



CITY OF
**West
Linn**

Executive Summary

We are pleased to offer this financial report of City operations for your review. This report covers financial operations through the first and second quarter of the fiscal year ended June 30, 2025, which is the second year of the 2024-2025 biennium.

QUARTERLY HIGHLIGHTS

Financial Audit is Complete

The City's audit for the fiscal year ended June 30, 2024 is now complete and an unmodified or "clean" audit opinion was received. The Annual Comprehensive Financial Report (ACFR) was timely filed with the Secretary of State – Audits Division for their review and comments on December 19th, 2024.

For the City of West Linn, the audit document is prepared in the format of an Annual *Comprehensive Financial Report (ACFR)* and is available online for review. During January 6, 2025 Council meeting, the auditors made their formal presentation of the audit documents to the full Council.



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

Highlight Reminders of the 2024-2025 Biennium Budget

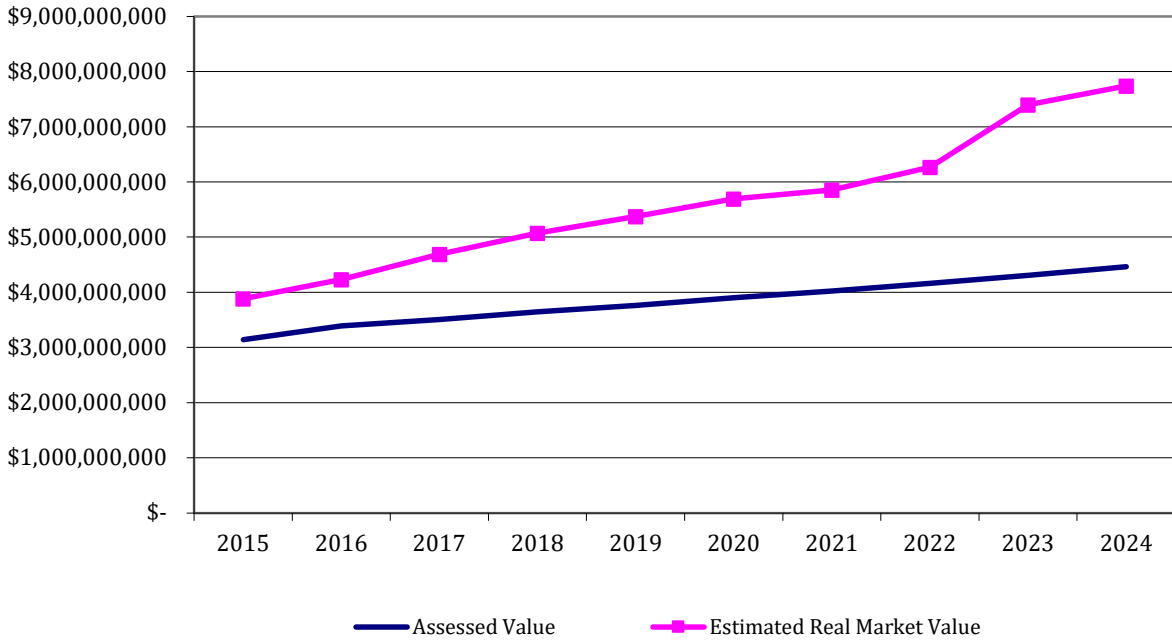
In June 2023, the City Council adopted the 2024-2025 biennial budget. Pertinent highlights of this budget included:

- It is a biennial budget balanced at \$182 million
- Personal services represent 23 percent of the total expenditures at \$42 million
- Materials and services represent 12 percent of total expenditures at \$21 million
- Capital outlay makes up 37 percent at \$68 million
- Debt service, transfers, contingency, and ending fund balances comprise the remainder

Property Taxes Arrived in the second quarter

The County Assessor's Office mailed out property tax bills in October. As the graph of Real Market Values (RMV) versus Assessed Values (AV) shows below, the City's overall RMV has been trending up for the last 10 years. There was a large increase in FY 2023 of approximately 18%. Understanding that every individual property is different, at least in total, the City's real market and assessed values have both increased slightly over the last year:

The gap between Assessed Value and Estimated Real Market Value



Increases to the Monthly Utility Bills

Effective January 1, 2025 (i.e. starting with the February 2025 bills), three of the five services are increasing the average residential bill by \$3.29 per month to \$138.29. Below is a snapshot of the details for the typical West Linn home using 7 ccfs or less:

Typical City Services Bill (residential)	Increased 5.00%									
	eff. January 1, 2025			eff. July 1, 2025			eff. January 1, 2026			
	proposed	median		proposed	median		proposed	median		
Water Service Fee										
Base (includes up to 7ccf)	5%	1.51	\$ 31.71		\$ 31.71		5%	1.59	\$ 33.30	
Sewer Service Fee										
Base fee to West Linn	5%	1.32	27.81		27.81		5%	1.39	29.20	
Tri-City portion of sewer fee (est.)			29.30	5%	1.47	30.77 est.			30.77	
Avg sewer per house			57.11			58.58			59.97	
Surface Water Management Fee	5%	0.43	9.53		9.53		5%	0.48	10.01	
Fees for Utility Services			98.35		99.82				103.28	
Fees for Other City Services										
Street Maintenance Fee			17.65	5%	0.88	18.53			18.53	
Parks Maintenance Fee			22.29	5%	1.11	23.40			23.40	
Total City Services			\$ 3.29		\$ 3.46	\$ 141.75			\$ 3.45	\$ 145.21
Usage rate per 1ccf over 7ccf	5%	0.17	3.65		3.65		5%	0.18	3.83	

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

Budget-to-Actual Quarterly Highlights

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

In a review of the City's revenues, particularly the summaries on pages 5 and 6, I note that property taxes, intergovernmental revenues, System Development Charges (SDC), licenses and permits, interest, and fines all came in above budgeted amounts. State shared revenues and state revenue sharing, came in under budget. Budgets were based off state projections and were likely off due to decrease in spending or population estimates being off. On page 7, overall personnel services costs and materials and services are coming in under budget. Capital outlay is showing coming in significantly under budget, this is due to the timing of the operations complex project.

In the General Fund (page 9), the ending fund balance is just about \$9.6 million. This includes \$0.1 million in funding from the Opioid settlement and is restricted for certain expenditures. Expenditures are tracking well in all departments with the exceptions of Human Resources and Facility Services. These departments are slightly over budget however, we expect to come in under budget in the current year of the biennium.

In the Public Safety Fund (page 10), Parks Fund (page 12) and Library Fund (page 13), expenditures are coming in over budget in several categories. This will continue to be tracked over the next six months to see if a supplemental budget is necessary.

In the Building Fund (page 14) and Planning Fund (page 15), expenditures are tracking well.

In the City Facilities, Parks, and Transportation Bond Fund (page 16), expenditures in Capital Outlay reflect amounts spent to date on the planned projects. All funds are expected to be spent by FY 2026. Interest revenue is tracking well.

In the SDC Fund (page 18), revenues are tracking high in all departments. Due to timing of capital projects, expenditures are tracking low. Therefore, ending fund balance came in approximately \$8.8 million over budget.

In the Water Fund (page 23), water service charges are tracking up consistent with prior years. Personnel services is tracking slightly high. This will continue to be tracked over the next year to see if a supplemental budget is necessary.

In the Environmental Services Fund (page 24), expenditures are tracking low while revenues are consistent with budgeted amounts.

