

ADOPTED 2026-2027 BIENNIAL BUDGET

JULY 1, 2025 THROUGH JUNE 30, 2027





ADOPTED 2026-2027 BIENNIAL BUDGET

CITY OF WEST LINN, OREGON

For the biennium beginning July 1, 2025 and ending June 30, 2027

BUDGET COMMITTEE

Council Members

Mayor Rory Bialostosky – term expires 12/31/28

Council President Mary Baumgardner – term expires 12/31/28

Councilor Leo Groner – term expires 12/31/26

Councilor Carol Bryck – term expires 12/31/28

Councilor Kevin Bonnington – term expires 12/31/26

Citizen Members

Brian Beedle – term expires 12/31/27

Nikki Kobliha – term expires 12/31/25

Ann Frazier – term expires 12/31/27

Richard Larson – term expires 12/31/26

Abby Farber – term expires 12/31/26



Government Finance Officers Association

**Certificate of
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**City of West Linn
Oregon**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morrell

Executive Director/CEO

NATIONAL AWARDS RECEIVED

The City received the Distinguished Budget Presentation Award for its 2024-2025 biennial budget from the GFOA, making this the eighth 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 an award for its *Annual Comprehensive Financial Reports* (ACFR).



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of West Linn
Oregon**

For the Biennium Beginning
7/1/2023

Christopher P. Morrell

Executive Director



City of West Linn 2026-2027 Biennium Budget

TABLE OF CONTENTS

City Manager's Budget Message

Budget Message	1
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City Overview

About West Linn	5
Budget Process	7
Budget Calendar	9
2025-2027 West Linn City Council Priorities	10
Financial Policies	14
Demographics & Financial Trends	17
Reserves	18

Personnel

Organizational Chart	19
Personnel Summary: Positions and Salary Ranges	20
Comparisons with Other Cities: FTE per Capita	22

Budget Summary

Fund Types and Descriptions	23
Understanding the Budget Format	24
Budget at a Glance: Total of All Funds	25
Budget at a Glance: Summary of All Funds	26
Sources and Uses of Funds	27
Performance Measures	36

General Fund and Departments Within

General Fund	37
City Attorney	39
City Council	41
City Management	42
Economic Development	45
Human Resources	46
Finance	48
Information Technology	50
City Facilities	52
Library	54
Municipal Court	58
Parks	60
Planning	64
Public Safety	68
Public Works Support Services	72
Vehicle and Equipment Maintenance	74
Non-Departmental	76

Other Funds

Public Safety Fund	79
Library Fund	81
Parks Fund	83
Building Fund	85
Planning Fund	89
Streets Fund	91
Water Fund	95
Environmental Services Fund	99
SDC Funds	103
Parks	104
Streets	105
Bike/Pedestrian	106
Water	107
Waste Water	108
Surface Water	109
City Facilities, Parks, and Transportation Bond Fund	111
Debt Service Fund	113

Debt Outstanding

Long-Term Debt	115
Long-Term Debt Outstanding	116
Future Principal and Interest Payments Due	117
Comparison with Other Cities: Outstanding Debt	118

Appendices:

Appropriation Resolution	119
--------------------------------	-----

Assumptions Used in Forecasts	122
-------------------------------------	-----

Five-Year Forecast	123
--------------------------	-----


Capital Outlay Summary

Overview of Capital Improvement Plan & Projects	141
Capital Improvement Project Summaries	143
Vehicle Replacement Schedule	147

Transfers	149
-----------------	-----

Glossary	151
----------------	-----





City Manager's Budget Message

We're proud to present West Linn's 2026-2027 biennial budget, the essential blueprint for running our City government. Why is the budget so important? Well, the City's budget determines how many employees we have, what equipment we buy, what construction projects we work on, and much more. The budget (and our website with additional tools) also provides transparency into City finances, so the community knows how public funds are spent. Finally, once the budget is 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. So...the budget is a big deal!

Since there's so much information in the budget, Oregon law requires a Budget Message be provided as a roadmap for users. The message explains how the budget is organized, provides an overview of any important changes, and highlights a few key facts. Please check out the next couple of pages before moving on to the full document!

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 relevant laws and our financial policies.

With that background in hand, move on to the **Personnel Overview** section. Here you'll find the City'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.

The best overview of our entire financial situation is the **Budget Summary**. This section summarizes the purpose for each fund and describes the City's major revenue sources. We'd particularly recommend that you check out "Understanding the Budget Format" on page 24 – it's the best way to figure out how all the charts in the entire document work.

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, four **Appendices** provide information on the total appropriations for the biennium, the five-year forecast (more on that in the pages to follow), a summary of our Capital Improvement Plan, and a description of interfund transfers. Don't forget the handy **Glossary** of terms at the end!

PRO TIP: Check out "Understanding the Budget Format" on page 24. This is the best way to figure out how all of the budget spreadsheets work!

Budget Highlights

This two-year budget allocates over \$160 Million and directs the work of 138.22 full-time equivalent (FTE) employees. Our great staff do everything from shelving library books, to responding to 911 calls, to cleaning clogged sewer lines and park restrooms, to managing utility bills, to reserving picnic shelters...and so much more. The departmental sections provide details on everything we do and how we're funded. In this highlight section we'll focus on seven broader points of City-wide interest.

1. General Fund consolidation

Budget veterans will notice a major structural change this year. To enhance efficiency and financial transparency, we've moved the Library, Parks, Planning, and Public Safety funds into the General Fund as departmental budgets. Currently, these funds are classified as special revenue funds, a category that is typically used for revenues that are legally restricted, committed, or designated for a specific purpose beyond general government operations. However, in most cities, these functions operate as departments within the General Fund, as they are primarily funded through property taxes and other general revenues.

This transition will streamline resource allocation and provide a more comprehensive and understandable view of the city's financial position. Dedicated revenues, such as Parks Maintenance Fees and Library Special Tax District funds, will still be tracked separately to make clear that they're used for their intended purposes. Since expenditures in these departments significantly exceed these dedicated revenues, those funds will be allocated first to demonstrate their proper use.

Fund consolidation also improves financial reporting and budgeting. Special revenue funds in the budget document are currently displayed by broad expenditure categories (Personnel Services, Materials and Services, Capital Outlay, Debt Service, etc.). In contrast, General Fund department budgets offer more detailed breakdowns, including specific line items like salaries, benefits, office supplies, and utilities. This added level of detail will provide a clearer and more transparent representation of the city's finances.

We believe this change will improve financial management and make the budget more accessible and easier to understand for residents and stakeholders.

2. Revenues still aren't keeping up with the costs

This section may feel familiar if you read the budget message two years ago. Most of the City's revenue sources are flat or strictly limited in growth, but unfortunately the cost of basic supplies, contracts, and labor continues to rise. Major cost increases this year include power costs (up ~18%); liability insurance (up ~15%); and PERS (our costs increased 13% for Tier One/Tier Two employees and 20% for OPSRP).

Our proposed 2026/2027 budget is balanced despite these challenges. We achieve that by cautious spending proposals, attention to detail, and constant re-assessment of fee structures and revenue options. However, future years are a concern. 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. In the General Fund the 4-year forecast shows we could be \$9 Million short, significantly more than we showed two years ago. This deficit would occur if conservative revenue forecasts come true, and conservative cost estimates come true, and if we spend all budgeted funds. All these things aren't likely to occur at the same time, but it's a recurring problem that all of us should be thinking about and taking action to address for the City's long-term financial stability.

3. West Linn's low property tax revenue

This point is so important, and so few people know it, that we want to repeat it almost word for word from two years ago. The City of West Linn receives lower tax revenue per capita than almost any other city in our 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. There is no way to change this "frozen base" under state law. As a result, only about 13% of your property taxes go to the City of West Linn – an owner of a house with an assessed value (not real market value) of \$600,000 pays \$1,493 to West Linn. A house with the same assessed value located in Lake Oswego pays \$2,904 to their city. If you would like to check our numbers on this, we've made a video to show you how! Find it by searching online for "West Linn Ask the City Manager" or by going to the City Administration section of our website.



- **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 much desired by most communities not just for the jobs they provide residents, but because they generate taxes while creating relatively low demands on general government services. West Linn has smaller, lower-density commercial areas and almost no industry, so we rely very heavily on homeowners for revenue.

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. The employees per capita chart on page 22 illustrates one result of this. We simply can't provide the same range of services and response that other cities with higher tax rates can.

4. Employee numbers stable

Because of the limiting factors described above, and the fact that most dollars are spent providing very basic public services, there aren't usually very many big changes in a West Linn biennial budget. That's true again this year. There are only 1.61 additional FTEs proposed, comprising a 1.0 FTE Administrative Assistant split between the Building Department (0.5), Planning Department (0.25), and Engineering (0.25), and a few very small changes to other current employees' hours. The total FTE is 138.42. We would love to have the ability to add more staff to respond to community and Council priorities, but don't recommend this given our financial position. The only other significant change is bringing back the Community Development Director to provide an increased focus on economic development and coordination of department work, but this is accomplished by shifting vacant positions in Planning and Economic Development.

5. Funding of Council Priorities

West Linn City Council has adopted nine priorities for 2025-2027 (see page 10). The priorities are used to focus and guide the actions of Council, staff, and community advisory groups. Some of these priorities have direct budgetary needs, not all of which can be met with existing resources, as follows:

- **Transportation Safety and Funding:** existing funds are not adequate for the City to keep up with maintenance of aging roads and make progress on community safety concerns. The City Council, Transportation Advisory Board, and Budget Committee are working on project prioritization and resource options this spring, concurrent with development of this budget.
- **Fund Drinking Water System Capital Needs:** In 2024 a new Water System Master Plan was adopted by Council listing almost \$100 Million in system needs over the next 20 years, beyond what current resources can provide. We're currently working with a consultant and the Utility Advisory Board to make recommendations to Council on funding this critical infrastructure. Note that City ratepayers will need to provide approximately \$12 Million for the Abernethy Bridge waterline replacement, required by ODOT. To partly offset this unexpected cost, staff and the City Council worked to secure \$6.25 Million in federal and state grants for the project. Find more information about water projects in the Capital Improvement Plan appendix.
- **West Linn Waterfront and VISION43:** Council has consistently prioritized and provided funding for professional consultant assistance to move these projects forward. In this budget, work moves into the implementation phase – zoning work, studies of city-owned properties, infrastructure projects, and partnerships with property owners. \$150,000 per year in Planning is proposed to fund this work and ensure our significant community investment in visioning is realized.
- **Environmental Protection and Sustainable City Operations:** This is another area where resources don't match up with our goals. We work throughout the organization to adopt environmentally friendly practices and equipment, but we don't have funding for a sustainability staff position or significant programs. We have set aside a small amount (\$5,000 per year) in City Management for continued work with a consultant working with the Sustainability Advisory Board and staff to identify priority policy options and revenues including grants.
- **Indoor Recreation Center:** In the previous budget, Council authorized funds to create a concept building design with cost estimates and conduct a public outreach process. With costs coming in higher than hoped, this project is on hold while the City searches for partnership options. No dedicated funds are allocated in proposed budget.
- **Diversity, Equity, Inclusion, and Belonging:** We have \$35,000 per year 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 and oversight from the City Manager.
- **Construct New City Operations Facility:** The City's new Operations Center on Salamo Road will replace the aging and undersized facility currently squeezed into a residential neighborhood. The project is funded equally across the divisions that will utilize the facility: Storm, Sewer, Streets, Water, Parks (\$7 million each). Final design is scheduled to be completed by early Summer 2025 with construction to commence soon after. While the construction schedule is yet to be finalized, we are projecting an 18-month construction schedule





6. Investment policy updated

In September 2024, the City engaged Government Portfolio Advisors (GPA) to assist in revising our existing investment policy—originally adopted in November 2008—and to provide guidance on investment decisions. Working with GPA, we developed an updated policy based on the Oregon Short Term Board's (OSTB) sample policy and submitted it for review. At its January 28, 2025, meeting, the OSTB discussed and provided a favorable review of West Linn's revised policy. Council adopted the policy on March 17, 2025.

Historically, the City has invested 100% of its funds in the Local Government Investment Pool (LGIP), which is managed by the Oregon State Treasury and provides a safe and liquid investment option. While our prior and current policy allow continued investment in the LGIP, state law (ORS 294.810) imposes a maximum investment cap per local government. The City has been approaching this limit due to a few reasons. The City's reserve requirements increase as costs increase. In addition to general reserves, the City issued debt for the ODOT Abernethy Bridge Project and has not been billed for the project. Finally, we are finalizing the spending of the 2018 General Obligation Funds, which are currently invested in the LGIP. With the City approaching this limit, we are planning to diversify our investment portfolio in the next biennium.

Moving forward, we will work with GPA to begin strategic investments outside of the LGIP, in accordance with state law and our newly updated policy. This will allow us to maintain safety and liquidity while increasing returns on public funds. Our goal is to have our investment strategy support the City's long-term financial health, with recognition that interest rates have been decreasing and are expected to continue to decrease in the upcoming biennium. Budgeted numbers reflect these interest rate decreases and take a conservative approach.

7. Tax Increment Financing (TIF) District

Since this is somewhat new, we thought it should be mentioned here. After lengthy study and public outreach, the City Council created the West Linn Redevelopment Agency and West Linn's first TIF District in 2022. The District stretches from the Arch Bridge to the Willamette Neighborhood, Historic Main Street, and Blankenship Road commercial area, and exists to help fund infrastructure projects in the areas compatible with community goals. The Redevelopment Agency is a separate governmental entity as required by state law but is governed by the Mayor and Council to ensure coordination with City efforts. Since it is a separate agency, it requires a separate budget document and budget process and is not contained within the City's budget. The Redevelopment Agency budget runs on a parallel timeline to the City's budget.

Appreciation and Next Steps

Our 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. We want to particularly thank the entire Finance Department team for their leadership and hard work putting the budget together. Thanks also to all the departmental staff from across the City who made sure each line item was carefully considered.

When we submit this draft budget, it's 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, Mayor and Council, and community in this discussion. 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.

Looking for more information or have suggestions? Please reach out by email or phone, or just drop by City Hall. We work best when we work together with the community – that's what we call "One West Linn." We're all in this together – city staff, community members, elected officials, and volunteers – as we work to achieve our shared goals for West Linn. The budget is just the beginning!



Sincerely,

John Williams
City Manager



Lauren Breithaupt
Finance Director

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 27,568.

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 <https://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 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

West Linn is located at an ancient transportation crossroads. The falls attracted early native people, who came here to catch salmon and lamprey, creating villages on both sides of the river. For centuries, visitors arrived to fish, trade and socialize. Their descendants are still active members of our community and region with a lively and thriving culture.

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:	\$0.40/\$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:	137.26 FTE
Form of government:	Council/Manager
Median age:	41.5
Median family income:	\$134,116
Median property RMV/AV:	\$674,000/\$372,000
Number of catch basins:	3,821
Number of housing units:	10,490
Number of sewer manholes:	3,276
Number of storm manholes:	2,717
Number of registered voters:	20,479
Occupied housing units:	10,104
Parks & Open Space:	584 acres
Outstanding debt:	\$37.0 million
Percent female:	50%
Percent male:	50%
Percent owner occupied:	82%
Percent renter occupied:	18%
Population:	27,568
Professional sector workforce:	50%
Sewer mains:	118 miles
Sidewalks:	136 miles
Storm water pipes:	121 miles
Creeks & Open Ditches:	44 miles
Total Budget (Annual/Biennial):	\$91M/\$160M
Total property tax rate:	\$19.1068/\$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 *Annual Comprehensive Financial Report* (ACFR), 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 ACFR 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, 2025 and ends June 30, 2027.

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 with the exception of voter approved General Obligation Debt of Local Option Levies.
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 2026

NOVEMBER 2024 — JANUARY 2025

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

JANUARY 2025

- City Council establishes goals

FEBRUARY AND MARCH 2025

- Preliminary budget drafts prepared
- Budget review with departments

APRIL 2025

- 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 2025

- 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

SECOND YEAR OF BIENNIUM

FY 2027

JANUARY & FEBRUARY 2026

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

MARCH 2026

- Department budget meetings are held

APRIL 2026

- 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 2026

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

JUNE 2026

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

2025–2027 West Linn City Council Priorities



These critical community topics are those that the West Linn City Council intends to focus its time on over the 30-month time span from January 2025 to December 2027. The list will also be used to define Community Advisory Group (CAG) priorities and will be considered when developing, adopting, and implementing the City's 2026-2027 budget. These goals are created by council during the council retreat and planning sessions. Goals are discussed and evaluated during the creation process as well as evaluated monthly during council meetings. Priorities may be amended or modified by Council in the future as needed. The items are not listed in a priority order.

Transportation Safety and Funding

Strategies

- **Safety:** assess, prioritize, and find funding for needed safety projects city-wide.
- **Tolling:** lobby against tolling of I-205 unless it is part of a regional program. Lobby for mitigation of community impacts from tolling.
- **Transit:** advocate for transit improvements within West Linn as well as connections to area transit providers. Consider senior, teen, worker, tolling diversion, and last mile services.
- **Highway 43:** Advocate for needed repairs and more significant improvements to state-owned Highway 43 and investigate the possibility of transfer along with improvements.

Council Role

- Work with state legislators, ODOT, and surrounding jurisdictions to ensure any tolling plans are less impactful to individual communities, provide sufficient mitigation measures for diversion traffic, and address equity concerns.
- Advocate for traffic safety and road maintenance funding stabilization and enhancement, including lobbying ODOT/State Legislature regarding Highway 43.
- Direction to CAGs and decision-making on local funding and project options, including Safe Routes to School projects.

Community Advisory Group Roles

- TAB to review staff recommendations on West Linn pedestrian and traffic safety needs and potential funding sources, provide recommendation to Council.

(Refer to end of document for list of Community Advisory Groups + acronyms)

Explore Feasibility Of Indoor Recreation/Community Center

Strategies

- Continue to explore creation of a new indoor recreation and civic center to serve a wide variety of ages, community needs, and recreation interests.
- Outstanding community and stakeholder involvement to ensure decisions are grounded in community perspectives.
- Explore partnerships that can reduce cost impact to taxpayers and ensure financially sustainable operations in the long term.

Council Role

- Leadership role in community engagement and outreach to potential financial and operational partners.
- Continue to work with Indoor Recreation Center Task Force and other stakeholders to assist with planning and advocate for a potential ballot measure.
- Direction to CAGs and decision-making on partnership and funding options.

Community Advisory Group Roles

- PRAB representation on Indoor Recreation Center Task Force; SAB role in advising on sustainability features of facility (future project phase); YAC general involvement.

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

Clarify Community Advisory Group Work Programs

Strategies

- Provide clear direction to CAGs in accordance with West Linn Municipal Code.

Council Role

- Meet with CAGs periodically to agree on work programs, which should focus on Council Priorities and items within the adopted City budget.
- Individual Councilors serve as liaisons to individual CAGs, as provided for in the West Linn Municipal Code. Council utilizes CAG report form to assist.
- Consider eliminating PSAB due to overlap with Police Review & Recommend Committee.

Community Advisory Group Roles

- Implement work programs developed by Council.
- Develop proposals for Council consideration in annual work programs.

Fund Drinking Water System Capital Needs

Strategies

- Ensure continued maintenance and operation of the City's drinking water system at the highest possible level.

Council Role

- Continue to advocate for funding of the Abernethy Bridge water transmission main as well as any other water mains affected by I-205 construction. Lobby ODOT and State Legislature for fair funding of project.
- Communicate value of clean drinking water.
- Decision-making on rates and project funding.

Community Advisory Group Roles

- UAB to review water system needs against funding resources following adoption of the Water Master Plan and recommend any needed funding changes to Council.
- SAB and UAB to consider conservation pricing options and make recommendations to Council.

West Linn Waterfront Vision

Strategies

- Complete Waterfront Vision Plan to move towards creation of a world class destination for people to work, live, and play.
- Strengthen and sustain visioning and implementation partnerships with tribal communities.
- Explore recreational, historical, environmental, and educational tourism opportunities with community partners.
- Following adoption of vision, carry through implementation measures including zoning, work with property owners, and planning for infrastructure improvements.
- Complete renovation of Historic City Hall building into Museum and Cultural Center.

Council Role

- Leadership in partnering with tribal entities.
- Work with property owners on future of Blue Heron Mill Pond site and entire waterfront area.
- Research potential return of Willamette Meteorite.
- Decision-making on project and clear direction to CAGs.

Community Advisory Group Roles

- PC advisory and formal recommendation on adoption to Council.
- Consultant team and staff to involve HRB, SAB, TAB, ACC, EDC, YAC, PRAB as needed to provide recommendations on specific elements.

VISION43 Project

Strategies

- Adopt Master Plan vision to revitalize the Highway 43 corridor, creating a sense of place and local identity, ensuring safe crossings, promoting vibrant commerce, and enhancing pedestrian and neighborhood connections.
- Following adoption of VISION43, carry out implementation measures including a Tax Increment Financing feasibility study and an assessment of city-owned properties in the corridor including Bolton Station.
- Prioritize and work to fund infrastructure improvements such as crosswalks throughout the corridor.
- Ongoing engagement and outreach with neighborhood associations, residents, and commercial property owners.

Council Role

- Policy direction and Councilor liaison involvement with VISION43 project.
- Ensure extensive community involvement in the VISION43 process and attend neighborhood association meetings to discuss.
- Consider Tax Increment Finance District as a funding source for revitalization in Hwy 43 area.
- Decision-making on project.

Community Advisory Group Roles

- PC advisory and formal recommendation on adoption to Council.
- Consultant and staff to involve EDC, CCI, TAB, PRAB, SAB, and YAC as needed to provide recommendations on specific elements.

Environmental Protection & Sustainable City Operations

Strategies

- Develop and prioritize list of highest impact sustainability measures with consultant assistance, based on cost and staff capacity for implementation.
- Consider grant funding to implement more complex projects.
- Consider sustainability measures, balanced with cost implications, in any new public buildings.



Environmental Protection & Sustainable City Operations (cont.)

Council Role

- Review past building sustainability certification policy and provide direction prior to construction of new Operations building.
- Work with local business owners to encourage installation of EV charging stations.
- Direct staff to review policies related to alternative fuel, electric, and hybrid vehicles including a cost/benefit analysis for future purchases.
- Clear direction to SAB and PRAB on priorities and work program.

Community Advisory Group Roles

- SAB advice to Council on high-impact projects, with consultant assistance.
- SAB and PRAB to recommend ways to reduce gas powered equipment use in West Linn (e.g. electric equipment incentives) and find funding for this work.

Diversity, Equity, Inclusion, and Belonging

Strategies

- Prioritize diversity, equity, inclusion and belonging as the heart of our work as a city. Our core values of inclusivity, collaboration, and accountability steer our actions, interactions, decisions, and policymaking to build an engaged and welcoming workplace, community, and a cohesive city.
- Increase access and opportunities for the West Linn community to feel welcome, educated, and engaged with the City.
- Intentional and meaningful engagement and collaboration with tribal communities.

Council Role

- Leadership in improving accessibility to the community to participate in community advisory groups and neighborhood associations through education, outreach, feedback loops, and creative solutions.
- Provide and participate in educational opportunities with the Council and community.

Community Advisory Group Role

- All CAGs hold a role in improving DEIB throughout the organization and community and should be considering their recommendations and actions through an equity lens.
- Participate in educational opportunities on DEIB topics both personally and as provided by the City.

Construct New City Operations Facility

Strategies

- Complete design and cost estimates for Salamo Road city-owned property.
- Fund project and construct project.
- Clear communication with community on rationale, funding, and timeline.
- Assessment of next steps for current City operations property following move out.

Council Role

- Provide direction on balance of cost with other considerations including long-term facility sizing, environmental sustainability, building amenities, and resiliency.
- Leadership on community outreach in support of the facility's construction.
- Adopting budget inclusive of the project.
- Decision-making and clear direction to CAGs.

Community Advisory Group Role

- SAB advice on sustainability elements.
- UAB consideration of rate and project impacts.
- PC decision-making on development review application prior to construction.

All priorities will involve extensive community engagement and involvement, including efforts to reach those not typically involved with city government. Priorities may also require evaluation of additional revenue resources by Council.

Community Advisory Groups

ACC = Arts and Culture Commission
 CCI = Committee for Community Involvement
 EDC = Economic Development Committee
 HRB = Historic Review Board
 PC = Planning Commission
 PRAB = Parks and Recreation Advisory Board
 PRR = Police Review and Recommend Committee
 SAB = Sustainability Advisory Board
 TAB = Transportation Advisory Board
 UAB = Utility Advisory Board
 YAC = Youth Advisory Council



96%

Fire Services



83%

Fire Prevention
& Education



76%

Police
Services



76%

Crime
Prevention



73%

Animal
Control



74%

Emergency
Preparedness



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

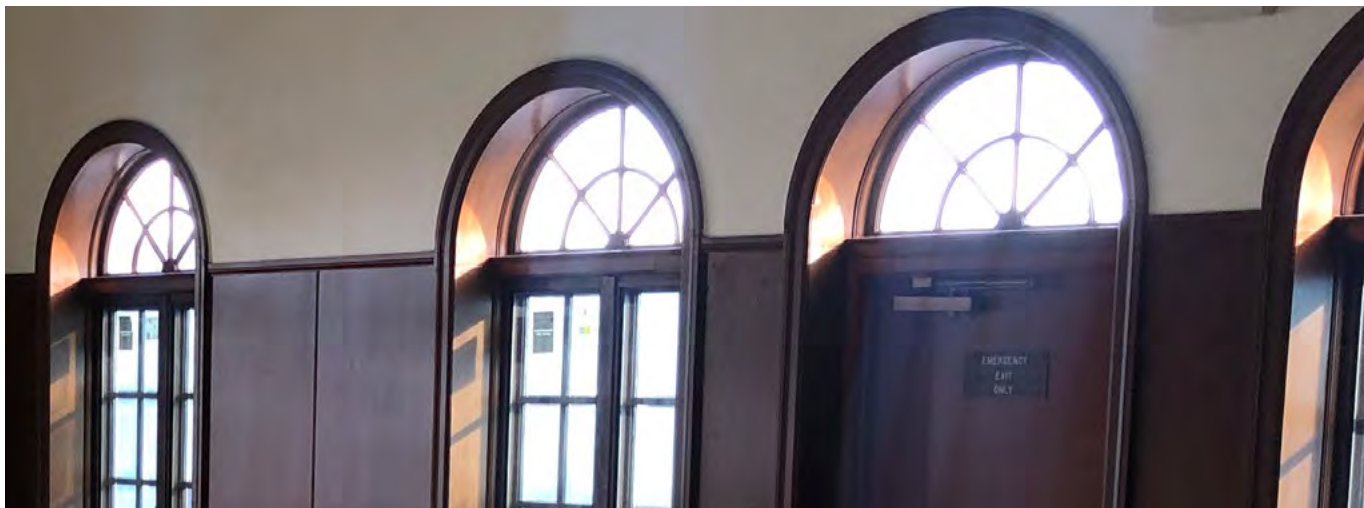
Safety Services: Percent rated "good" or "excellent"

2023 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!

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
- **Investment Policy** Relating to management of investments
- **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.
- The City operating budget is a balanced budget which means expenditures equal revenues and do not create a deficit.
- 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

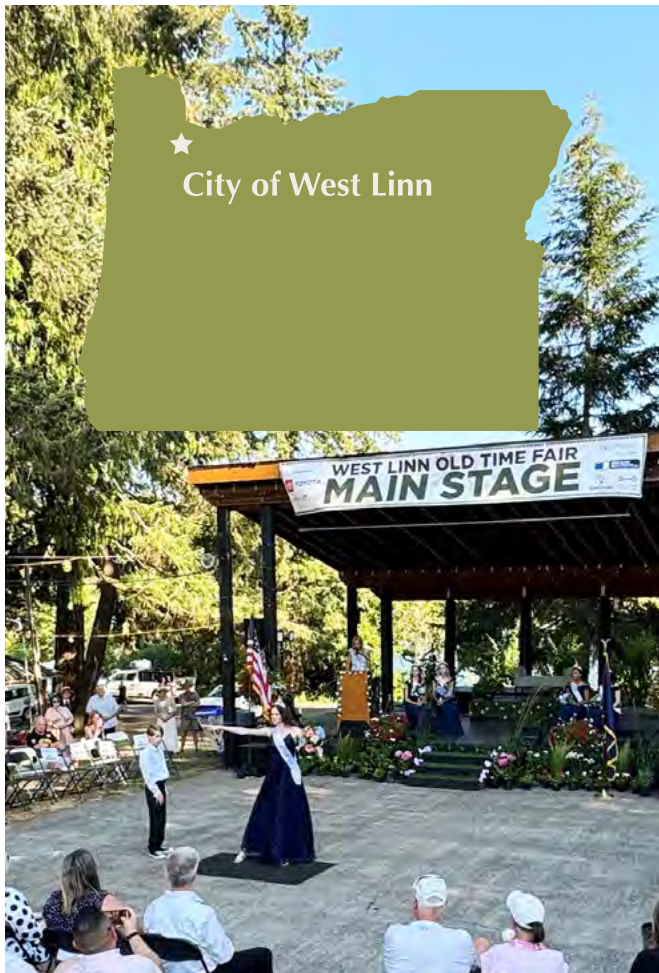
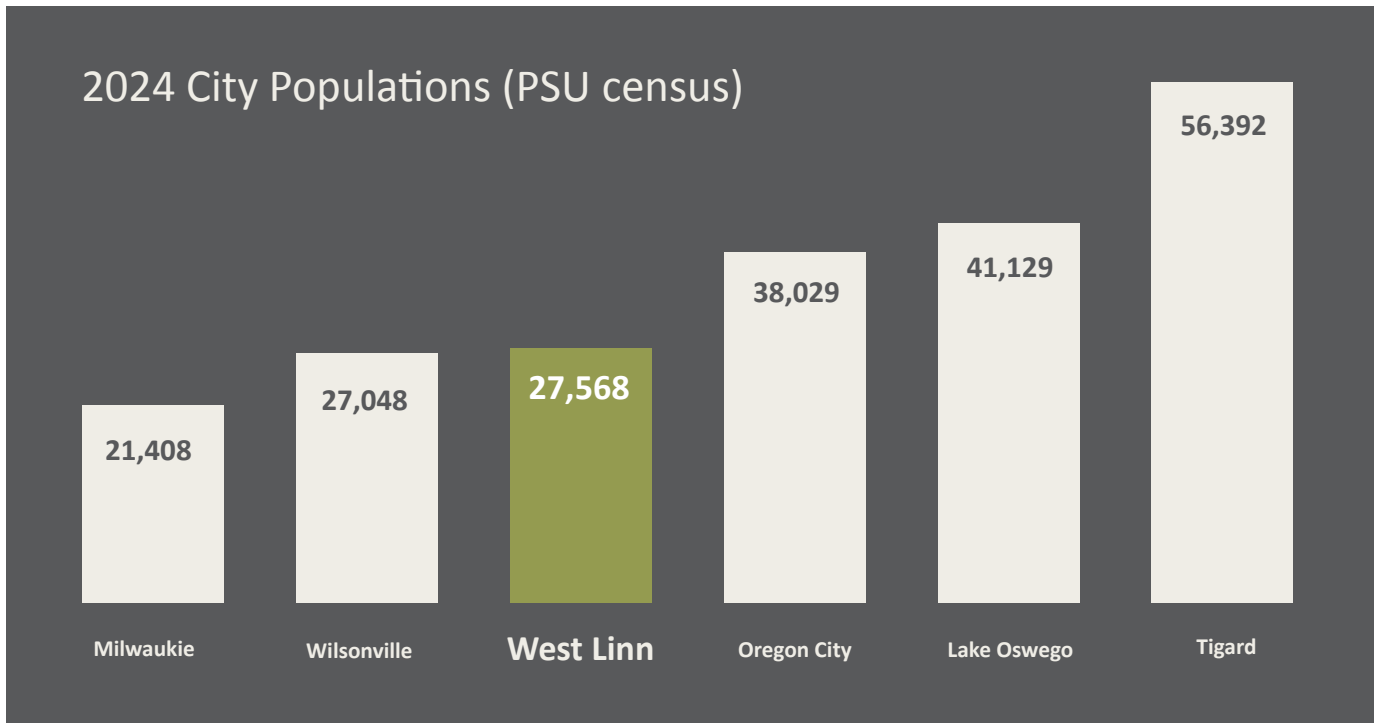
- The City shall establish a contingency reserve to provide for unanticipated expenditures of a nonrecurring nature to meet unexpected increases in service delivery costs. In accordance with local budget law in the State of Oregon, the contingency reserve must be an appropriated budget item, though funds 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. Percentage growth in wages, products, and services climbed to more than five percent in 1990. The City uses the CPI-W Western Cities B/C for urban wage earners index. Currently, annual growth rate is about 1.7 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 27,568.

