	34,597	64,976	135,919	23,000	32,947	9,947 ¹	30,000	30,000	60,000	0.7500
Surface water	3,301	14,272	48,780	3,000	4,190	1,190 ¹	4,000	4,000	8,000	0.7500
Water	201,011	474,645	846,914	150,000	231,686	81,686 ¹	200,000	200,000	400,000	0.7500
Sewer	33,663	102,264	213,371	26,000	43,585	17,585 ¹	35,000	35,000	70,000	0.7500
Parks	133,750	377,641	491,885	101,000	180,706	79,706 ¹	135,000	135,000	270,000	0.7500
Total revenue	553,750	1,138,353	1,920,730	335,000	541,795	206,795	446,000	446,000	892,000	
Expenditures										
Materials and services	20,550	26,556	27,132	8,000	108,835	(100,835)	9,000	11,000	20,000	0.7500
Transfers	-	-	-	-	-	-	-	-	-	0.7500
Capital outlay										
Street	233,534	151,447	267,531	-	-	-	800,000	-	800,000	0.7500
Bike/Pedestrian	241,215	119,514	20,961	-	-	-	235,000	-	235,000	0.7500
Surface water	-	9,900	89,100	150,000	-	150,000	200,000	200,000	400,000	0.7500
Water	12,844	86,130	97,549	-	-	-	600,000	-	600,000	0.7500
Sewer	-	9,900	89,100	450,000	-	450,000	600,000	600,000	1,200,000	0.7500
Parks	110,866	66,615	48,186	113,000	8,435	104,565	150,000	150,000	300,000	0.7500
Total expenditures	619,009	470,062	639,559	721,000	117,270	603,730	2,594,000	961,000	3,555,000	
Revenue over (under) expenditures	(65,259)	668,291	1,281,171	(386,000)	424,525	810,525	(2,148,000)	(515,000)	(2,663,000)	
Beginning fund balance	4,865,697	4,800,438	5,468,729	2,820,000	6,749,900	3,929,900	4,968,000	2,820,000	4,968,000	
Ending fund balance	\$ 4,800,438	\$ 5,468,729	\$ 6,749,900	\$ 2,434,000	\$ 7,174,425	\$ 4,740,425	\$ 2,820,000	\$ 2,305,000	\$ 2,305,000	

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

Summary of Ending Balances by Type of Systems Development Charge:

	Actual			Flexible Period	2022-2023 Biennium			
	FY 2020	FY 2021	FY 2022		FY 2022	FY 2023	Total	
Street	\$ 1,136,986	\$ 1,007,207	\$ 828,615	\$ 877,100	Street \$ 318,000	\$ 287,000	\$ 287,000	
Bike/Pedestrian	536,003	335,696	397,297	436,306	Bike/Pedestrian	502,000	470,000	470,000
Surface water	705,840	703,030	657,883	668,371	Surface water	624,000	430,000	430,000
Water	596,681	796,166	1,943,165	2,180,772	Water	363,000	708,000	708,000
Sewer	1,726,189	1,765,478	1,970,601	1,875,671	Sewer	1,579,000	1,083,000	1,083,000
Parks	163,998	192,861	952,336	1,136,202	Parks	357,000	228,000	228,000
	<u>\$ 4,865,697</u>	<u>\$ 4,800,438</u>	<u>\$ 6,749,898</u>	<u>\$ 7,174,423</u>		<u>\$ 3,743,000</u>	<u>\$ 3,206,000</u>	<u>\$ 3,206,000</u>

SDC Reserves as of End of Flexible Period



Street Fund
for the City of West Linn

[for informational purposes]