Online Financial Dashboard

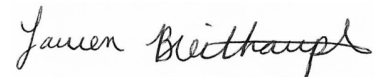
As a reminder, between quarterly reports, the online financial dashboard is an easy way to get quick real-time budget-to-actual data. The dashboard is available online on the City website displaying real-time financial information down to the details of specific accounts. It includes easy-to-read charts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

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

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

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

Best regards,



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

City of West Linn

Totals rolled up from all City funds

[for information purposes]

	Actual			through the 2nd Quarter of FY 2025			2024-2025 Biennium			[6 months]
	FY 2022	FY 2023	FY 2024	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2024 Budget	FY 2025 Budget	Total Budget	Flexible Budget Factor
Revenues (by category)										
Property taxes	\$ 10,179,104	\$ 10,653,865	\$ 10,841,178	\$ 10,164,000	\$ 10,191,800	\$ 27,800	\$ 10,645,000	\$ 10,928,000	\$ 21,573,000	0.9300
Intergovernmental revenue	8,483,331	10,473,612	5,566,016	3,655,000	3,739,254	84,254	5,665,000	5,751,000	11,416,000	0.5000
Fees and charges - utility bills	14,050,931	15,248,165	15,965,279	8,883,000	8,900,991	17,991	15,342,000	16,081,000	31,423,000	0.5000
Fees and charges - other	7,193,990	5,284,421	5,881,060	1,850,000	3,320,670	1,470,670	4,322,000	4,517,000	8,839,000	0.5000
Other revenue:										
Interest	109,274	1,127,798	2,462,640	107,000	322,509	215,509	200,000	111,000	331,000	0.5000
Miscellaneous	649,381	517,900	582,011	155,000	354,782	199,782	303,000	305,000	608,000	0.5000
Other financing sources	-	11,314	-	-	26,618	26,618	5,000,000	-	5,000,000	0.5000
Transfers from other funds	8,807,000	8,797,542	9,606,000	4,995,000	4,994,500	(500)	9,606,000	9,989,000	19,595,000	0.5000
Proceeds from Lease Obligations	139,469	97,920	120,741	-	-	-	300,000	66,000	366,000	0.5000
Proceeds from SBITA	-	140,751	198,809	-	-	-	-	-	-	0.5000
Debt proceeds	-	12,663,495	-	-	-	-	20,000,000	-	20,060,000	1.0000
	<u>9,705,124</u>	<u>23,356,720</u>	<u>12,970,201</u>	<u>5,257,000</u>	<u>5,698,409</u>	<u>441,409</u>	<u>35,409,000</u>	<u>10,471,000</u>	<u>45,960,000</u>	
Total revenue	<u>49,612,480</u>	<u>65,016,783</u>	<u>51,223,734</u>	<u>29,809,000</u>	<u>31,851,124</u>	<u>2,042,124</u>	<u>71,383,000</u>	<u>47,748,000</u>	<u>119,211,000</u>	

**Summary
of revenues
City-wide**

City of West Linn

Totals rolled up from all City funds

[for informationam purposes]

	Actual			through the 2nd Quarter of FY 2025			2024-2025 Biennium			[6 months]
	FY 2022	FY 2023	FY 2024	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2024 Budget	FY 2025 Budget	Total Budget	Flexible Budget Factor
Revenues (by line detail)										
Property taxes										
Levied for general purposes	\$ 8,550,575	\$ 8,949,076	\$ 9,106,777	\$ 8,657,000	\$ 8,561,112	\$ (95,888)	\$ 9,035,000	\$ 9,308,000	\$ 18,343,000	0.9300
Levied for bonded debt	1,628,529	1,704,789	1,734,401	1,507,000	1,630,688	123,688	1,610,000	1,620,000	3,230,000	0.9300
	10,179,104	10,653,865	10,841,178	10,164,000	10,191,800	27,800	10,645,000	10,928,000	21,573,000	
Intergovernmental revenue										
Library District Levy	1,801,199	1,831,388	1,862,375	1,729,000	1,746,668	17,668	1,868,000	1,900,000	3,768,000	0.9100
One-time capital funding	5,004	70,098	-	-	-	-	-	-	-	
State highway taxes (gas)	2,165,156	3,193,515	2,144,828	1,102,000	1,135,357	33,357	2,179,000	2,203,000	4,382,000	0.5000
Vehicle Registration Fees	530,783	500,499	510,233	255,000	257,444	2,444	510,000	510,000	1,020,000	0.5000
State Shared Revenue (liq cig)	525,001	559,067	534,975	277,000	224,875	(52,125)	554,000	581,000	1,135,000	0.5000
State Revenue Sharing (general)	356,481	375,487	347,536	195,000	164,203	(30,797)	390,000	390,000	780,000	0.5000
Other grants and misc	3,099,707	3,943,558	166,069	97,000	210,707	113,707	164,000	167,000	331,000	1.0000
	8,483,331	10,473,612	5,566,016	3,655,000	3,739,254	84,254	5,665,000	5,751,000	11,416,000	
Fees and charges:										
Utility Charges - water	5,332,262	6,031,492	6,266,435	3,848,000	3,859,057	11,057	5,753,000	6,012,000	11,765,000	0.5000
Utility Charges - sewer	3,047,241	3,237,080	3,426,923	1,760,000	1,762,497	2,497	3,350,000	3,520,000	6,870,000	0.5000
Utility Charges - surface wtr	1,126,559	1,187,996	1,263,305	649,000	649,773	773	1,237,000	1,297,000	2,534,000	0.5000
Utility Charges - street maint	2,204,993	2,322,302	2,408,684	1,273,000	1,268,040	(4,960)	2,425,000	2,546,000	4,971,000	0.5000
Utility Charges - park maint	2,339,876	2,469,295	2,599,932	1,353,000	1,361,624	8,624	2,577,000	2,706,000	5,283,000	0.5000
	14,050,931	15,248,165	15,965,279	8,883,000	8,900,991	17,991	15,342,000	16,081,000	31,423,000	
SDC fees from developers										
Franchise fees	1,897,630	619,419	800,550	343,000	1,389,069	1,046,069	510,000	683,000	1,193,000	0.5000
Licenses and permits	1,981,008	2,274,049	2,175,994	584,000	552,701	(31,299)	1,989,000	1,992,000	3,981,000	0.5000
Park recreation program fees	2,432,999	1,245,619	1,750,727	487,000	931,776	444,776	954,000	973,000	1,927,000	0.5000
Fines and forfeitures	624,341	800,664	901,579	310,000	256,922	(53,078)	620,000	620,000	1,240,000	0.5000
	258,012	344,670	252,210	126,000	190,202	64,202	249,000	249,000	498,000	0.5000
	21,244,921	20,532,586	21,846,339	10,733,000	12,221,661	1,488,661	19,664,000	20,598,000	40,262,000	
Other revenue:										
Interest	109,274	1,127,798	2,462,640	107,000	322,509	206,406	200,000	111,000	331,000	0.5000
Miscellaneous	649,381	517,900	582,011	155,000	354,782	199,782	303,000	305,000	608,000	0.5000
Other financing sources	-	11,314	-	-	26,618	26,618	5,000,000	-	5,000,000	0.5000
Transfers from other funds	8,807,000	8,797,542	9,606,000	4,995,000	4,994,500	(500)	9,606,000	9,989,000	19,595,000	0.5000
Proceeds from Lease Obligations	139,469	97,920	120,741	-	-	-	300,000	66,000	366,000	0.5000
Proceeds from SBITA	-	140,751	198,809	-	-	-	-	-	-	0.5000
Debt proceeds	-	12,663,495	-	-	-	-	20,000,000	-	20,060,000	0.0000
	9,705,124	23,356,720	12,970,201	5,257,000	5,698,409	432,306	35,409,000	10,471,000	45,960,000	
Total revenue	49,612,480	65,016,783	51,223,734	29,809,000	31,851,124	2,033,021	71,383,000	47,748,000	119,211,000	

City of West Linn

Totals rolled up from all City funds

[for information purposes]