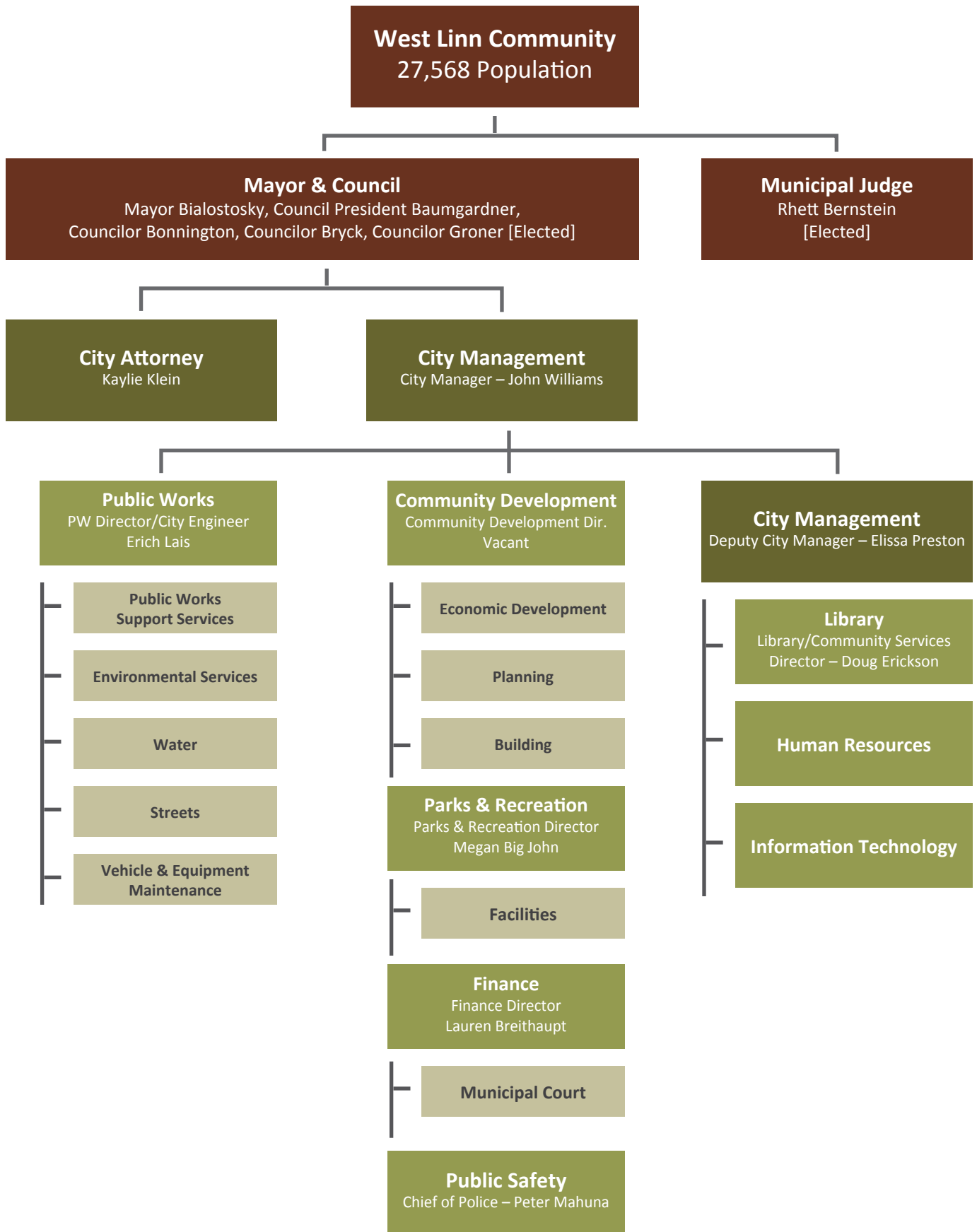
Reserves

Summary of Budgeted Reserves

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

(Amounts in Thousands: \$87 = \$87,000)				Reserve Policy Minimum						Adopted Budget	
FY 2027		Total (subject to reserve calculation)	Contingency		Unappropriated EFB		Total		Reserves per Proposed Budget	Over(under) Policy Minimum	
Personal Services	Materials & Services		Policy Minimum		Policy Minimum		Policy Minimum				
			%		%		%				
1 General Fund	\$ 21,241	\$ 7,125	\$ 28,366	10%	\$ 2,837	5%	\$ 1,418	15%	\$ 4,255	\$ 7,505	\$ 3,250
2 Building Inspections	717	72	789	10%	79	5%	39	15%	118	1,315	1,197
3 Street Fund	867	845	1,712	10%	171	5%	86	15%	257	7,437	7,180
4 Water Fund	1,079	3,176	4,255	10%	426	5%	213	15%	639	7,935	7,296
5 Environmental	1,035	666	1,701	10%	170	5%	85	15%	255	651	396
6 SDC Fund	-	33	33	-	-	-	-	-	-	8,795	8,795
7 City Facilities Bond Fund	-	-	-	-	-	-	-	-	-	-	-
8 Debt Service Fund	-	-	-	-	-	-	-	-	-	451	451
	<u>\$ 24,939</u>	<u>\$ 11,917</u>	<u>\$ 36,856</u>		<u>\$ 3,683</u>		<u>\$ 1,841</u>		<u>\$ 5,524</u>	<u>\$ 34,089</u>	<u>\$ 28,565</u>
Reserves budgeted as Contingency										\$ 27,863	
Reserves budgeted as Contingency - Reserved (Library Caufield Endowment)										\$ 157	
Reserves budgeted as Unappropriated EFB										6,069	
Total Reserves in Proposed Budget										<u>\$ 34,089</u>	

Organizational Chart



Positions & Salary Ranges

						Compensation Plan (pay ranges by position)			
BN 2019	BN 2021	BN 2023	BN 2025	Increase (decrease)	BN 2027	Position Title	Notes	Low Step	High Step
CITY MANAGEMENT									
1.00	1.00	1.00	1.00	-	1.00	City Manager		\$220,600	
1.00	1.00	1.00	1.00	-	1.00	Deputy City Manager / HR Director	(moved from H/R)	127,896	174,559
-	-	-	-	-	-	Assistant City Manager			
1.00	1.00	-	-	-	-	Assistant City Attorney			
1.00	1.00	1.00	1.00	-	1.00	City Recorder/Council Policy Coord.		89,973	122,875
1.00	1.00	1.00	1.00	-	1.00	Assistant to City Manager		85,688	117,028
1.00	1.00	1.00	1.00	-	1.00	Community Relations Coordinator		76,258	98,723
-	-	-	1.00	-	1.00	Administrative Assistant		65,478	85,014
-	-	1.00	-	-	-	Emergency Operations Coordinator			
1.00	1.00	-	-	-	-	Records Coord./Deputy City Recorder			
7.00	7.00	6.00	6.00	-	6.00				
CITY ATTORNEY									
-	-	-	1.00	-	1.00	City Attorney		\$220,500	
-	-	-	1.00	-	1.00	Paralegal / Legal Assistant		65,803	88,614
-	-	-	2.00	-	2.00				
ECONOMIC DEVELOPMENT									
-	-	1.00	0.85	(0.85)	-	Business Support and Econ Devel			
-	-	1.00	0.85	(0.85)	-				
HUMAN RESOURCES									
1.00	1.00	1.00	-	-	-	HR Director	noved to admin.- Dep. City Manager)		
-	-	-	1.00	-	1.00	HR Manager		95,300	130,168
0.80	0.80	0.80	0.80	-	0.80	HR Generalist		69,533	93,034
-	-	-	0.40	0.35	0.75	HR Assistant		62,512	86,195
1.00	1.00	1.00	-	-	-	Payroll & Benefits Administrator	(moved to Finance)	69,533	93,034
2.80	2.80	2.80	2.20	0.35	2.55				
FINANCE									
1.00	0.50	0.50	0.50	-	0.50	Finance Director	(sharing FTE with Court)	120,896	174,559
-	-	-	-	-	-	Deputy Chief Fin'l Officer			
0.50	1.00	1.00	1.00	-	1.00	Finance Manager		95,300	130,168
-	-	-	-	0.75	0.75	Senior Accountant		81,700	105,735
0.80	0.80	0.80	0.75	(0.75)	-	Accountant			
-	-	-	1.00	-	1.00	Management Analyst (Procurement)	(new position for BN 2025)	76,258	98,723
1.00	1.00	1.00	1.00	-	1.00	Senior Accounting Clerk		65,478	85,014
-	-	-	0.75	-	0.75	Payroll and Benefits Specialist	(moved from H/R)	69,533	93,034
1.50	1.50	1.50	1.50	-	1.50	Accounting Clerk II	(sharing FTE with Court)	60,001	77,984
4.80	4.80	4.80	6.50	-	6.50				
INFORMATION TECHNOLOGY									
1.00	1.00	1.00	-	-	-	IT Director			
-	-	-	1.00	-	1.00	IT Manager		95,300	130,168
1.00	1.00	1.00	1.00	-	1.00	Network & Computer Systems Administrator		81,700	105,735
1.00	1.00	1.00	1.00	-	1.00	IT Analyst		70,851	92,095
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		65,478	85,014
1.00	1.00	1.00	1.00	-	1.00				
MUNICIPAL COURT									
-	-	-	-	-	-	Municipal Court Judge		70,722	
0.50	0.50	0.50	0.50	-	0.50	Finance Director	(sharing FTE with Finance)	120,896	174,559
-	1.00	1.00	1.00	-	1.00	Court Administrator		72,513	97,128
2.00	1.50	1.50	0.75	0.04	0.79	Municipal Court Clerk II		60,001	77,984
0.50	-	-	-	-	-	Municipal Court Clerk I			
0.50	-	-	0.25	-	0.25	Accounting Clerk II	(sharing FTE with Finance)	60,001	77,984
3.50	3.00	3.00	2.50	0.04	2.54				
PUBLIC WORKS SUPPORT SERVICES									
1.00	1.00	1.00	1.00	-	1.00	Public Works Director/City Engineer		116,326	158,764
1.00	1.00	1.00	1.00	-	1.00	Assistant City Engineer		106,228	145,062
-	-	-	-	1.00	1.00	Support Services Supervisors		81,430	111,254
1.00	1.00	1.00	1.00	-	1.00	(Senior) Project Engineer		89,973	122,875
1.00	1.00	1.00	1.00	-	1.00	GIS Coordinator		81,700	105,735
-	-	1.00	1.00	-	1.00	GIS Specialist		65,478	85,014
1.00	1.00	1.00	1.00	-	1.00	Senior Engineering Technician		70,851	92,095
1.00	1.00	-	1.00	-	-	Engineering Technician			
1.00	1.00	2.00	2.00	-	2.00	Associate Engineer		70,851	92,095
1.50	1.00	1.00	1.00	(1.00)	-	Management Analyst			
0.50	0.50	1.00	1.00	0.25	1.25	Administrative Staff Assistant	(shared with building & planning)	60,001	77,984
-	-	1.00	-	-	1.00	Community Relations Specialist		76,258	98,723
1.00	1.00	1.00	1.00	-	1.00	Lead Mechanic		65,478	85,014
0.50	0.50	0.50	0.50	-	0.50	Vehicle & Equip Mechanic		55,120	70,920
0.50	0.50	0.50	0.50	-	0.50	Summer Interns (2)			
11.00	10.50	13.00	13.00	0.25	13.25				

Personnel Positions & Salary Ranges *(continued)*

1.00	1.00	1.00	1.00	-	1.00	LIBRARY		
-	-	-	1.00	-	1.00	Library Director	116,326	158,764
1.00	2.00	2.00	1.00	-	1.00	Asst Library Director	85,688	117,028
1.00	1.00	1.00	1.00	-	1.00	Library Manager	81,430	111,254
1.00	1.00	-	-	-	-	Library Operations Supervisor/ Assistant to Director (formerly Circulation Supervisor)	72,513	97,128
4.50	3.00	2.00	5.75	-	5.75	Administrative Assistant	65,478	85,014
-	2.50	3.50	0.60	-	0.60	Librarian II	60,001	77,984
1.00	0.80	0.88	-	-	-	Librarian I	65,478	85,014
1.50	-	-	-	-	-	Library Children's Services Specialist	49,187	63,926
0.65	0.65	2.55	2.60	-	2.60	Library Assistant III	49,187	63,926
1.20	2.40	0.50	0.50	-	0.50	Library Assistant II	43,815	56,897
0.90	-	-	-	-	-	Library Assistant I		
2.88	2.28	2.28	3.06	0.57	3.63	Library Aide		
16.63	16.63	15.71	16.51	0.57	17.08	Library Assistant/On Call	Varies - \$15.75 - \$38.83/hour	
COMMUNITY DEVELOPMENT								
-	-	-	-	0.90	0.90	<u>PLANNING</u>		
1.00	1.00	1.00	1.00	-	1.00	Community Development Director (shared with building)	113,032	153,765
3.00	3.00	3.00	3.00	(1.00)	2.00	Principal Planner (formerly Planning Manager)	95,300	130,168
-	-	-	-	1.00	1.00	Associate Planner	76,258	98,723
0.50	0.90	0.50	1.00	(0.75)	0.25	Management Analyst	76,258	98,723
-	-	-	-	-	-	Administrative Assistant (shared with building & public works)	65,478	85,014
-	-	-	-	0.10	0.10	<u>BUILDING INSPECTIONS</u>		
1.00	1.00	1.00	1.00	-	1.00	Community Development Director (shared with planning)	113,032	153,765
1.50	2.00	2.00	2.00	-	2.00	Building Official	95,300	130,168
-	1.00	-	-	-	-	Building Inspector III (promoted from II to III)	76,258	98,723
1.00	-	-	-	-	-	Building Plans Examiner		
0.50	0.10	0.50	-	0.50	0.50	Permit Coordinator		
8.50	9.00	8.00	8.00	0.75	8.75	Administrative Assistant (shared with planning & public works)		
PARKS AND RECREATION								
0.50	0.50	1.00	1.00	-	1.00	Parks & Recreation Director	116,326	158,764
1.00	1.00	-	-	-	-	Asst Parks & Recreation Director		
-	-	1.00	1.00	-	1.00	Recreation Supervisor (replaced Assistant Director)	81,430	111,254
1.00	1.00	1.00	1.00	-	1.00	Park Maintenance Supervisor	81,430	111,254
1.00	1.00	1.00	1.00	-	1.00	Park Development Coord/Arborist	65,478	85,014
-	-	3.00	2.00	-	2.00	Park Maintenance Worker III	65,478	85,014
3.00	4.00	3.00	4.00	-	4.00	Park Maintenance Worker II	65,478	85,014
3.00	2.00	2.00	2.00	-	2.00	Park Maintenance Worker I	60,001	77,984
1.00	1.00	1.00	1.00	-	1.00	Park Program Manager - Maintenance	70,851	92,095
-	-	-	-	-	-	Meals Coordinator		
3.00	3.00	3.00	3.00	-	3.00	Recreation Coordinator	65,478	85,014
0.15	0.25	0.25	0.25	-	0.25	Park Ranger		
0.60	0.50	0.50	0.50	-	0.50	Office Specialist	49,187	63,926
7.00	7.00	7.00	7.00	-	7.00	Seasonal Help		
21.25	21.25	23.75	23.75	-	23.75			
PUBLIC SAFETY								
1.00	1.00	1.00	1.00	-	1.00	Chief of Police	127,896	174,559
1.00	2.00	2.00	1.00	-	1.00	Captain	113,032	153,765
1.00	-	-	-	-	-	Lieutenant		
6.00	6.00	6.00	7.00	-	7.00	Sergeant	84,531	115,939
21.00	21.00	20.00	19.00	1.00	20.00	Police Officer	72,353	94,115
2.00	2.00	2.00	2.00	(1.00)	1.00	Community Service Officer	59,832	77,828
1.00	1.00	1.00	1.00	-	1.00	Assistant to the Chief of Police	85,688	117,028
1.00	1.00	1.00	1.00	-	1.00	Assistant to the Captain	65,803	88,615
-	-	-	1.00	-	1.00	Property/Evidence Technician	57,112	74,290
0.50	0.50	0.50	1.00	-	1.00	Police Records Specialist	53,284	69,311
34.50	34.50	33.50	34.00	-	34.00			
STREETS								
1.00	1.00	1.00	1.00	-	1.00	Operations Supervisor	81,430	111,254
4.00	4.00	4.00	4.00	-	4.00	Utility Worker I, II, III	49,187	85,014
5.00	5.00	5.00	5.00	-	5.00			
WATER								
1.00	1.00	1.00	1.00	-	1.00	Operations Supervisor	81,430	111,254
5.00	5.00	6.00	5.00	0.50	5.50	Utility Worker I, II, III	49,187	85,014
6.00	6.00	7.00	6.00	0.50	6.50			
ENVIRONMENTAL SERVICES								
1.00	1.00	1.00	1.00	-	1.00	Operations Supervisor	81,430	111,254
5.50	5.50	5.50	5.50	-	5.50	Utility Worker I, II, III	49,187	85,014
6.50	6.50	6.50	6.50	-	6.50			
131.48	130.98	134.06	136.81	1.61	138.42	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	3.50	10.25	16.35	4.00	6.80	10.20
Code Enforcement	-	7.48	-	3.00	1.00	-
Engineering	6.25	12.20	22.00	10.00	13.50	24.80
Library	17.08	19.25	40.30	18.25	18.32	33.70
Municipal Court	2.54	4.22	9.65	1.00	1.65	3.50
Parks and Recreation	23.75	37.64	20.70	-	23.58	66.30
Planning	4.25	4.00	17.65	5.00	7.60	15.70
Public Safety - Police	34.00	54.25	96.50	40.50	23.00	74.00
Utility - Streets/Transportation	5.00	9.25	7.00	6.00	4.80	4.00
Utility - Water	6.50	9.00	14.00	9.00	5.53	19.30
Utility - Sewer/Wastewater and Storm	6.50	12.46	13.00	12.50	16.67	11.30
	109.37	180.00	257.15	109.25	122.45	262.80
Support Departments						
City Attorney	2.00	-	1.10	1.00	4.20	4.00
City Manager's Office	4.00	4.50	5.90	5.50	4.00	8.20
City Recorder	1.00	2.49	3.00	5.50	1.50	2.00
Comm Dev / PW Administration	5.50	8.00	15.00	10.00	4.00	1.30
Community Services/Public Affairs	2.00	-	5.35	2.00	2.00	7.60
Economic Development in City Administration	-	3.00	4.00	1.00	1.00	-
Facilities Management	1.00	3.00	7.50	3.00	12.75	4.50
Finance and Risk Management	6.50	7.00	25.00	7.00	10.80	12.50
Fleet/Vehicle Maintenance	1.50	2.00	2.50	3.00	9.00	2.00
Human Resources	2.55	2.00	7.00	2.00	4.35	3.00
Information Technology	3.00	6.00	20.00	3.00	6.50	9.50
	29.05	37.99	96.35	43.00	60.10	54.60
Common Full Time Equivalents (FTEs)	138.42	217.99	353.50	152.25	182.55	317.40
Population (2024 US census)	27,568	38,029	56,392	21,408	27,048	41,129
FTEs per Capita (per 1,000 of Population)	5.02	5.73	6.27	7.11	6.75	7.72
Unique Services						
City Transit/Bus Service	-	-	-	-	46.38	-
City Fire Department	-	-	-	-	-	52.00
City 911 Dispatch Service	-	-	-	-	-	17.00
City Golf and Tennis	-	-	-	-	-	8.60
City of Tigard Green Team Stormwater Infrastructure Maintenance			6.30			
City LO-Tigard Water Partnership	-	-	-	-	-	3.00
Total unique services:	-	-	6.30	-	46.38	80.60
Full Time Equivalents (FTEs)	138.42	217.99	359.80	152.25	228.93	398.00
Population	27,568	38,029	56,392	21,408	27,048	41,129
FTEs per Capita (per 1,000 of Population) including Unique Services	5.02	5.73	6.38	7.11	8.46	9.68

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 – Closed 6/30/2025

The public safety fund is a special revenue fund for police services including payment for 911 dispatching services provided by Lake Oswego. Note – This fund has moved to a department in the General Fund.

Library Fund – Closed 6/30/2025

The library fund is a special revenue fund for the operation of the City’s library activities. Note – This fund has moved to a department in the General Fund.

Parks and Recreation Fund – Closed 6/30/2025

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. Note – This fund has moved to a department in the General Fund.

Building Inspections Fund

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

Planning Fund – Closed 6/30/2025

The planning fund is a special revenue fund for the City’s planning related activities. Note – This fund has moved to a department in the General Fund.

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:

	BN 2025						BN 2027		
	Actual	Actual	Actual	Estimate	Budget		Adopted Biennial Budget		
	FY 2022	FY 2023	FY 2024	FY 2025	Total	BN 2025	FY 2026	FY 2027	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 2025 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 2025.

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 2026 and 2027 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 2026 and 2027 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 2025						BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Resources									
Beginning Fund Balance	\$40,997	\$ 49,221	\$ 67,234	\$ 66,226	\$ 67,234	\$ 63,262	\$ 92,854	\$ 49,103	\$ 92,854
Property Taxes	10,180	10,655	10,842	11,054	21,896	21,573	11,424	11,707	23,131
Fees & Charges	20,899	20,087	21,330	22,379	43,709	39,710	21,861	22,564	44,425
Intergovernmental	8,483	10,539	5,571	5,807	11,378	11,425	5,740	11,910	17,650
Fines & Forfeitures	267	282	260	283	543	512	277	274	551
Interest	110	1,221	2,409	1,599	4,008	331	837	600	1,437
Miscellaneous	728	533	886	622	1,508	638	427	416	843
Proceeds from Bond Issues	-	12,663	39	35,000	35,039	25,097	-	-	-
Proceeds from Leases	139	98	81	-	81	270	-	-	-
Proceeds from SBITAs	-	141	199	220	419	-	220	220	440
Transfers from Other Funds	8,807	8,798	9,606	24,346	33,952	19,595	6,353	6,394	12,747
Total Resources	\$90,610	\$ 114,238	\$ 118,457	\$ 167,536	\$ 219,767	\$ 182,413	\$ 139,993	\$ 103,188	\$ 194,078
Requirements									
Personnel Services	\$16,292	\$ 17,639	\$ 18,292	\$ 20,591	\$ 38,883	\$ 42,244	\$ 23,783	\$ 24,939	\$ 48,722
Materials & Services	8,767	10,395	9,907	10,191	20,098	21,454	11,702	11,947	23,649
Debt Service - Lease Obligations	35	32	35	83	118	146	49	49	98
Debt Service	2,052	2,205	3,390	3,457	6,847	9,215	6,203	6,260	12,463
Operations before other items	27,146	30,271	31,624	34,322	65,946	73,059	41,737	43,195	84,932
Transfers to Other Funds	8,807	8,798	9,606	24,346	33,952	19,595	6,353	6,394	12,747
Capital Outlay	5,436	7,935	11,001	16,014	27,015	67,855	42,800	19,570	62,370
Operations, Transfers and Capital	41,389	47,004	52,231	74,682	126,913	160,509	90,890	69,159	160,049
Reserves:									
Contingency	-	-	-	-	-	16,609	43,325	27,803	27,803
Contingency - Restricted	157	157	157	157	157	157	157	157	157
Reserve for ARP	2,694	4,630	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	46,370	62,447	66,069	92,697	92,697	5,138	5,621	6,069	6,069
Total Reserves	49,221	67,234	66,226	92,854	92,854	21,904	49,103	34,029	34,029
Total Requirements	\$90,610	\$ 114,238	\$ 118,457	\$ 167,536	\$ 219,767	\$ 182,413	\$ 139,993	\$ 103,188	\$ 194,078
Budgeted Positions (in FTEs)	134.06	134.06	136.81	136.81	136.81	136.81	138.42	138.42	138.42
Monthly Operating Costs per Capita	\$83	\$92	\$96	\$104	\$199	\$221	\$126	\$131	\$257

Budget at a Glance: Summary of All Funds

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

	BN 2025						BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total*
Total Resources by Fund:									
General Fund	\$ 14,906	\$ 18,901	\$ 19,301	\$ 33,941	\$ 43,910	\$ 28,403	\$ 48,830	\$ 41,344	\$ 75,145
Public Safety Fund	10,872	11,721	12,189	12,727	21,554	20,548	-	-	-
Library Fund	3,755	3,824	3,906	4,017	7,198	6,990	-	-	-
Parks Fund	5,808	7,702	7,589	15,130	20,056	17,608	-	-	-
Building Fund	2,742	2,440	2,645	2,748	3,635	2,531	2,817	2,560	3,737
Planning Fund	1,723	1,895	2,030	1,816	3,040	2,902	-	-	-
Streets Fund	10,552	13,073	14,571	21,800	27,315	23,381	20,863	15,544	26,686
Water Fund	9,266	23,727	25,604	33,316	39,484	35,106	31,589	20,143	44,881
Environmental Services Fund	10,038	11,242	12,011	25,796	31,354	24,839	23,041	12,474	28,466
System Development Charges Funds:									
Parks	1,004	1,167	1,434	1,692	1,981	1,549	1,663	1,827	1,838
Streets	1,103	901	882	584	1,006	721	632	673	678
Bike/Pedestrian Paths	420	447	498	497	638	488	540	571	574
Water	2,046	2,264	2,762	3,452	3,482	2,845	3,688	2,704	3,908
Sewer	2,067	2,051	1,979	2,173	2,184	2,024	2,238	2,295	2,298
Surface Water	750	674	701	735	735	693	753	758	763
Parks Bond Fund	-	-	-	-	-	-	-	-	-
City Facilities, Parks, & Trans. Bond Fund	11,649	10,090	8,082	4,830	8,242	8,049	1,026	-	1,026
Debt Service Fund	1,909	2,119	2,273	2,282	3,953	3,736	2,313	2,295	4,078
Total Resources	\$90,610	\$114,238	\$118,457	\$167,536	\$219,767	\$182,413	\$139,993	\$103,188	\$194,078
Total Requirements by Fund:									
General Fund	\$ 14,906	\$ 18,901	\$ 19,301	\$ 33,941	\$ 43,910	\$ 28,403	\$ 48,830	\$ 41,344	\$ 75,145
Public Safety Fund	10,872	11,721	12,189	12,727	21,554	20,548	-	-	-
Library Fund	3,755	3,824	3,906	4,017	7,198	6,990	-	-	-
Parks Fund	5,808	7,702	7,589	15,130	20,056	17,608	-	-	-
Building Fund	2,742	2,440	2,645	2,748	3,635	2,531	2,817	2,560	3,737
Planning Fund	1,723	1,895	2,030	1,816	3,040	2,902	-	-	-
Streets Fund	10,552	13,073	14,571	21,800	27,315	23,381	20,863	15,544	26,686
Water Fund	9,266	23,727	25,604	33,316	39,484	35,106	31,589	20,143	44,881
Environmental Services Fund	10,038	11,242	12,011	25,796	31,354	24,839	23,041	12,474	28,466
System Development Charges Funds:									
Parks	1,004	1,167	1,434	1,692	1,981	1,549	1,663	1,827	1,838
Streets	1,103	901	882	584	1,006	721	632	673	678
Bike/Pedestrian Paths	420	447	498	497	638	488	540	571	574
Water	2,046	2,264	2,762	3,452	3,482	2,845	3,688	2,704	3,908
Sewer	2,067	2,051	1,979	2,173	2,184	2,024	2,238	2,295	2,298
Surface Water	750	674	701	735	735	693	753	758	763
Parks Bond Fund	-	-	-	-	-	-	-	-	-
City Facilities, Parks, & Trans. Bond Fund	11,649	10,090	8,082	4,830	8,242	8,049	1,026	-	1,026
Debt Service Fund	1,909	2,119	2,273	2,282	3,953	3,736	2,313	2,295	4,078
Total Requirements	\$90,610	\$114,238	\$118,457	\$167,536	\$219,767	\$182,413	\$139,993	\$103,188	\$194,078

Sources and Uses of Funds

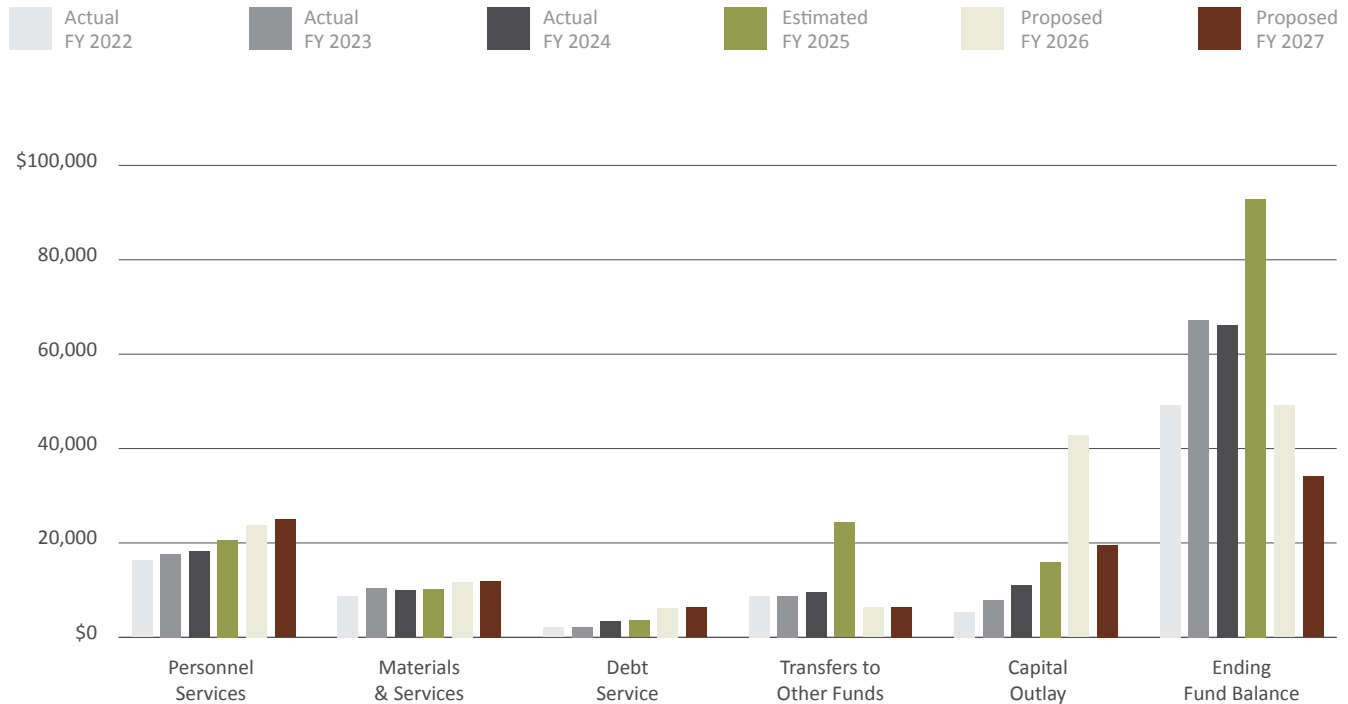
Revenue Trends & Assumptions

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 2026-2027, 96 percent of the total is represented by five revenue categories: These revenue sources are described in greater detail in the subsequent pages:

**Table amounts are in thousands*

TOTAL REQUIREMENTS FY 2022—FY 2027



TOTAL RESOURCES

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Proposed FY 2026	Proposed FY 2027
Beginning Fund Balance	\$ 40,997	\$ 49,221	\$ 67,234	\$ 66,226	\$ 92,854	\$ 49,133
Property Taxes	10,180	10,655	10,842	11,054	11,424	11,707
Fees & Charges	17,421	17,298	18,476	19,065	19,357	20,073
Systems Development Charges	1,407	424	571	1,066	328	315
Licenses & Permits	91	90	107	108	68	69
Franchise Fees	1,980	2,275	2,176	2,140	2,108	2,107
Intergovernmental	8,483	10,539	5,571	5,807	5,740	11,910
Fines & Forfeitures	267	282	260	283	277	274
Interest	110	1,221	2,409	1,599	837	600
Miscellaneous	728	533	886	622	427	416
Debt Proceeds	139	12,902	319	35,220	220	220
Transfers From Other Funds	8,807	8,798	9,606	24,346	6,353	6,394

Major Revenues

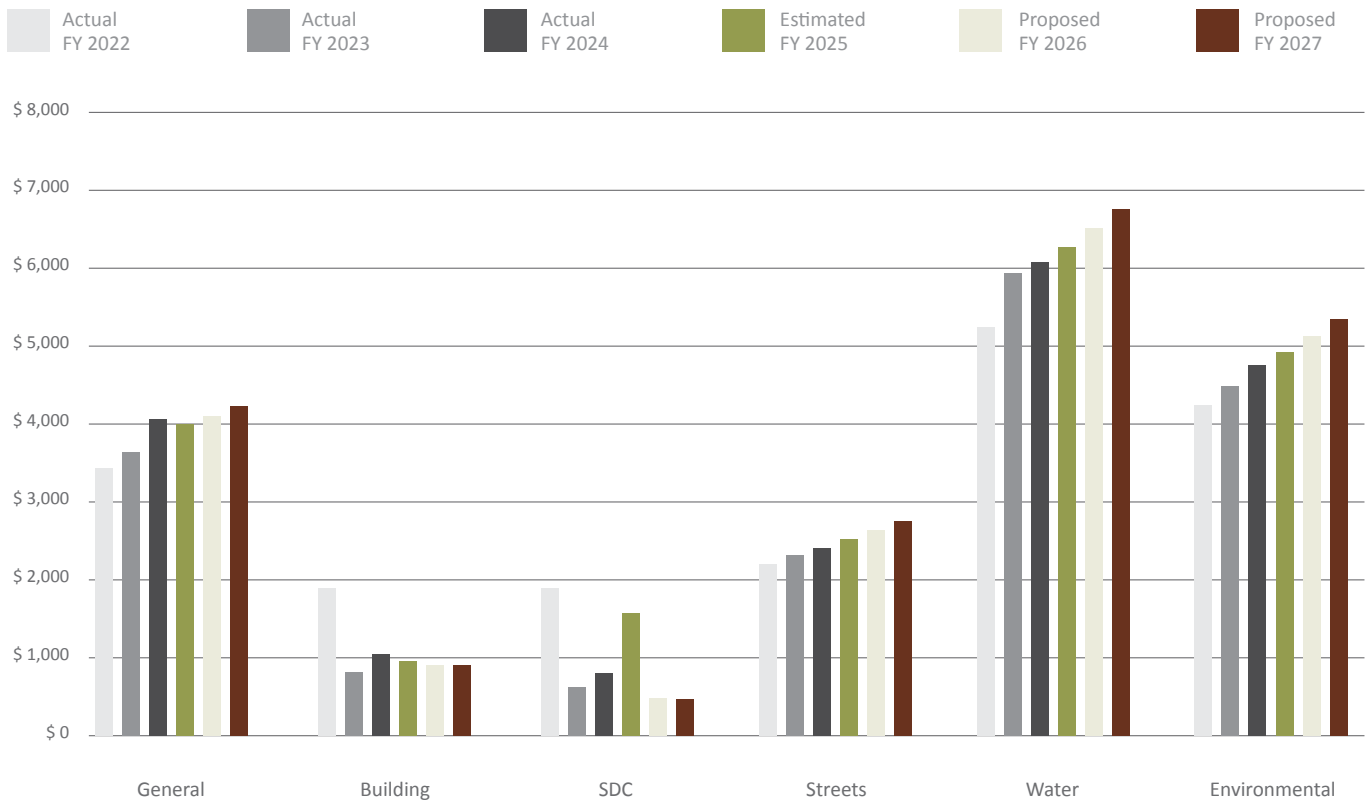
Fees & Charges (36%)

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.