	Actual			through the 3rd Quarter of FY 2023			2022-2023 Biennium			[9 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenue										
Intergovernmental	\$ 1,901,485	\$ 2,432,836	\$ 2,695,939	\$ 1,787,000	\$ 3,059,947	\$ 1,272,947 ¹	\$ 2,369,000	\$ 2,382,000	\$ 4,751,000	0.7500
Intergovernmental - grants	-	-	-	1,500,000	-	(1,500,000) ²	2,000,000	2,000,000	4,000,000	0.7500
Street maintenance fee	1,991,767	2,101,692	2,204,993	1,706,000	1,732,464	26,464	2,177,000	2,275,000	4,452,000	0.7500
Franchise fees	127,461	137,716	164,850	98,000	141,150	43,150	130,000	130,000	260,000	0.7500
Interest	-	974	1,597	-	1,653	1,653	-	-	-	0.7500
Miscellaneous	104,253	59,140	28,576	8,000	12,628	4,628	10,000	10,000	20,000	0.7500
Proceeds from sale of bonds	-	-	- ²	-	-	-	-	-	-	0.7500
Total revenue	4,124,966	4,732,358	5,095,955	5,099,000	4,947,842	(151,158)	6,686,000	6,797,000	13,483,000	
Expenditures										
Personnel services	579,543	675,347	638,194	703,000	511,350	191,650	868,000	914,000	1,782,000	0.7692
Material & services	475,503	1,448,843	848,337	510,000	540,093	(30,093) ³	631,000	680,000	1,311,000	0.7500
Debt service	142,338	141,688	140,962	71,000	14,381	56,619	141,000	142,000	283,000	0.5000
Transfers	814,000	822,000	940,000	737,000	737,250	(250)	940,000	983,000	1,923,000	0.7500
Capital outlay	763,400	570,135	1,280,351	3,053,000	338,679	2,714,321	4,206,000	4,070,000	8,276,000	0.7500
Total expenditures	2,774,784	3,658,013	3,847,844	5,074,000	2,141,753	2,932,247	6,786,000	6,789,000	13,575,000	
Revenue over (under) expenditures	1,350,182	1,074,345	1,248,111	25,000	2,806,089	2,781,089	(100,000)	8,000	(92,000)	
Beginning fund balance	3,031,095	4,381,277	5,455,622	3,479,000	6,703,733	3,224,733	3,579,000	3,479,000	3,579,000	
Ending fund balance	<u>\$ 4,381,277</u>	<u>\$ 5,455,622</u>	<u>\$ 6,703,733</u>	<u>\$ 3,504,000</u>	<u>\$ 9,509,822</u>	<u>\$ 6,005,822</u>	<u>\$ 3,479,000</u>	<u>\$ 3,487,000</u>	<u>\$ 3,487,000</u>	

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

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

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

Water Fund
for the City of West Linn

[for informational purposes]

	Actual			through the 3rd Quarter of FY 2023			2022-2023 Biennium			[9 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenue										
Water services charges	\$ 4,740,671	\$ 5,463,292	\$ 5,332,262	\$ 3,433,000	\$ 4,560,545	\$ 1,127,545	\$ 5,158,000	\$ 5,364,000	\$ 10,522,000	0.6400
Intergovernmental	-	-	5,004	-	70,098	70,098	-	-	-	0.7500
Interest	-	829	594	8,000	172	(7,828)	10,000	10,000	20,000	0.7500
Miscellaneous	147,190	163,993	226,562	164,000	125,218	(38,782)	218,000	218,000	436,000	0.7500
Systems development charges	16,721	39,498	69,509	-	19,820	19,820	-	-	-	0.7500
Proceeds from lease	29,014	63,360	-	32,000	-	(32,000)	-	42,000	42,000	0.7500
Proceeds from sale of bonds	-	-	- ²	-	12,663,495	12,663,495	6,000,000	-	6,000,000	0.7500
Total revenue	4,933,596	5,730,972	5,633,931	3,637,000	17,439,348	13,802,348	11,386,000	5,634,000	17,020,000	
Expenditures										
Personnel services	772,844	853,080	822,613	737,000	559,289	177,711	919,000	958,000	1,877,000	0.7692
Materials and services	1,892,953	2,179,512	2,203,828 ¹	1,808,000	1,880,760	(72,760) ¹	2,331,000	2,410,000	4,741,000	0.7500
Debt service										
Principal	215,000	230,000	90,000 ²	-	-	-	90,000	704,000	794,000	0.0000
Interest	61,748	55,300	48,400	24,000	23,300	700	49,000	48,000	97,000	0.5000
Leases	1,822	9,981	13,073	8,000	9,418	(1,418)	7,000	15,000	22,000	0.5000
Transfers	830,000	873,000	1,195,000	791,000	791,250	(250)	1,195,000	1,055,000	2,250,000	0.7500
Capital outlay	647,903	1,118,138	303,917	932,000	487,660	444,340	7,250,000	1,242,000	8,492,000	0.7500
Total expenditures	4,422,270	5,319,011	4,676,831	4,300,000	3,751,677	548,323	11,841,000	6,432,000	18,273,000	
Revenue over (under) expenditures	511,326	411,961	957,100	(663,000)	13,687,671	14,350,671	(455,000)	(798,000)	(1,253,000)	
Beginning fund balance	2,708,360	3,219,686	3,631,647	2,644,000	4,588,747	1,944,747	3,099,000	2,644,000	3,099,000	
Ending fund balance - total	3,219,686	3,631,647	4,588,747	1,981,000	18,276,418	16,295,418	2,644,000	1,846,000	1,846,000	
Restricted unspent LOT/Bond funds	-	-	- ¹	-	-	-	-	-	-	
Unrestricted ending fund balance	\$ 3,219,686	\$ 3,631,647	\$ 4,588,747	\$ 1,981,000	\$ 18,276,418	\$ 16,295,418	\$ 2,644,000	\$ 1,846,000	\$ 1,846,000	