	Actual			through the 2nd Quarter of FY 2025			2024-2025 Biennium			[6 months]
	FY 2022	FY 2023	FY 2024	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2024 Budget	FY 2025 Budget	Total Budget	Flexible Budget Factor
Expenditures										
Personnel services	\$ 16,292,905	\$ 17,636,674	\$ 18,291,515	\$ 10,799,000	\$ 10,110,908	\$ 688,092	\$ 20,654,000	\$ 21,590,000	\$ 42,244,000	0.5000
Materials and services	8,768,066	10,397,158	9,906,980	5,220,000	4,706,078	513,922	11,220,000	10,234,000	21,454,000	0.5000
Debt service	2,085,048	2,237,833	3,424,891	2,302,300	824,974	1,477,326	4,652,000	4,709,000	9,361,000	0.1000
Transfers to other funds	8,807,000	8,797,542	9,606,000	4,995,500	4,994,500	1,000	9,606,000	9,989,000	19,595,000	0.5000
Capital outlay - regular	5,433,214	7,934,717	11,001,574	23,397,000	5,999,403	17,397,597	24,586,000	43,269,000	67,855,000	0.5000
Total expenditures	41,386,233	47,003,924	52,230,960	46,713,800	26,635,863	20,077,937	70,718,000	89,791,000	160,509,000	
Revenue over (under) expenditures	8,226,247	18,012,859	(1,007,226)	(16,904,800)	5,215,261	22,110,958	665,000	(42,043,000)	(41,298,000)	
Beginning fund balance	40,997,075	49,223,322	67,236,181	59,682,000	66,228,952	6,546,952	63,262,000	63,927,000	63,262,000	
Ending fund balance	<u>\$ 49,223,322</u>	<u>\$ 67,236,181</u>	<u>\$ 66,228,955</u>	<u>\$ 42,777,200</u>	<u>\$ 71,444,213</u>	<u>\$ 28,657,910</u>	<u>\$ 63,927,000</u>	<u>\$ 21,884,000</u>	<u>\$ 21,964,000</u>	

**Summary
of expenditures
City-wide**

City of West Linn

Totals rolled up from all City funds

[for information purposes]

	Actual			through the 2nd Quarter of FY 2025			2024-2025 Biennium			[6 months]
	FY 2022	FY 2023	FY 2024	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2024 Budget	FY 2025 Budget	Total Budget	Flexible Budget Factor
Expenditures										
Personnel services:										
Salaries and wages	\$ 10,285,905	\$ 11,088,678	\$ 11,294,117	\$ 6,760,000	\$ 6,319,615	\$ 440,385	\$ 12,975,000	\$ 13,519,000	\$ 26,494,000	0.5000
Overtime	303,660	453,977	437,279	173,000	214,594	(41,594)	303,000	345,000	648,000	0.5000
Payroll taxes and benefits	3,126,964	3,446,533	3,612,035	2,096,000	1,939,945	156,055	4,003,000	4,191,000	8,194,000	0.5000
PERS contributions	2,576,375	2,647,486	2,948,084	1,768,000	1,636,754	131,246	3,373,000	3,535,000	6,908,000	0.5000
	<u>16,292,905</u>	<u>17,636,674</u>	<u>18,291,515</u>	<u>10,799,000</u>	<u>10,110,908</u>	<u>686,092</u>	<u>20,654,000</u>	<u>21,590,000</u>	<u>42,244,000</u>	
Materials and services	8,768,066	10,397,158	9,906,980	5,220,000	4,706,078	513,922	11,220,000	10,234,000	21,454,000	0.5000
Debt service:										
Principal	1,075,000	1,259,724	1,480,000	1,259,724	-	1,259,724	2,929,000	2,879,000	5,808,000	1.0000
Interest	944,730	786,898	1,503,884	921,576	763,601	157,975	1,600,000	1,700,000	3,300,000	1.0000
Vehicle Leases	65,318	101,560	124,618	121,000	61,373	59,627	123,000	130,000	253,000	1.0000
SBITA	-	89,651	316,389	-	-	-	-	-	-	1.0000
Refunded debt	-	-	-	-	-	-	-	-	-	1.0000
	<u>2,085,048</u>	<u>2,237,833</u>	<u>3,424,891</u>	<u>2,302,300</u>	<u>824,974</u>	<u>1,477,326</u>	<u>4,652,000</u>	<u>4,709,000</u>	<u>9,361,000</u>	
Transfers to other funds	8,807,000	8,797,542	9,606,000	4,995,500	4,994,500	1,000	9,606,000	9,989,000	19,595,000	0.5000
Capital outlay - regular	5,433,214	7,934,717	11,001,574	23,397,000	5,999,403	17,397,597	24,586,000	43,269,000	67,855,000	0.5000
Total expenditures	<u>41,386,233</u>	<u>47,003,924</u>	<u>52,230,960</u>	<u>46,713,800</u>	<u>26,635,863</u>	<u>20,075,937</u>	<u>70,718,000</u>	<u>89,791,000</u>	<u>160,509,000</u>	
Revenue over (under) expenditures	8,226,247	18,012,859	(1,007,226)	(16,904,800)	5,215,261	22,108,958	665,000	(42,043,000)	(41,298,000)	
Beginning fund balance	<u>40,997,075</u>	<u>49,223,322</u>	<u>67,236,181</u>	<u>59,682,000</u>	<u>66,228,952</u>	<u>6,546,952</u>	<u>63,262,000</u>	<u>63,927,000</u>	<u>63,262,000</u>	
Ending fund balance	<u>\$ 49,223,322</u>	<u>\$ 67,236,181</u>	<u>\$ 66,228,955</u>	<u>\$ 42,777,200</u>	<u>\$ 71,444,213</u>	<u>\$ 28,655,910</u>	<u>\$ 63,927,000</u>	<u>\$ 21,884,000</u>	<u>\$ 21,964,000</u>	

Generam Fund
for the City of West minn

[for informationam purposes]