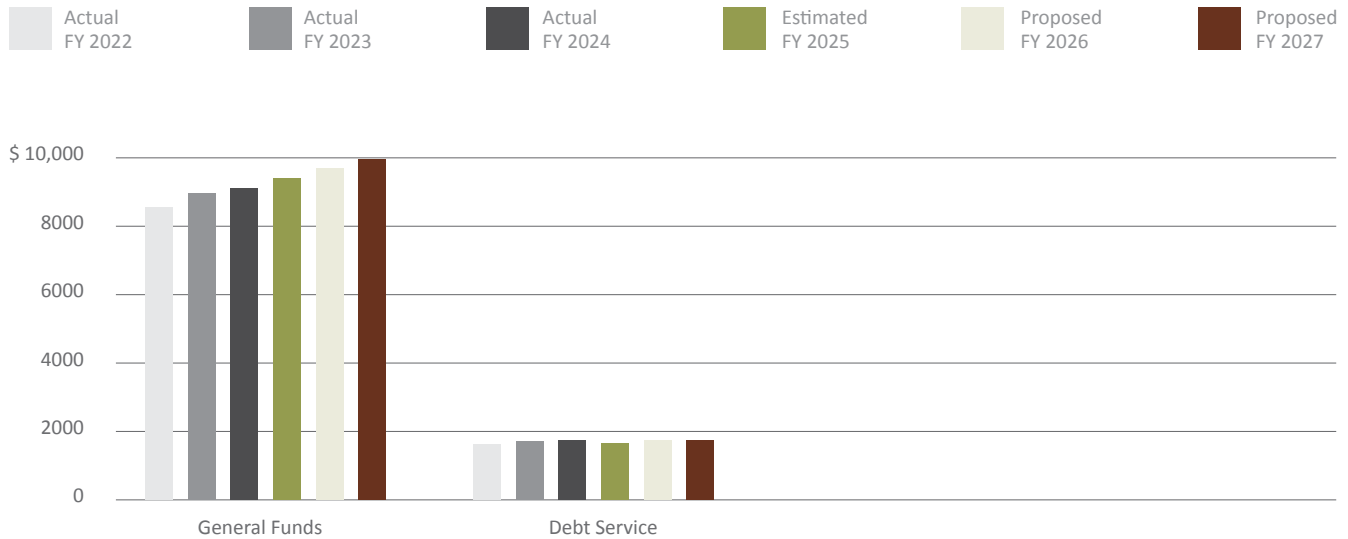
Note: for comparison purposes, the tables below are shown with all funds from the Library, Parks, Public Safety, and Planning funds, included in the General Fund

FEES & CHARGES BY FUND FY 2022—FY 2027



FEES & CHARGES 36% OF TOTAL REVENUES

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Proposed FY 2026	Proposed FY 2027
General	\$ 3,429	\$ 3,633	\$ 4,067	\$ 4,002	\$ 4,100	\$ 4,233
Parks	—	—	—	—	—	—
Building	1,894	819	1,046	950	900	900
SDC	1,899	620	800	1,566	478	465
Streets	2,205	2,321	2,409	2,528	2,641	2,747
Water	5,246	5,935	6,072	6,270	6,511	6,762
Environmental	4,246	4,484	4,760	4,922	5,123	5,350

PROPERTY TAXES BY FUND FY 2022—FY 2027**PROPERTY TAXES 23% OF TOTAL REVENUES**

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Proposed FY 2026	Proposed FY 2027
General Funds	\$ 8,551	\$ 8,950	\$ 9,108	\$ 9,409	\$ 9,684	\$ 9,957
Debt Service	1,629	1,705	1,734	1,645	1,740	1,750

Property Taxes (23%)

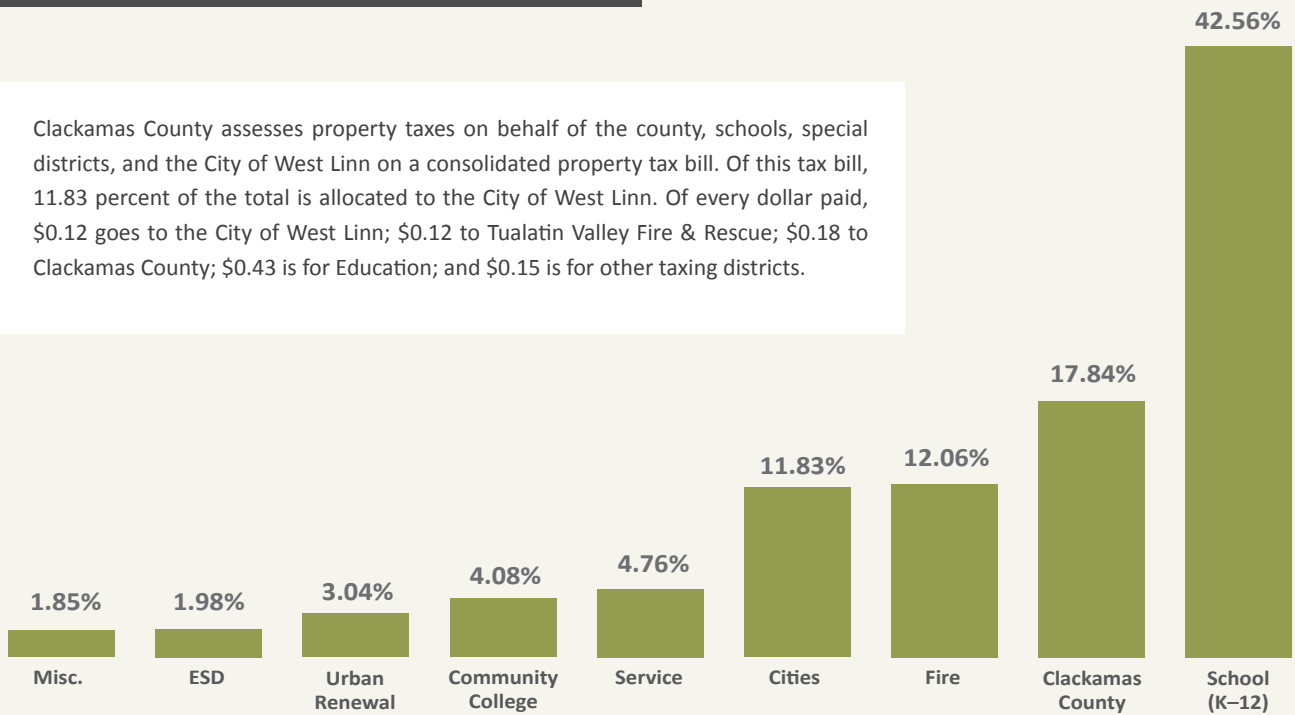
West Linn's permanent tax rate of \$2.12 per thousand is applied to the projected taxable assessed value of property to generate revenues to support City of West Linn core operations. The City assumes a 95 percent collection rate for property tax revenue, so the budgeted total amount of property taxes 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.

2024-25 CLACKAMAS COUNTY TAX DOLLAR BY DISTRICT TYPE

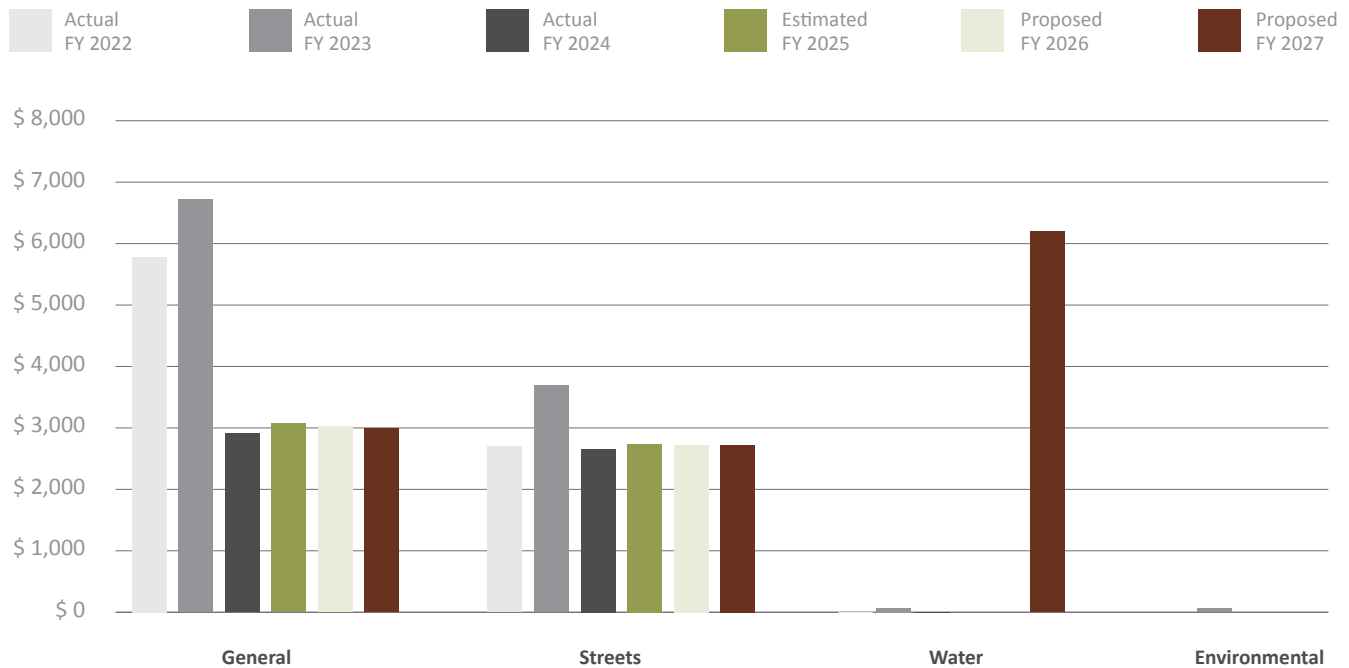
Clackamas County assesses property taxes on behalf of the county, schools, special districts, and the City of West Linn on a consolidated property tax bill. Of this tax bill, 11.83 percent of the total is allocated to the City of West Linn. Of every dollar paid, \$0.12 goes to the City of West Linn; \$0.12 to Tualatin Valley Fire & Rescue; \$0.18 to Clackamas County; \$0.43 is for Education; and \$0.15 is for other taxing districts.



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 2022—FY 2027**INTERGOVERNMENTAL – 12% OF TOTAL REVENUES**

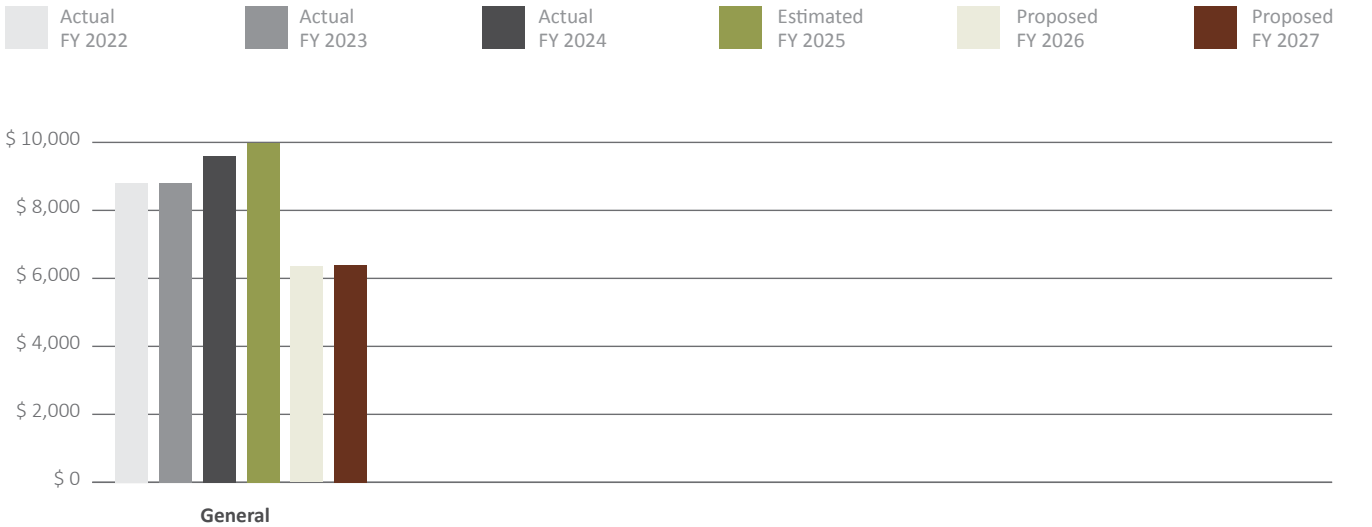
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Proposed FY 2026	Proposed FY 2027
General	\$ 5,782	\$ 6,714	\$ 2,912	\$ 3,071	\$ 3,020	\$ 2,990
Streets	2,696	3,694	2,656	2,736	2,720	2,720
Water	5	70	3	—	—	6,200
Environmental	—	61	—	—	—	—

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 2022—FY 2027

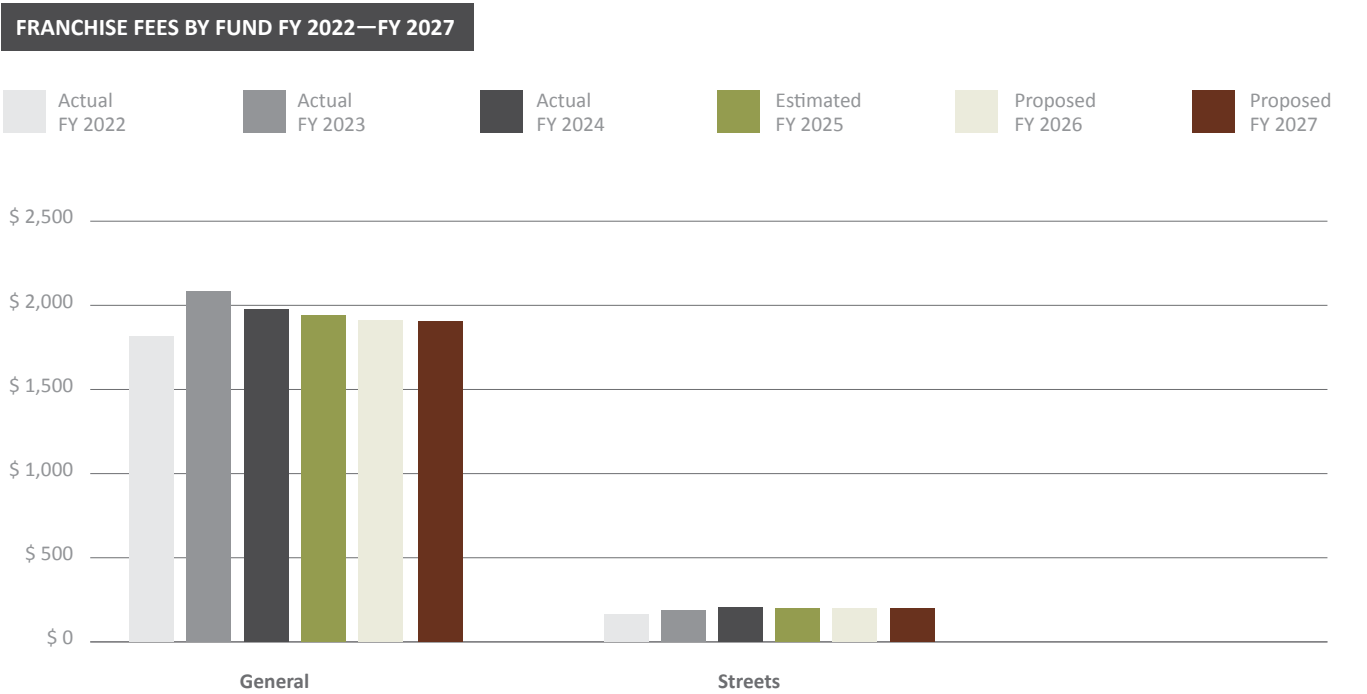


TRANSFERS FROM OTHER FUNDS – 21% OF TOTAL REVENUES

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Proposed FY 2026	Proposed FY 2027
General	\$ 8,807	\$ 8,798	\$ 9,606	\$ 9,989	\$ 6,353	\$ 6,394

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.



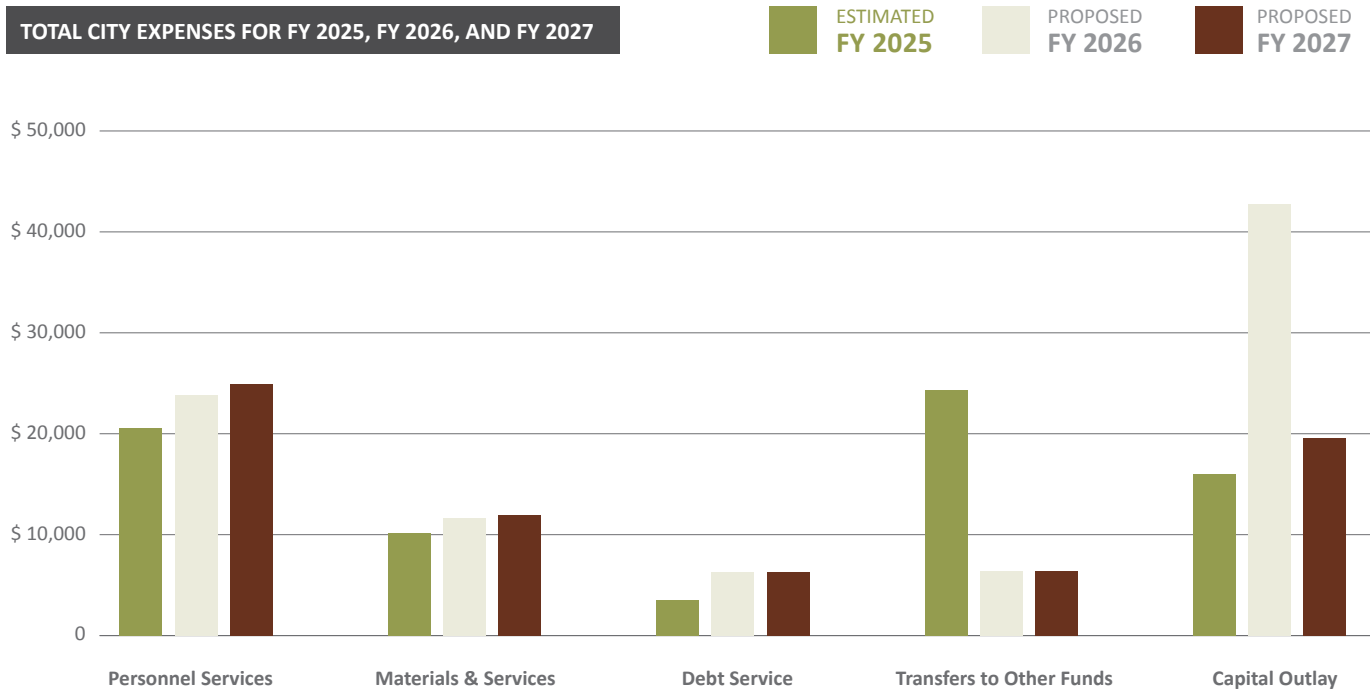
FRANCHISE FEES – 4% OF TOTAL REVENUES						
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Proposed FY 2026	Proposed FY 2027
General	\$ 1,815	\$ 2,085	\$ 1,973	\$ 1,939	\$ 1,908	\$ 1,907
Streets	165	190	203	201	200	200

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

Forty-eight percent of total requirements are represented by Personnel Services (21.3 percent) and Capital Outlay (27.2 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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Proposed FY 2026	Proposed FY 2027
Personnel Services	\$ 16,292	\$ 17,639	\$ 18,292	\$ 20,591	\$ 23,783	\$ 24,939
Materials & Services	8,767	10,395	9,907	10,191	11,672	11,917
Debt Service	2,087	2,237	3,425	3,540	6,252	6,309
Transfers to Other Funds	8,807	8,798	9,606	24,346	6,353	6,394
Capital Outlay	5,436	7,935	11,001	16,014	42,800	19,570

Personnel Services

Citywide, Personnel Services budgeted requirements increase by approximately 20 percent over the previous biennium of the proposed biennium which is primarily attributed to increasing benefit costs, cost of living adjustments and a 1.61 FTE increase.

Materials & Services

Citywide, Materials & Services budgeted requirements increase from the previous biennium by 15 percent. This is largely due to increase for inflation going forward.

Transfers

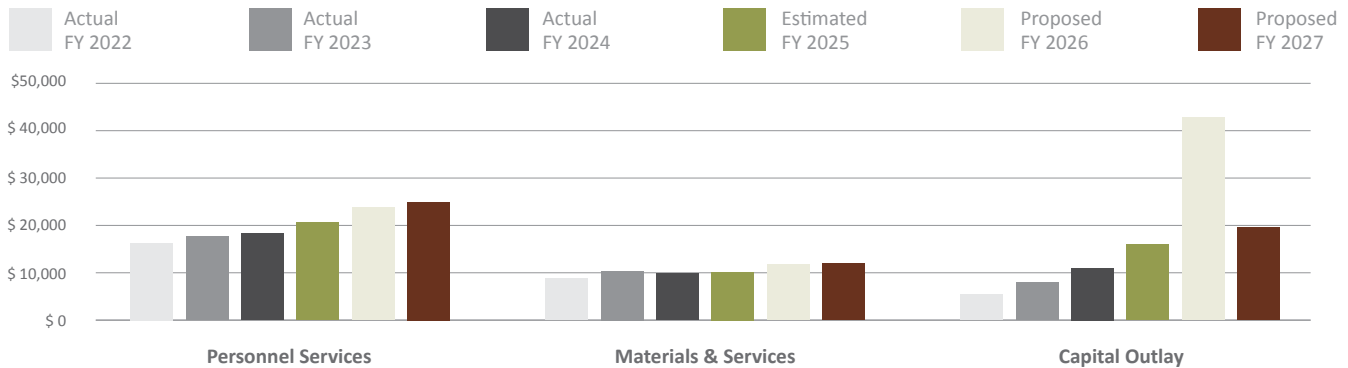
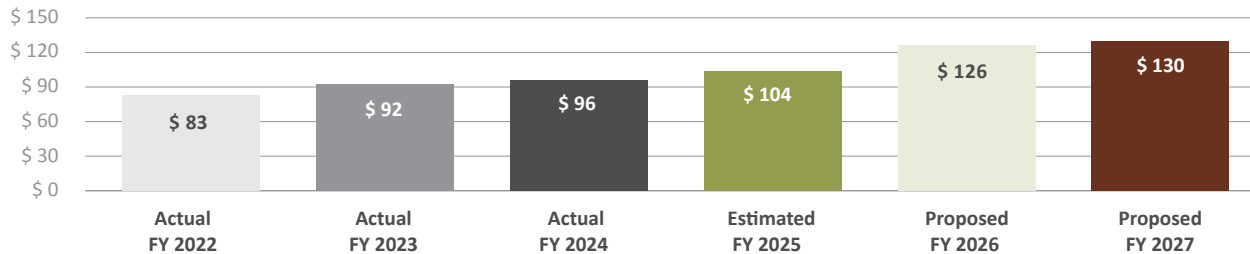
Budgeted transfers represent transfers to accounts for the support services costs of General Fund departments.

Capital Outlay

The Capital Outlay budget increases significantly for biennium 2026-2027 as detailed in the Capital Improvement Plan, major capital projects are anticipated mainly from the Abernathy Bridge Waterline Replacement and the construction of a new Operations Center.

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 includes the issuance of a Full Faith & Credit Obligation to pay for a new Public Works Operations Building.

MAJOR CITY EXPENSES FY 2022—FY 2027**MONTHLY OPERATING COST PER CAPITA FY 2022—FY 2027****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."

Changes from the Proposed to the Adopted Budget:**General Fund (NonDepartmental)**

- West Linn Chamber of Commerce — Added a new appropriation of \$35k in FY 2026 and \$35k in FY 2027.
- Main Street Grants — Increased appropriations \$30k in FY 2026 and \$30k in FY 2027.

General Fund (Contingency)

- Decreased Contingency by \$60k for the Biennium to offset the increase to the Main Street Grants.

Offset the Increase for the West Linn Chamber of Commerce by the following:

- Decreased City Management Department — Materials and Services by \$5k each year (\$10k total) of the Biennium
- Decreased Planning Department — Materials and Services by \$10k each year (\$20k total) of the Biennium
- Decreased Information Technology Department — Materials and Services by \$15k each year (\$30k total) of the Biennium
- Decreased Human Resources Department — Materials and Services by \$5k each year (\$10k total) of the Biennium

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.

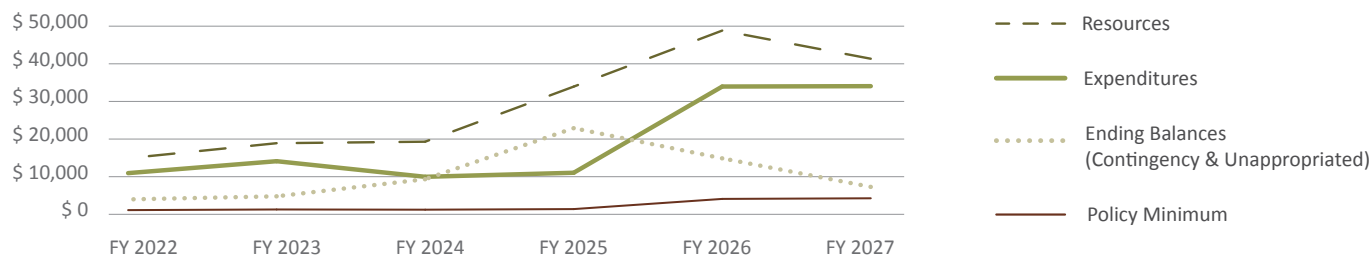
General Fund

Note: The Public Safety, Library, Parks, and Planning Funds all closed as of June 30, 2025. The presentation below does not include those funds in FY 2022 – FY 2025. See page 38 for comparison purposes.

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

	Actual FY 2022	Actual FY 2023	BN 2025				BN 2027		
			Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Resources									
Beginning Fund Balance	\$ 2,822	\$ 6,653	\$ 9,415	\$ 9,332	\$ 9,415	\$ 9,513	\$22,895	\$15,029	\$22,895
Property Taxes	-	-	-	-	-	-	9,684	9,957	19,641
Library District Levy	-	-	-	-	-	-	2,000	2,050	4,050
Intergovernmental	2,982	2,988	-	34	34	40	1,020	940	1,960
Franchise Fees	-	-	-	-	-	-	1,908	1,907	3,815
Fees & Charges	216	207	281	279	560	393	1,132	1,133	2,265
Fees & Charges - Parks Main. Fee	-	-	-	-	-	-	2,850	2,980	5,830
Fines & Forfeitures	221	246	226	250	476	450	277	274	551
Interest	22	211	297	200	497	21	288	255	543
Licenses & Permits	107	61	66	82	148	-	118	120	238
Miscellaneous	60	123	71	63	134	20	85	85	170
Transfers from Other Funds	8,337	8,271	8,746	9,124	17,870	17,870	6,353	6,394	12,747
Transfers from Other Funds - Closing	-	-	-	14,357	14,357	-	-	-	-
SBITA Proceeds	-	141	199	220	419	-	220	220	440
Lease proceeds	139	-	-	-	-	96	-	-	-
Total Resources	\$14,906	\$18,901	\$19,301	\$ 33,941	\$43,910	\$28,403	\$48,830	\$41,344	\$75,145
Requirements									
Personnel Services	\$ 4,627	\$ 4,804	\$ 4,947	\$ 6,117	\$11,064	\$12,914	\$20,225	\$21,241	\$41,466
Materials & Services	2,816	3,785	3,265	3,150	\$ 6,415	7,724	7,072	7,155	14,227
Debt Service	139	229	465	449	\$ 914	303	1,085	1,083	2,168
Transfers to Other Funds	470	527	860	865	\$ 1,725	1,725	-	-	-
Capital Outlay	201	141	432	465	\$ 897	225	5,419	4,420	9,839
	8,253	9,486	9,969	11,046	21,015	22,891	33,801	33,899	67,700
Reserves:									
Contingency	-	-	-	-	-	5,015	12,872	5,288	5,288
Cont. Reserve for Caulfield Endowment	-	-	-	-	-	-	157	157	157
Reserve for ARP	2,694	4,630	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	3,959	4,785	9,332	22,895	22,895	497	2,000	2,000	2,000
	6,653	9,415	9,332	22,895	22,895	5,512	15,029	7,445	7,445
Total Requirements	\$14,906	\$18,901	\$19,301	\$ 33,941	\$43,910	\$28,403	\$48,830	\$41,344	\$75,145
Budgeted Positions (in FTEs)	34.60	34.60	37.05	37.05	37.05	37.05	116.82	116.82	116.82
Monthly Operating Costs per Capita	\$27	\$31	\$31	\$35	\$33	\$37	\$92	\$96	\$94

GENERAL FUND RESOURCES & EXPENDITURE TRENDS



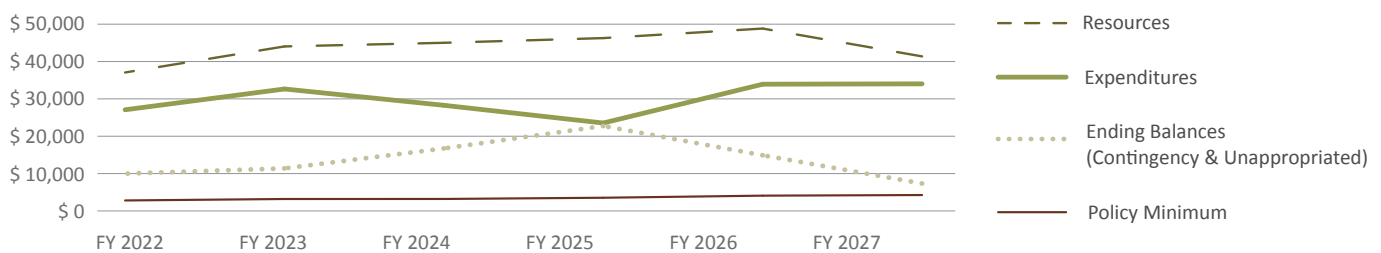
General Fund (for comparison only)

Note: The Public Safety, Library, Parks, and Planning Funds all closed as of June 30, 2025. For FY 2022 – FY 2025, those Resources and Requirements are shown in the original funds and in the General Fund for comparison purposes.

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

(Amounts in Thousands: \$87 = \$87,000)			BN 2025				BN 2027		
	Actual	Actual	Actual	Estimate		Budget	Adopted Biennial Budget		
	FY 2022	FY 2023	FY 2024	FY 2025	Total	BN 2025	FY 2026	FY 2027	Total
Resources									
Beginning Fund Balance	\$ 8,152	\$ 12,833	\$ 16,180	\$ 16,888	\$ 16,181	\$ 15,913	\$ 22,895	\$15,029	\$ 22,895
Property Taxes	8,551	8,950	9,108	9,409	18,517	18,343	9,684	9,957	19,641
Library District Levy	1,801	1,831	1,862	2,000	3,862	3,768	2,000	2,050	4,050
Intergovernmental	3,981	4,883	1,050	1,071	2,121	2,255	1,020	940	1,960
Franchise Fees	1,815	2,085	1,973	1,939	3,912	3,621	1,908	1,907	3,815
Fees & Charges	961	1,071	1,341	1,155	2,496	1,649	1,132	1,133	2,265
Fees & Charges - Parks Main. Fee	2,340	2,469	2,600	2,728	5,328	5,283	2,850	2,980	5,830
Fines & Forfeitures	267	282	260	283	543	512	277	274	551
Interest	22	328	512	340	852	21	288	255	543
Licenses & Permits	128	93	126	119	245	129	118	120	238
Miscellaneous	100	232	162	133	295	79	85	85	170
Transfers from Other Funds	8,807	8,746	9,606	9,989	19,595	19,595	6,353	6,394	12,747
SBITA Proceeds	-	141	199	220	419	-	220	220	440
Lease proceeds	139	98	35	-	35	186	-	-	-
Proceeds from Debt Issuance	-	-	-	7,000	7,000	5,096	-	-	-
Total Resources	\$ 37,064	\$ 44,042	\$ 45,014	\$ 53,274	\$ 81,401	\$ 76,450	\$ 48,830	\$ 41,344	\$ 75,145
Requirements									
Personnel Services	\$ 13,775	\$ 14,970	\$ 15,463	\$ 17,580	\$ 33,043	\$ 36,137	\$ 20,225	\$ 21,241	\$ 41,466
Materials & Services	4,913	6,319	5,913	5,951	11,864	13,339	7,072	7,155	14,227
Debt Service	204	301	548	552	1,100	1,084	1,085	1,083	2,168
Transfers to Other Funds	4,897	4,921	5,345	5,434	10,779	10,779	-	-	-
Capital Outlay	442	1,351	857	862	1,719	6,541	5,419	4,420	9,839
	24,231	27,862	28,126	30,379	58,505	67,880	33,801	33,899	67,700
Reserves:									
Contingency	-	-	-	-	-	-	12,872	5,288	5,288
Cont. Reserve for Caufield Endowment	157	157	157	157	157	157	157	157	157
Reserve for ARP	2,694	4,630	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	9,982	11,393	16,731	22,738	22,738	8,413	2,000	2,000	2,000
	12,833	16,180	16,888	22,895	22,895	8,570	15,029	7,445	7,445
Total Requirements	\$ 37,064	\$ 44,042	\$ 45,014	\$ 53,274	\$ 81,400	\$ 76,450	\$ 48,830	\$ 41,344	\$ 75,145
Budgeted Positions (in FTEs)	112.06	112.06	116.31	116.31	116.31	116.31	116.82	116.82	116.82
Monthly Operating Costs per Capita	\$79	\$87	\$89	\$97	\$93	\$101	\$92	\$96	\$94

GENERAL FUND RESOURCES & EXPENDITURE TRENDS



City Attorney

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

	BN 2025						BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Personnel Services									
FTE Positions	-	-	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Salaries & Wages	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 554	\$ 340	\$ 358	\$ 698
Employee Benefits	-	-	1	95	96	326	170	180	350
Total Personnel Services	-	-	1	295	296	880	510	538	1,048
Materials & Services									
Personnel Related Expense	-	-	-	6	6	16	8	8	16
General Office Supplies	-	-	-	9	9	12	5	7	12
Professional & Technical Services	-	-	322	450	772	500	200	150	350
Other - City Prosecutor Services	-	-	60	65	125	130	70	70	140
Total Materials & Services	-	-	382	530	912	658	283	235	518
City Attorney Total	\$ -	\$ -	\$ 383	\$ 825	\$ 1,208	\$ 1,538	\$ 793	\$ 773	\$ 1,566

OFFICE OF THE CITY ATTORNEY

Per the West Linn Charter, the City Attorney is the chief legal officer of the City and must be appointed and removed by a majority of all incumbent members of the Council.

The City hired its inaugural in-house City Attorney in September 2024. The City Attorney is responsible for building an in-house Legal Department from the ground up, while providing legal counsel across a broad range of municipal law fields to the Mayor, Councilors, City Manager, Department Directors, and City staff.

ACCOMPLISHMENTS IN BN 2024-2025

Established Office of the City Attorney. Brought existing legal matters from prior outside legal counsel in-house and retained new outside counsel law firm for specialized matters and municipal law expertise as needed. Defended the City in post-trial proceedings for litigation that commenced and concluded prior to City Attorney's arrival. Initiated contract and procurement review, with the goal of centralizing and streamlining the contracting process. Developed systems for managing active litigation. Instituted policy of early and active legal counsel involvement with management and staff, especially in high dollar value projects and complex legal matters.

PRIORITIES FOR BN 2026-2027

- Set up in-house Legal Department administration, from templates to file management.
- Improve legal request system to manage volume of incoming legal requests and support timely response.
- Recruit and hire a paralegal/honors attorney to support the Legal Department.
- Provide proactive legal support to City Council, City Manager, and Department Directors to identify legal and policy issues, reduce risk, and avoid litigation.
- Represent and/or support the City and its officers, employees, boards, and commissions at public meetings, in administrative proceedings, and in litigation.
- Manage and participate in legal matters and proceedings handled by outside legal counsel.
- Draft and review new ordinances, code amendments, resolutions, and contracts for City.
- Conduct legal research and prepare memoranda on a wide range of legal issues to educate the client and provide clear legal advice.
- Assist in ensuring compliance with federal, state, and local laws.
- Provide training opportunities on public meetings, public records, and best practices for public service role.



City Council

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

			BN 2025				BN 2027		
	Actual	Actual	Actual	Estimate	Total	Budget	Adopted Biennial Budget		
	FY 2022	FY 2023					FY 2026	FY 2027	Total
Personnel Services									
FTE Positions	-	-	-	-	-	-	-	-	-
Council Stipends	\$ 30	\$ 27	\$ 32	\$ 64	\$ 96	\$ 69	\$ 96	\$ 98	\$ 194
Stipend Benefits	6	5	5	13	18	10	18	19	37
Total Personnel Services	36	32	37	77	114	79	114	117	231
Materials & Services									
Personnel Related Expense	10	15	14	15	29	30	20	21	41
General Office Supplies	1	-	-	1	1	2	1	1	2
Professional & Technical Services	31	46	101	33	134	88	51	52	103
Other - City Attorney services	473	661	-	-	-	-	-	-	-
Other - Community Outreach	-	1	1	1	2	4	1	2	3
Other - Contract Lobbyist	15	15	14	14	28	32	28	28	56
Other - Travel and Training	10	14	20	15	35	30	15	15	30
Total Materials & Services	540	752	150	79	229	186	116	119	235
City Council Total	\$ 576	\$ 784	\$ 187	\$ 156	\$ 343	\$ 265	\$ 230	\$ 236	\$ 466



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 enhanced support, legal services were 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.