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

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

Environmental Services Fund
for the City of West Linn

[for informational purposes]

	Actual			through the 3rd Quarter of FY 2023			2022-2023 Biennium			[9 months]
	FY 2020	FY 2021	FY 2022	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2022 Budget	FY 2023 Budget	Total Budget	Flexible Budget Factor
Revenue										
Sewer services charges	\$ 2,761,616	\$ 2,908,456	\$ 3,047,241	\$ 2,290,000	\$ 2,385,944	\$ 95,944 ¹	\$ 2,922,000	\$ 3,053,000	\$ 5,975,000	0.7500
Surface water services charges	1,015,465	1,076,564	1,126,559	865,000	879,233	14,233 ²	1,104,000	1,153,000	2,257,000	0.7500
Licenses and permits	62,156	73,398	71,787	49,000	46,417	(2,583)	60,000	65,000	125,000	0.7500
Interest	-	1,435	1,074	-	387	387	-	-	-	0.7500
Miscellaneous	28,476	20,994	112	17,000	61,276	44,276	22,000	22,000	44,000	0.7500
Systems development charges	19,622	73,705	218,386	-	25,122	25,122	-	-	-	0.7500
Proceeds from lease obligation	25,153	55,173	-	32,000	-	(32,000)	84,000	42,000	126,000	0.7500
Total revenue	3,912,488	4,209,725	4,465,159	3,253,000	3,398,379	145,379	4,192,000	4,335,000	8,527,000	
Expenditures										
Personnel services	554,838	630,993	606,796	648,000	513,077	134,923	812,000	843,000	1,655,000	0.7692
Materials and services	418,309	355,734	390,589	371,000	379,630	(8,630)	467,000	494,000	961,000	0.7500
Transfers	1,267,000	1,303,000	1,496,000	1,166,000	1,166,250	(250)	1,496,000	1,555,000	3,051,000	0.7500
Debt Service - Leases	1,630	11,048	12,567	25,000	9,268	15,732	36,000	50,000	86,000	0.5000
Capital outlay	612,712	754,447	977,465	2,270,000	885,626	1,384,374	3,384,000	3,027,000	6,411,000	0.7500
Total expenditures	2,854,489	3,055,222	3,483,417	4,480,000	2,953,851	1,526,149	6,195,000	5,969,000	12,164,000	
Revenue over (under) expenditures	1,057,999	1,154,503	981,742	(1,227,000)	444,528	1,671,528	(2,003,000)	(1,634,000)	(3,637,000)	
Beginning fund balance	3,360,600	4,418,599	5,573,102	3,682,000	6,554,844	2,872,844	5,685,000	3,682,000	5,685,000	
Ending fund balance	\$ 4,418,599	\$ 5,573,102	\$ 6,554,844	\$ 2,455,000	\$ 6,999,372	\$ 4,544,372	\$ 3,682,000	\$ 2,048,000	\$ 2,048,000	

¹ Revenue from Sanitary Sewer utility rates.

² Revenue from Surface Water management fee.