	Actuam			through the 2nd Quarter of FY 2025			2024-2025 Biennium			[6 months]
	FY 2022	FY 2023	FY 2024	Fmexibme	[6 months]	[6 months]	FY 2024	FY 2025	Total	Fmexibme
				Budget	Actual	Variance				Budget
Revenue										
Transfers from other funds	\$ 8,337,000	\$ 8,271,000	\$ 8,746,000	\$ 4,562,000	\$ 4,562,000	\$ -	\$ 8,746,000	\$ 9,124,000	\$ 17,870,000	0.5000
Muni Court fines and fees	212,924	316,720	226,398	113,000	171,776	58,776	225,000	225,000	450,000	0.5000
Licenses and permits	331,455	239,583	391,853	99,000	238,792	139,792	195,000	198,000	393,000	0.5000
Intergovernmental	2,981,776	2,988,357	-	10,000	-	(10,000)	20,000	20,000	40,000	0.5000
Interest	21,632	211,820	297,477	6,000	11,855	5,855	10,000	11,000	21,000	0.5000
Miscellaneous	59,857	78,570	25,128	5,000	41,253	36,253	10,000	10,000	20,000	0.5000
Proceeds from SBITA	-	140,751	198,809	-	-	-	-	-	-	0.5000
Proceeds from lease obligations	139,469	-	-	-	-	-	96,000	-	96,000	0.5000
Total revenue	12,084,113	12,246,801	9,885,665	4,795,000	5,025,676	230,676	9,302,000	9,588,000	18,890,000	
Expenditures										
City Attorney	-	-	382,800	366,000	348,351	17,649	808,000	730,000	1,538,000	0.4530
City Council	576,012	784,459	186,763	67,000	32,385	34,615	132,000	133,000	265,000	0.5076
City Management	1,161,859	1,254,760	1,246,097	733,000	710,172	22,828	1,396,000	1,466,000	2,862,000	0.5251
Economic Development	76,753	125,743	101,506	70,000	4,726	65,274	130,000	139,000	269,000	0.5385
Human Resources	610,328	446,766	419,701	280,000	294,600	(14,600) ¹	534,000	558,000	1,092,000	0.5243
Finance	819,797	911,485	1,079,697	634,000	474,410	159,590	1,190,000	1,266,000	2,456,000	0.5328
Information Technology	1,305,628	1,561,880	1,588,741	859,000	555,881	303,119	1,570,000	1,718,000	3,288,000	0.5471
Facility Services	653,194	725,862	853,630	379,000	389,825	(10,825) ¹	781,000	758,000	1,539,000	0.4853
Municipal Court	484,544	466,002	485,453	270,000	260,390	9,610	524,000	539,000	1,063,000	0.5153
Public Works Support Services	1,457,078	1,607,648	1,523,684	1,000,000	838,156	161,844	1,857,000	2,000,000	3,857,000	0.5385
Vehicle/Equipment Maint	299,013	250,624	323,871	245,000	151,057	93,943	447,000	489,000	936,000	0.5481
Non-departmental:										
General Services	200,443	593,331	451,081	157,000	277,560	(120,560) ²	1,384,000	314,000	1,698,000	0.5000
Debt Service	138,754	105,947	107,165	11,300	11,731	(431)	114,000	113,000	227,000	0.1000
Debt Service - SBITA	-	89,651	316,389	-	-	-	-	-	-	0.0000
Debt Service - Leases	-	33,418	41,046	19,000	-	19,000	38,000	38,000	76,000	0.5000
Transfers to other funds	470,000	526,542	860,000	432,500	432,500	-	860,000	865,000	1,725,000	0.5000
Total expenditures	8,253,403	9,484,118	9,967,624	5,522,800	4,781,744	741,056	11,765,000	11,126,000	22,891,000	
Revenue over (under) expenditures	3,830,710	2,762,683	(81,959)	(727,800)	243,932	971,732	(2,463,000)	(1,538,000)	(4,001,000)	
Beginning fund balance	2,822,222	6,652,932	9,415,615	7,050,000	9,333,656	2,283,656	9,513,000	7,050,000	9,513,000	
Ending fund balance	\$ 6,652,932	\$ 9,415,615	\$ 9,333,656	\$ 6,322,200	\$ 9,577,588	\$ 3,255,388	\$ 7,050,000	\$ 5,512,000	\$ 5,512,000	

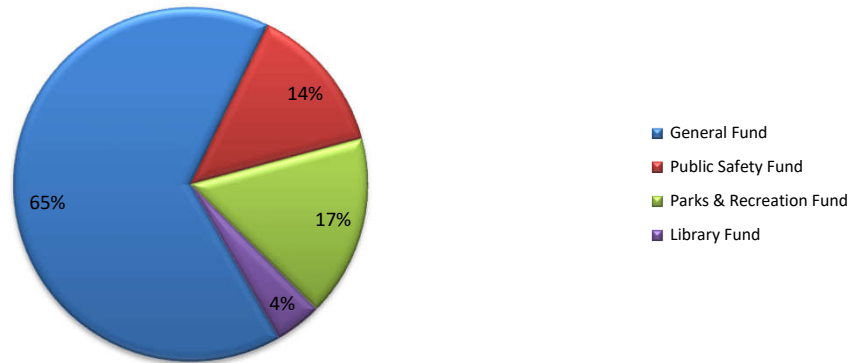
¹ Expenditures tracking high in these departments. Will continue to watch as the year continues.

² Tracking high as liability insurance paid at the beginning of the year.

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

	Actual			Fmexibme Period	2024-2025 Biennium		
	FY 2022	FY 2023	FY 2024		FY 2024	FY 2025	Total
General Fund	\$ 6,652,932	\$ 9,415,615	\$ 9,415,615	\$ 9,577,588	\$ 7,050,000	\$ 5,512,000	\$ 5,512,000
Public Safety Fund	2,892,637	2,979,629	2,979,629	5,019,710	1,839,000	1,146,000	1,146,000
Parks & Recreation Fund	1,732,109	2,090,016	2,090,016	3,494,090	6,052,000	1,395,000	1,395,000
Library Fund	620,872	612,077	612,077	1,745,522	405,000	202,000	359,000
	<u>\$ 11,898,550</u>	<u>\$ 15,097,337</u>	<u>\$ 15,097,337</u>	<u>\$ 19,836,910</u>	<u>\$ 15,346,000</u>	<u>\$ 8,255,000</u>	<u>\$ 8,412,000</u>

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



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

[for information purposes]

	Actual			through the 2nd Quarter of FY 2025			2024-2025 Biennium			[6 months]
	FY 2022	FY 2023	FY 2024	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2024 Budget	FY 2025 Budget	Total Budget	Flexible Budget Factor
Revenue										
Property taxes	\$ 5,802,176	\$ 6,072,587	\$ 6,179,599	\$ 5,874,000	\$ 5,809,326	\$ (64,674)	\$ 6,132,000	\$ 6,316,000	\$ 12,448,000	0.9300
Franchise fees	1,646,950	1,922,948	1,822,114	413,000	390,279	(22,721) ¹	1,647,000	1,650,000	3,297,000	0.2500
Intergovernmental revenue	629,632	678,491	583,818	364,000	435,582	71,582	698,000	728,000	1,426,000	0.5000
Licenses and permits	19,400	31,413	37,198	10,000	20,941	10,941	19,000	20,000	39,000	0.5000
Fines and forfeitures	19,386	10,308	10,577	5,000	6,403	1,403	9,000	9,000	18,000	0.5000
Interest	-	-	104,560	-	-	-	-	-	-	0.5000
Miscellaneous	24,257	112,782	31,215	3,000	8,366	5,366	5,000	5,000	10,000	0.5000
Transfers from General Fund	-	-	440,000	223,000	222,500	(500)	440,000	445,000	885,000	0.5000
Debt proceeds	-	-	-	-	-	-	-	-	-	
Total revenue	8,141,801	8,828,529	9,209,081	6,892,000	6,893,397	1,397	8,950,000	9,173,000	18,123,000	
Expenditures										
Personnel services	4,924,284	5,512,748	5,587,149	3,239,000	3,180,295	58,705	6,183,000	6,477,000	12,660,000	0.5000
Materials and services	824,722	979,767	927,798	523,000	798,816	(275,816) ²	1,012,000	1,046,000	2,058,000	0.5000
Transfers	2,015,000	2,043,000	2,085,000	1,044,000	1,043,500	500	2,085,000	2,087,000	4,172,000	0.5000
Capital outlay - regular	216,201	206,022	226,728	128,000	213,111	(85,111)	256,000	256,000	512,000	0.5000
Total expenditures	7,980,207	8,741,537	8,826,675	4,934,000	5,235,722	(301,722)	9,536,000	9,866,000	19,402,000	
Revenue over (under) expenditures	161,594	86,992	382,406	1,958,000	1,657,675	(300,325)	(586,000)	(693,000)	(1,279,000)	
Beginning fund balance	2,731,043	2,892,637	2,979,629	1,839,000	3,362,035	1,523,035	2,425,000	1,839,000	2,425,000	
Ending fund balance	\$ 2,892,637	\$ 2,979,629	\$ 3,362,035	\$ 3,797,000	\$ 5,019,710	\$ 1,222,710	\$ 1,839,000	\$ 1,146,000	\$ 1,146,000	
Restricted unspent bond proceeds	-	-	-	-	-	-	-	-	-	
Unrestricted ending fund balance	\$ 2,892,637	\$ 2,979,629	\$ 3,362,035	\$ 3,797,000	\$ 5,019,710	\$ 1,222,710	\$ 1,839,000	\$ 1,146,000	\$ 1,146,000	