City Management

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

			BN 2025				BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Personnel Services									
FTE Positions	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Salaries & Wages	\$ 625	\$ 696	\$ 660	\$ 827	\$ 1,487	\$ 1,625	\$ 908	\$ 945	\$ 1,853
Employee Benefits	324	352	377	476	853	873	545	566	1,111
Total Personnel Services	949	1,048	1,037	1,303	2,340	2,498	1,453	1,511	2,964
Materials & Services									
Personnel Related Expense	8	9	11	33	44	52	23	25	48
General Office Supplies	10	19	20	32	52	24	16	16	32
Professional & Technical Services	129	80	111	40	151	170	75	75	150
Other - City Prosecutor Services	60	59	-	-	-	-	-	-	-
Other - Newsletter Publication	2	1	10	23	33	10	20	20	40
Other - Diversity, Equity, Inclusion	-	34	5	30	35	70	35	35	70
Other - Promotion and Outreach	4	5	3	4	7	18	6	7	13
Other - Review and Recommend	-	-	-	-	-	20	2	2	4
Total Materials & Services	213	207	160	162	322	364	177	180	357
Capital Outlay	-	-	49	-	-	-	-	-	-
City Management Total	\$ 1,162	\$ 1,255	\$ 1,246	\$ 1,465	\$ 2,662	\$ 2,862	\$ 1,630	\$ 1,691	\$ 3,321

BUDGET HIGHLIGHTS:

- 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 on 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.

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.

CITY MANAGEMENT PERFORMANCE MEASURES

Strategy	Measure	FY 2022	FY 2023	FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
Adhere to public records law and respond to public records requests	West Linn population	27,104	27,420	27,360	27,568	27,568	27,568
	Public records request	180	187	180	180	180	180
	Number of people making the public records requests	120	162	143	120	120	120
	Records available in electronic records management software	111,905	112,405	113,073	110,000	110,000	110,000
City Council Support	Council Meetings and Work Sessions	39	36	34	36	36	36
	Council Meeting Hours	144	102	61	70	70	70
Provide timely and accessible information using a variety of tools	Website traffic (pageviews)	805,060	n/a	938,000	984,900	1,033,245	1,084,907
	Project engagement web traffic			14,701*	15,436	16,208	17,018
	Facebook followers	5,568	n/a	6,448	6,770	7,108	7,463
	Instagram followers	1,660	n/a	2,302	2,417	2,538	2,665
	Facebook page reach	68,362	52,258	232,542	244,169	256,377	269,196
	Facebook page visits	9,476	6,911	28,200	29,610	31,090	32,645
	Instagram page reach	14,879	6,647	7,970	8,369	8,767	9,226
	Instagram page visits	3,703	1,425	3,300	3,465	3,638	3,820

* Since launch of yourwestlinn.com in February 2024



INTERESTING FACTS *

5,832 Number of subscribers of the West Linn e-newsletter.

100% Percent of households within West Linn boundaries receiving The Owl print newsletter biannually.

23,893 Total number of followers across City social media accounts (excluding X and YouTube)

4.8% Average e-newsletter click rate for 2024. Compared to Mailchimp governmental benchmark of 3.99%.

* from the 2022 National Community Survey of West Linn



Economic Development

Note: The Economic Development department expenditures have been moved to Community Development Department. These expenditures are split between the Building Fund (0.1 FTE) and the Planning Department (0.9 FTE).

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

			BN 2025				BN 2027		
	Actual	Actual	Actual	Estimate	Total	Budget	Adopted Biennial Budget		
	FY 2022	FY 2023					FY 2026	FY 2027	Total
Personnel Services									
FTE Positions	1.00	1.00	0.85	0.85	0.85	0.85	-	-	-
Salaries & Wages	\$ 12	\$ 59	\$ 60	\$ -	\$ 60	\$ 150	\$ -	\$ -	\$ -
Employee Benefits	4	25	28	-	28	63	-	-	-
Total Personnel Services	16	84	88	-	88	213	-	-	-
Materials & Services									
Personnel Related Expense	4	6	7	-	7	16	-	-	-
General Office Supplies	5	2	2	-	2	4	-	-	-
Professional & Technical Services	52	34	5	10	15	36	-	-	-
Total Materials & Services	61	42	14	10	24	56	-	-	-
Economic Development Total	\$ 77	\$ 126	\$ 102	\$ 10	\$ 112	\$ 269	\$ -	\$ -	\$ -

BUDGET HIGHLIGHTS:

- The Economic Development activities/funding have been moved. A Community Development Director will be hired for the upcoming biennium and is budgeted for in the Planning department (0.9 FTE) and Building Department (0.1 FTE). Information about Economic Development can be found in those departments.



Human Resources

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

			BN 2025				BN 2027		
	Actual	Actual	Actual	Estimate	Total	Budget	Adopted Biennial Budget		
	FY 2022	FY 2023					FY 2026	FY 2027	Total
Personnel Services									
FTE Positions	2.80	2.80	2.20	2.20	2.20	2.20	2.55	2.55	2.55
Salaries & Wages	\$ 304	\$ 212	\$ 184	\$ 267	\$ 451	\$ 457	\$ 281	\$ 292	\$ 573
Employee Benefits	136	117	85	135	220	283	156	165	321
Total Personnel Services	440	329	269	402	671	740	437	457	894
Materials & Services									
Personnel Related Expense	1	6	2	8	10	16	8	8	16
General Office Supplies	1	6	3	3	6	5	4	4	8
Professional & Technical Services	109	42	95	111	206	205	108	88	196
Benefit Broker Services	40	46	39	39	78	90	42	42	84
Other - Recruitment Expense	13	14	12	12	24	24	12	12	24
Other - Wellness Program	6	4	-	-	-	12	6	6	12
Total Materials & Services	170	118	151	173	324	352	180	160	340
Capital Outlay	-	-	-	27	-	-	18	-	18
Human Resources Total	\$ 610	\$ 447	\$ 420	\$ 602	\$ 995	\$ 1,092	\$ 635	\$ 617	\$ 1,252

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. We brought back the Benefits Fair in conjunction with Open Enrollment in FY24. We will continue to expand partnership and participation for the upcoming Health and Wellness Fairs, driving engagement and enrollment of offerings.
- In order to retain outstanding employees, and reduce turnover, HR will leverage the City's newly implemented learning and development brand "Branching Beyond Limits", as way to encourage participation in engaging training, offered in a variety of learning styles, aligned with the City's mission and goals.

HUMAN RESOURCES PERFORMANCE MEASURES

Strategy	Measure	FY 2022	FY 2023	FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
Focus on retaining, attracting and developing a talented, inclusive workforce	Total number of recruitments	52	40	31	23	27	27
	Total number of hires	53	60	45	30	41	41
	Time to Hire (days)	89	56	75	55	60	60
	* Diversity Hiring Rate	31.0%	17.0%	9.4%	11%	12%	12.0%
	Veteran's Preference Rate	2.0%	0.0%	3.1%	10%	10%	10.0%
	Employee Turnover Rate	32.8%	36.0%	24.6%	20.0%	20.0%	20.0%
Promote and encourage the health and well-being of City employees through work-life integrations and a focus on safety programs	Total number of wellness engagement	4	12	12	12	12	12
	Total number of Safety Trainings	**	12	12	12	15	15
	Employee Retention Rate	67.2%	64.0%	75.4%	80.0%	80.0%	80.0%
Provide meaningful, engaging and cost-effective trainings to all City employees	Total number of classes/ programs offered	4	12	16	15	20	25
	Average percentage of all city employees who attended training sessions in their area of work	100%	95%	90%	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	To effectively serve our community, we must ensure our workforce feels valued and resilient. This includes crafting clear and compelling job listings and expanding our outreach through diverse job boards, employee referrals, and sharing One West Linn through social media channels. To foster a diverse and equitable workforce, we will integrate DEIB principles into our recruitment and onboarding processes while educating hiring managers on implicit and unconscious biases.
Encourage the health and well-being of all City employees through work-life integration	A healthy, engaged workforce results in reduced downtime due to illness, improved morale, increased productivity and higher employee retention. A strong well-being program benefits employees and their families by promoting physical, mental, and financial health, leading to a more balanced and fulfilling life, while also helping to lower health care costs.
Provide meaningful, engaging and cost-effective trainings to all City employees	In support of developing our workforce for the future, we offer a learning management system which provides a variety of trainings 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. Having an LMS offers numerous benefits for our employee workforce by streamlining training, enhancing skill development, and improving overall organizational efficiency.

NOTEWORTHY ITEMS:

- In FY24, HR built and implemented a Learning Management System (LMS) within the NEOGOV software platform, continuing to work towards streamlining the entire employee life cycle.
- In FY25, the City will begin bargaining successor collective bargaining agreements with the police union, Clackamas County Police Officers Association, for both sworn and sergeants contracts.
- In FY25, the City will invest in employee recognition through reviving the Employee Engagement Committee, who will have a renewed focus on engagement and recognition efforts and programs.
- In FY26, HR will transition to a Human Resource Information System (HRIS) platform that will support the full life cycle of an employee (onboarding, training and development, performance management and offboarding).

Finance

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

			BN 2025				BN 2027		
	Actual	Actual	Actual	Estimate	Total	Budget	Adopted Biennial Budget		
	FY 2022	FY 2023					FY 2026	FY 2027	Total
Personnel Services									
FTE Positions	4.8	4.8	6.5	6.5	6.5	6.5	6.5	6.5	6.5
Salaries & Wages	\$ 478	\$ 530	\$ 566	\$ 685	\$ 1,251	\$ 1,335	\$ 725	\$ 758	\$ 1,483
Employee Benefits	228	266	335	396	731	769	459	486	945
Total Personnel Services	706	796	901	1,081	1,982	2,104	1,184	1,244	2,428
Materials & Services									
Personnel Related Expense	9	5	10	15	25	36	17	18	35
General Office Supplies	33	27	20	35	55	65	30	43	73
Professional & Technical Services	15	30	45	58	103	118	79	83	162
Other - Auditing/Accounting Services	57	53	54	78	132	133	62	75	137
Total Materials & Services	114	115	129	186	315	352	188	219	407
Capital Outlay	-	-	49	-	49	-	60	-	60
Finance Total	\$ 820	\$ 911	\$ 1,079	\$ 1,267	\$ 2,346	\$ 2,456	\$ 1,432	\$ 1,463	\$ 2,895

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 Finance department is in their final year of a five year contract with Merina and Co for auditing services. A request for Proposal (RFP) will be issued during 2025 for the next five years.
- The Finance department will be working with the Human Resources department to implement a new payroll software in FY 2026.

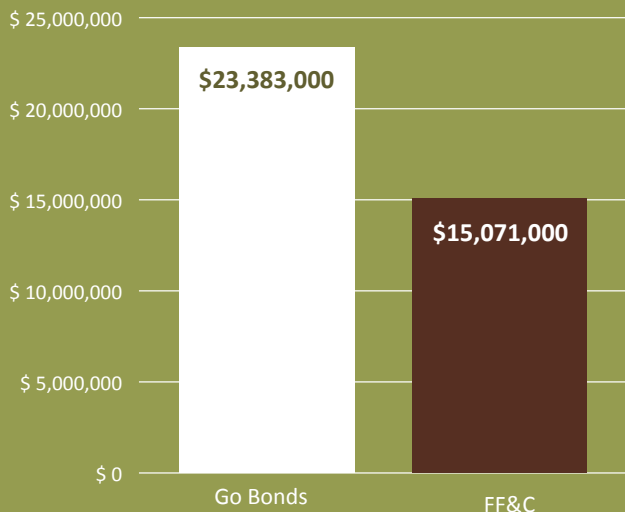
NOTEWORTHY ITEMS:

- Maintained positive credit rating with Standard & Poors and Moody's credit rating agencies.
- Tracked American Rescue Plan Act (ARPA) funding and distributed over \$200,000 in Business Grants.
- Finalized work with Federal Emergency Management Assistance (FEMA) for the 2021 Ice Storm Recovery and collected \$1.9 million.
- Issued Full Faith and Credit Obligation (FFCO) bond of \$11,470,000 for the Oregon Department of Transportation (ODOT) Abernathy Bridge/Waterline project.
- 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.
- Continued an online, public-facing financial dashboard with drill-down capability.
- Ensure good financial stewardship by maintaining credit rating and completing audits by due date for each fiscal year.

FINANCE PERFORMANCE MEASURES

Strategy	Measure	FY 2022	FY 2023	FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
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	9	4	3	3	3
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	\$820,000	\$911,000	\$1,079,000	\$1,267,000	\$1,432,000	\$1,463,000
	Costs to deliver financial services as percentage of total City operating budget	2.0%	1.9%	2.0%	2.1%	1.6%	2.0%
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	-6.8%	+15.3%	+11.2%	+8.2%	+2.0%	+2.0%
	Average number of days after the end of the quarter when quarterly report is published online	44 days	60 days	51 days	60 days	60 days	60 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, 2024



DID YOU KNOW?

- The City's Debt to Total Assets ratio is 9.9%?

This means that only 9.9% 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 2025				BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Personnel Services									
FTE Positions	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Salaries & Wages	\$ 315	\$ 168	\$ 289	\$ 276	\$ 565	\$ 645	\$ 353	\$ 373	\$ 726
Employee Benefits	148	72	158	159	317	343	227	232	459
Total Personnel Services	463	240	447	435	882	988	580	605	1,185
Materials & Services									
Personnel Related Expense	5	3	4	9	13	40	14	15	29
General Office Supplies	27	35	53	40	93	86	18	18	36
Repair & Maint. Agreements	306	433	235	319	554	960	325	325	650
Professional & Tech Services	111	303	91	30	121	258	160	160	320
Operating Materials & Service	304	282	468	135	603	569	391	391	782
Communication Charges	89	125	86	116	202	287	150	155	305
Total Materials & Services	842	1,181	937	649	1,586	2,200	1,058	1,064	2,122
Capital Outlay	-	141	205	320	525	100	305	220	525
Information Technology Total	\$ 1,305	\$ 1,562	\$ 1,589	\$ 1,404	\$ 2,993	\$ 3,288	\$ 1,943	\$ 1,889	\$ 3,832

BUDGET HIGHLIGHTS:

- An operationalization of the network servers and applications in a systematic approach will enable greater business process improvement and automated citizen services.
- A realignment of technology support services with evolving business objectives will enable greater business process improvement and automated citizen services.
- Investments in software, security, and training to support an ongoing telework force enabling new opportunities for diversity and improved citizen service delivery.

NOTEWORTHY ITEMS:

- Modern Desktop Deployment systems to provide faster system and application delivery and increased user uptime.
- Retirement & migration of legacy applications to qualified vendor cloud services will greatly reduce technical debt within the organization.
- Replacement of EOL systems to improve system reliability throughout.



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.
- ▶ The Information Technology Department has completed modernizing the major technology systems in the city infrastructure and is now managing replacements in a structured lifecycle approach.
- ▶ Continuous improvement I.T. management strategies have allowed the Information Technology Department to deliver high value technology service at the lowest cost possible.

INFORMATION TECHNOLOGY PERFORMANCE MEASURES							
Strategy	Measure	FY 2022	FY 2023	FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
Effectively maintain and support computer and informational systems throughout the City	Virtual servers supported	49	50	50	52	55	60
	Network devices supported	370	370	370	375	375	385
	Laptops, desktops, and tablets supported	375	375	380	385	390	400
	Printers, copier, and fax machines supported	100	100	100	100	100	100
	Key infrastructure applications supported	100	100	100	100	100	100
	Gigabytes of data maintained and protected	6,700	7,000	7,200	7,500	8,000	8,500
Productivity Through Hardware Modernization	Help Desk Hardware Issue Ticket Reduction	2%	2%	2%	2%	10%	10%
	Hardware Failure Staff Time Loss Reduction	1%	1%	1%	2%	5%	5%
Efficiency Through Software Optimization	Help Desk Software Issue Ticket Reduction	2%	2%	2%	2%	10%	10%
	City Wide Staff Hours in Software Training	650	650	650	650	650	650



City Facilities

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

	BN 2025						BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	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	\$ 75	\$ 82	\$ 86	\$ 98	\$ 184	\$ 193	\$ 103	\$ 108	\$ 211
Employee Benefits	60	65	68	74	142	146	84	86	170
Total Personnel Services	135	147	154	172	326	339	187	194	381
Materials & Services									
Personnel Related Expense	-	-	-	3	3	3	2	2	4
Utilities	181	219	245	254	499	439	301	318	619
Facilities	297	313	388	339	727	631	485	477	962
Other Purchased Services	1	1	4	4	8	14	7	6	13
Repairs & Maintenance	39	46	63	53	116	78	58	60	118
Total Materials & Services	518	579	700	653	1,353	1,165	853	863	1,716
Capital Outlay	-	-	-	35	35	35	120	170	290
City Facilities Total	\$ 653	\$ 726	\$ 854	\$ 860	\$ 1,714	\$ 1,539	\$ 1,160	\$ 1,227	\$ 2,387

BUDGET HIGHLIGHTS:

- Facility services consists of one employee.
- Generators are maintained and tested weekly at Police Station, City Hall and Library so the city will stay operational during emergencies.

2018 GO BOND CAPITAL PROJECTS:

- Historic City Hall – Renovation completed in January 2025.

OTHER PROJECTS:

- Capital projects for BN 2026-2027 include Library HVAC work, Capital Maintenance of the Library, ACC, City Hall, Police Stations and Sunset Fire Hall, and new EV charger at the Library (Grant funded).

NOTEWORTHY ITEMS:

- There are 10 city facilities with over 110,000 sq. ft.
 - Library — 27,500 sq. ft.
 - City Hall — 27,000 sq. ft.
 - Police Station — 22,000 sq. ft.
 - Adult Community Center — 9,200 sq. ft.
 - Operations (Public Works/Parks) Facility — 5,400 sq. ft.
 - Sunset Firehall — 5,200 sq. ft.
 - Historic McLean House — 4,200 sq. ft.
 - Robinwood Station — 2,500 sq. ft.
 - Historic City Hall — 7,250 sq. ft. Renovation Completed
 - Bolton Fire Station — Maintaining building as storage facility

During weather events our Building Maintenance Manager along with the Parks staff keep City facilities safe for those who use the buildings.

FACILITY SERVICES PERFORMANCE MEASURES

Strategy	Measure	FY 2022	FY 2023	FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
Provide attractive, clean, safe, and well maintained facilities for the public and city employees.	Number of facility inspections performed each year	22	20	20	20	20	20
	Facility monthly roof inspections for leaks/debris etc.	20	20	20	20	20	20
	Capital Improvement Projects completed on city facilities	2	2	3	3	4	4
	Green Initiatives completed	25	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

Note: FY 2022 – FY 2025 information is reported here for comparative purposes only. Prior to FY 2026, these operations were reported in a separate Library Fund outside the General Fund.

	(Amounts in Thousands: \$87 = \$87,000)		BN 2025				BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Personnel Services									
FTE Positions	15.71	15.71	16.51	16.51	16.51	16.51	17.08	17.08	17.08
Salaries & Wages	\$ 1,164	\$ 1,185	\$ 1,235	\$ 1,401	\$ 2,636	\$ 2,593	\$ 1,500	\$ 1,570	\$ 3,070
Employee Benefits	579	625	675	697	1,372	1,426	819	861	1,680
Total Personnel Services	1,743	1,810	1,910	2,098	4,008	4,019	2,319	2,431	4,750
Materials & Services									
Personnel Related Expense	5	6	7	7	14	18	8	9	17
General Office Supplies	17	14	13	14	27	36	19	19	38
Equipment	9	13	13	8	21	30	15	15	30
Professional & Technical Services	1	-	1	1	2	4	2	2	4
Other - Books and Periodicals	158	160	172	175	347	350	185	195	380
Other - Library Programs	8	9	8	10	18	20	12	12	24
Other - Ready-to-Read Programs	3	2	4	4	8	9	4	5	9
Total Materials & Services	201	204	218	219	437	467	245	257	502
Capital Outlay	-	-	-	-	-	-	-	-	-
Library Total	\$ 1,944	\$ 2,014	\$ 2,128	\$ 2,317	\$ 4,445	\$ 4,486	\$ 2,564	\$ 2,688	\$ 5,252



LIBRARY FUND PERFORMANCE MEASURES

Strategy	Measure	FY 2022	FY 2023	FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
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	200,431	189,283	192,385	195,000	197,500	200,000
	Service area population	30,268	30,514	30,160	30,500	30,750	31,000
	Items per capita	6.62	6.20	6.38	6.39	6.42	6.45
	Items removed from collection	14,713	8,779	9,595	10,000	10,000	10,000
	Items added	25,616	23,530	18,725	19,000	20,000	20,500
Provide high quality children’s, teens, and adult programming.	Number of programs	446	424	454	450	450	450
	Program Attendance	16,650	15,348	16,978	16,000	16,000	16,000
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	458,932	465,229	475,520	480,000	480,000	485,000
	Percentage change	149%	1%	2%	1%	0%	1%
	Annual interlibrary loans	130,798	130,438	126,761	130,000	130,000	130,000
	Number of borrowers	13,620	13,579	13,875	13,500	13,650	13,700
	Percentage change	-2%	0%	-2%	-1%	1%	0%
Maximize efficiency of Library staff and increase volunteer hours.	Circulation per staff FTE	30,698	30,912	27,727	32,000	32,000	32,333
	Number of volunteers	89	89	70	75	80	85
	Number of volunteer hours	2,408	2,903	3,473	3,500	3,600	3,700
Increase Dolly Parton’s imagination Library participants through increased outreach.	Number of participants	510	601	631	680	720	770





BUDGET HIGHLIGHTS:

- Continued our partnership with WLWV School District by providing book return drop boxes to every school, creating school newsletters advertising library resources and materials, offering Educator Cards along with book lists for Educators, curating books for classroom units of study, and supplying class sets of Ozobots or Take & Make Kits. Youth librarians regularly visit primary, middle and high schools to drop off and pick up materials, share flyers for upcoming library events and maintain a strong lines of communication with school staff.
- Hosted our fifth WizardFest, one of our most popular events ever. The magical world of Harry Potter was brought to life throughout the entire library for all ages. This ticketed event drew 673 attendees.
- Chill with a Chick, introduced in 2023, quickly became a highly anticipated spring tradition. In this program, our Youth Services staff incubated and hatched chicks, with the process livestreamed on the library's YouTube channel as the eggs began to hatch. Patrons participated by helping name the chicks and signed up for a 15-minute session to learn how to properly hold them – then enjoy some quality time with a fuzzy ball of cuteness.
- For adults, new and popular programs included Speed Friending, Puzzle Swaps, and Yoga as well as Tai Chi classes using instructors that teach at the Adult Community Center. Adult Services has expanded outreach efforts to include the Wednesdays in Willamette Summer Street Market, Music in the Park and the West Linn Food Pantry. Throughout the year, Adult Services Librarians served patrons through the Homebound Delivery program, which involves dropping off and picking up materials throughout the community, including Rose Linn Care Center and Vintage Place. A total of 19 patrons were enrolled in the Homebound Delivery program.

NOTEWORTHY ITEMS:

- In addition to our ongoing Family Storytime, rotating early childhood programs included Puppet Storytime, Spanish Storytime, Baby Sign Language, Mandarin Music and Movement, and parenting workshops led by Clackamas Parenting Together. Bluey Play Day, inspired by the beloved animated series, was offered for the first time and attracted nearly 400 attendees.
- The StoryWalk at Fields Bridge Park, which combines taking a walk with reading a story, remains a beloved year-round feature. Over the summer months, we've showcased picture books by local authors and hosted onsite author readings. Highlights include an event with Carson Ellis, a Caldecott Honor winning author and illustrator, as well as an event with Kate Berube, an Oregon Book Award winner for Children's Literature.
- With the WLWV school calendar adjusting its professional development schedule, we transitioned from Early Release programs to No School? All Cool! STEAM programs for kids in grades K-5. These events require registration, and attendance has remained strong.
- Acquired the West Linn Tidings Archive from 1981 to 2022, which is accessible to patrons on the shelves in the media room.
- Launched a Russian Kids' book collection that includes picture books, fiction and nonfiction books. We observed an increasing demand for Russian youth books in our community and connected with Russian patrons to gather their feedback for our initial order. To celebrate this new collection, we hosted our first ever Russian Storytime.
- Worked with Clackamas County Public Health to offer free drug deactivation kits to patrons. We also offered an optional Narcan training for staff and stock Narcan at every service desk along with our First Aid supplies.
- Organized a yearly Read Local Author Fair, featuring talented local authors and a free raffle for a chance to win one of their books. This event allows readers to meet and talk with new authors, learn about the writing process and even purchase their books.
- Organized a Swiftie Soiree for kids and young teens, which celebrated Taylor Swift while listening to her music, making bracelets and coloring Swiftie coloring sheets.
- New additions to our popular cultural passes include Oregon Jewish Museum and Center for Holocaust Education and Leach Botanical Garden. Library cultural passes are available to reserve online at www.lincc.org/culturalpass.
- Dolly Parton's Imagination Library has grown to serve 628 young children in West Linn with 807 graduates. This program increases the frequency of reading books together which leads to increased kindergarten readiness.
- Continued partnership with West Linn Food Pantry in serving as a collection site for donations year around.
- In addition to Library Dog Booker, a registered therapy dog who is adored as a Tales to Tails dog and library ambassador throughout the community, we have two new library dogs in training. Puppies Gunner and Ryder love meeting all the kids who come visit the library and are learning all there is to know about the library so they can be registered through Pet Partners as a therapy dog once their training is completed.

**CAPITAL PROJECTS:**

- Four quiet pods are available for library patrons, with two designed for individual use and two accommodating up to four people. The single-person pods are ideal for quiet study, Zoom meetings and focused work, while the four-person pods can also be used for small group meetings. All pods offer a comfortable and private space, complete with soundproofing, ventilation, Wi-Fi and outlets. The West Linn Library Foundation provided funding for the purchase of all pods.

Municipal Court

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

	Actual FY 2022	Actual FY 2023	BN 2025				BN 2027		
			Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Personnel Services									
FTE Positions	3.0	3.0	2.5	2.5	2.5	2.5	2.54	2.54	2.54
Salaries & Wages	\$ 322	\$ 305	\$ 312	\$ 345	\$ 657	\$ 661	\$ 373	\$ 382	\$ 755
Employee Benefits	152	146	155	165	320	321	199	207	406
Total Personnel Services	474	451	467	510	977	982	572	589	1,161
Materials & Services									
Personnel Related Expense	1	1	-	2	2	4	2	2	4
General Office Supplies	2	2	3	3	6	10	4	5	9
Professional & Technical Services	8	12	15	19	34	67	28	33	61
Total Materials & Services	11	15	18	24	42	81	34	40	74
Municipal Court Total	\$ 485	\$ 466	\$ 485	\$ 534	\$ 1,019	\$ 1,063	\$ 606	\$ 629	\$ 1,235

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 2022	FY 2023	FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
Manage an efficient and effective municipal court operation	Traffic violations	606	1,271	1,710	1,854	1,950	2,050
	Criminal violations	110	101	85	96	100	105
	Parking violations	449	325	134	137	144	152
	City Ordinance / Non-Traffic violations	21	63	52	77	80	84
	Total violations to process	1,186	1,760	1,981	2,164	2,274	2,391
	Number of clerks	2.00	2.00	2.00	2.00	2.00	2.00
	Number of violations processed annually per clerk	791	880	991	1,082	1,137	120
	Operating expenses	\$485,000	\$466,000	\$485,000	\$534,000	\$606,000	\$629,000
	Operating expenses per processed violations	\$409	\$265	\$245	\$247	\$266	\$263

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 C	Class D
Presumptive Fine	\$ 165.00	\$ 115.00
Reduced Fine – 2 priors in past 3 years	149.00	104.00
Reduced Fine – 1 prior in past 3 years	140.00	98.00
Reduced Fine – no priors in past 3 years	132.00	92.00
Example of Presumptive Fine Calculation	\$ 132.00	\$ 92.00
Less – State Fee	(50.00)	(50.00)
Less – County Fee	(16.00)	(16.00)
Net to City's General Fund	\$ 66.00	\$ 26.00

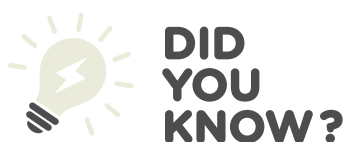
Parks

Note: FY 2022 – FY 2025 information is reported here for comparative purposes only. Prior to FY 2026, these operations were reported in a separate Parks Fund outside the General Fund.

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

	BN 2025						BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Personnel Services									
FTE Positions	23.75	23.75	23.75	23.75	23.75	23.75	23.75	23.75	23.75
Salaries & Wages	\$ 1,218	\$ 1,401	\$ 1,448	\$ 1,395	\$ 2,843	\$ 3,193	\$ 1,674	\$ 1,743	\$ 3,417
Employee Benefits	681	832	868	810	1,678	1,766	1,083	1,133	2,216
Total Personnel Services	1,899	2,233	2,316	2,205	4,521	4,959	2,757	2,876	5,633
Materials & Services									
Personnel Related Expense	23	29	30	41	71	54	42	42	84
General Office Supplies	18	27	26	27	53	70	31	31	62
Utilities	161	218	241	260	501	416	284	290	574
Equipment	4	2	8	3	11	17	8	9	17
Professional & Technical Services	5	8	31	72	103	60	125	125	250
Maintenance and Upkeep	381	360	392	322	714	707	389	397	786
Recreation Programs	248	381	402	432	834	850	420	420	840
Old Time Fair	19	66	38	50	88	83	50	50	100
Miscellaneous	93	104	56	77	133	158	72	74	146
Total Materials & Services	952	1,195	1,224	1,284	2,508	2,415	1,421	1,438	2,859
Capital Outlay	25	1,004	198	110	308	5,804	4,449	3,337	7,786
Parks Total	\$ 2,876	\$ 4,432	\$ 3,738	\$ 3,599	\$ 7,337	\$13,178	\$ 8,627	\$ 7,651	\$16,278

PARKS & RECREATION PERFORMANCE MEASURES							
Strategy	Measure	FY 2022	FY 2023	FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
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	15	15	15
	Number of trails maintained annually	53	53	55	55	55	55
	Monthly inspections of play structures and boating facilities	19	19	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	8	5	8	7	7	8
	# of park shelter reservations	347	425	637	657	660	660
	Community Events provided	10**	12	13	13	13	13
	# of participants in Recreation activities, programs, and events	10,553**	18,925	19,925	20,921	21,000	21,000
Maintain and improve the Urban Canopy ** Free street tree program included	# of street trees planted /replanted	66	434**	212**	300**	300**	300**
	Tree removal permits submitted	504	289	262	300	300	300
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.						



550+ ACRES

The City of West Linn has more than 550 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.

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.

THE MCLEAN PARK AND HOUSE

In 2025 the McLean House was listed on the National Register of Historic Places! Dr. Edward McLean built this home in 1927 for his family. The park and house are owned and managed by the City.



NOTEWORTHY HIGHLIGHTS

- Parks and Recreation Staff are working to build a foundation for the department. Recreation has reviewed programing areas for streaming and growth. Parks is creating a maintenance plan for all managed areas to improve ongoing maintenance as most of the past years have been focused on building 2018 Go Bond Projects.
- P&R together with Public Works coordinated second year of Free Street Planting program planting of over 250 FREE street trees for property owners that had trees damaged in the 2021 ice storm.
- Staff supported volunteers who gave 3,744 hours to our natural area by removing invasive species, planting natives and maintaining trails.
- Parks team demoed electric blowers and has purchased 4 units.
- Splash pad sensors were updated to optimized chemical monitoring so water remains safe. This will allow splash pads to be monitored from any location reducing staff time.
- We provide more than 500 recreational opportunities annually through various classes and programs for all ages.
- Hosted complimentary events that benefited over 30,000 community members with concerts, movies and seasonal programing.
- Tailored events and programs are growing to meet department goals to increase environmental education and outreach:
 - Enhanced offerings for Pollinator Week Expanded educational initiatives for Arbor Week
 - Introduced an Art & Nature Camp
 - Broadened the Lucky & Friends Scavenger Hunt to promote outdoor exploration
- The Adult Community Staff create specialized programing to such at Ping Pong for Parkinson, Dances for Neurodivergent community members, Meals on Wheels, Foot Care and Complementary Attorney Consultants.

CAPITAL PROJECTS COMPLETED

2018 GO BOND FUNDED

- Athletic Field Renovations – Dirt fields at Hammerle Park and Willamette Park improved.
- Mary S Young Park – Picnic tables installed in dog park and lifting sidewalk replaced.
- Willamette Park – Non-motorized boat launch. Contracted with engineering company for design review, required studies and development of a 30% design. In process.

FACILITY TYPE	# OF EXISTING FACILITIES
Outdoor Recreation	
Play Features	16
Flexible Use Lawn	22
Covered Picnic Shelter	6
Skate Park / Spots	2
Spray Parks / Water Features	5
Athletic Facilities	
Rectangular Fields	8
Ball Fields	7
Basketball Courts (Outdoor)	12
Tennis Courts	5
Volleyball Court	2



Planning

Note: FY 2022 – FY 2025 information is reported here for comparative purposes only. Prior to FY 2026, these operations were reported in a separate Planning Fund outside the General Fund.

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

	BN 2025						BN 2027		
	Actual	Actual	Actual	Estimate	Total	Budget BN 2025	Adopted Biennial Budget		
	FY 2022	FY 2023	FY 2024	FY 2025			FY 2026	FY 2027	Total
Personnel Services									
FTE Positions	4.50	4.50	5.00	5.00	5.00	5.00	5.15	5.15	5.15
Salaries & Wages	\$ 391	\$ 404	\$ 457	\$ 467	\$ 924	\$ 1,025	\$ 609	\$ 643	\$ 1,252
Employee Benefits	191	206	246	246	492	560	341	362	703
Total Personnel Services	582	610	703	713	1,416	1,585	950	1,005	1,955
Materials & Services									
Personnel Related Expense	3	3	5	6	11	9	8	8	16
General Office Supplies	3	6	6	4	10	8	6	6	12
Advertising / Notices	3	3	4	4	8	18	6	6	12
Professional & Technical Services	26	57	142	150	292	425	240	190	430
Total Materials & Services	35	69	157	164	321	460	260	210	470
Planning Total	\$ 617	\$ 679	\$ 860	\$ 877	\$ 1,737	\$ 2,045	\$ 1,210	\$ 1,215	\$ 2,425



PLANNING PERFORMANCE MEASURES							
Strategy	Measure	FY 2022	FY 2023	FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
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:	345	323	397	408	400	400
	Land use decisions made by:						
	Director decisions delegated to staff	312	280	349	354	300	300
	Planning Director	21	32	39	45	35	35
	Historic Review Board	3	2	1	2	2	2
	Planning Commission	5	5	4	3	3	3
	City Council	4	3	4	3	3	3
Produce sound land use decisions	Number of appeals	2	1	3	1	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	3	2	2	2	3	3
	Routine code update/refinement projects	0	0	0	1	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	2	1	2	1	4	4
OUTCOME OF PERFORMANCE MEASURES							
Effectiveness of land use review:	In FY24 and FY25, all decisions processed through the Planning Department were either not challenged or were upheld on appeal.						
Increase in code compliance actions:	The volume of code enforcement actions remain stable.						
Efficiency of Review:	In FY24 and FY25, on average, and unless an extension was granted, it took 70 days, 50 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
 - Vision 43 Plan
 - Economic Development Activities
- Addition of Administrative Assistand (0.25 FTE) that is shared with Planning (0.5 FTE) and Public Works (0.25 FTE).