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 2nd Quarter of FY 2025			[for information purposes]			[6 months]
	FY 2022	FY 2023	FY 2024	Fmexibme	[6 months]	[6 months]	2024-2025 Biennium			Fmexibme
				Budget	Actual	Variance	FY 2024	FY 2025	Total	Budget
	Budget	Budget	Budget	Budget	Actual	Variance	Budget	Budget	Budget	
Revenue										
Property taxes	\$ 1,628,680	\$ 1,704,586	\$ 1,734,624	\$ 1,649,000	\$ 1,630,688	\$ (18,312)	\$ 1,720,000	\$ 1,773,000	\$ 3,493,000	0.9300
Park maintenance fee	2,339,876	2,469,295	2,599,932	1,353,000	1,361,624	8,624	2,577,000	2,706,000	5,283,000	0.5000
Recreation program charges	624,341	800,664	901,579	310,000	256,922	(53,078)	620,000	620,000	1,240,000	0.5000
Intergovernmental	13,300	835,777	105,127	-	-	-	-	-	-	0.5000
Interest	-	-	79,185	-	-	-	-	-	-	0.5000
Miscellaneous	10,833	50,787	43,304	-	6	6	-	-	-	0.5000
Other financing sources	-	11,314	-	-	26,618	26,618	5,000,000	-	5,000,000	0.0000
Proceeds from Lease Obligations	-	97,920	35,346	-	-	-	120,000	66,000	186,000	0.0000
Transfers from General Fund	-	-	-	-	-	-	-	-	-	0.5000
Total revenue	4,617,030	5,970,343	5,499,097	3,312,000	3,275,858	(36,142)	10,037,000	5,165,000	15,202,000	
Expenditures										
Personnel services	1,899,083	2,232,958	2,316,294	1,268,000	1,166,745	101,255	2,424,000	2,535,000	4,959,000	0.5000
Material & services	1,005,117	1,250,060	1,299,642	645,000	689,889	(44,889) ¹	1,261,000	1,289,000	2,550,000	0.5000
Debt service	35,240	35,315	35,721	51,000	43,224	7,776	337,000	337,000	674,000	0.1500
Debt service - Lease Obligations	29,399	36,735	47,694	28,000	-	28,000	51,000	56,000	107,000	0.5000
Transfers	1,082,000	1,053,000	1,029,000	545,000	545,000	-	1,029,000	1,090,000	2,119,000	0.5000
Capital outlay	24,838	1,004,368	197,672	2,258,000	-	2,258,000	1,289,000	4,515,000	5,804,000	0.5000
Total expenditures	4,075,677	5,612,436	4,926,023	4,795,000	2,444,858	2,350,142	6,391,000	9,822,000	16,213,000	
Revenue over (under) expenditures	541,353	357,907	573,074	(1,483,000)	831,000	2,314,000	3,646,000	(4,657,000)	(1,011,000)	
Beginning fund balance	1,190,756	1,732,109	2,090,016	6,052,000	2,663,090	(3,388,910)	2,406,000	6,052,000	2,406,000	
Ending fund balance	\$ 1,732,109	\$ 2,090,016	\$ 2,663,090	\$ 4,569,000	\$ 3,494,090	\$ (1,074,910)	\$ 6,052,000	\$ 1,395,000	\$ 1,395,000	

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

Library Fund
for the City of West Linn

[for information purposes]

	Actual			through the 2nd Quarter of FY 2025			2024-2025 Biennium			[6 months]
	FY 2022	FY 2023	FY 2024	Fmexibme Budget	[6 months] Actual	[6 months] Variance	FY 2024 Budget	FY 2025 Budget	Total Budget	Fmexibme Budget Factor
Revenue										
Property taxes	\$ 1,119,719	\$ 1,171,903	\$ 1,192,554	\$ 1,134,000	\$ 1,121,098	\$ (12,902)	\$ 1,183,000	\$ 1,219,000	\$ 2,402,000	0.9300
Library District Levy	1,801,199	1,831,388	1,862,375	1,729,000	1,746,668	17,668	1,868,000	1,900,000	3,768,000	0.9100
Fines and forfeitures	25,702	17,642	15,235	8,000	12,023	4,023	15,000	15,000	30,000	0.5000
Interest	-	19,083	30,722	-	-	-	-	-	-	0.5000
Transfers from General Fund	-	-	30,000	15,000	15,000	-	30,000	30,000	60,000	0.5000
Miscellaneous	7,197	6,082	5,335	4,000	172	(3,828)	6,000	7,000	13,000	0.5000
Total revenue	2,953,817	3,046,098	3,136,221	2,890,000	2,894,961	4,961	3,102,000	3,171,000	6,273,000	
Expenditures										
Personnel services	1,742,786	1,810,427	1,909,615	1,027,000	1,044,854	(17,854)	1,965,000	2,054,000	4,019,000	0.5000
Materials and services	231,128	235,466	249,940	138,000	150,328	(12,328)	271,000	276,000	547,000	0.5000
Transfers	1,003,000	1,009,000	1,021,000	522,000	522,000	-	1,021,000	1,044,000	2,065,000	0.5000
Capital outlay	-	-	-	-	-	-	-	-	-	0.5000
Total expenditures	2,976,914	3,054,893	3,180,555	1,687,000	1,717,182	(30,182)	3,257,000	3,374,000	6,631,000	
Revenue over (under) expenditures	(23,097)	(8,795)	(44,334)	1,203,000	1,177,779	(25,221)	(155,000)	(203,000)	(358,000)	
Beginning fund balance	801,269	778,172	769,377	562,000	725,043	163,043	717,000	562,000	717,000	
Ending fund balance - total	778,172	769,377	725,043	1,765,000	1,902,822	137,822	562,000	359,000	359,000	
Restricted - County Grant	-	-	-	-	-	-	-	-	-	
Restricted - Caufield Trust	157,300	157,300	157,300	157,000	157,300	300	157,000	157,000	157,000	
Unrestricted	\$ 620,872	\$ 612,077	\$ 567,743	\$ 1,608,000	\$ 1,745,522	\$ 137,522	\$ 405,000	\$ 202,000	\$ 202,000	

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**

	Actuals			through the 2nd Quarter of FY 2025			[for information purposes]			[6 months]
	FY 2022	FY 2023	FY 2024	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2024 Budget	FY 2025 Budget	Total Budget	Flexible Budget Factor
Revenue										
Licenses and permits	\$ 1,893,712	\$ 818,648	\$ 1,045,967	\$ 305,000	\$ 535,780	\$ 230,780 ¹	\$ 595,000	\$ 610,000	\$ 1,205,000	0.5000
Interest	-	3,522	53,037	-	32,689	32,689	-	-	-	0.5000
Miscellaneous	-	-	15,909	-	-	-	-	-	-	0.5000
Debt proceeds	-	-	-	-	-	-	-	-	-	0.5000
Proceeds from Lease Obligations	-	-	-	-	-	-	-	-	-	0.5000
Transfer from general fund	-	-	-	-	-	-	-	-	-	0.5000
Total revenue	1,893,712	822,170	1,114,913	305,000	568,469	263,469	595,000	610,000	1,205,000	
Expenditures										
Personnel services	449,860	571,400	525,194	260,000	229,487	30,513	566,000	520,000	1,086,000	0.5000
Materials and services	384,463	45,088	22,339	37,000	26,526	10,474	71,000	73,000	144,000	0.5000
Debt service	10,279	9,275	9,271	14,000	5,408	8,592	14,000	14,000	28,000	1.0000
Transfers	279,000	284,000	331,000	160,000	160,000	-	331,000	320,000	651,000	0.5000
Capital outlay	-	-	-	-	-	-	-	-	-	1.0000
Total expenditures	1,123,602	909,763	887,804	471,000	421,421	49,579	982,000	927,000	1,909,000	
Revenue over (under) expenditures	770,110	(87,593)	227,109	(166,000)	147,048	313,048	(387,000)	(317,000)	(704,000)	
Beginning fund balance	847,776	1,617,886	1,530,293	939,000	1,757,402	818,402	1,326,000	939,000	1,326,000	
Ending fund balance	\$ 1,617,886	\$ 1,530,293	\$ 1,757,402	\$ 773,000	\$ 1,904,450	\$ 1,131,450	\$ 939,000	\$ 622,000	\$ 622,000	