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 Economic Development Committee.
- Planning coordinates with Building and Public Works staff on development review projects and building permits.



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 vision 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.



Public Safety

Note: FY 2022 – FY 2025 information is reported here for comparative purposes only. Prior to FY 2026, these operations were reported in a separate Public Safety Fund outside the General Fund.

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

	BN 2025						BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Personnel Services									
FTE Positions	33.50	33.50	34.00	34.00	34.00	34.00	34.00	34.00	34.00
Salaries & Wages	\$ 3,177	\$ 3,672	\$ 3,611	\$ 4,220	\$ 7,831	\$ 7,769	\$ 4,440	\$ 4,679	\$ 9,119
Employee Benefits	1,747	1,841	1,976	2,227	4,203	4,891	2,551	2,694	5,245
Total Personnel Services	4,924	5,513	5,587	6,447	12,034	12,660	6,991	7,373	14,364
Materials & Services									
Personnel Related Expense	88	96	94	88	182	176	100	104	204
General Office Supplies	29	26	27	33	60	66	36	37	73
Equipment	31	65	44	53	97	64	58	58	116
Professional & Technical Services	16	3	4	7	11	10	7	7	14
Other - Fuel and Vehicle Expense	49	57	48	50	98	121	57	59	116
Other - Misc. Program Exp.	80	177	89	126	215	273	132	136	268
Other - LOCOM Contract	346	336	346	400	746	780	450	480	930
Other - Chaplaincy Services	4	4	-	10	10	8	10	10	20
Other - Behavioral Health Special.	44	50	54	56	110	155	59	62	121
Other - CC 800mhz Contract	28	24	71	38	109	60	40	40	80
Other - Body Cameras	-	28	45	46	91	86	50	50	100
Total Materials & Services	715	866	822	907	1,729	1,799	999	1,043	2,042
Capital Outlay	216	206	227	287	514	512	467	393	860
Public Safety Total	\$ 5,855	\$ 6,585	\$ 6,636	\$ 7,641	\$ 14,277	\$ 14,971	\$ 8,457	\$ 8,809	\$ 17,266



PERFORMANCE MEASURES:

- WLPD has a daily shift minimum of three officers – one sergeant and two officers.
- WLPD took 11,871 calls for service in 2024.
- The department is also the lowest staffed police department, per capita, in the metropolitan area with 1.05 officers per thousand residents (29 authorized sworn officers/27,568 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 29 officers available. This year, the department averaged between 23-26 patrol-capable officers on staff at any particular time.

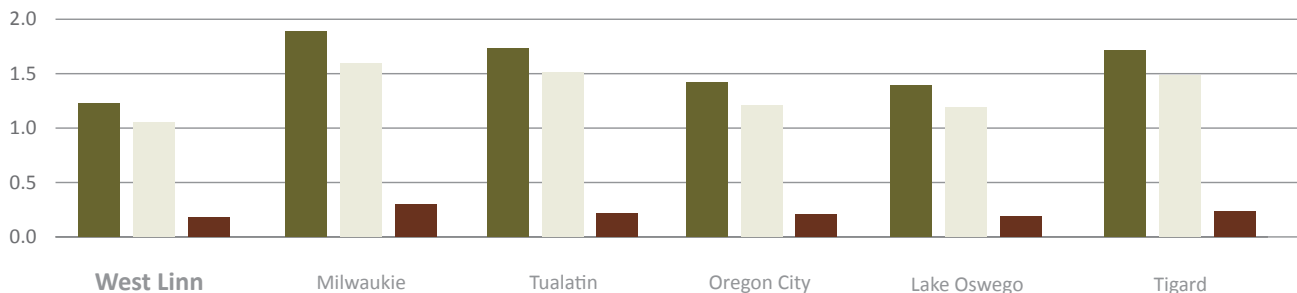
RECRUITMENT:

- The police department hired five new police officers in 2024. There was one retirement.

PUBLIC SAFETY PERFORMANCE MEASURES

Strategy	Measure	FY 2022	FY 2023	FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
Increase staffing levels to ensure a response time of six minutes or less for priority one and two calls.	<i>* Note: The police department's data is for calendar year (CY) and not fiscal year (FY).</i>						
	Number of Priority One calls ¹	1,594	1,394	1,286	1,400	1,400	1,400
	Number of Priority Two calls ²						
	Number of Priority Three calls ³	4,985	6,197	5,301	5,500	5,500	5,500
	Number of all other Priority calls	5,606	5,620	5,284	6,000	6,000	6,000
	Total police calls for service	12,185	13,211	11,871	12,900	12,900	12,900
	Average response time to Priority One and Two calls	9:20	7:50	8:48	8:00	8:00	8:00
	Number of sworn officers	28	28	29	33	33	33
	Population served	27,452	27,420	27,360	27,568	27,700	27,800
	Sworn Officers per thousand population	1.02	1.02	1.06	1.20	1.19	1.19
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	2,543	3,252	2,986	3,500	3,500	3,500
	Number of traffic citations	963	1,847	1,656	1,900	1,900	1,900
	Percentage of citations to stops	38%	57%	55%	54%	54%	54%
	Number of Animal, Ordinance, or Nuisance calls	1,387	1,196	1,232	1,250	1,250	1,250
	Number of Alarm calls	337	254	286	290	290	290
	Calls assigned to CSO's	802	722	554	600	600	600

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

 Total
 Sworn Officers
 CSOs & Support




NOTEWORTHY ITEMS:

- Continued partnership with the Lake Oswego Police Department with the 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 51 West Linn Police Department (WLPD) calls involving subjects in mental crisis and conducted another 68 telephone outreach calls from police referrals. She has reviewed numerous police reports and conducted numerous hours of follow-up investigations. Amber has also conducted over 40 hours of specialized CIT training for WLPD officers and 5 hours of Trauma-Informed Care training to the patrol officers and detectives. The creation of this position was made possible by reallocating one police officer position. This program has expanded with the addition of a case manager to assist the unit.
- West Linn Police Department continue work with the Police Review and Recommend committee.
- West Linn Police Department procured the SKYDIO drone system and software to begin a comprehensive drone program. The program is set to begin in March 2025.
- 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), speed enforcement, and seatbelt safety violators to increase community safety. The West Linn Police Department was granted \$28,000 in grant funds for the four categories. However, due to staffing shortages, WLPD was only able to utilize 15% of the available grant funds. WLPD is working towards hiring additional police officer positions, which could allow WLPD to take full advantage of these funds to perform additional traffic safety patrol in the City.
- Chief and Captain have continued executive development with the Red Door Project.

COMMUNITY OUTREACH:

- Participated in several City Sponsored Community Events: West Linn Old Time Fair, Faith and Blue, Juneteenth Celebration, Halloween event, Coffee with a Cop, Red Cross Blood drives at police department.
- Organized Annual Faith and Blue Community Event in partnership with Willamette Christian Church-Touch a Truck.
- 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.
- Facilitated an Active Shooter training at Eastham School (Oregon City).
- Chief attended numerous Rotary, Lions, Neighborhood Association events.



Public Works Support Services

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

			BN 2025				BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Personnel Services									
FTE Positions	11.5	11.5	11.5	11.5	11.5	11.5	11.75	11.75	11.75
Salaries & Wages	\$ 819	\$ 1,009	\$ 906	\$ 1,088	\$ 1,994	\$ 2,287	\$ 1,219	\$ 1,295	\$ 2,514
Employee Benefits	449	521	487	575	1,062	1,352	714	758	1,472
Total Personnel Services	1,268	1,530	1,393	1,663	3,056	3,639	1,933	2,053	3,986
Materials & Services									
Personnel Related Expense	11	21	21	20	41	48	30	31	61
General Office Supplies	8	7	18	12	30	24	13	14	27
Utilities	4	4	5	5	10	8	6	6	12
Professional & Technical Services	2	36	13	65	78	117	175	175	350
Other Purchased Services	10	10	10	12	22	21	12	15	27
Total Materials & Services	35	78	67	114	181	218	236	241	477
Capital Outlay	154	-	64	83	147	-	-	-	-
Public Works Support Svcs. Total	\$ 1,457	\$ 1,608	\$ 1,524	\$ 1,860	\$ 3,384	\$ 3,857	\$ 2,169	\$ 2,294	\$ 4,463

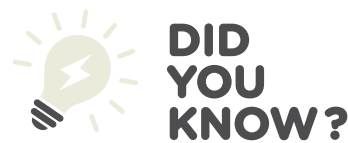


PUBLIC WORKS SUPPORT SERVICES PERFORMANCE MEASURES							
Strategy	Measure	FY 2022	FY 2023	FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
Provide professional infrastructure design and management services	Number of capital projects designed, managed, and/or inspected	12	12	15	10	14	14
	Number of active public improvement projects managed and inspected	17	13	17	9	14	14
	Number of development pre-applications reviewed by engineering	20	16	20	19	15	15
	Number of engineering reviews of land use projects	11	12	10	12	14	14
Protect City infrastructure and rights-of-way. Enforce City construction and development codes	Number of right-of-way permits reviewed and inspected	181	206	220	197	204	204
	Engineering reviews of building permits	42	23	57	63	45	45
	Erosion control plan reviews	247	254	309	279	276	276
	Erosion control inspections	397	374	440	448	418	418
Provide outstanding GIS services to employees and citizens	GIS Project requests fulfilled	130	231	175	150	150	150
	External GIS data transfers in support of City projects	65	31	10	33	33	33
	Number of web apps maintained by GIS staff	14	5	5	6	6	6
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.						

NOTEWORTHY ITEMS:

Designed, managed and inspected numerous capital projects including:

- Secured grant funding through PGE Drive Change Fund for EV Charging station in the Historic Willamette area.
- Continued the planning of Safe Routes to School projects in various locations.
- Oversaw construction of Safe Route improvements on CedarOak Rd.
- Implementation of a Public Works GIS Asset Management system.
- Completed preliminary design and begun final design and construction services for future Operations Complex.



- 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.

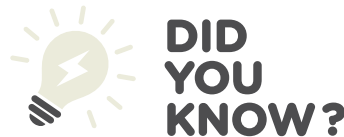
Vehicle & Equipment Maintenance

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

	BN 2025						BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Personnel Services									
FTE Positions	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Salaries & Wages	\$ 93	\$ 98	\$ 102	\$ 118	\$ 220	\$ 274	\$ 141	\$ 146	\$ 287
Employee Benefits	47	49	51	61	112	178	97	102	199
Total Personnel Services	140	147	153	179	332	452	238	248	486
Materials & Services									
Personnel Related Expense	2	2	4	5	9	8	6	6	12
Utilities	9	9	7	8	15	26	13	13	26
Other Purchased Services	5	7	5	5	10	16	7	8	15
Repairs & Maintenance	96	86	90	106	196	344	148	150	298
Total Materials & Services	112	104	106	124	230	394	174	177	351
Capital Outlay	47	-	65	-	-	90	-	300	300
Vehicle & Eq. Maintenance Total	\$ 299	\$ 251	\$ 324	\$ 303	\$ 562	\$ 936	\$ 412	\$ 725	\$ 1,137

BUDGET HIGHLIGHTS:

- The Vehicle & Equipment Maintenance budget supports 80 vehicles and 195 pieces of power equipment including back-hoes, 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.



- ▶ 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.

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.
- Continuing use of Enterprise Fleet Maintenance software.

VEHICLE & EQUIPMENT MAINTENANCE PERFORMANCE MEASURES							
Strategy	Measure	FY 2022	FY 2023	FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
Maintain City's fleet of vehicles and equipment at a high quality level with minimal cost	Number of vehicles maintained	80	80	80	80	80	80
	Number of power equipment maintained	195	195	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 Licenses 10 Certs.	1 Licenses 10 Certs.	1 Licenses 10 Certs.	1 Licenses 10 Certs.	1 Licenses 10 Certs.	1 Licenses 10 Certs.
	Number of trainings attended	2	2	1	1+	1+	1+
	Number of hybrid/electric vehicles owned by City	8	16	16	16	16	16
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.						



Non-Departmental

Note: The Public Safety, Library, Parks, and Planning Funds all closed as of June 30, 2025. The presentation below does not include those funds in FY 2022 – FY 2025. See page 70 for comparison purposes.

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

			BN 2025				BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Materials & Services									
General Office Supplies	\$ 5	\$ 7	\$ 3	\$ 8	\$ 11	\$ 16	\$ 8	\$ 9	\$ 17
Professional & Technical Services	-	-	-	-	-	-	-	-	-
Other - American Rescue Plan	75	329	128	50	178	1,110	-	-	-
Other - Backyard Habitat Certification	7	8	9	9	18	18	15	15	30
Other - Community Grants	25	25	25	25	50	50	25	25	50
Other - Emergency Utility Assistance	5	-	3	6	9	12	6	6	12
Other - Grant to WL Chamber of Commerce	-	-	-	-	-	-	35	35	70
Other - Grant to Food Pantry	-	-	-	34	34	-	34	34	68
Other - Grant to Main Street	26	26	60	40	100	100	70	70	140
Other - Insurance/Claims	16	129	160	198	358	231	533	617	1,150
Other - League of Oregon Cities Dues	-	22	23	24	47	44	25	26	51
Other - Miscellaneous	16	21	7	7	14	22	52	27	79
Other - Neighborhood Associations	10	11	19	20	39	40	20	20	40
Other - WF Heritage Area Coalition	15	15	-	15	15	30	15	15	30
Other - Willamette Falls Locks Authority	-	-	15	10	25	25	10	10	20
Total Materials & Services	200	593	452	446	898	1,698	848	909	1,757
Debt Service									
Principal - Series 2015 FF&C (Parker Rd)	83	84	88	92	180	181	128	131	259
Interest - Series 2015 FF&C (Parker Rd)	23	22	19	16	35	36	16	11	27
Principal - Series 2025 (Ops. Center)	-	-	-	-	-	-	203	214	417
Interest - Series 2025 (Ops. Center)	-	-	-	-	-	-	337	326	663
SBITA - Principal	-	88	311	300	611	-	300	300	600
SBITA - Interest	-	1	5	-	5	-	2	2	4
Lease Principal	29	30	38	37	75	76	89	89	178
Lease Interest	4	4	4	4	8	10	10	10	20
Total Debt Service	139	229	465	449	914	303	1,085	1,083	2,168
Transfers to Other Funds	470	527	860	865	1,725	1,725	-	-	-
Non-Departmental Total	809	1,349	1,777	1,760	3,537	3,726	1,933	1,992	3,925
Reserves - General Fund:									
Contingency / Reserves	2,694	4,630	-	-	-	5,015	13,029	5,445	5,445
Unappropriated Ending Fund Balance	3,959	4,785	9,332	22,895	22,895	497	2,000	2,000	2,000
	6,653	9,415	9,332	22,895	22,895	5,512	15,029	7,445	7,445
Total Requirements	\$ 7,462	\$ 10,764	\$ 11,109	\$ 24,655	\$ 26,432	\$ 9,238	\$ 16,962	\$ 9,437	\$ 11,370

Non-Departmental (for comparison only)

Note: The Public Safety, Library, Parks, and Planning Funds all closed as of June 30, 2025. Expenditures for Insurance, Bank Charges, Debt Service and Transfers are all moved into General Fund – Non-Departmental. For FY 2022 – FY 2025, those expenditures are shown in the original funds and in this department for comparison purposes.

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

	BN 2025						BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Materials & Services									
General Office Supplies	\$ 5	\$ 7	\$ 3	\$ 8	\$ 11	\$ 16	\$ 8	\$ 9	\$ 17
Other - American Rescue Plan	75	329	128	50	178	1,110	-	-	-
Other - Backyard Habitat Certification	7	8	9	9	18	18	15	15	30
Other - Community Grants	25	25	25	25	50	50	25	25	50
Other - Emergency Utility Assistance	5	-	3	6	9	12	6	6	12
Other - Grant to WL Chamber of Commerce	-	-	-	-	-	-	35	35	70
Other - Grant to Food Pantry	-	-	-	34	34	-	34	34	68
Other - Grant to Main Street	26	26	60	40	100	100	70	70	140
Other - Insurance/Claims	185	325	381	419	800	677	533	617	1,150
Other - League of Oregon Cities Dues	-	22	23	24	47	44	25	26	51
Other - Miscellaneous	41	26	12	13	25	50	52	27	79
Other - Neighborhood Associations	10	11	19	20	39	40	20	20	40
Other - WF Heritage Area Coalition	15	15	-	15	15	30	15	15	30
Other - Willamette Falls Locks Authority	-	-	15	10	25	25	10	10	20
Total Materials & Services	394	794	678	673	1,351	2,172	848	909	1,757
Debt Service									
Principal - Series 2015 FF&C (Parker Rd)	111	113	118	123	241	242	128	131	259
Interest - Series 2015 FF&C (Parker Rd)	31	29	25	22	47	49	16	11	27
Principal - Series 2025 (Ops. Center)	-	-	-	-	-	40	203	214	417
Interest - Series 2025 (Ops. Center)	-	-	-	-	-	560	337	326	663
SBITA - Principal	-	88	311	300	611	-	300	300	600
SBITA - Interest	-	1	5	-	5	-	2	2	4
Lease Principal	54	62	80	97	177	175	89	89	178
Lease Interest	8	8	9	10	19	18	10	10	20
Total Debt Service	204	301	548	552	1,100	1,084	1,085	1,083	2,168
Transfers to Other Funds	4,897	4,921	5,345	5,434	10,779	10,779	-	-	-
Non-Departmental Total	5,495	6,016	6,571	6,659	13,230	14,035	1,933	1,992	3,925
Reserves - General Fund:									
Contingency / Reserves	2,851	4,787	157	157	157	157	13,029	5,445	5,445
Unappropriated Ending Fund Balance	9,982	11,393	16,731	22,738	22,738	8,413	2,000	2,000	2,000
	12,833	16,180	16,888	22,895	22,895	8,570	15,029	7,445	7,445
Total Requirements	\$ 18,328	\$ 22,196	\$ 23,459	\$ 29,554	\$ 36,125	\$ 22,605	\$ 16,962	\$ 9,437	\$ 11,370



Public Safety Fund

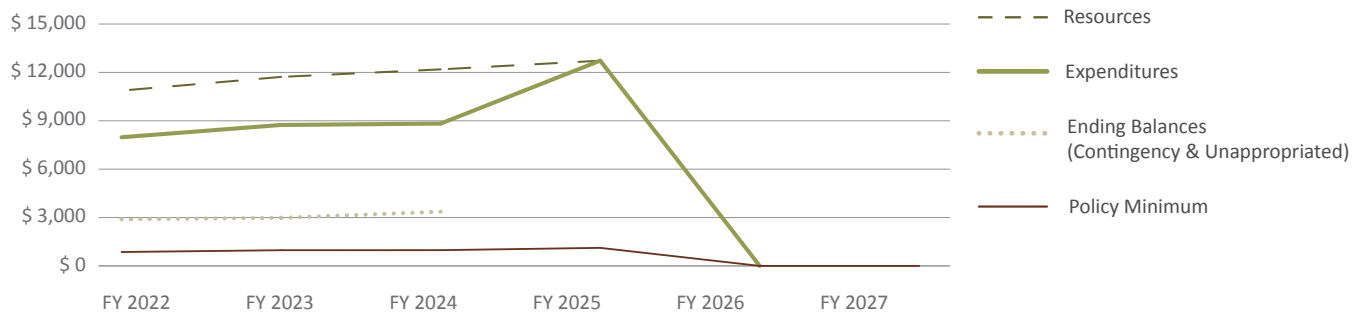
Note: The Public Safety Fund is closed effective June 30, 2025 and is moved into a department in the General Fund. Information below is for historical tracking, but is also shown in the new department for comparison.

PUBLIC SAFETY FUND SUMMARY

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

			BN 2025				BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Resources									
Beginning Fund Balance	\$ 2,731	\$ 2,893	\$ 2,980	\$ 3,362	\$ 2,980	\$ 2,425	\$ -	\$ -	\$ -
Property Taxes	5,802	6,073	6,180	6,303	12,483	12,448	-	-	-
Intergovernmental	630	678	584	701	1,285	1,426	-	-	-
Franchise Fees	1,647	1,923	1,822	1,800	3,622	3,297	-	-	-
Licenses & Permits	19	31	37	37	74	39	-	-	-
Fines & Forfeitures	19	10	10	10	20	18	-	-	-
Interest	-	60	105	60	165	-	-	-	-
Miscellaneous	24	53	31	9	40	10	-	-	-
Transfers from General Fund	-	-	440	445	885	885	-	-	-
Total Resources	\$ 10,872	\$ 11,721	\$ 12,189	\$ 12,727	\$ 21,554	\$ 20,548	\$ -	\$ -	\$ -
Requirements									
Personnel Services	\$ 4,924	\$ 5,513	\$ 5,587	\$ 6,447	\$ 12,034	\$ 12,660	\$ -	\$ -	\$ -
Materials & Services	825	979	928	1,017	1,945	2,058	-	-	-
Transfers to Other Funds	2,015	2,043	2,085	2,087	4,172	4,172	-	-	-
Transfers to Other Funds - Close Fund	-	-	-	2,889	2,889	-	-	-	-
Capital Outlay - Equipment Replacement	215	206	227	287	514	512	-	-	-
	7,979	8,741	8,827	12,727	21,554	19,402	-	-	-
Reserves:									
Contingency	-	-	-	-	-	770	-	-	-
Unappropriated Ending Fund Balance	2,893	2,980	3,362	-	-	376	-	-	-
	2,893	2,980	3,362	-	-	1,146	-	-	-
Total Requirements	\$ 10,872	\$ 11,721	\$ 12,189	\$ 12,727	\$ 21,554	\$ 20,548	\$ -	\$ -	\$ -
Budgeted Positions (in FTEs)	33.5	33.5	34.0	34.0	34.0	34.0	0.0	0.0	0.0
Monthly Operating Costs per Capita	\$26	\$28	\$26	\$29	\$28	\$29	\$0	\$0	\$0

PUBLIC SAFETY FUND RESOURCES & EXPENDITURE TRENDS





Library Fund

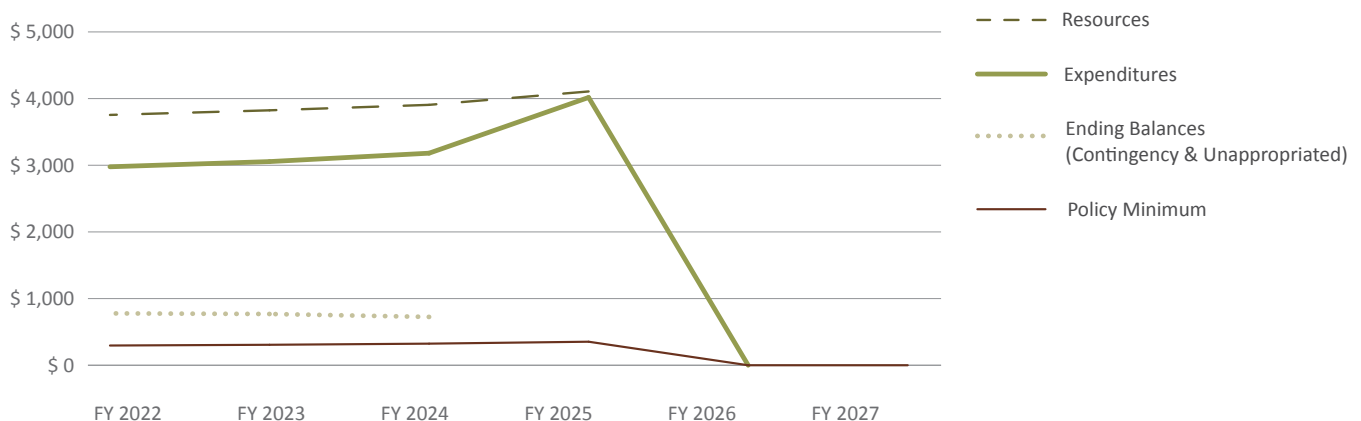
Note: The Library Fund is closed effective June 30, 2025 and is moved into a department in the General Fund. Information below is for historical tracking, but is also shown in the new department for comparison.

LIBRARY FUND SUMMARY

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

	BN 2025						BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Resources									
Beginning Fund Balance	\$ 801	\$ 778	\$ 769	\$ 725	\$ 769	\$ 717	\$ -	\$ -	\$ -
Property Taxes	1,120	1,172	1,193	1,226	2,419	2,402	-	-	-
Intergovernmental - District ongoing	1,801	1,831	1,862	2,000	3,862	3,768	-	-	-
Fines & Forfeitures	26	18	15	16	31	30	-	-	-
Interest	-	19	31	15	46	-	-	-	-
Transfers from General Fund	-	-	30	30	60	60	-	-	-
Miscellaneous	7	6	6	5	11	13	-	-	-
Total Resources	\$ 3,755	\$ 3,824	\$ 3,906	\$ 4,017	\$ 7,198	\$ 6,990	\$ -	\$ -	\$ -
Requirements									
Personnel Services	\$ 1,743	\$ 1,810	\$ 1,910	\$ 2,098	\$ 4,008	\$ 4,019	\$ -	\$ -	\$ -
Materials & Services	231	236	250	253	503	547	-	-	-
Transfers to Other Funds	1,003	1,009	1,021	1,044	2,065	2,065	-	-	-
Transfers to Other Funds - Close Fund	-	-	-	622	622	-	-	-	-
	2,977	3,055	3,181	4,017	7,198	6,631	-	-	-
Reserves:									
Contingency	-	-	-	-	-	86	-	-	-
Cont. Reserve for Caufield Endowment	157	157	157	-	-	157	-	-	-
Unappropriated Ending Fund Balance	621	612	568	-	-	116	-	-	-
	778	769	725	-	-	359	-	-	-
Total Requirements	\$ 3,755	\$ 3,824	\$ 3,906	\$ 4,017	\$ 7,198	\$ 6,990	\$ -	\$ -	\$ -
Budgeted Positions (in FTEs)	15.71	15.71	16.51	16.51	16.51	16.51	0.00	0.00	0.00
Monthly Operating Costs per Capita	\$10	\$10	\$10	\$10	\$10	\$10	\$0	\$0	\$0

LIBRARY FUND RESOURCES & EXPENDITURE TRENDS





Parks Fund

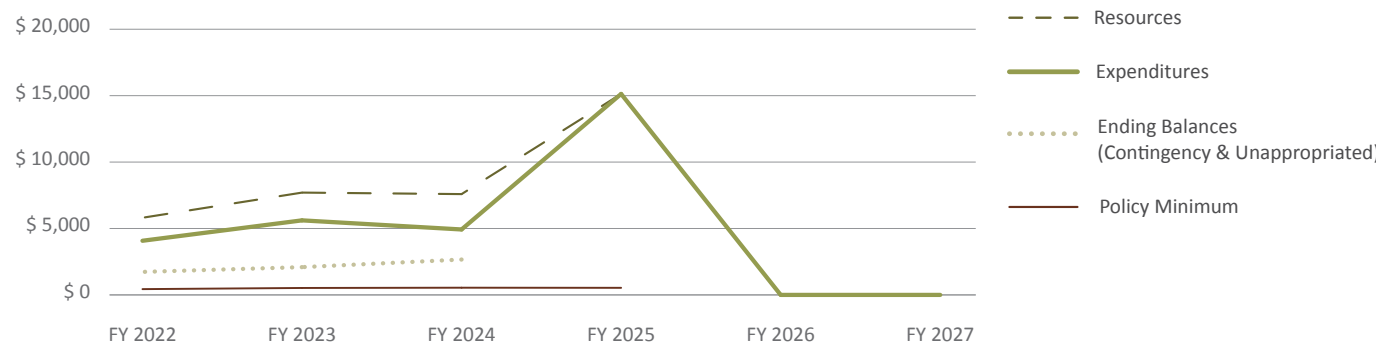
Note: The Parks Fund is closed effective June 30, 2025 and is moved into a department in the General Fund. Information below is for historical tracking, but is also shown in the new department for comparison.

PARKS FUND SUMMARY

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

(Amounts in Thousands: \$87 = \$87,000)			BN 2025				BN 2027		
	Actual	Actual	Actual	Estimate		Budget	Adopted Biennial Budget		
	FY 2022	FY 2023	FY 2024	FY 2025	Total	BN 2025	FY 2026	FY 2027	Total
Resources									
Beginning Fund Balance	\$ 1,191	\$ 1,732	\$ 2,090	\$ 2,663	\$ 2,090	\$ 2,406	\$ -	\$ -	\$ -
Property Taxes	1,629	1,705	1,735	1,880	3,615	3,493	-	-	-
Intergovernmental	-	635	102	-	102	-	-	-	-
Intergovernmental - Grants	13	201	3	-	3	-	-	-	-
Fees & Charges - Rec Program Fees	624	801	807	767	1,574	1,240	-	-	-
Fees & Charges - Park Maint Fee	2,340	2,469	2,600	2,728	5,328	5,283	-	-	-
Interest	-	37	79	65	144	-	-	-	-
Proceeds from sale of bonds	-	-	-	7,000	7,000	5,000	-	-	-
Proceeds from Leases	-	98	35	-	35	186	-	-	-
Miscellaneous	11	24	138	27	165	-	-	-	-
Total Resources	\$ 5,808	\$ 7,702	\$ 7,589	\$ 15,130	\$ 20,056	\$ 17,608	\$ -	\$ -	\$ -
Requirements									
Personnel Services	\$ 1,899	\$ 2,233	\$ 2,316	\$ 2,205	\$ 4,521	\$ 4,959	\$ -	\$ -	\$ -
Materials & Services	1,005	1,250	1,301	1,352	2,653	2,550	-	-	-
Debt Service - Series 2015 & 2025	36	35	35	37	72	674	-	-	-
Debt Service - Lease Obligations	29	37	48	66	114	107	-	-	-
Transfers to Other Funds	1,082	1,053	1,029	1,090	2,119	2,119	-	-	-
Transfers to Other Funds - Close Fund	-	-	-	10,270	10,270	-	-	-	-
Capital Outlay - Equipment Replacement	-	201	174	60	234	304	-	-	-
Capital Outlay - Park Projects	25	803	23	50	73	5,200	-	-	-
Capital Outlay - Grant Projects	-	-	-	-	-	300	-	-	-
	4,076	5,612	4,926	15,130	20,056	16,213	-	-	-
Reserves:									
Contingency	-	-	-	-	-	1,204	-	-	-
Unappropriated Ending Fund Balance	1,732	2,090	2,663	-	-	191	-	-	-
	1,732	2,090	2,663	-	-	1,395	-	-	-
Total Requirements	\$ 5,808	\$ 7,702	\$ 7,589	\$ 15,130	\$ 20,056	\$ 17,608	\$ -	\$ -	\$ -
Budgeted Positions (in FTEs)	23.75	23.75	23.75	23.75	23.75	23.75	0.00	0.00	0.00
Monthly Operating Costs per Capita	\$13	\$15	\$14	\$14	\$14	\$16	\$0	\$0	\$0

PARKS & RECREATION FUND RESOURCES & EXPENDITURE TRENDS





Building Fund

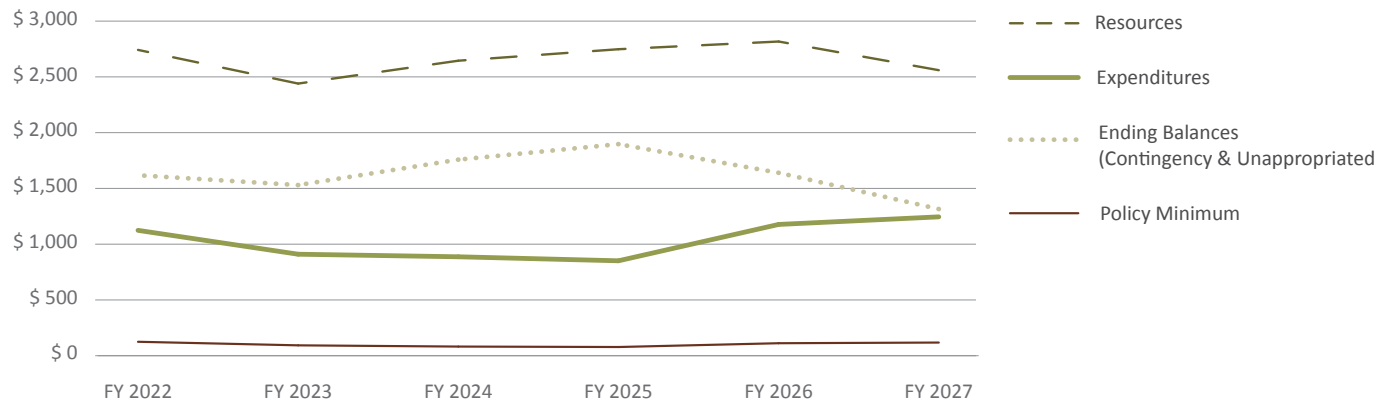
The Building Fund is a special revenue fund used to account for West Linn's building inspection program. The fund was created to specifically account for all building inspection responsibilities from a single cost center budget fund. The principal sources of revenue include building permit fees and plan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

BUILDING FUND SUMMARY

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

	BN 2025						BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Resources									
Beginning Fund Balance	\$ 848	\$ 1,618	\$ 1,530	\$ 1,758	\$ 1,530	\$ 1,326	\$ 1,897	\$ 1,640	\$ 1,897
Fees & Charges	1,894	819	1,046	950	1,996	1,205	900	900	1,800
Miscellaneous	-	3	69	40	109	-	20	20	40
Total Resources	\$ 2,742	\$ 2,440	\$ 2,645	\$ 2,748	\$ 3,635	\$ 2,531	\$ 2,817	\$ 2,560	\$ 3,737
Requirements									
Personnel Services	\$ 450	\$ 572	\$ 525	\$ 468	\$ 993	\$ 1,086	\$ 681	\$ 717	\$ 1,398
Materials & Services	385	45	22	52	74	144	68	72	140
Debt Service - Lease Obligations	10	9	9	11	20	28	11	11	22
Transfers to Other Funds	279	284	331	320	651	651	417	445	862
	1,124	910	887	851	1,738	1,909	1,177	1,245	2,422
Reserves:									
Contingency	-	-	-	-	-	592	1,603	1,276	1,276
Unappropriated Ending Fund Balance	1,618	1,530	1,758	1,897	1,897	30	37	39	39
	1,618	1,530	1,758	1,897	1,897	622	1,640	1,315	1,315
Total Requirements	\$ 2,742	\$ 2,440	\$ 2,645	\$ 2,748	\$ 3,635	\$ 2,531	\$ 2,817	\$ 2,560	\$ 3,737
Budgeted Positions (in FTEs)	3.5	3.5	3.0	3.0	3.0	3.0	3.6	3.6	3.6
Monthly Operating Costs per Capita	\$4	\$3	\$3	\$3	\$3	\$3	\$4	\$4	\$4

BUILDING INSPECTIONS FUND RESOURCES & EXPENDITURE TRENDS



BUILDING FUND PERFORMANCE MEASURES							
Strategy	Measure	FY 2022	FY 2023	FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
Provide timely service	Requested building inspection performed same day when called in before 7 a.m.	98%	98%	98%	98%	98%	98%
	Plan review turnaround within two weeks time for single family homes	95%	95%	85%	95%	95%	95%
	Plan review turnaround within two weeks time for commercial improvements	90%	90%	85%	95%	95%	95%
	Plan review turnaround within four weeks for new commercial buildings	95%	90%	85%	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	1,529	1,210	1,188	1,100	1,300	1,300
	New single-family homes	36	12	36	45	50	50
	Multi-family units	0	0	0	0	0	0
	Residential remodel/additions	209	166	155	150	150	150
	New commercial buildings	1	1	0	1	2	2
	Commercial tenant Improvements	102	113	103	80	90	90
	Miscellaneous	4	7	6	7	7	7
	Estimated number of inspections	5,100	3,294	3,745	4,100	4,000	4,000



- ▶ Licensed contractors can submit building permit applications, including construction plans electronically. The Building department is 100% paperless in the application and the inspection process.
- ▶ Contractors can request inspection appointment times for all inspections when requested directly of staff 24 hours in advance.
- ▶ Continued to provide inspections in a timely manner while executing them with the safety of West Linn residents and city staff being protected. Performed all regular plan review duties without additional delays being added because of the Pandemic.
- ▶ The City of West Linn continues to be a desirable place to live, and as a result, our construction activity has remained stable.
- ▶ Continuing to embrace online records management. All Completed Inspection records are added directly into city record archives following the final inspection.
- ▶ The City continues using the states E permitting software. The building department has also worked with Planning, Engineering, and Parks departments to incorporate some of their development reviews onto the software.