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

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

	Actual			through the 2nd Quarter of FY 2025			[for information purposes]			[6 months]
	FY 2022	FY 2023	FY 2024	Fmexibme	[6 months]	[6 months]	FY 2024	FY 2025	Total	Fmexibme
				Budget	Actual	Variance				Budget
Revenue										
Intergovernmental	\$ 356,481	\$ 375,487	\$ 356,065	\$ 195,000	\$ 164,203	\$ (30,797) ¹	\$ 390,000	\$ 390,000	\$ 780,000	0.5000
Franchise fees	169,208	161,329	151,246	81,000	61,949	(19,051) ²	162,000	162,000	324,000	0.5000
Licenses and permits	116,645	96,799	205,881	40,000	88,206	48,206	80,000	80,000	160,000	0.5000
Miscellaneous	4,092	6,960	-	2,000	-	(2,000)	3,000	3,000	6,000	0.5000
Transfers from General Fund	470,000	475,000	390,000	195,000	195,000	-	390,000	390,000	780,000	0.5000
Total revenue	1,116,426	1,115,575	1,103,192	513,000	509,358	(3,642)	1,025,000	1,025,000	2,050,000	
Expenditures										
Personnel services	582,197	610,140	702,578	405,000	359,623	45,377	775,000	810,000	1,585,000	0.5000
Materials and services	34,572	69,137	171,361	116,000	90,138	25,862	229,000	231,000	460,000	0.5000
Transfers	327,000	289,000	350,000	174,000	174,000	-	350,000	348,000	698,000	0.5000
Total expenditures	943,769	968,277	1,223,939	695,000	623,761	71,239	1,354,000	1,389,000	2,743,000	
Revenue over (under) expenditures	172,657	147,298	(120,747)	(182,000)	(114,403)	67,597	(329,000)	(364,000)	(693,000)	
Beginning fund balance	606,795	779,452	926,750	523,000	806,003	283,003	852,000	523,000	852,000	
Ending fund balance	\$ 779,452	\$ 926,750	\$ 806,003	\$ 341,000	\$ 691,600	\$ 350,600	\$ 523,000	\$ 159,000	\$ 159,000	

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 2nd Quarter of FY 2025		
	FY 2022	FY 2023	FY 2024	Flexible Budget	[6 months] Actual	[6 months] Variance
Revenue						
Interest	\$ 61,277	\$ 258,968	\$ 340,788	\$ 80,000	\$ 110,123	\$ 30,123
Intergovernmental	-	-	-	-	-	-
Debt proceeds - new money	-	-	-	-	-	-
Total revenue	61,277	258,968	340,788	80,000	110,123	30,123
Materials & Services	-	-	-	-	-	-
Capital outlay	1,817,636	2,349,258	3,412,150	3,683,000	2,552,040	1,130,960
Transfers	-	-	-	-	-	-
Total expenditures	1,817,636	2,349,258	3,412,150	3,683,000	2,552,040	1,130,960
Revenue over (under) expenditures	(1,756,359)	(2,090,290)	(3,071,362)	(3,603,000)	(2,441,917)	1,161,083
Beginning fund balance	11,587,829	9,831,470	7,741,180	4,245,000	4,669,818	424,818
Ending fund balance	\$ 9,831,470	\$ 7,741,180	\$ 4,669,818	\$ 642,000	\$ 2,227,901	\$ 1,585,901

[for information purposes]

2024-2025 Biennium			[6 months]
FY 2024 Budget	FY 2025 Budget	Total Budget	Flexible Budget Factor
\$ 150,000	\$ 80,000	\$ 230,000	1.0000
-	-	-	1.0000
-	-	-	1.0000
150,000	80,000	230,000	
-	-	-	1.0000
3,724,000	3,683,000	7,407,000	1.0000
-	-	-	1.0000
3,724,000	3,683,000	7,407,000	
(3,574,000)	(3,603,000)	(7,177,000)	
7,819,000	4,245,000	7,819,000	
\$ 4,245,000	\$ 642,000	\$ 642,000	

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

[for information purposes]

	Actual			through the 2nd Quarter of FY 2025			2024-2025 Biennium			[6 months]
	FY 2022	FY 2023	FY 2024	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2024 Budget	FY 2025 Budget	Total Budget	Flexible Budget Factor
Revenue										
Property taxes	\$ 1,628,529	\$ 1,704,789	\$ 1,734,401	\$ 1,507,000	\$ 1,630,688	\$ 123,688	\$ 1,610,000	\$ 1,620,000	\$ 3,230,000	0.9300
Interest	-	22,235	40,880	10,000	19,103	-	20,000	20,000	40,000	0.5000
Transfers from other funds	-	51,542	-	-	-	-	-	-	-	1.0000
Total revenue	1,628,529	1,778,566	1,775,281	1,517,000	1,649,791	123,688	1,630,000	1,640,000	3,270,000	
Expenditures										
Debt service										
Principal:										
2018 GO Bond	365,000	420,000	475,000	-	-	- ¹	475,000	540,000	1,015,000	0.0000
2012 GO Police Station	400,000	425,000	450,000	-	-	- ¹	450,000	475,000	925,000	0.0000
2010 GO Refunding	-	-	-	-	-	- ¹	-	-	-	0.0000
2009 GO Refunding	-	-	-	-	-	- ¹	-	-	-	0.0000
Prior refunded principal	-	-	-	-	-	-	-	-	-	0.0000
Interest:										
2018 GO Bond	661,936	643,687	622,687	300,000	299,469	531 ¹	623,000	599,000	1,222,000	0.5000
2012 GO Police Station	140,438	132,438	123,938	58,000	57,469	531 ¹	124,000	115,000	239,000	0.5000
2010 GO Refunding	-	-	-	-	-	- ¹	-	-	-	0.5000
2009 GO Refunding	-	-	-	-	-	- ¹	-	-	-	0.0000
Prior refunded interest	-	-	-	-	-	-	-	-	-	
Total expenditures	1,567,374	1,621,125	1,671,625	358,000	356,938	1,062	1,672,000	1,729,000	3,401,000	
Revenue over (under) expenditures	61,155	157,441	103,656	1,159,000	1,292,853	124,750	(42,000)	(89,000)	(131,000)	
Beginning fund balance	280,285	341,440	498,881	424,000	602,537	178,537	466,000	424,000	466,000	
Ending fund balance	\$ 341,440	\$ 498,881	\$ 602,537	\$ 1,583,000	\$ 1,895,390	\$ 303,287	\$ 424,000	\$ 335,000	\$ 335,000	

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 information purposes]

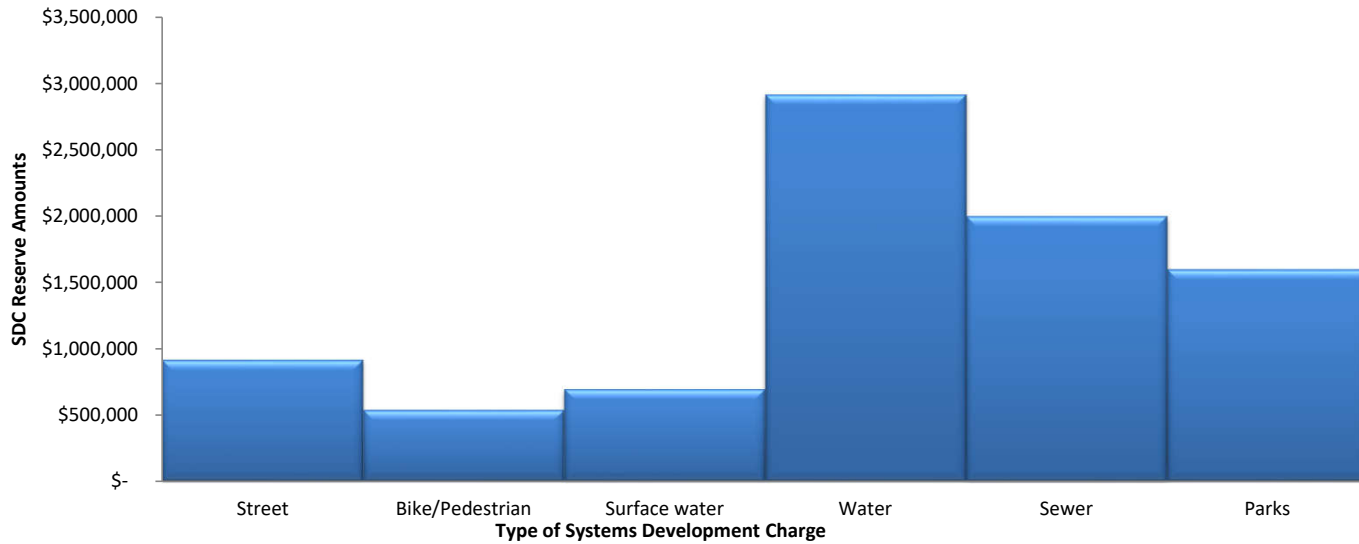
	Actuals			through the 2nd Quarter of FY 2025			2024-2025 Biennium			[6 months]
	FY 2022	FY 2023	FY 2024	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2024 Budget	FY 2025 Budget	Total Budget	Flexible Budget Factor
Revenue										
Interest	\$ 23,100	\$ 134,429	\$ 258,622	\$ 8,000	\$ 145,875	\$ 137,875	\$ 16,000	\$ 16,000	\$ 32,000	0.5000
Intergovernmental grants	-	-	-	-	-	-	-	-	-	
Systems Development Charges										
Street	160,761	49,502	50,885	35,000	97,292	62,292 ¹	70,000	70,000	140,000	0.5000
Bike/Pedestrian	135,919	39,985	38,120	20,000	86,070	66,070 ¹	40,000	40,000	80,000	0.5000
Surface water	48,780	4,568	7,864	8,000	12,172	4,172 ¹	15,000	15,000	30,000	0.5000
Water	846,914	281,952	431,215	175,000	617,924	442,924 ¹	200,000	350,000	550,000	0.5000
Sewer	213,371	47,728	43,182	37,000	92,647	55,647 ¹	50,000	73,000	123,000	0.5000
Parks	491,885	195,684	229,284	68,000	482,964	414,964 ¹	135,000	135,000	270,000	0.5000
Total revenue	1,920,730	753,848	1,059,172	351,000	1,534,944	1,183,944	526,000	699,000	1,225,000	
Expenditures										
Materials and services	27,132	34,269	52,990	11,000	5,997	5,003	95,000	21,000	116,000	0.5000
Transfers	-	-	-	-	-	-	-	-	-	0.5000
Capital outlay										
Street	267,531	89,934	422,184	150,000	-	150,000	373,000	300,000	673,000	0.5000
Bike/Pedestrian	20,961	704	141,575	-	1,288	(1,288)	109,000	-	109,000	0.5000
Surface water	89,100	-	-	100,000	-	100,000	200,000	200,000	400,000	0.5000
Water	97,549	-	-	-	-	-	1,172,000	-	1,172,000	0.5000
Sewer	89,100	171,507	-	300,000	-	300,000	-	600,000	600,000	0.5000
Parks	48,186	8,803	277,285	123,000	69,718	53,282	50,000	245,000	295,000	0.5000
Total expenditures	639,559	305,217	894,034	684,000	77,003	606,997	1,999,000	1,366,000	3,365,000	
Revenue over (under) expenditures	1,281,171	448,631	165,138	(333,000)	1,457,941	1,790,941	(1,473,000)	(667,000)	(2,140,000)	
Beginning fund balance	5,468,729	6,749,900	7,198,531	5,622,000	7,363,669	1,741,669	7,095,000	5,622,000	7,095,000	
Ending fund balance	<u>\$ 6,749,900</u>	<u>\$ 7,198,531</u>	<u>\$ 7,363,669</u>	<u>\$ 5,289,000</u>	<u>\$ 8,821,610</u>	<u>\$ 3,532,610</u>	<u>\$ 5,622,000</u>	<u>\$ 4,955,000</u>	<u>\$ 4,955,000</u>	

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

Summary of Ending Balances by Type of Systems Development Charge:

	Actual			Fmexibme Period	2024-2025 Biennium		
	FY 2022	FY 2023	FY 2024		FY 2024	FY 2025	Total
Street	\$ 1,007,207	\$ 828,615	\$ 808,437	\$ 916,608	Street \$ 567,000	\$ 266,000	\$ 266,000
Bike/Pedestrian	335,696	397,297	446,031	538,539	Bike/Pedestrian 404,000	334,000	334,000
Surface water	703,030	657,883	671,923	695,819	Surface water 661,000	472,000	472,000
Water	796,166	1,943,165	2,239,002	2,912,455	Water 2,285,000	1,241,000	1,241,000
Sewer	1,765,478	1,970,601	1,876,154	1,996,557	Sewer 1,899,000	1,946,000	1,946,000
Parks	192,861	952,336	1,156,981	1,596,491	Parks 1,279,000	1,363,000	1,363,000
	<u>\$ 4,800,438</u>	<u>\$ 6,749,898</u>	<u>\$ 7,198,529</u>	<u>\$ 8,656,470</u>	<u>\$ 7,095,000</u>	<u>\$ 5,622,000</u>	<u>\$ 5,622,000</u>

SDC Reserves as of End of Flexible Period



Street Fund
for the City of West Linn

[for information purposes]

	Actual			through the 2nd Quarter of FY 2025			2024-2025 Biennium			[6 months]
	FY 2022	FY 2023	FY 2024	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2024 Budget	FY 2025 Budget	Total Budget	Flexible Budget Factor
Revenue										
Intergovernmental	\$ 2,695,939	\$ 3,694,014	\$ 2,656,131	\$ 1,357,000	\$ 1,392,801	\$ 35,801 ¹	\$ 2,689,000	\$ 2,713,000	\$ 5,402,000	0.5000
Street maintenance fee	2,204,993	2,322,302	2,408,684	1,273,000	1,268,040	(4,960)	2,425,000	2,546,000	4,971,000	0.5000
Franchise fees	164,850	189,772	202,634	90,000	100,473	10,473	180,000	180,000	360,000	0.5000
Interest	1,597	149,028	300,124	1,000	514	(486)	2,000	2,000	4,000	0.5000
Miscellaneous	28,576	14,996	51,118	6,000	12,462	6,462	11,000	11,000	22,000	0.5000
Proceeds from lease	-	-	38,859	-	-	-	-	-	-	0.5000
Proceeds from sale of bonds	-	-	- ²	-	-	-	5,000,000	-	5,000,000	0.5000
Total revenue	5,095,955	6,370,112	5,657,550	2,727,000	2,774,290	47,290	10,307,000	5,452,000	15,759,000	
Expenditures										
Personnel services	638,194	650,316	723,168	378,000	396,995	(18,995)	741,000	755,000	1,496,000	0.5000
Material & services	848,337	798,361	729,398	374,000	309,368	64,632 ³	703,000	748,000	1,451,000	0.5000
Debt service	140,962	141,262	149,763	22,000	18,786	3,214	444,000	444,000	888,000	0.0500
Transfers	940,000	983,000	1,071,000	543,000	543,000	-	1,071,000	1,086,000	2,157,000	0.5000
Capital outlay	1,280,351	1,586,983	2,841,673	3,965,000	745,635	3,219,365	5,761,000	7,930,000	13,691,000	0.5000
Total expenditures	3,847,844	4,159,922	5,515,002	5,282,000	2,013,784	3,268,216	8,720,000	10,963,000	19,683,000	
Revenue over (under) expenditures	1,248,111	2,210,190	142,548	(2,555,000)	760,506	3,315,506	1,587,000	(5,511,000)	(3,924,000)	
Beginning fund balance	5,455,622	6,703,733	8,913,923	9,209,000	9,056,471	(152,529)	7,622,000	9,209,000	7,622,000	
Ending fund balance	<u>\$ 6,703,733</u>	<u>\$ 8,913,923</u>	<u>\$ 9,056,471</u>	<u>\$ 6,654,000</u>	<u>\$ 9,816,977</u>	<u>\$ 3,162,977</u>	<u>\$ 9,209,000</u>	<u>\$ 3,698,000</u>	<u>\$ 3,698,000</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 informationam purposes]