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.

NOTEWORTHY ITEMS:

- Paperless Building Division: We are now 100% paperless for all permits, plan review and inspections in the field.
- Striving to meet all state mandated time lines for Plan Review and Inspections.
- Performed same day inspections over 98% of the time.

CAPITAL PROJECTS:

- There are no capital projects budgeted this biennium.

PERSONNEL CHANGES:

- Clair Consulting continues to help on occasion with plan review as needed.
- Addition of Administrative Assistant (0.5 FTE), that will be shared with the Planning and Public Works departments.



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 planning related services for infrastructure systems; and a transfer from the General Fund.

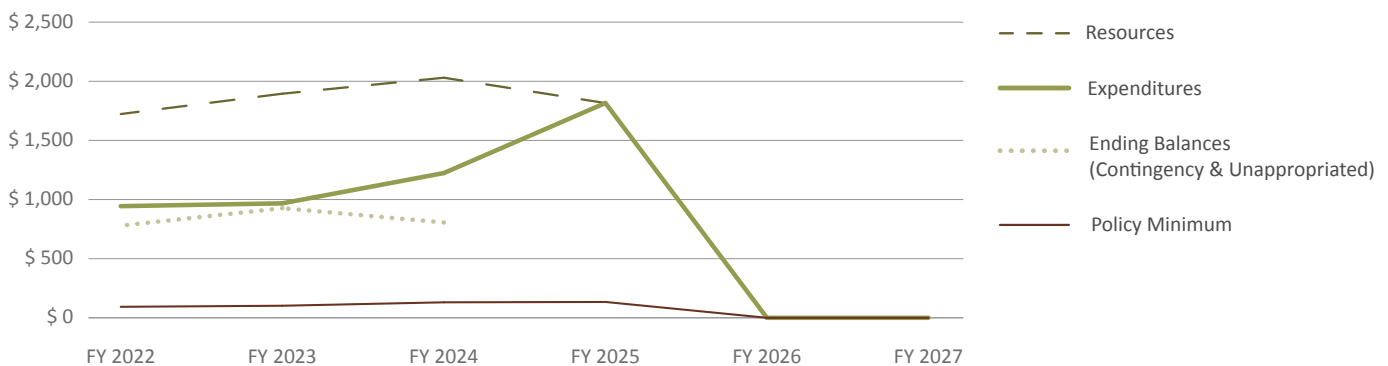
PLANNING FUND SUMMARY

Note: The Planning Fund is closed effective June 30, 2025 and is moved into a department in the General Fund. Information below is for historical tracking, but it is shown in the new department for comparison.

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

	Actual FY 2022	Actual FY 2023	BN 2025				BN 2027		
			Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Resources									
Beginning Fund Balance	\$ 607	\$ 779	\$ 927	\$ 806	\$ 927	\$ 852	\$ -	\$ -	\$ -
Intergovernmental	350	359	348	320	668	680	-	-	-
Intergovernmental - Grant	6	16	9	11	20	100	-	-	-
Franchise Fees	169	162	151	139	290	324	-	-	-
Fees & Charges	117	97	205	150	355	160	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	4	7	-	-	-	6	-	-	-
Transfers from General Fund	470	475	390	390	780	780	-	-	-
Total Resources	\$ 1,723	\$ 1,895	\$ 2,030	\$ 1,816	\$ 3,040	\$ 2,902	\$ -	\$ -	\$ -
Requirements									
Personnel Services	\$ 582	\$ 610	\$ 703	\$ 713	\$ 1,416	\$ 1,585	\$ -	\$ -	\$ -
Materials & Services	35	69	171	179	350	460	-	-	-
Transfers to Other Funds	327	289	350	348	698	698	-	-	-
Transfers to Other Funds - Close Fund	-	-	-	576	576	-	-	-	-
	944	968	1,224	1,816	2,464	2,743	-	-	-
Reserves:									
Contingency	-	-	-	-	-	107	-	-	-
Unappropriated Ending Fund Balance	779	927	806	-	576	52	-	-	-
	779	927	806	-	576	159	-	-	-
Total Requirements	\$ 1,723	\$ 1,895	\$ 2,030	\$ 1,816	\$ 3,040	\$ 2,902	\$ -	\$ -	\$ -
Budgeted Positions (in FTEs)	4.5	4.5	5.0	5.0	5.0	5.0	0.0	0.0	0.0
Monthly Operating Costs per Capita	\$3	\$3	\$4	\$4	\$4	\$4	\$0	\$0	\$0

PLANNING FUND RESOURCES & EXPENDITURE TRENDS





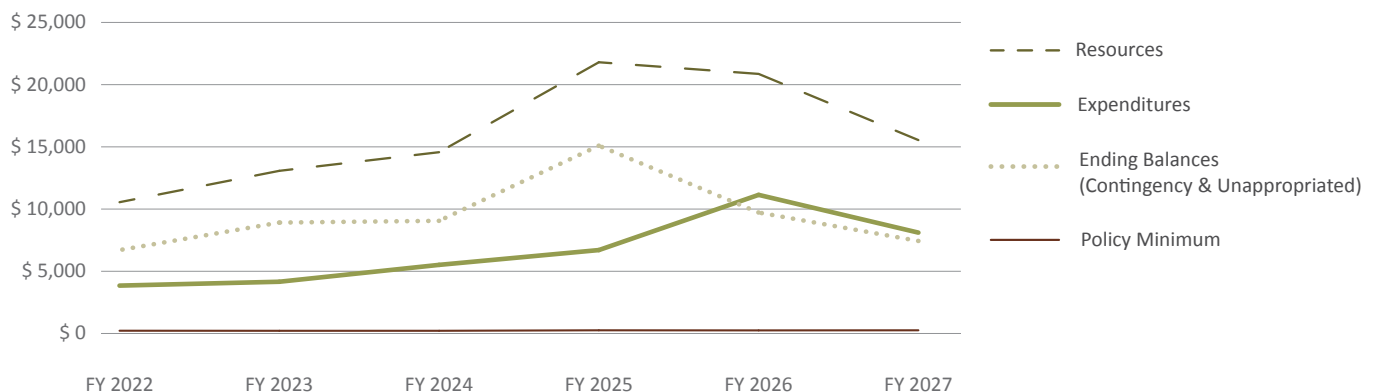
Streets Fund

The Streets 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.

STREETS FUND SUMMARY

(Amounts in Thousands: \$87 = \$87,000)			BN 2025				BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Resources									
Beginning Fund Balance	\$ 5,456	\$ 6,704	\$ 8,914	\$ 9,056	\$ 8,914	\$ 7,622	#####	\$ 9,721	#####
Intergovernmental - Gas Tax	2,151	2,158	2,145	2,193	4,338	4,382	2,210	2,210	4,420
Intergovernmental - Vehicle Reg.	540	500	510	510	1,020	1,020	510	510	1,020
Intergovernmental	5	1,036	1	33	34	-	-	-	-
Fees & Charges - Street Maint Fee	2,205	2,321	2,409	2,528	4,937	4,971	2,641	2,747	5,388
Franchise Fees	165	190	203	201	404	360	200	200	400
Interest	2	149	300	260	560	4	200	150	350
Miscellaneous	28	15	50	19	69	22	7	6	13
Debt Proceeds	-	-	39	7,000	7,039	5,000	-	-	-
Total Resources	#####	#####	\$14,571	\$ 21,800	\$ 27,315	\$ 23,381	#####	\$15,544	#####
Requirements									
Personnel Services	\$ 638	\$ 650	\$ 723	\$ 801	\$ 1,524	\$ 1,496	\$ 850	\$ 867	\$ 1,717
Materials & Services	848	798	729	911	1,640	1,451	811	845	1,656
Debt Service - Series 2015 & 2024	141	141	150	158	308	888	694	691	1,385
Transfers to Other Funds	940	983	1,071	1,086	2,157	2,157	1,407	1,604	3,011
Capital Outlay - Street Projects	1,279	1,587	2,745	3,734	6,479	13,611	7,300	4,000	11,300
Capital Outlay - Equipment Replacement	2	-	97	15	112	80	80	100	180
	3,848	4,159	5,515	6,705	12,220	19,683	11,142	8,107	19,249
Reserves:									
Contingency	-	-	-	-	-	3,623	9,638	7,351	7,351
Unappropriated Ending Fund Balance	6,704	8,914	9,056	15,095	15,095	75	83	86	86
	6,704	8,914	9,056	15,095	15,095	3,698	9,721	7,437	7,437
Total Requirements	#####	#####	\$14,571	\$ 21,800	\$ 27,315	\$ 23,381	#####	\$15,544	#####
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	\$8	\$8	\$8	\$9	\$9	\$9	\$11	\$12	\$12

STREETS FUND RESOURCES & EXPENDITURE TRENDS



STREETS FUND PERFORMANCE MEASURES

Strategy	Measure	FY 2022	FY 2023	FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
Maintain roads and right-of-way to the highest quality standard	City-wide average PCI rating (PCI=Pavement Condition Index)	70	70	68	70	70	70
	Lane miles of streets resurfaced/reconstructed	0	8	3	0	4	4
	Lane miles of streets slurry sealed	0	0	0	0	10	10
	Number of streets crack sealed	0	0	0	0	20	20
Maintain signage for safety	Number of signs updated (all Stop signs have been updated per MUTCD)	204	100	212	220	220	220
Stripe streets for safety	Miles of Streets Restriped	19	0	13	15	15	15
	Number of thermo-plastic street legends installed or repaired (does not include Stop Bars)	26	40	31	30	30	30
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.						

Q: Where does the Street Maintenance Fee revenue go?

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	6 YEAR TOTAL
Beginning balance relating to SMF	\$3,570	\$3,926	\$4,105	\$3,233	\$1,381	(\$114)	\$3,570
SMF revenue collected per year	2,205	2,321	2,409	2,528	2,641	2,747	14,851
% of SMF to State Gas Tax	51%	52%	53%	54%	54%	55%	
SMF spent on:							
Materials & Services	(429)	(414)	(386)	(488)	(442)	(468)	(2,627)
Debt service payments	(141)	(141)	(150)	(158)	(394)	(391)	(1,375)
Street capital projects	(1,279)	(1,587)	(2,745)	(3,734)	(3,300)	(1,500)	(14,145)
Total SMF expenditures	(1,849)	(2,142)	(3,281)	(4,380)	(4,136)	(2,359)	(18,147)
Ending SMF balance carried forward	\$3,926	\$4,105	\$3,233	\$1,381	(\$114)	\$274	\$274

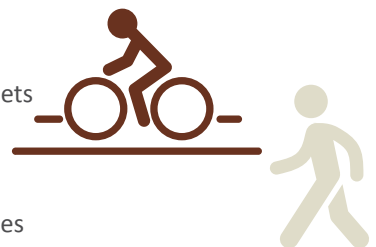


DID YOU KNOW?

- ▶ 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
- ➔ 136 miles of sidewalks
- ➔ 2,481 street lights
- ➔ 6 miles acres of landscaped islands/medians

- ➔ 30 speed humps on seven streets
- ➔ 31 miles of pavement striping
- ➔ 686 stop signs
- ➔ 9.5 miles of bike paths and lanes





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).

CAPITAL PROJECTS:

The Capital Outlay budgeted for the next biennium in the Streets Fund include:

- \$1,500,000 – Preventative maintenance programs such as slurry seal and crack sealing
- \$200,000 – ADA improvements
- \$1,750,000 – Road programs (overlay/reconstruction)
- \$300,000 – Rectangular Rapid Flashing Beacons (RRFB) crossing improvements
- \$800,000 – Sidewalk infill

NOTEWORTHY ITEMS:

- Completed 10th St. and Salamo Interchange street and bike/pedestrian improvements.
- Finalized design and began construction for intersection improvements on Highway 43 and Marylhurst.
- Initiated road improvement corridor study for areas around 19th St. and Ostman Rd.
- Installed 100 new signs.
- Used 500 linear feet of 12 inch pre-mark to repair Stop Bars and Crosswalks.
- Changed the painted parking lines at the Skate Park with new pre-mark lines. Changed ACC crosswalk from paint.
- Replaced 40 pre-mark paving symbols.



Water Fund

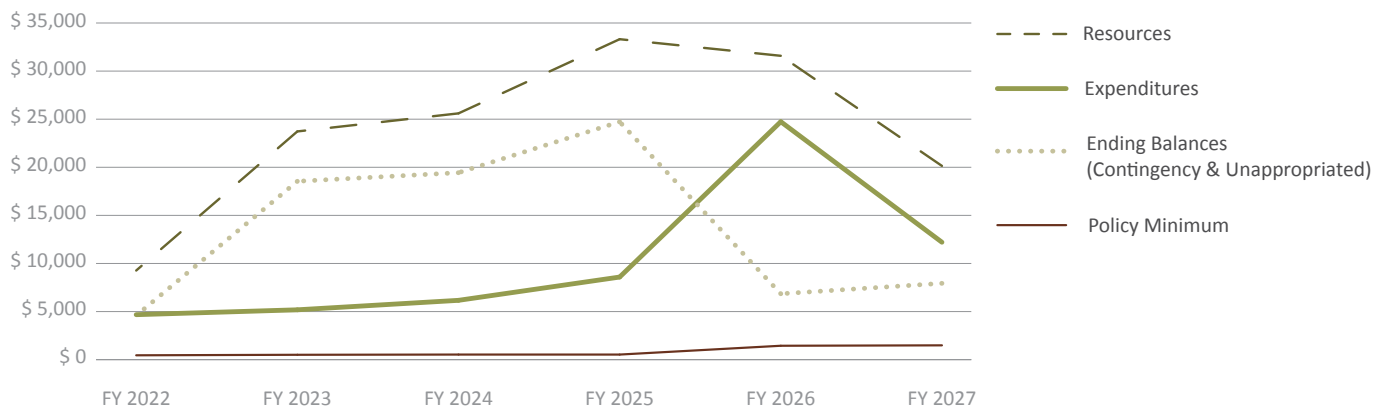
The Water Fund is an enterprise fund used to account for the maintenance and operation of the city water utility. All water related revenue and expenditures, including capital replacement, are included in this fund. Capital expansion projects are accounted for in the SDC Fund.

WATER FUND SUMMARY

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

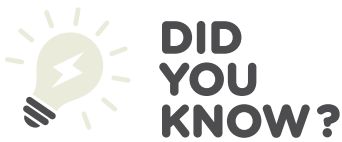
	Actual FY 2022	Actual FY 2023	BN 2025				BN 2027		
			Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Resources									
Beginning Fund Balance	\$ 3,632	\$ 4,589	\$ 18,544	\$ 19,436	\$ 18,544	\$ 17,848	\$24,728	\$ 6,851	\$24,728
Fees & Charges	5,246	5,935	6,072	6,270	12,342	11,765	6,511	6,762	13,273
Intergovernmental	5	70	3	-	3	-	-	6,200	6,200
Interest	1	215	602	300	902	2	80	60	140
Proceeds from sale of bonds	-	12,663	-	7,000	7,000	5,000	-	-	-
Proceeds from Leases	-	-	8	-	8	-	-	-	-
Miscellaneous	382	255	375	310	685	491	270	270	540
Total Resources	\$ 9,266	\$ 23,727	\$ 25,604	\$ 33,316	\$ 39,484	\$ 35,106	\$31,589	\$20,143	\$44,881
Requirements									
Personnel Services	\$ 822	\$ 739	\$ 909	\$ 980	\$ 1,889	\$ 1,735	\$ 1,041	\$ 1,079	\$ 2,120
Materials & Services	2,204	2,640	2,629	2,551	5,180	5,030	3,091	3,176	6,267
Debt Service	139	142	1,020	1,018	2,038	2,642	1,561	1,562	3,123
Debt Service - Lease Obligations	13	12	13	16	29	32	15	15	30
Transfers to Other Funds	1,195	1,055	1,212	1,357	2,569	2,569	2,155	1,876	4,031
Capital Outlay - Water Projects	304	595	375	2,646	3,021	20,347	16,725	4,500	21,225
Capital Outlay - Equipment Replacement	-	-	10	20	30	20	150	-	150
	4,677	5,183	6,168	8,588	14,756	32,375	24,738	12,208	36,946
Reserves:									
Contingency	-	-	-	-	-	2,559	6,644	7,722	7,722
Unappropriated Ending Fund Balance	4,589	18,544	19,436	24,728	24,728	172	207	213	213
	4,589	18,544	19,436	24,728	24,728	2,731	6,851	7,935	7,935
Total Requirements	\$ 9,266	\$ 23,727	\$ 25,604	\$ 33,316	\$ 39,484	\$ 35,106	\$31,589	\$20,143	\$44,881
Budgeted Positions (in FTEs)	7.0	7.0	6.0	6.0	6.0	6.0	6.5	6.5	6.5
Monthly Operating Costs per Capita	\$14	\$15	\$18	\$18	\$18	\$18	\$24	\$23	\$24

WATER FUND RESOURCES & EXPENDITURE TRENDS



WATER FUND PERFORMANCE MEASURES

Strategy	Measure	FY 2022	FY 2023	FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
Provide clean and safe water via an efficiently maintained and operated water system	Million gallons of water used city wide per calendar year	1030	1059	1081	1100	1120	1140
	Number of fire hydrants maintained	1,100	1,125	1,125	1,150	1,155	1,160
	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	121	121	121	121	121
	Active Service Connections	9050	9520	9543	9600	9625	9650
	Number of water quality samples taken (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	4,550	4,394	4,394	4,400	4,410	4,420
	Percentage tested	85%	80%	80%	85%	85%	85%
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.						



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.

- ▶ 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.



BUDGET HIGHLIGHTS:

- Revenue forecasts assume a five percent rate increase in both fiscal years of the proposed biennium.
- At approximately \$2 million per year purchase of wholesale water from South Fork Water Board is typically the largest expenditure from the Water fund.

NOTEWORTHY ITEMS:

- Completed city-wide water service line material inventory in compliance with national EPA requirements.
- Completed the update to the City's Water Master Plan which had last been updated in 2008.
- Completed design of future water line replacement project based on recommendations of the completed Water Master Plan (construction funded in FY26-27 biennium).

CAPITAL PROJECTS:

The Capital Outlay budgeted within the next biennium for the Water Fund include:

- 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.
- \$1,000,000 to implement automatic meter reading (AMR) program throughout the City. Implementation of this program is projected to last 5 years.
- \$25,000 Pump station roof replacement.
- \$1,500,000 Water main replacements.
- \$200,000 Clay valve replacement program.



Environmental Services Fund

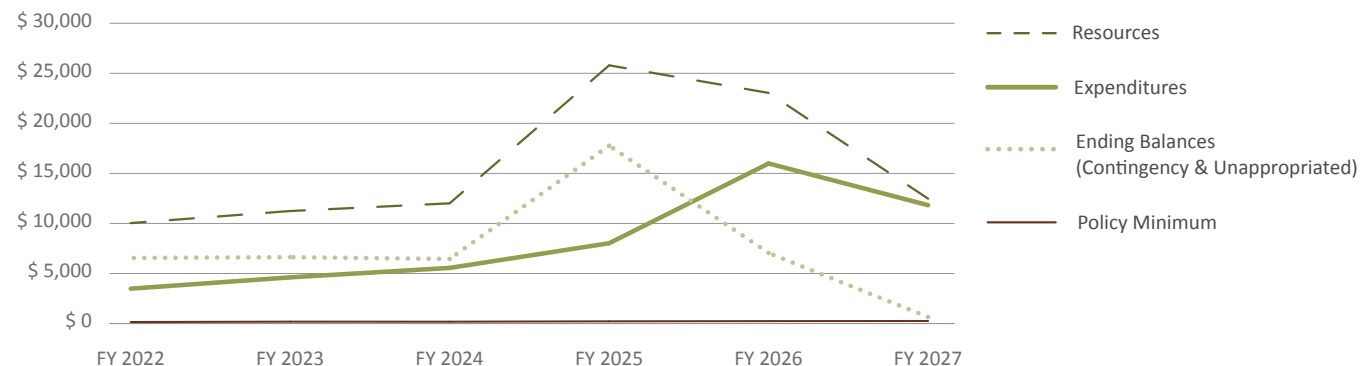
The Environmental Services Fund is an enterprise fund used to account for the maintenance and operation of the city's waste water and surface water utilities. All waste water and surface water related revenue and expenditures, including capital replacement, are included in this fund. Capital expansion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

ENVIRONMENTAL SERVICES FUND SUMMARY

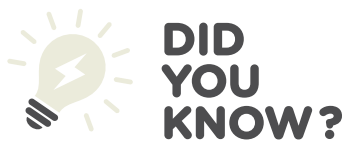
(Amounts in Thousands: \$87 = \$87,000)

	Actual FY 2022	Actual FY 2023	BN 2025				BN 2027		
			Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Resources									
Beginning Fund Balance	\$ 5,573	\$ 6,555	\$ 6,628	\$ 6,453	\$ 6,628	\$ 5,173	\$17,773	\$ 7,049	\$17,773
Intergovernmental	-	61	-	-	-	-	-	-	-
Licenses & Permits	72	59	70	71	141	130	68	69	137
Fees & Charges - Wastewater	3,047	3,237	3,427	3,530	6,957	6,870	3,672	3,835	7,507
Fees & Charges - Surface Water	1,127	1,188	1,263	1,322	2,585	2,534	1,383	1,446	2,829
Interest	1	114	355	300	655	2	100	40	140
Proceeds from sale of bonds	-	-	-	14,000	14,000	10,000	-	-	-
Proceeds from Leases	-	-	38	-	38	84	-	-	-
Miscellaneous	218	28	230	120	350	46	45	35	80
Total Resources	\$10,038	\$11,242	\$12,011	\$25,796	\$31,354	\$24,839	\$23,041	\$12,474	\$28,466
Requirements									
Personnel Services	\$ 607	\$ 708	\$ 672	\$ 762	\$ 1,434	\$ 1,790	\$ 986	\$ 1,035	\$ 2,021
Materials & Services	390	559	561	713	1,274	1,374	629	666	1,295
Debt Service	-	-	-	-	-	1,200	1,080	1,080	2,160
Debt Service - Lease Obligations	12	11	13	56	69	86	23	23	46
Transfers to Other Funds	1,496	1,555	1,647	1,792	3,439	3,439	2,374	2,469	4,843
Capital Outlay - Sewer Environmental Projects	944	941	447	3,286	3,733	7,903	5,250	2,750	8,000
Capital Outlay - SurfWtr Environmental Projects	32	543	1,843	1,105	2,948	8,148	5,400	3,800	9,200
Capital Outlay - Equipment Replacement	2	297	375	309	684	549	250	-	250
	3,483	4,614	5,558	8,023	13,581	24,489	15,992	11,823	27,815
Reserves:									
Contingency	-	-	-	-	-	270	6,968	566	566
Unappropriated Ending Fund Balance	6,555	6,628	6,453	17,773	17,773	80	81	85	85
	6,555	6,628	6,453	17,773	17,773	350	7,049	651	651
Total Requirements	\$10,038	\$11,242	\$12,011	\$25,796	\$31,354	\$24,839	\$23,041	\$12,474	\$28,466
Budgeted Positions (in FTEs)	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5
Monthly Operating Costs per Capita	\$8	\$9	\$9	\$10	\$9	\$10	\$12	\$13	\$12

ENVIRONMENTAL SERVICES FUND RESOURCES & EXPENDITURE TRENDS



ENVIRONMENTAL SERVICES FUND PERFORMANCE MEASURES							
Strategy	Measure	FY 2022	FY 2023	FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
Scheduled maintenance of wastewater infrastructure	Wastewater pipe footage cleaned	200,000	210,000	220,000	220,000	220,000	220,000
Annual inspection of catch basins	Number of basins inspected	3,000	3,000	3,000	3,000	3,000	3,000
Clean streets and storm drains	Number of miles cleaned by street sweeper	1,300	1,300	1,300	1,300	1,300	1,300
	Cubic yards of material removed from streets	900	1,000	1,000	1,000	1,000	1,000
	Cubic yards of material removed from City water quality structures	100	100	200	200	200	200
Water quality facilities	Number of pump stations maintained	7	7	7	7	7	7
Provide public outreach and education	Number of back flow systems tested within the City	4,250	4,278	4,391	4,500	4,600	4,700
Maintain surface water quality in accordance with state and federal standards	Number of tests completed	10	85	89	88	95	92
	Annual inspections of streams and creeks	25	31	32	31	31	32
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.						



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.



BUDGET HIGHLIGHTS:

- Revenue forecasts assume a five percent rate increases for each fiscal year.
- Due to deferred maintenance in prior years the Environmental Services Fund has expended significant capital expenditures in the the previous budget cycle in order to begin correcting deficiencies within the systems. Current rate increases do not support the level of capital needs outlined in within the Storm and Sewer Master Plans.

CAPITAL PROJECTS:

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

- \$600,000 over the next biennium for stormwater maintenance projects.
- \$1,100,000 for new stormwater mains.
- \$500,000 for electrical improvements to sewer pump stations.
- \$1,000,000 over the next biennium for lining of sewer pipes and general sewer maintenance projects.

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.
- Adopted an updated Stormwater Manual.
- Substantially completed construction of new Calaroga Sanitary Sewer Pump Station.
- 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.



SDC Funds

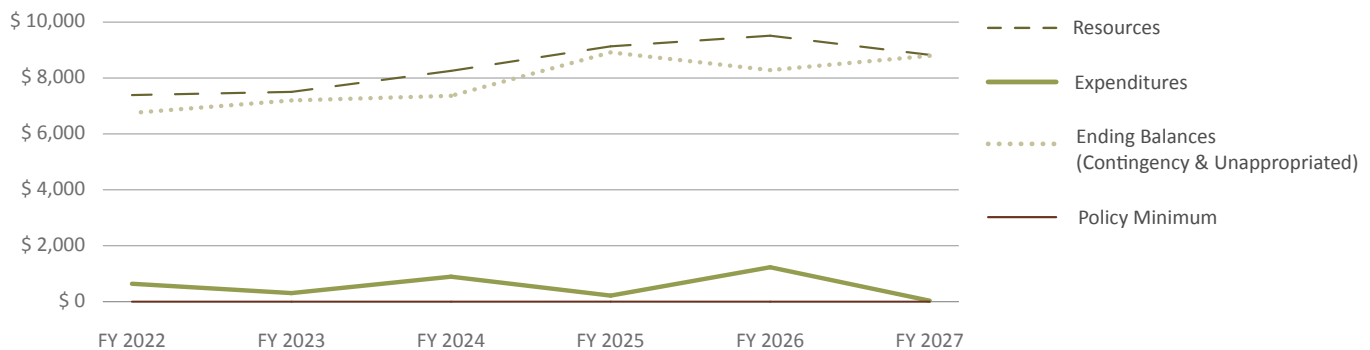
The Systems Development Charges (SDC) Fund accounts for the city's system development charges. A systems development charge is a one-time fee imposed on new development and some types of redevelopment. The fee is intended to recover the full share of the costs of existing and planned infrastructure that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

TOTAL SYSTEM DEVELOPMENT CHARGES FUND SUMMARY

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

			BN 2025				BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Resources									
Beginning Fund Balance	\$ 5,468	\$ 6,750	\$ 7,198	\$ 7,363	\$ 7,198	\$ 7,095	\$ 8,917	\$ 8,283	\$ 8,917
Interest	23	134	258	204	462	32	119	80	199
Systems Development Charges	1,899	620	800	1,566	2,366	1,193	478	465	943
Intergovernmental	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-	-	-	-
Total Resources	\$ 7,390	\$ 7,504	\$ 8,256	\$ 9,133	\$ 10,026	\$ 8,320	\$ 9,514	\$ 8,828	\$10,059
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	27	34	53	13	66	116	31	33	64
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	613	272	840	203	1,043	3,249	1,200	-	1,200
	640	306	893	216	1,109	3,365	1,231	33	1,264
Reserves:									
Contingency	-	-	-	-	-	1,741	5,600	5,600	5,600
Unappropriated Ending Fund Balance	6,750	7,198	7,363	8,917	8,917	3,214	2,683	3,195	3,195
	6,750	7,198	7,363	8,917	8,917	4,955	8,283	8,795	8,795
Total Requirements	\$ 7,390	\$ 7,504	\$ 8,256	\$ 9,133	\$ 10,026	\$ 8,320	\$ 9,514	\$ 8,828	\$10,059

SDC FUND RESOURCES & EXPENDITURE TRENDS



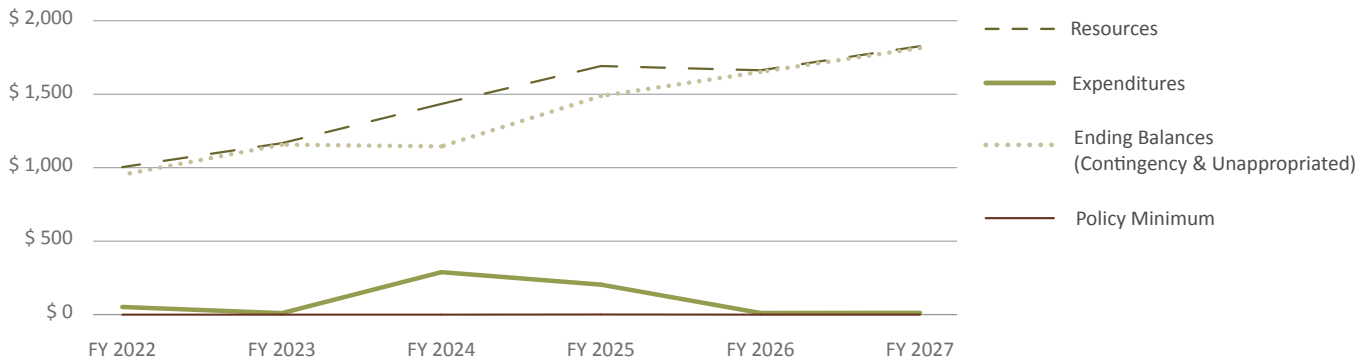
SDC Fund – Parks Summary

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

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

			BN 2025					BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget			
							FY 2026	FY 2027	Total	
Resources										
Beginning Fund Balance	\$ 507	\$ 952	\$ 1,157	\$ 1,145	\$ 1,157	\$ 1,279	\$ 1,488	\$ 1,652	\$ 1,488	
Interest	5	19	48	47	95	-	25	25	50	
Intergovernmental	-	-	-	-	-	-	-	-	-	
Systems Development Charges	492	196	229	500	729	270	150	150	300	
Miscellaneous	-	-	-	-	-	-	-	-	-	
Total Resources	\$ 1,004	\$ 1,167	\$ 1,434	\$ 1,692	\$ 1,981	\$ 1,549	\$ 1,663	\$ 1,827	\$ 1,838	
Requirements										
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Materials & Services	4	1	12	4	16	3	11	12	23	
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	
Capital Outlay	48	9	277	200	477	295	-	-	-	
	52	10	289	204	493	298	11	12	23	
Reserves:										
Contingency	-	-	-	-	-	150	1,500	1,500	1,500	
Unappropriated Ending Fund Balance	952	1,157	1,145	1,488	1,488	1,101	152	315	315	
	952	1,157	1,145	1,488	1,488	1,251	1,652	1,815	1,815	
Total Requirements	\$ 1,004	\$ 1,167	\$ 1,434	\$ 1,692	\$ 1,981	\$ 1,549	\$ 1,663	\$ 1,827	\$ 1,838	

SDC FUND – PARKS RESOURCES & EXPENDITURE TRENDS

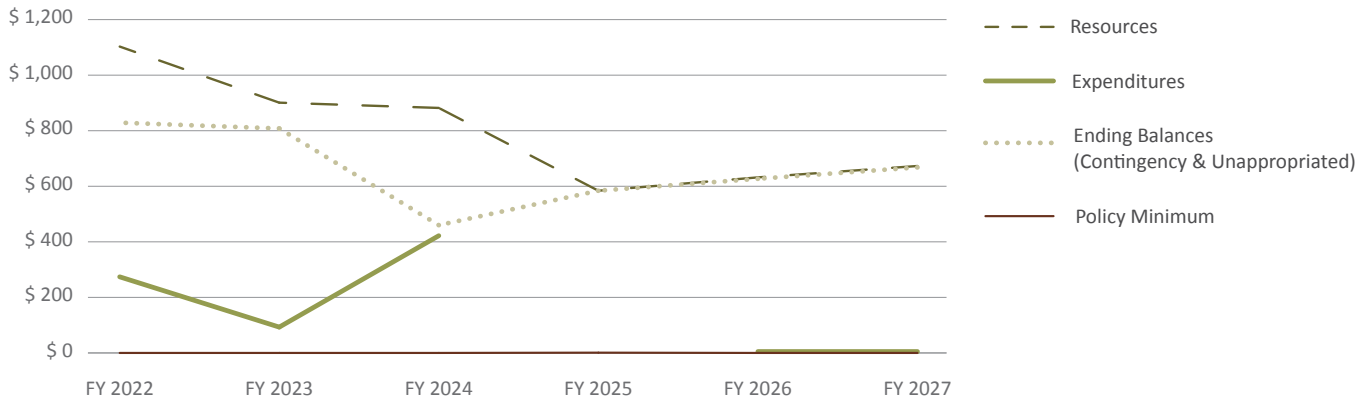


SDC Fund – Streets Summary

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

			BN 2025				BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Resources									
Beginning Fund Balance	\$ 935	\$ 829	\$ 808	\$ 460	\$ 808	\$ 567	\$ 584	\$ 627	\$ 584
Interest	7	23	23	14	37	14	8	6	14
Systems Development Charges	161	49	51	110	161	140	40	40	80
Total Resources	\$ 1,103	\$ 901	\$ 882	\$ 584	\$ 1,006	\$ 721	\$ 632	\$ 673	\$ 678
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	6	3	-	-	-	10	5	5	10
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	268	90	422	-	422	673	-	-	-
	274	93	422	-	422	683	5	5	10
Reserves:									
Contingency	-	-	-	-	-	38	500	500	500
Unappropriated Ending Fund Balance	829	808	460	584	584	-	127	168	168
	829	808	460	584	584	38	627	668	668
Total Requirements	\$ 1,103	\$ 901	\$ 882	\$ 584	\$ 1,006	\$ 721	\$ 632	\$ 673	\$ 678

SDC FUND – STREETS RESOURCES & EXPENDITURE TRENDS

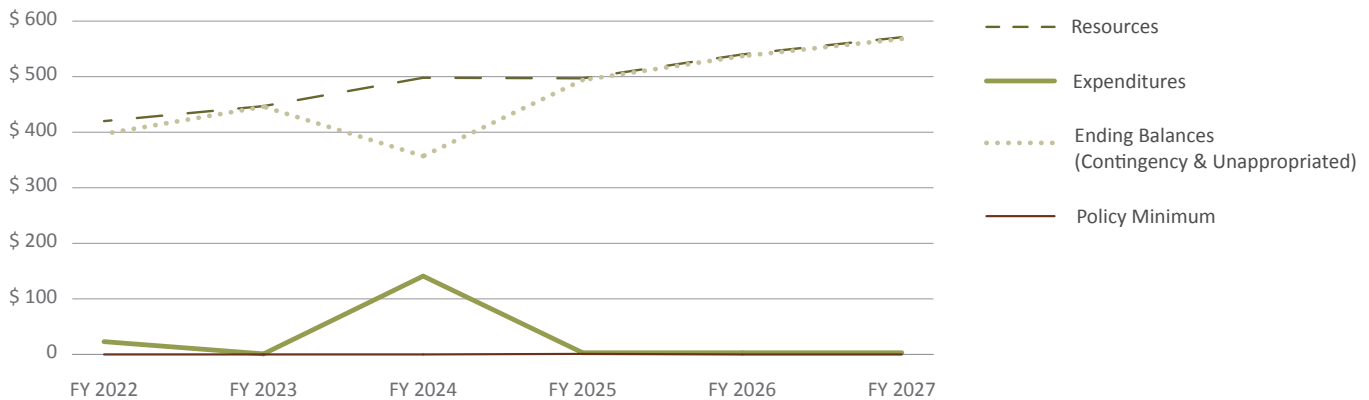


SDC Fund – Bike/Pedestrian Summary

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

	Actual FY 2022	Actual FY 2023	BN 2025				Budget BN 2025	BN 2027		
			Actual FY 2024	Estimate FY 2025	Total			Adopted Biennial Budget		
								FY 2026	FY 2027	Total
Resources										
Beginning Fund Balance	\$ 282	\$ 397	\$ 446	\$ 357	\$ 446		\$ 404	\$ 494	\$ 537	\$ 494
Interest	2	10	14	10	24		4	6	4	10
Systems Development Charges	136	40	38	130	168		80	40	30	70
Total Resources	\$ 420	\$ 447	\$ 498	\$ 497	\$ 638		\$ 488	\$ 540	\$ 571	\$ 574
Requirements										
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Materials & Services	2	-	-	-	-		6	3	3	6
Transfers to Other Funds	-	-	-	-	-		-	-	-	-
Capital Outlay	21	1	141	3	144		109	-	-	-
	23	1	141	3	144		115	3	3	6
Reserves:										
Contingency	-	-	-	-	-		20	500	500	500
Unappropriated Ending Fund Balance	397	446	357	494	494		353	37	68	68
	397	446	357	494	494		373	537	568	568
Total Requirements	\$ 420	\$ 447	\$ 498	\$ 497	\$ 638		\$ 488	\$ 540	\$ 571	\$ 574

SDC FUND – BIKES / PEDESTRIAN RESOURCES & EXPENDITURE TRENDS

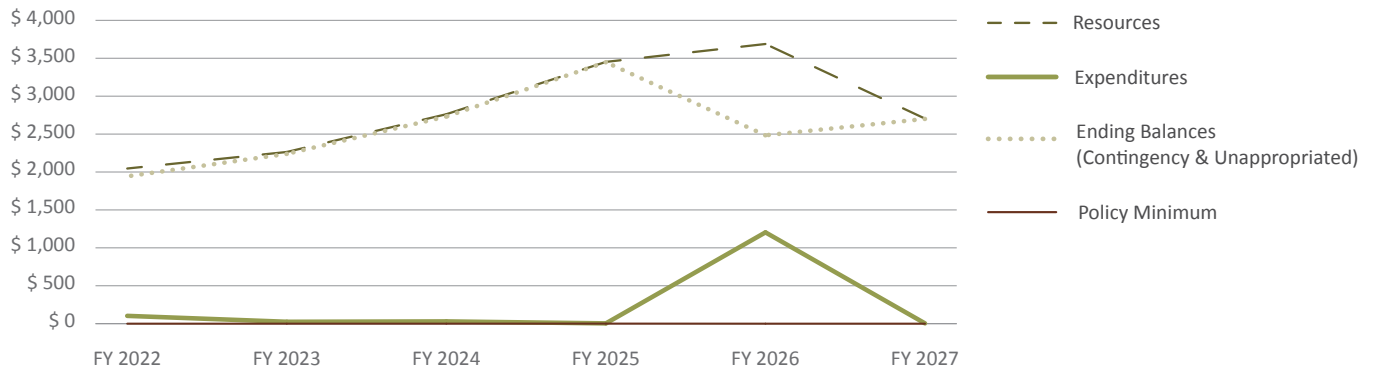


SDC Fund – Water Summary

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

			BN 2025				BN 2027		
	Actual	Actual	Actual	Estimate	Total	Budget BN 2025	Adopted Biennial Budget		
	FY 2022	FY 2023					FY 2026	FY 2027	Total
Resources									
Beginning Fund Balance	\$ 1,192	\$ 1,943	\$ 2,239	\$ 2,732	\$ 2,239	\$ 2,285	\$ 3,448	\$ 2,484	\$ 3,448
Interest	7	39	92	70	162	10	40	20	60
Systems Development Charges	847	282	431	650	1,081	550	200	200	400
Total Resources	\$ 2,046	\$ 2,264	\$ 2,762	\$ 3,452	\$ 3,482	\$ 2,845	\$ 3,688	\$ 2,704	\$ 3,908
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	5	25	30	4	34	79	4	4	8
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	98	-	-	-	-	1,172	1,200	-	1,200
	103	25	30	4	34	1,251	1,204	4	1,208
Reserves:									
Contingency	-	-	-	-	-	600	1,500	1,500	1,500
Unappropriated Ending Fund Balance	1,943	2,239	2,732	3,448	3,448	994	984	1,200	1,200
	1,943	2,239	2,732	3,448	3,448	1,594	2,484	2,700	2,700
Total Requirements	\$ 2,046	\$ 2,264	\$ 2,762	\$ 3,452	\$ 3,482	\$ 2,845	\$ 3,688	\$ 2,704	\$ 3,908

SDC FUND – WATER RESOURCES & EXPENDITURE TRENDS

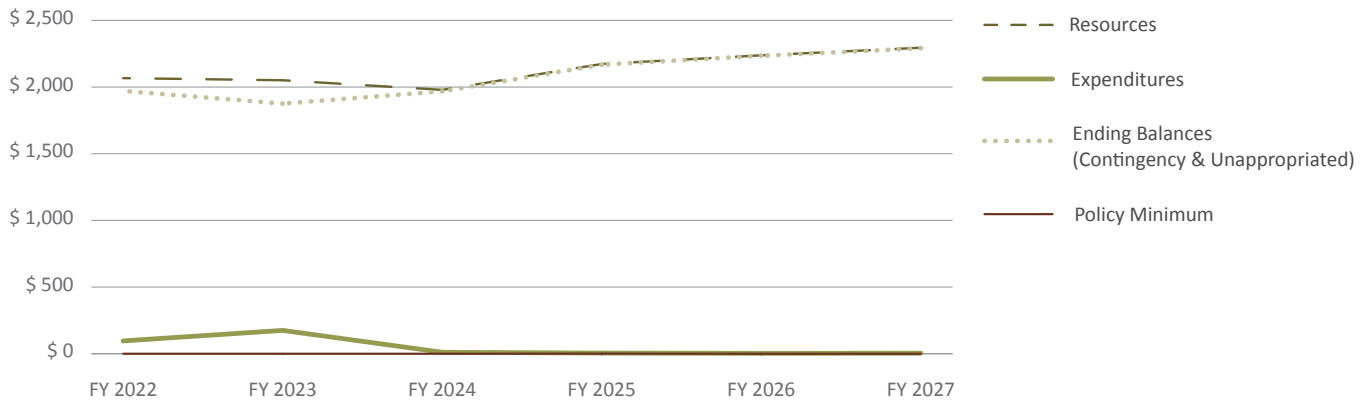


SDC Fund – Waste Water Summary

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

			BN 2025				BN 2027		
	Actual	Actual	Actual	Estimate	Total	Budget BN 2025	Adopted Biennial Budget		
	FY 2022	FY 2023	FY 2024	FY 2025			FY 2026	FY 2027	Total
Resources									
Beginning Fund Balance	\$ 1,851	\$ 1,971	\$ 1,876	\$ 1,968	\$ 1,876	\$ 1,899	\$ 2,168	\$ 2,235	\$ 2,168
Interest	2	32	60	45	105	2	30	20	50
Systems Development Charges	214	48	43	160	203	123	40	40	80
Total Resources	\$ 2,067	\$ 2,051	\$ 1,979	\$ 2,173	\$ 2,184	\$ 2,024	\$ 2,238	\$ 2,295	\$ 2,298
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	7	3	11	5	16	8	3	4	7
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	89	172	-	-	-	600	-	-	-
	96	175	11	5	16	608	3	4	7
Reserves:									
Contingency	-	-	-	-	-	650	1,000	1,000	1,000
Unappropriated Ending Fund Balance	1,971	1,876	1,968	2,168	2,168	766	1,235	1,291	1,291
	1,971	1,876	1,968	2,168	2,168	1,416	2,235	2,291	2,291
Total Requirements	\$ 2,067	\$ 2,051	\$ 1,979	\$ 2,173	\$ 2,184	\$ 2,024	\$ 2,238	\$ 2,295	\$ 2,298

SDC FUND – WASTE WATER RESOURCES & EXPENDITURE TRENDS

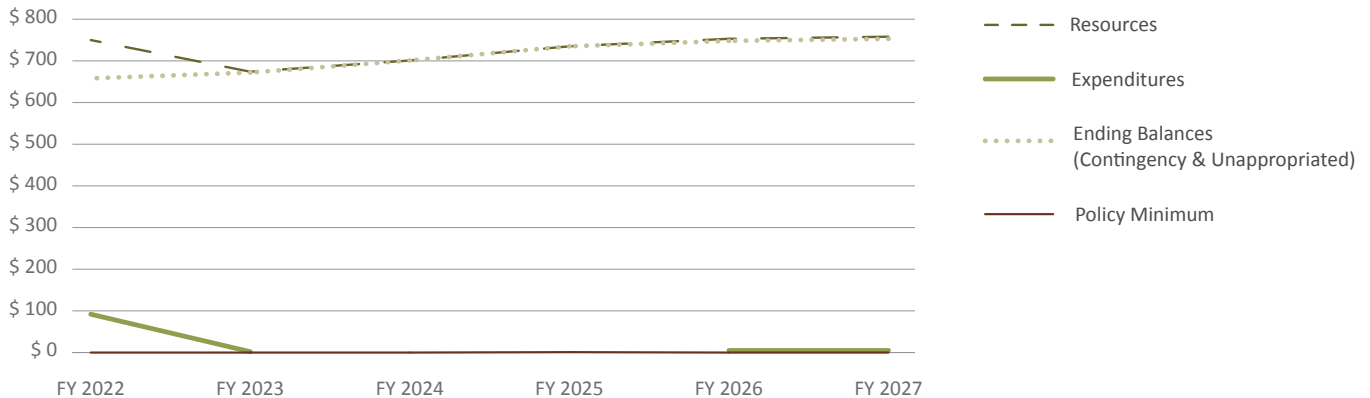


SDC Fund – Surface Water Summary

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

	BN 2025						BN 2027		
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Resources									
Beginning Fund Balance	\$ 701	\$ 658	\$ 672	\$ 701	\$ 672	\$ 661	\$ 735	\$ 748	\$ 735
Interest	-	11	21	18	39	2	10	5	15
Systems Development Charges	49	5	8	16	24	30	8	5	13
Transfers from Other Funds	-	-	-	-	-	-	-	-	-
Total Resources	\$ 750	\$ 674	\$ 701	\$ 735	\$ 735	\$ 693	\$ 753	\$ 758	\$ 763
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	3	2	-	-	-	10	5	5	10
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	89	-	-	-	-	400	-	-	-
	92	2	-	-	-	410	5	5	10
Reserves:									
Contingency	-	-	-	-	-	283	600	600	600
Unappropriated Ending Fund Balance	658	672	701	735	735	-	148	153	153
	658	672	701	735	735	283	748	753	753
Total Requirements	\$ 750	\$ 674	\$ 701	\$ 735	\$ 735	\$ 693	\$ 753	\$ 758	\$ 763

SDC FUND – SURFACE WATER RESOURCES & EXPENDITURE TRENDS





City Facilities, Parks, and Transportation Bond Fund

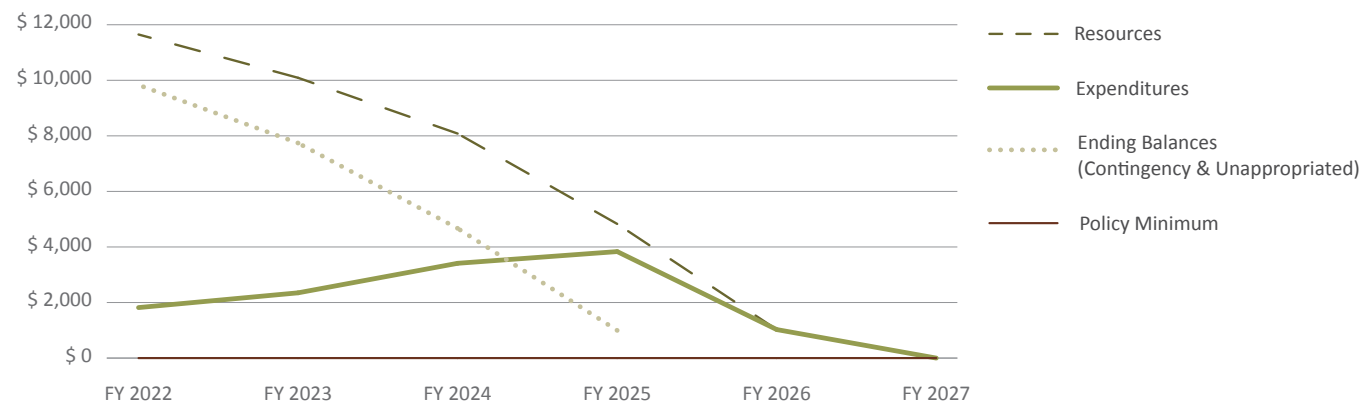
The city facilities, parks, and transportation bond fund accounts for the capital costs related to improvements to roads, parks, and city facilities funded by the 2018 voter approved general obligation bond.

CITY FACILITIES, PARKS, AND TRANSPORTATION BOND FUND SUMMARY

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

			BN 2025				BN 2027		
	Actual	Actual	Actual	Estimate	Total	Budget	Adopted Biennial Budget		
	FY 2022	FY 2023					FY 2026	FY 2027	Total
Resources									
Beginning Fund Balance	\$ 11,588	\$ 9,831	\$ 7,741	\$ 4,670	\$ 7,741	\$ 7,819	\$ 996	\$ -	\$ 996
Interest	61	259	341	160	501	230	30	-	30
Total Resources	\$ 11,649	\$ 10,090	\$ 8,082	\$ 4,830	\$ 8,242	\$ 8,049	\$ 1,026	\$ -	\$ 1,026
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay - City Facilities	428	745	830	1,280	2,110	2,372	411	-	411
Capital Outlay - Parks	161	64	81	50	131	460	165	-	165
Capital Outlay - Transportation	1,229	1,540	2,501	2,504	5,005	4,575	450	-	450
	1,818	2,349	3,412	3,834	7,246	7,407	1,026	-	1,026
Reserves:									
Contingency	-	-	-	-	-	642	-	-	-
Unappropriated Ending Fund Balance	9,831	7,741	4,670	996	996	-	-	-	-
	9,831	7,741	4,670	996	996	642	-	-	-
Total Requirements	\$ 11,649	\$ 10,090	\$ 8,082	\$ 4,830	\$ 8,242	\$ 8,049	\$ 1,026	\$ -	\$ 1,026

CITY FACILITIES, PARKS, AND TRANSPORTATION RESOURCES & EXPENDITURE TRENDS





Debt Service Fund

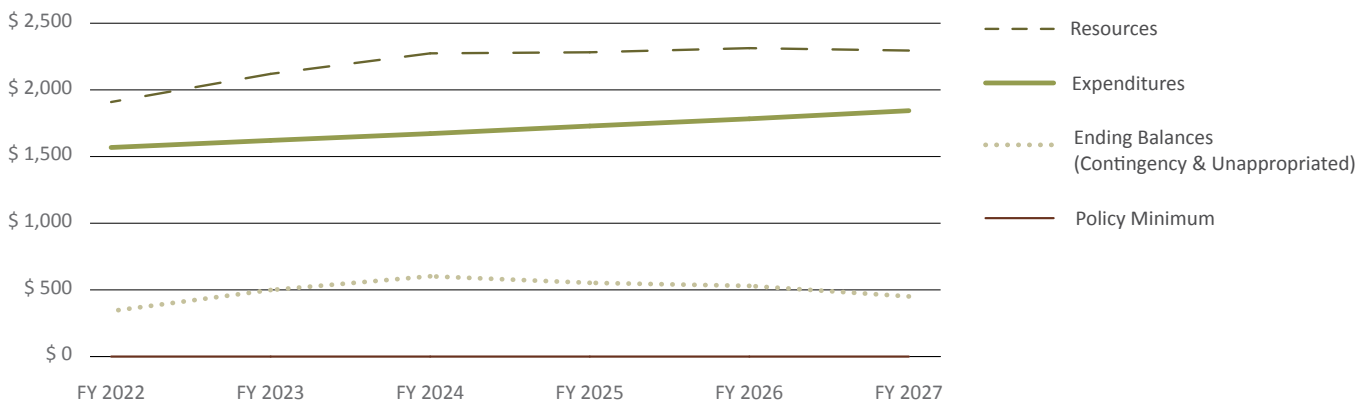
The Debt Service Fund accounts for the repayment of voter approved general obligation bonds issued for parks land acquisition and improvements, the police station, and library improvements. The principal source of repayment is property tax revenue that is exempt from limitation. The Debt Service Fund 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.

DEBT SERVICE FUND SUMMARY

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

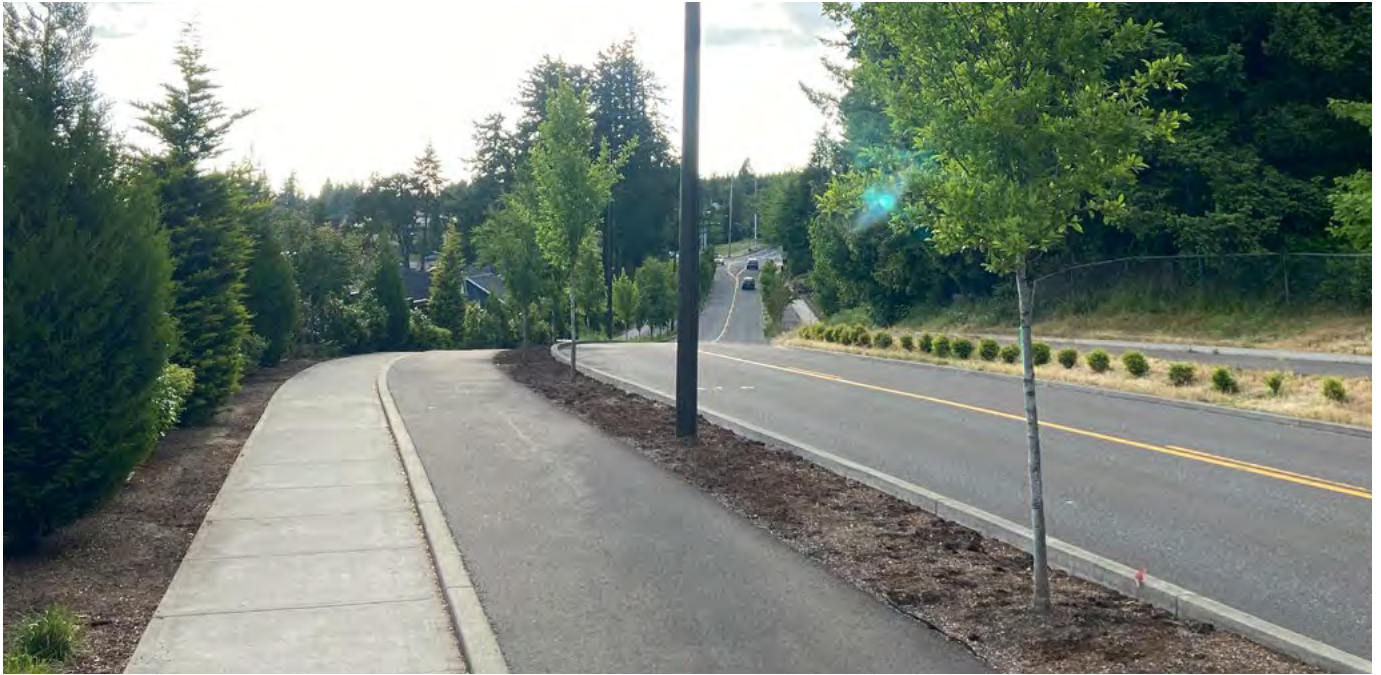
	Actual FY 2022	Actual FY 2023	BN 2025				BN 2027		
			Actual FY 2024	Estimate FY 2025	Total	Budget BN 2025	Adopted Biennial Budget		
							FY 2026	FY 2027	Total
Resources									
Beginning Fund Balance	\$ 280	\$ 341	\$ 499	\$ 602	\$ 499	\$ 466	\$ 553	\$ 530	\$ 553
Property Taxes	1,629	1,705	1,734	1,645	3,379	3,230	1,740	1,750	3,490
Transfers from other funds	-	52	-	-	-	-	-	-	-
Interest	-	22	41	35	76	40	20	15	35
Total Resources	\$ 1,909	\$ 2,120	\$ 2,274	\$ 2,282	\$ 3,954	\$ 3,736	\$ 2,313	\$ 2,295	\$ 4,078
Requirements									
Debt Service - Principal									
Series 2018 GO - City Fac., Parks, and Trans.	\$ 365	\$ 420	\$ 475	\$ 540	\$ 1,015	\$ 1,015	\$ 600	\$ 665	\$ 1,265
Series 2012 GO - Police Station	400	425	450	475	925	925	505	530	1,035
Sub-total, Principal	765	845	925	1,015	1,940	1,940	1,105	1,195	2,300
Debt Service - Interest									
Series 2018 GO - City Fac., Parks, and Trans.	662	644	623	599	1,222	1,222	572	554	1,126
Series 2012 GO - Police Station	141	132	124	115	239	239	106	95	201
Sub-total, Interest	803	776	747	714	1,461	1,461	678	649	1,327
Total Debt Service	1,568	1,621	1,672	1,729	3,401	3,401	1,783	1,844	3,627
Reserves:									
Unappropriated Ending Fund Balance	341	499	602	553	553	335	530	451	451
Total Requirements	\$ 1,909	\$ 2,120	\$ 2,274	\$ 2,282	\$ 3,954	\$ 3,736	\$ 2,313	\$ 2,295	\$ 4,078
Bonded Debt Property Tax Rate per \$1,000	\$0.4169	\$0.4225	\$0.3840	\$0.3734	\$0.3734	\$0.3788	\$0.3896	\$0.3827	\$0.3827

DEBT SERVICE 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.

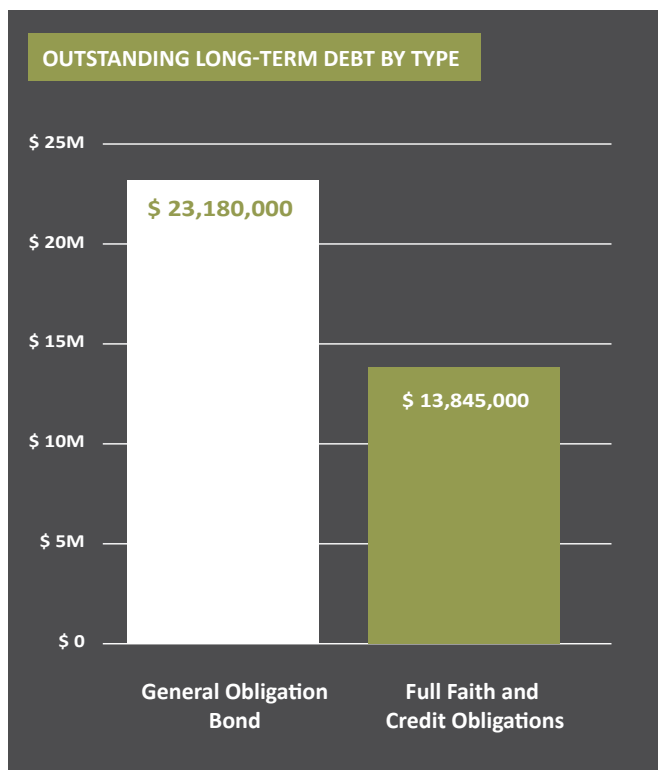
General obligation bonds are secured by property taxes and therefore must be pre-approved by the voters. Full faith and credit obligations are backed by the City's General Fund; however, they may be repaid from any other available resources. Revenue bonds are used to finance enterprise-related capital 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 February 2025, Moody's Investor Services reaffirmed the City of West Linn's credit rating at Aa2 for its general obligation bonds outstanding. Previously citing the City's improved managerial oversight and stronger financial position. In January 2023, Standard & Poor's also reaffirmed their AA+ rating noting the "very strong financial position reflecting a history of positive operating results and maintenance of very strong general fund reserves."



Long-Term Debt Outstanding

As of June 30, 2024, the City had \$23.2 million outstanding in three general obligation bond issues and \$13.8 million outstanding in two full faith and credit obligations, for a total of \$37.0 million in long-term debt outstanding:

	Beginning balance as of June 30, 2023	Additions	Reductions	Ending balance as of June 30, 2024
General Obligation bonds:				
Series 2012 Police Station, interest at 1.0-2.75%, original issue of \$8,500,000, due 2032	\$ 5,130,000	\$ -	\$ (450,000)	\$ 4,680,000
Series 2018 Capital Projects, interest at 3.0-5.0%, original issue of \$20,000,000, due 2038	18,975,000	-	(475,000)	18,500,000
	<u>24,105,000</u>	<u>-</u>	<u>(925,000)</u>	<u>23,180,000</u>
Full Faith and Credit obligations:				
Series 2015 Streets/Parks/Water Refunding, interest at 2.0-4.0%, original issue of \$5,265,000 due 2035	2,930,000	-	(330,000)	2,600,000
Series 2023 Waterline Projects, interest at 3.0-5.0%, original issue of \$11,470,000 due 2043	11,470,000	-	(225,000)	11,245,000
	<u>14,400,000</u>	<u>-</u>	<u>(555,000)</u>	<u>13,845,000</u>
Total long-term debt obligations	<u>\$ 38,505,000</u>	<u>\$ -</u>	<u>\$ (1,480,000)</u>	<u>\$ 37,025,000</u>

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%.

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 \$236.4 million, of which, the City has \$23.2 million outstanding or about ten percent (9.8%) of the maximum general obligation debt allowed.

Future Debt Plans

There are no plans to issue general obligation bonds at this time. The City plans on issuing a \$35 million in Full Faith and Credit Obligation debt for the Operations Center during the summer of 2025 and is shown in FY 2025.

Future Bond Principal

Fiscal year	General Obligation Bonds		Full Faith and Credit Obligations		Total
	Series 2012	Series 2018	Series 2015	Series 2023	
	Police Station Jan. 25, 2012	City Fac, Parks, & Trans. Aug. 30, 2018	Str/Pks/Wtr Dec. 16, 2015	Water Feb. 22, 2023	
2025	\$ 475,000	\$ 540,000	\$ 345,000	\$ 375,000	\$ 1,735,000
2026	505,000	600,000	360,000	395,000	1,860,000
2027	530,000	665,000	370,000	415,000	1,980,000
2028	565,000	720,000	375,000	435,000	2,095,000
2029	595,000	780,000	390,000	455,000	2,220,000
2030	630,000	850,000	120,000	480,000	2,080,000
2031	665,000	925,000	120,000	505,000	2,215,000
2032	715,000	995,000	125,000	530,000	2,365,000
2033	-	1,755,000	130,000	555,000	2,440,000
2034	-	1,875,000	130,000	580,000	2,585,000
2035	-	1,995,000	135,000	610,000	2,740,000
2036	-	2,125,000	-	640,000	2,765,000
2037	-	2,265,000	-	670,000	2,935,000
2038	-	2,410,000	-	695,000	3,105,000
2039				720,000	720,000
2040				750,000	750,000
2041				780,000	780,000
2042				810,000	810,000
2043				845,000	845,000
	<u>\$ 4,680,000</u>	<u>\$ 18,500,000</u>	<u>\$ 2,600,000</u>	<u>\$ 11,245,000</u>	<u>\$ 37,025,000</u>

Future Bond Interest

Fiscal year	General Obligation Bonds		Full Faith and Credit Obligation		Total
	Series 2012	Series 2018	Series 2015	Series 2023	
	Police Station Jan. 25, 2012	City Fac, Parks, & Trans. Aug. 30, 2018	Str/Pks/Wtr Dec. 16, 2015	Water Feb. 22, 2023	
2025	\$ 114,937	\$ 598,937	\$ 81,326	\$ 503,150	\$ 1,298,350
2026	105,438	571,938	67,524	484,400	1,229,300
2027	94,706	553,937	53,126	464,650	1,166,419
2028	82,781	533,988	43,875	443,900	1,104,544
2029	69,363	512,387	34,500	422,150	1,038,400
2030	54,487	481,188	22,800	399,400	957,875
2031	37,950	447,187	19,200	375,400	879,737
2032	9,831	419,438	15,600	350,150	795,019
2033	-	389,587	11,851	323,650	725,088
2034	-	336,938	7,950	295,900	640,788
2035	-	280,687	4,050	266,900	551,637
2036	-	218,344	-	236,400	454,744
2037	-	151,937	-	210,800	362,737
2038	-	78,323	-	184,000	262,323
2039	-	-	-	156,200	156,200
2040	-	-	-	127,400	127,400
2041	-	-	-	97,400	97,400
2042	-	-	-	66,200	66,200
2043	-	-	-	33,800	33,800
	<u>\$ 569,493</u>	<u>\$ 5,574,816</u>	<u>\$ 361,802</u>	<u>\$ 5,441,850</u>	<u>\$ 11,947,961</u>

DEBT ISSUANCE

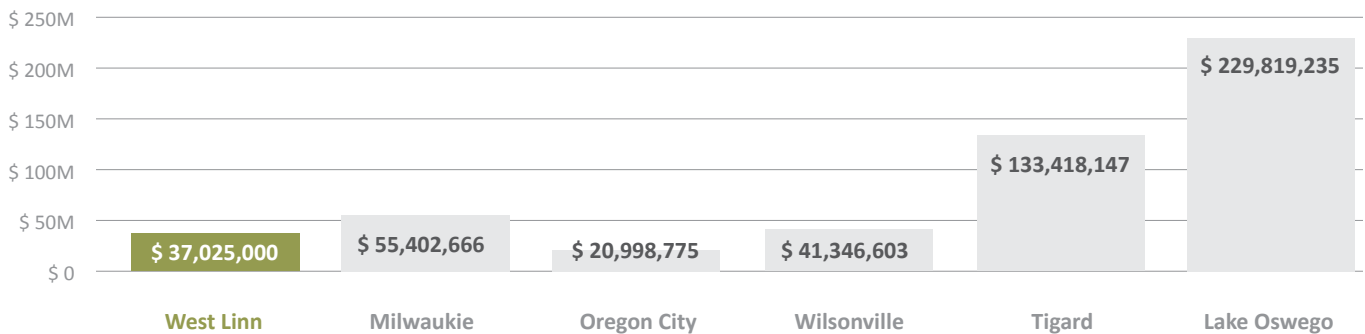
On February 22, 2023, the City issued Full Faith and Credit Obligation bonds in the amount of \$11,470,000. The proceeds of the obligation will be used to finance costs related to water line replacements required by the Oregon Department of Transportation (ODOT) highway construction and other water system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

Comparing Debt with Other Cities

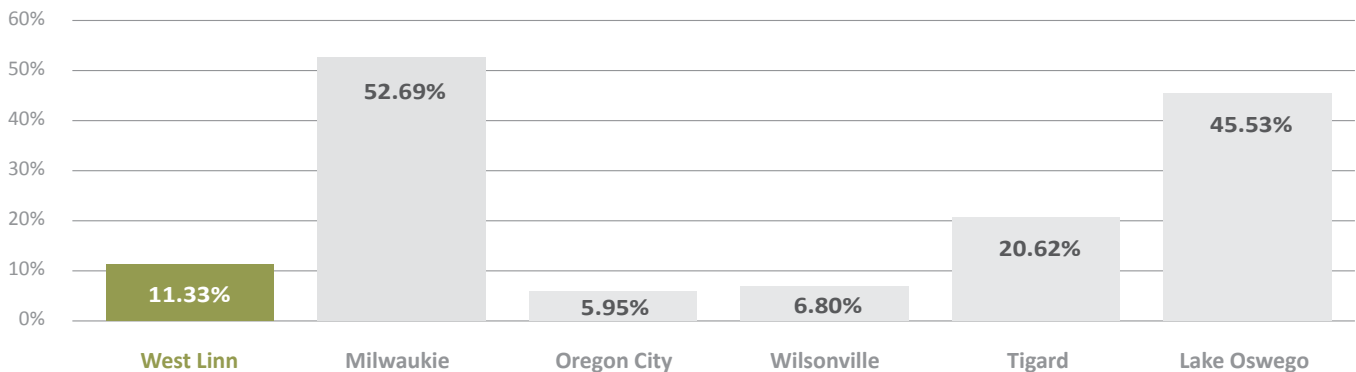
Amounts Below are from the Most Recent Audit Documents (as of June 30, 2024)

	West Linn	Milwaukie	Oregon City	Wilsonville	Tigard	Lake Oswego
General Obligation bonds	\$ 23,180,000	\$ 8,275,000	\$ 3,528,775	\$ -	\$ 17,772,998	\$ 32,408,173
Full Faith and Credit obligations	13,845,000	44,535,400	11,420,000	38,360,690	-	197,411,062
Revenue bonds	-	-	-	2,985,913	114,534,830	-
Bank loans and other debt	-	2,592,266	6,050,000	-	1,110,319	-
Total long-term debt	\$ 37,025,000	\$ 55,402,666	\$ 20,998,775	\$ 41,346,603	\$ 133,418,147	\$ 229,819,235
 Total Assets per Balance Sheet	 \$ 393,348,638	 \$ 198,232,790	 \$ 431,597,109	 \$ 701,749,249	 \$ 821,895,613	 \$ 832,225,112
Debt to Total Assets	9.41%	27.95%	4.87%	5.89%	16.23%	27.62%
 Net Position per Balance Sheet	 \$ 326,884,734	 \$ 105,142,323	 \$ 352,919,136	 \$ 607,618,809	 \$ 647,096,717	 \$ 504,809,587
Debt to Net Position	11.33%	52.69%	5.95%	6.80%	20.62%	45.53%

TOTAL LONG-TERM DEBT BY CITY



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



Appropriation Resolution

RESOLUTION 2025-06

A RESOLUTION ADOPTING THE CITY OF WEST LINN BUDGET AND CAPITAL IMPROVEMENT PLAN FOR THE BIENNIUM COMMENCING JULY 1, 2025 (2026-2027 BIENNIUM), MAKING APPROPRIATIONS, LEVYING AD VALOREM TAXES, AND CLASSIFYING THE LEVY PURSUANT TO SECTION 11b, ARTICLE XI OF THE OREGON CONSTITUTION

BE IT RESOLVED by the City Council of the City of West Linn that:

Section 1. The City Council hereby adopts the budget and capital improvement plan approved by the Citizens' Budget Committee for the 2026-2027 Biennium in the sum of \$194,078,000 now on file at West Linn City Hall (Finance Department) 22500 Salamo Road, West Linn, Oregon 97068.