	Actuam			through the 2nd Quarter of FY 2025			2024-2025 Biennium			[6 months]
	FY 2022	FY 2023	FY 2024	Fmexibme	[6 months]	[6 months]	FY 2024	FY 2025	Total	Fmexibme
				Budget	Actual	Variance				Budget
Revenue										
Water services charges	\$ 5,332,262	\$ 6,031,492	\$ 6,266,435	\$ 3,848,000	\$ 3,859,057	\$ 11,057	\$ 5,753,000	\$ 6,012,000	\$ 11,765,000	0.6400
Intergovernmental	5,004	70,098	2,500	-	-	-	-	-	-	0.5000
Interest	594	214,894	601,880	1,000	570	(430)	1,000	1,000	2,000	0.5000
Miscellaneous	226,562	136,647	144,830	123,000	124,134	1,134	245,000	246,000	491,000	0.5000
Systems development charges	69,509	21,945	36,202	-	51,882	51,882	-	-	-	0.5000
Proceeds from lease	-	-	8,056	-	-	-	-	-	-	0.5000
Proceeds from sale of bonds	-	12,663,495	- ²	-	-	- ³	5,000,000	-	5,000,000	0.0000
Total revenue	5,633,931	19,138,571	7,059,903	3,972,000	4,035,643	63,643	10,999,000	6,259,000	17,258,000	
Expenditures										
Personnel services	822,613	738,614	909,221	442,000	461,772	(19,772)	851,000	884,000	1,735,000	0.5000
Materials and services	2,203,828	2,640,401	2,629,045 ¹	1,275,000	1,156,610	118,390 ¹	2,480,000	2,550,000	5,030,000	0.5000
Debt service										
Principal	90,000	95,000	320,000 ²	1,018,000	-	1,018,000	1,024,000	1,018,000	2,042,000	1.0000
Interest	48,400	47,973	699,610	300,000	271,549	28,451	300,000	300,000	600,000	1.0000
Leases	13,073	11,020	13,161	16,000	11,555	4,445	16,000	16,000	32,000	1.0000
Transfers	1,195,000	1,055,000	1,212,000	679,000	678,500	500	1,212,000	1,357,000	2,569,000	0.5000
Capital outlay	303,917	594,949	384,532	7,125,000	294,788	6,830,212	6,117,000	14,250,000	20,367,000	0.5000
Total expenditures	4,676,831	5,182,957	6,167,569	10,855,000	2,874,774	7,980,226	12,000,000	20,375,000	32,375,000	
Revenue over (under) expenditures	957,100	13,955,614	892,334	(6,883,000)	1,160,869	8,043,869	(1,001,000)	(14,116,000)	(15,117,000)	
Beginning fund balance	3,631,647	4,588,747	18,544,361	16,847,000	19,436,695	2,589,695	17,848,000	16,847,000	17,848,000	
Ending fund balance - total	4,588,747	18,544,361	19,436,695	9,964,000	20,597,564	10,633,564	16,847,000	2,731,000	2,731,000	
Restricted unspent Bond Funds	-	12,663,495	12,663,495 ²	-	12,663,495	12,663,495	-	-	-	
Unrestricted ending fund balance	\$ 4,588,747	\$ 31,207,856	\$ 32,100,190	\$ 9,964,000	\$ 33,261,059	\$ 23,297,059	\$ 16,847,000	\$ 2,731,000	\$ 2,731,000	

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

² Bond Issuance to pay for water line replacement under the Abernathy Bridge.

³ Budgeted bond issuance to pay for new operations building.

**Environmental Services Fund
for the City of West Linn**

[for information purposes]

	Actual			through the 2nd Quarter of FY 2025			2024-2025 Biennium			[6 months]
	FY 2022	FY 2023	FY 2024	Fmexibme Budget	[6 months] Actual	[6 months] Variance	FY 2024 Budget	FY 2025 Budget	Total Budget	Fmexibme Budget Factor
Revenue										
Sewer services charges	\$ 3,047,241	\$ 3,237,080	\$ 3,426,923	\$ 1,760,000	\$ 1,762,497	\$ 2,497 ¹	\$ 3,350,000	\$ 3,520,000	\$ 6,870,000	0.5000
Surface water services charges	1,126,559	1,187,996	1,263,305	649,000	649,773	773 ²	1,237,000	1,297,000	2,534,000	0.5000
Licenses and permits	71,787	59,176	69,828	33,000	48,057	15,057	65,000	65,000	130,000	0.5000
Interest	1,074	113,819	355,365	1,000	1,780	780	1,000	1,000	2,000	0.5000
Miscellaneous	112	61,288	161,572	12,000	14,489	2,489	23,000	23,000	46,000	0.5000
Systems development charges	218,386	27,843	67,398	-	102,018	102,018	-	-	-	0.5000
Proceeds from sale of bonds	-	-	-	-	-	-	10,000,000	-	10,000,000	0.0000
Proceeds from lease obligation	-	-	38,480	-	-	-	84,000	-	84,000	0.5000
Total revenue	4,465,159	4,687,202	5,382,871	2,455,000	2,578,614	123,614	14,760,000	4,906,000	19,666,000	
Expenditures										
Personnel services	606,796	707,667	671,788	455,000	374,619	80,381	880,000	910,000	1,790,000	0.5000
Materials and services	390,589	559,207	560,631	348,000	113,846	234,154	679,000	695,000	1,374,000	0.5000
Transfers	1,496,000	1,555,000	1,647,000	896,000	896,000	-	1,647,000	1,792,000	3,439,000	0.5000
Debt Service	-	-	-	300,000	-	300,000	600,000	600,000	1,200,000	0.5000
Debt Service - Leases	12,567	11,112	13,446	44,000	44,410	(410)	42,000	44,000	86,000	1.0000
Capital outlay	977,465	1,781,438	2,665,095	5,565,000	2,046,388	3,518,612	5,470,000	11,130,000	16,600,000	0.5000
Total expenditures	3,483,417	4,614,424	5,557,960	7,608,000	3,475,263	4,132,737	9,318,000	15,171,000	24,489,000	
Revenue over (under) expenditures	981,742	72,778	(175,089)	(5,153,000)	(896,649)	4,256,351	5,442,000	(10,265,000)	(4,823,000)	
Beginning fund balance	5,573,102	6,554,844	6,627,622	10,615,000	6,452,533	(4,162,467)	5,173,000	10,615,000	5,173,000	
Ending fund balance	\$ 6,554,844	\$ 6,627,622	\$ 6,452,533	\$ 5,462,000	\$ 5,555,884	\$ 93,884	\$ 10,615,000	\$ 350,000	\$ 350,000	

¹ Revenue from Sanitary Sewer utility rates.

² Revenue from Surface Water management fee.