Section 2. The amounts listed below are hereby appropriated for the biennium beginning July 1, 2025 for the purposes stated.

GENERAL FUND

City Attorney Department	\$ 1,566,000
City Council Department	466,000
City Management Department	3,321,000
Economic Development Department	0
Human Resources Department	1,252,000
Finance Department	2,895,000
Information Technology Department	3,832,000
City Facilities Department	2,387,000
Library Department	5,252,000
Municipal Court Department	1,235,000
Parks Department	16,278,000
Planning Department	2,425,000
Public Safety Department	17,266,000
Public Works Support Services Department	4,463,000
Vehicle & Equipment Maintenance Department	1,137,000
Nondepartmental Materials & Services	1,757,000
Nondepartmental Debt Service	2,168,000
Transfers to Other Funds	0
Contingency	5,445,000
Total Appropriations	<u>\$ 73,145,000</u>

BUILDING INSPECTIONS FUND

Building Inspections	\$ 1,538,000
Debt Service	22,000
Transfers to Other Funds	862,000
Contingency	1,276,000
Total Appropriations	<u>\$ 3,698,000</u>

STREETS FUND

Streets	\$ 14,853,000
Debt Service	1,385,000
Transfers to Other Funds	3,011,000
Contingency	7,351,000
Total Appropriations	<u>\$ 26,600,000</u>

WATER FUND

Water	\$ 29,762,000
Debt Service	3,153,000
Transfers to Other Funds	4,031,000
Contingency	7,722,000
Total Appropriations	<u>\$ 44,668,000</u>

ENVIRONMENTAL SERVICES FUND

Environmental Services	\$ 20,766,000
Debt Service	2,206,000
Transfers to Other Funds	4,843,000
Contingency	566,000
Total Appropriations	<u>\$ 28,381,000</u>

SYSTEMS DEVELOPMENT CHARGES FUND

System Development Charges	\$ 1,264,000
Contingency	\$ 5,600,000
Total Appropriations	<u>\$ 6,864,000</u>

CITY FACILITIES, PARKS, & TRANSPORTATION BOND FUND

City Facilities, Parks, & Transportation	\$ 1,026,000
Contingency	0
Total Appropriations	<u>\$ 1,026,000</u>

DEBT SERVICE FUND

Debt Service	\$ 3,627,000
Total Appropriations	<u>\$ 3,627,000</u>

Summary Totals for All Funds

Appropriated Expenditures	\$ 160,049,000
Appropriated Contingency	27,960,000
Total Appropriations	188,009,000
Total Unappropriated	<u>6,069,000</u>
TOTAL ADOPTED BUDGET for 2026-27	<u>\$ 194,078,000</u>

Section 3. BE IT RESOLVED that the City Council of the City of West Linn hereby imposes the taxes provided for in the adopted budget at the rate of, for FY 2025-26, \$2.1200 per \$1,000 of assessed value for operations and in the amount of \$1,851,000 for bonds, and for FY 2026-27, \$2.1200 per \$1,000 of assessed value for operations and in the amount of \$1,862,000 for bonds, and that taxes are hereby imposed for FY 2025-26 and FY 2026-27 tax years upon the assessed value of all taxable property; and classified pursuant to the categories and subject to the limits of section 11b, Article XI of the Oregon Constitution as follows:

	<u>FY 2023-24</u>	<u>FY 2024-25</u>
Subject to the General Government Limitation:		
Permanent Rate Tax per \$1,000 Taxable Assessed Value	\$2.1200	\$2.1200
Excluded from Limitation:		
General Obligation Bonded Debt Service	\$ 1,851,000	\$ 1,862,000

Section 4. The City Manager or his designee shall certify, file with and give notice to the County Assessors of Clackamas County and the Department of Revenue information as required by the Oregon Revised Statutes.

This resolution was PASSED and ADOPTED this 23rd day of June, 2025, and takes effect upon passage.


RORY BIALOSTOSKY, MAYOR

ATTEST:


KATHY MOELLUSKY, CITY RECORDER

APPROVED AS TO FORM:


KAYLIE KLEIN, CITY ATTORNEY

Assumptions Used in Forecasts

FY 2025-2026

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	5–10%

FY 2026-2027

REVENUES

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

EXPENDITURES

Personnel Services	
Cost of Living Adjustment	3.5–4%
Medical	7%
PERS	known
Materials and Services	5–10%
Construction Cost	10%

FY 2027-2028 and future years

REVENUES

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

EXPENDITURES

Personnel Services	
Cost of Living Adjustment	3.5–4%
Medical	5%
PERS	3% Points
Materials and Services	5–10%
Construction Cost	5–10%



Five-Year Forecast

Total of 12 Funds

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
ACTUALS						FY25	FY26	FY27	FY28	FY29	FY30
FY20	FY21	FY22	FY23	FY24							
RESOURCES											
Beginning Fund Balances	\$39,558	\$39,136	\$40,997	\$49,221	\$67,234	\$66,226	\$92,854	\$49,133	\$34,089	\$24,426	\$15,739
Revenues	40,520	43,751	49,613	65,017	51,223	101,310	47,139	54,085	48,978	54,135	52,355
Total Resources	\$80,078	\$82,887	\$90,610	\$114,238	\$118,457	\$167,536	\$139,993	\$103,218	\$83,067	\$78,560	\$68,094
REQUIREMENTS											
Expenditures	\$40,942	\$41,890	\$41,389	\$47,004	\$52,231	\$74,682	\$90,860	\$69,129	\$58,641	\$62,821	\$63,172
Ending Fund Balances	39,136	40,997	49,221	67,234	66,226	92,854	49,133	34,089	24,426	15,739	4,922
Total Requirements	\$80,078	\$82,887	\$90,610	\$114,238	\$118,457	\$167,536	\$139,993	\$103,218	\$83,067	\$78,560	\$68,094

Five-Year Forecast

Total of 12 Funds

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
ACTUALS						FY25	FY26	FY27	FY28	FY29	FY30
FY20 FY21 FY22 FY23 FY24											
Resources											
Beginning fund balance	\$39,558	\$39,136	\$40,997	\$49,221	\$67,234	\$66,226	\$92,854	\$49,133	\$34,089	\$24,426	\$15,739
Taxes	9,629	9,963	10,180	10,655	10,842	11,054	11,424	11,707	12,059	12,421	12,793
Fees and Charges	16,034	18,279	20,899	20,087	21,330	22,379	21,861	22,564	23,462	24,396	25,368
Intergovernmental	4,900	5,987	8,483	10,539	5,571	5,807	5,740	11,910	5,325	8,950	5,583
Transfers from other funds	8,377	8,361	8,807	8,798	9,606	24,346	6,353	6,394	6,586	6,784	6,989
Debt proceeds	288	169	139	12,902	319	35,220	220	220	220	220	220
Other	1,292	992	1,105	2,036	3,555	2,504	1,541	1,290	1,326	1,364	1,402
Total revenues	40,520	43,751	49,613	65,017	51,223	101,310	47,139	54,085	48,978	54,135	52,355
Total Resources	\$80,078	\$82,887	\$90,610	\$114,238	\$118,457	\$167,536	\$139,993	\$103,218	\$83,067	\$78,560	\$68,094
Requirements											
Personnel services	\$15,352	\$15,655	\$16,292	\$17,639	\$18,292	\$20,591	\$23,783	\$24,939	\$26,560	\$28,287	\$30,126
Materials & services	6,864	9,418	8,767	10,395	9,907	10,191	11,672	11,917	13,164	13,451	13,573
Debt service	2,466	2,778	2,087	2,237	3,425	3,540	6,252	6,309	6,376	6,432	6,346
Transfers to other funds	8,377	8,361	8,807	8,798	9,606	24,346	6,353	6,394	6,586	6,784	6,988
Capital outlay	7,883	5,678	5,436	7,935	11,001	16,014	42,800	19,570	5,955	7,867	6,139
Total expenditures	40,942	41,890	41,389	47,004	52,231	74,682	90,860	69,129	58,641	62,821	63,172
Ending Fund Balance	39,136	40,997	49,221	67,234	66,226	92,854	49,133	34,089	24,426	15,739	4,922
Total Requirements	\$80,078	\$82,887	\$90,610	\$114,238	\$118,457	\$167,536	139,993	\$103,218	\$83,067	\$78,560	\$68,094

Five-Year Forecast

Total of 12 Funds
(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
ACTUALS						FY25	FY26	FY27	FY28	FY29	FY30
FY20 FY21 FY22 FY23 FY24											
Resources											
Beginning fund balance	\$39,558	\$39,136	\$40,997	\$49,221	\$67,234	\$66,226	\$ 92,854	\$49,133	\$34,089	\$24,426	\$15,739
Taxes											
Taxes - General	8,088	8,369	8,552	8,950	9,108	9,409	9,684	9,957	10,256	10,564	10,881
Taxes - Bonded Debt	1,541	1,594	1,628	1,705	1,734	1,645	1,740	1,750	1,803	1,857	1,912
	9,629	9,963	10,180	10,655	10,842	11,054	11,424	11,707	12,059	12,421	12,793
Fees and Charges											
Fees and charges - Water	4,741	5,463	5,246	5,935	6,072	6,270	6,511	6,762	7,032	7,314	7,607
Fees and charges - Sewer	2,762	2,908	3,047	3,237	3,427	3,530	3,672	3,835	3,989	4,148	4,314
Fees and charges - Surface	1,015	1,077	1,127	1,188	1,263	1,322	1,383	1,446	1,504	1,564	1,626
Fees and charges - Parks	1,911	2,019	2,340	2,469	2,600	2,728	2,850	2,980	3,129	3,285	3,449
Fees and charges - Streets	1,992	2,102	2,205	2,321	2,409	2,528	2,641	2,747	2,857	2,971	3,090
Fees and charges - SDCs	494	1,111	1,899	620	800	1,566	475	465	479	493	507
Fees and charges - Other	763	662	961	1,071	1,341	1,155	1,132	1,133	1,159	1,186	1,213
Franchise fees	1,753	1,938	1,980	2,275	2,176	2,140	2,108	2,107	2,174	2,244	2,316
Licenses and permits	603	999	2,094	971	1,242	1,140	1,089	1,089	1,139	1,191	1,246
	16,034	18,279	20,899	20,087	21,330	22,379	21,861	22,564	23,462	24,396	25,368
Intergovernmental	4,900	5,987	8,483	10,539	5,571	5,807	5,740	11,910	5,325	8,950	5,583
Fines and forfeitures	350	289	267	282	260	283	277	274	282	290	299
Interest	593	163	109	1,221	2,409	1,599	837	600	619	638	657
Miscellaneous	349	540	729	533	886	622	427	416	425	436	446
Debt proceeds	288	169	139	12,902	319	35,220	220	220	220	220	220
Transfers from other funds	8,377	8,361	8,807	8,798	9,606	24,346	6,353	6,394	6,586	6,784	6,989
Total revenues	40,520	43,751	49,613	65,017	51,223	101,310	47,139	54,085	48,978	54,135	52,355
Total Resources	\$80,078	\$82,887	\$90,610	\$114,238	\$118,457	\$167,536	\$139,993	\$103,218	\$83,067	\$78,560	\$68,094
Requirements											
Personnel services	\$15,352	\$15,655	\$16,292	\$17,639	\$18,292	\$20,591	\$23,783	\$24,939	\$26,560	\$28,287	\$30,126
Materials & services	6,864	9,418	8,767	10,395	9,907	10,191	11,672	11,917	13,164	13,451	13,573
Debt service	2,466	2,778	2,087	2,237	3,425	3,540	6,252	6,309	6,376	6,432	6,346
Transfers to other funds	8,377	8,361	8,807	8,798	9,606	24,346	6,353	6,394	6,586	6,784	6,988
Capital outlay	7,883	5,678	5,436	7,935	11,001	16,014	42,800	19,570	5,955	7,867	6,139
Total expenditures	40,942	41,890	41,389	47,004	52,231	74,682	90,860	69,129	58,641	62,821	63,172
Ending Fund Balance											
Policy requirements	3,172	3,757	3,755	4,200	4,222	4,616	5,313	5,523	5,954	6,256	6,550
Reserves for Caulfield Endow.	157	157	157	157	157	157	157	157	157	157	157
Reserves for ARP	-	-	2,694	4,630	-	-	-	-	-	-	-
Reserves for debt service	135	135	135	150	150	150	150	150	150	150	150
Reserves for capital projects	4,799	5,468	6,750	7,198	7,363	8,917	8,283	8,795	9,274	8,995	-
Over (under) policy/reserves	30,873	31,480	35,730	50,899	54,334	79,014	35,230	19,464	8,891	181	(1,935)
Total ending fund balance	39,136	40,997	49,221	67,234	66,226	92,854	49,133	34,089	24,426	15,739	4,922
Total Requirements	\$80,078	\$82,887	\$90,610	\$114,238	\$118,457	\$167,536	\$139,993	\$103,218	\$83,067	\$78,560	\$68,094

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

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
						FY25	FY26	FY27	FY28	FY29	FY30
Resources											
Beginning fund balance	\$6,595	7,339	8,152	12,833	16,180	16,888	22,895	15,059	7,505	2,019	(3,950)
Property Taxes	8,088	8,369	8,551	8,950	9,108	9,409	9,684	9,957	10,256	10,564	10,881
Fees - Rec Program Fees	486	297	544	801	807	769	772	772	787	803	819
Fees - Park Maintenance Fee	1,911	2,019	2,340	2,469	2,600	2,728	2,850	2,980	3,129	3,285	3,449
Fees and charges	277	365	417	270	534	386	360	361	372	383	394
Intergovernmental	1,291	1,721	3,981	4,883	1,050	1,071	1,020	940	959	978	998
Intergov. - Library Levy	1,707	1,771	1,801	1,831	1,862	2,000	2,000	2,050	2,112	2,175	2,240
Fines and forfeitures	350	289	267	282	260	283	277	274	282	290	299
Franchise fees	1,626	1,800	1,815	2,085	1,973	1,939	1,908	1,907	1,964	2,023	2,084
Interest	82	26	22	328	512	340	288	255	263	271	279
Licenses and permits	29	23	128	93	126	119	118	120	124	128	132
Miscellaneous	93	91	100	232	162	133	85	85	88	91	94
Transfer from other funds	7,857	7,775	8,807	8,746	9,606	9,989	6,353	6,394	6,587	6,785	6,989
Proceeds from Leases	179	111	139	98	35	-	-	-	-	-	-
Proceeds from SBITA	-	-	-	141	199	220	220	220	220	220	220
Proceeds from Debt Issuance	-	-	-	-	-	7,000	-	-	-	-	-
Total revenues	23,976	24,657	28,912	31,209	28,834	36,386	25,935	26,315	27,143	27,996	28,878
Total Resources	\$30,571	\$31,996	\$37,064	\$44,042	\$45,014	\$53,274	\$48,830	\$41,374	\$34,648	\$30,015	\$24,928
Requirements											
Personnel services	\$13,081	\$13,078	\$13,775	\$14,970	\$15,463	\$17,580	\$20,225	\$21,241	\$22,622	\$24,092	\$25,658
Materials & services	4,027	5,322	4,913	6,319	5,913	5,951	7,042	7,125	8,217	8,343	8,298
Debt service	478	483	204	301	548	552	1,085	1,083	1,085	1,085	1,085
Transfers to other funds	5,165	4,832	4,897	4,921	5,345	5,434	-	-	-	-	-
Capital outlay	481	129	442	1,351	857	862	5,419	4,420	705	445	390
Total expenditures	23,232	23,844	24,231	27,862	28,126	30,379	33,771	33,869	32,629	33,965	35,431
Ending Fund Balance											
Policy requirement (15%)	2,566	2,760	2,803	3,193	3,206	3,530	4,090	4,255	4,626	4,865	5,093
Reserve for Caulfield Endowm	157	157	157	157	157	157	157	157	157	157	157
Reserve for ARP	-	-	2,694	4,630	-	-	-	-	-	-	-
Over (under) Policy	4,616	5,235	7,179	8,200	13,525	19,208	10,812	3,093	(2,764)	(8,972)	(15,753)
Total ending fund balance	7,339	8,152	12,833	16,180	16,888	22,895	15,059	7,505	2,019	(3,950)	(10,503)
Total Requirements	\$30,571	\$31,996	\$37,064	\$44,042	\$45,014	53,274	48,830	41,374	\$34,648	\$30,015	\$24,928

Five-Year Forecast

General Fund
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Expenditures - by Department											
City Attorney	\$0	\$0	\$0	\$0	\$383	\$825	\$793	\$773	\$812	\$853	\$896
City Council	521	585	576	784	187	156	230	236	248	260	273
City Management	835	761	1,162	1,255	1,246	1,465	1,635	1,696	1,781	1,870	1,964
Economic Development	301	488	77	126	102	10	-	-	-	-	-
Human Resources	488	539	610	447	420	602	640	622	653	686	720
Finance	674	762	820	911	1,079	1,267	1,432	1,463	1,536	1,613	1,694
Information Technology	984	1,492	1,305	1,562	1,589	1,404	1,958	1,904	1,999	2,099	2,204
Facility Services	570	635	653	726	854	860	1,160	1,227	1,408	1,558	1,456
Library	1,766	1,922	1,944	2,014	2,128	2,317	2,564	2,688	2,822	2,963	3,111
Municipal Court	463	487	485	466	485	534	606	629	660	693	728
Parks	2,800	2,892	2,876	4,432	3,738	3,599	8,627	7,651	5,134	5,071	5,325
Planning	665	505	617	679	860	877	1,220	1,225	1,186	1,245	1,307
Public Safety	5,836	5,695	5,855	6,585	6,636	7,641	8,457	8,809	9,249	9,711	10,197
Public Works Support Services	1,204	1,258	1,457	1,608	1,524	1,860	2,169	2,294	2,409	2,529	2,655
Vehicle & Equipment Maint	339	332	299	251	324	303	412	725	761	799	839
Non-Departmental											
General	143	175	394	794	678	673	783	844	886	930	977
Debt service	478	484	204	301	548	552	1,085	1,083	1,085	1,085	1,085
Transfers to other funds	5,165	4,832	4,897	4,921	5,345	5,434	-	-	-	-	-
	<u>\$23,232</u>	<u>\$23,844</u>	<u>\$24,231</u>	<u>\$27,862</u>	<u>\$28,126</u>	<u>\$30,379</u>	<u>\$33,771</u>	<u>\$33,869</u>	<u>\$32,629</u>	<u>\$33,965</u>	<u>\$35,431</u>

Building Inspections Fund*(amounts in thousands)*

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Resources											
Beginning fund balance	\$68	\$401	\$848	\$1,618	\$1,530	1,758	\$1,897	\$1,640	\$1,315	\$972	\$610
Proceeds from leases	55	26	-	-	-	-	-	-	-	-	-
Miscellaneous	-	4	-	3	69	40	20	20	20	20	20
Licenses and permits	512	903	1,894	819	1,046	950	900	900	945	992	1,042
Transfers from other funds	513	356	-	-	-	-	-	-	-	-	-
Total revenues	1,080	1,289	1,894	822	1,115	990	920	920	965	1,012	1,062
Total Resources	\$1,148	\$1,690	\$2,742	\$2,440	\$2,645	\$2,748	\$2,817	\$2,560	\$2,280	\$1,984	\$1,672
Requirements											
Personnel services	\$363	\$418	\$450	\$572	\$525	\$468	\$681	\$717	\$764	\$814	\$867
Materials & services	30	84	385	45	22	52	68	72	74	76	78
Debt service	5	13	10	9	9	11	11	11	11	11	11
Transfers to other funds	294	301	279	284	331	320	417	445	459	473	487
Capital outlay	55	26	-	-	-	-	-	-	-	-	-
Total expenditures	747	842	1,124	910	887	851	1,177	1,245	1,308	1,374	1,443
Ending Fund Balance											
Policy requirement (15%)	59	75	125	93	82	78	112	118	126	134	142
Over (under) Policy	342	773	1,493	1,437	1,676	1,819	1,528	1,197	846	476	87
Total ending fund balance	401	848	1,618	1,530	1,758	1,897	1,640	1,315	972	610	229
Total Requirements	\$1,148	\$1,690	\$2,742	\$2,440	2,645	\$2,748	\$2,817	\$2,560	\$2,280	\$1,984	\$1,672

Five-Year Forecast

Street Fund

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Resources											
Beginning fund balance	3,031	\$4,381	\$5,456	\$6,704	\$8,914	\$ 9,056	\$ 15,095	\$ 9,721	\$7,437	\$6,179	\$6,410
Fees - street maintenance fees (1)	1,992	2,102	2,205	2,321	2,409	2,528	2,641	2,747	2,857	2,971	3,090
Intergovernmental - gas tax (2)	1,902	2,433	2,151	2,158	2,145	2,193	2,210	2,210	2,254	2,299	2,345
Intergovernmental	-	-	545	1,536	511	543	510	510	-	3,498	-
SDC Reimbursement	17	-	22	7	8	15	7	6	6	6	6
Franchise fees	127	138	165	190	203	201	200	200	210	221	232
Miscellaneous	56	59	7	8	42	4	-	-	-	-	-
Interest	31	1	1	149	300	260	200	150	155	160	165
Debt proceeds	-	-	-	-	39	7,000	-	-	-	-	-
Total revenues	4,125	4,733	5,096	6,369	5,657	12,744	5,768	5,823	5,482	9,155	5,838
Total Resources	\$7,156	\$9,114	\$10,552	\$13,073	\$14,571	\$21,800	\$20,863	\$15,544	\$12,919	\$15,334	\$12,248
Requirements											
Personnel services	\$580	\$675	\$638	\$650	\$723	\$801	\$850	\$867	\$923	\$983	\$1,047
Materials & services	476	1,449	848	798	729	911	811	845	870	896	923
Debt service	142	142	141	141	150	158	694	691	695	695	550
Transfers to other funds	814	822	940	983	1,071	1,086	1,407	1,604	1,652	1,702	1,753
Capital outlay											
Street capital projects	676	388	1,279	1,587	2,745	3,734	7,300	4,000	2,500	4,548	1,800
Equipment and vehicle	87	182	2	-	97	15	80	100	100	100	150
Total expenditures	2,775	3,658	3,848	4,159	5,515	6,705	11,142	8,107	6,740	8,924	6,223
Ending Fund Balance											
Policy requirement (15%)	158	319	223	217	218	257	249	257	269	282	296
Over (under) Policy	4,223	5,137	6,481	8,697	8,838	14,838	9,472	7,180	5,910	6,128	5,729
Total ending fund balance	4,381	5,456	6,704	8,914	9,056	15,095	9,721	7,437	6,179	6,410	6,025
Total Requirements	\$7,156	\$9,114	\$10,552	\$13,073	\$14,571	\$21,800	\$20,863	\$15,544	\$12,919	\$15,334	\$12,248

(1) Generally, both Residential and Commercial Street Maintenance Fees increase 5% per year.

(2) No Local Gas Tax. State Gas Tax rate is fixed at .40 cents per gallon.

Q: Where does the Street Maintenance Fee revenue go?

(amounts in thousands)

											10 Year
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	Total
Beginning balance relating to SMF	\$1,740	\$2,670	\$3,570	\$3,926	\$4,105	\$3,233	\$1,381	(\$114)	\$274	(\$250)	\$1,740
SMF revenue collected per year	1,992	2,102	2,205	2,321	2,409	2,528	2,641	2,747	2,857	2,971	24,773
% of SMF to State Gas Tax	51%	46%	51%	52%	53%	54%	54%	55%	56%	56%	
SMF spent on:											
Materials & Services	(244)	(672)	(429)	(414)	(386)	#	(488)	(442)	(468)	(486)	(4,534)
Debt service payments	(142)	(142)	(141)	(141)	(150)	#	(158)	(394)	(391)	(395)	(2,449)
Street capital projects	(676)	(388)	(1,279)	(1,587)	(2,745)	#	(3,734)	(3,300)	(1,500)	(2,500)	(22,257)
Total SMF expenditures	(1,062)	(1,202)	(1,849)	(2,142)	(3,281)		(4,380)	(4,136)	(2,359)	(3,381)	(29,240)
Ending SMF balance carried forward	\$2,670	\$3,570	\$3,926	\$4,105	\$3,233	\$1,381	(\$114)	\$274	(\$250)	(\$2,727)	(\$2,727)

Five-Year Forecast

Water Fund

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
ACTUALS						FY25	FY26	FY27	FY28	FY29	FY30
	FY20	FY21	FY22	FY23	FY24						
Resources											
Beginning fund balance	\$2,708	\$3,219	\$3,632	\$4,589	\$18,544	\$19,436	\$24,728	\$6,851	\$7,935	\$5,772	\$3,418
Water charges - base	4,509	5,216	4,973	5,673	5,775	5,966	6,197	6,436	6,694	6,962	7,241
Water charges - rate increases	232	247	273	262	297	304	314	326	338	352	366
Interest	-	1	1	215	602	300	80	60	62	64	66
Miscellaneous	164	205	382	255	375	310	270	270	275	281	287
Intergovernmental	-	-	5	70	3	-	-	6,200	-	-	-
Proceeds from sale of bonds	-	-	-	12,663	-	7,000	-	-	-	-	-
Proceeds from leases	29	63	-	-	8	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Total revenues	4,934	5,732	5,634	19,138	7,060	13,880	6,861	13,292	7,369	7,659	7,960
Total Resources	\$7,642	\$8,951	\$9,266	\$23,727	\$25,604	\$33,316	\$31,589	\$20,143	\$15,304	\$13,431	\$11,378
Requirements											
Personnel services	\$773	\$853	\$823	\$739	\$909	\$980	\$1,041	\$1,079	\$1,149	\$1,224	\$1,304
Materials & services	1,893	2,180	2,204	2,640	2,629	2,551	3,091	3,176	3,271	3,369	3,470
Debt service	279	295	151	154	1,033	1,034	1,576	1,577	1,580	1,580	1,580
Transfers to other funds	830	873	1,195	1,055	1,212	1,357	2,155	1,876	1,932	1,990	2,050
Capital outlay											
Water capital projects	612	846	304	595	375	2,646	16,725	4,500	1,500	1,750	2,000
Equipment and vehicle	36	272	-	-	10	20	150	-	100	100	100
Total expenditures	4,423	5,319	4,677	5,183	6,168	8,588	24,738	12,208	9,532	10,013	10,504
Ending Fund Balance											
Policy requirement (15%)	400	455	454	507	531	530	620	638	663	689	716
Over (under) Policy	2,819	3,177	4,135	18,037	18,905	24,198	6,231	7,297	5,109	2,729	158
Total ending fund balance	3,219	3,632	4,589	18,544	19,436	24,728	6,851	7,935	5,772	3,418	874
Total Requirements	\$7,642	\$8,951	\$9,266	\$23,727	\$25,604	\$33,316	\$31,589	\$20,143	\$15,304	\$13,431	\$11,378
Monthly Utility Rate Information:											
% water rate increases	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Water portion of average bill	\$ 25	\$ 26	\$ 27	\$ 29	\$ 30	\$ 32	\$ 33	\$ 35	\$ 37	\$ 38	\$ 40
Total average utility bill	\$ 108	\$ 113	\$ 119	\$ 125	\$ 132	\$ 138	\$ 145	\$ 152	\$ 160	\$ 168	\$ 176

Environmental Services Fund

(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
						Year	PROJECTED				
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Resources											
Beginning fund balance	\$3,361	\$4,419	\$5,573	\$6,555	\$6,628	\$6,453	\$17,773	\$7,049	\$651	(\$156)	(\$24)
Wastewater charges - base	2,629	2,770	2,902	3,085	3,265	3,359	3,495	3,651	3,797	3,949	4,107
Wastewater charges - rate increases	133	138	145	152	162	171	177	184	192	199	207
Surface water - base	967	1,026	1,073	1,132	1,204	1,259	1,317	1,377	1,432	1,489	1,548
Surface water - rate increases	48	51	54	56	59	63	66	69	72	75	78
Interest	29	1	1	114	355	300	100	40	41	42	43
Proceeds from leases	25	55	-	-	38	-	-	-	-	-	-
Miscellaneous	19	95	218	28	230	120	45	35	36	37	38
Intergovernmental	-	-	-	61	-	-	-	-	-	-	-
Licenses and permits	62	73	72	59	70	71	68	69	70	71	72
Debt proceeds	-	-	-	-	-	14,000	-	-	-	-	-
Total revenues	3,912	4,209	4,465	4,687	5,383	19,343	5,268	5,425	5,640	5,862	6,093
Total Resources	\$7,273	\$8,628	\$10,038	\$11,242	\$12,011	\$25,796	\$23,041	\$12,474	\$6,291	\$5,706	\$6,069
Requirements											
Personnel services	\$555	\$631	\$607	\$708	\$672	\$762	\$986	\$1,035	\$1,102	\$1,174	\$1,250
Materials & services	418	356	390	559	561	713	629	666	699	734	771
Debt service	2	11	12	11	13	56	1,103	1,103	1,103	1,103	1,103
Transfers to other funds	1,267	1,303	1,496	1,555	1,647	1,792	2,374	2,469	2,543	2,619	2,698
Capital outlay											
Sewer capital projects	576	108	944	941	447	3,286	5,250	2,750	600	-	275
Surface water capital projects	-	120	32	543	1,843	1,105	5,400	3,800	300	-	300
Equipment and vehicle	36	526	2	297	375	309	250	-	100	100	100
Total expenditures	2,854	3,055	3,483	4,614	5,558	8,023	15,992	11,823	6,447	5,730	6,497
Ending Fund Balance											
Policy requirement (15%)	146	148	150	190	185	221	242	255	270	286	303
Over (under) Policy	4,273	5,425	6,405	6,438	6,268	17,552	6,807	396	(426)	(310)	(731)
Total ending fund balance	4,419	5,573	6,555	6,628	6,453	17,773	7,049	651	(156)	(24)	(428)
Total Requirements	\$7,273	\$8,628	\$10,038	\$11,242	\$12,011	\$25,796	\$23,041	\$12,474	\$6,291	\$5,706	\$6,069
Monthly Utility Rate Information:											
% sewer rate increases	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Sewer portion of average bill	\$ 46	\$ 49	\$ 50	\$ 52	\$ 53	\$ 56	\$ 58	\$ 61	\$ 64	\$ 68	\$ 71
% surface rate increases	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Surface portion of average bill	\$ 7	\$ 7	\$ 8	\$ 9	\$ 9	\$ 9	\$ 10	\$ 10	\$ 11	\$ 11	\$ 12
Total average utility bill	\$ 108	\$ 113	\$ 119	\$ 125	\$ 132	\$ 138	\$ 145	\$ 152	\$ 160	\$ 168	\$ 176

Debt Service Fund*(amounts in thousands)*

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Resources											
Beginning fund balance	\$302	\$290	\$280	\$341	\$499	\$602	553	\$530	\$451	\$367	\$280
Interest	-	-	-	22	41	35	20	15	15	15	15
Taxes	1,541	1,594	1,628	1,705	1,734	1,645	1,740	1,750	1,803	1,857	1,912
Transfers from other funds	7	230	-	52	-	-	-	-	-	-	-
Total revenues	1,548	1,824	1,628	1,779	1,775	1,680	1,760	1,765	1,818	1,872	1,927
Total Resources	\$1,850	\$2,114	\$1,908	\$2,120	\$2,274	\$2,282	\$2,313	\$2,295	\$2,269	\$2,238	\$2,207
Requirements											
Debt service:											
Series 2009 Refunded Parks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Series 2010 Refunded Library	376	397	-	-	-	-	-	-	-	-	-
Series 2012 Police Station	510	523	540	557	574	590	611	625	648	665	685
Series 2018 GO Bond	674	914	1,027	1,064	1,098	1,139	1,172	1,219	1,254	1,293	1,332
Total expenditures	1,560	1,834	1,567	1,621	1,672	1,729	1,783	1,844	1,902	1,958	2,017
Ending Fund Balance											
Policy requirement (0%)	-	-	-	-	-	-	-	-	-	-	-
Reserve for debt service	135	135	135	150	150	150	150	150	150	150	150
Over (under) Policy	155	145	206	349	452	403	380	301	217	130	40
Total ending fund balance	290	280	341	499	602	553	530	451	367	280	190
Total Requirements	\$1,850	\$2,114	\$1,908	\$2,120	\$2,274	\$2,282	\$2,313	\$2,295	\$2,269	\$2,238	\$2,207

City Facilities, Parks, and Transportation Bond Fund

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						PROJECTED					
ACTUALS						FY25	FY26	FY27	FY28	FY29	FY30
FY20 FY21 FY22 FY23 FY24											
Resources											
Beginning fund balance	\$ 18,629	\$ 14,287	\$ 11,588	\$ 9,831	\$ 7,741	\$ 4,670	\$ 996	\$ -	\$ -	\$ -	\$ -
Interest	390	107	61	259	341	160	30	-	-	-	-
Intergovernmental	-	62	-	-	-	-	-	-	-	-	-
Total revenues	390	169	61	259	341	160	30	-	-	-	-
Total Resources	\$ 19,019	\$ 14,456	\$ 11,649	\$ 10,090	\$ 8,082	\$ 4,830	\$ 1,026	\$ -	\$ -	\$ -	\$ -
Requirements											
Materials & services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers to other funds	7	230	-	-	-	-	-	-	-	-	-
Capital outlay	4,725	2,638	1,818	2,349	3,412	3,834	1,026	-	-	-	-
Total expenditures	4,732	2,868	1,818	2,349	3,412	3,834	1,026	-	-	-	-
Ending Fund Balance	14,287	11,588	9,831	7,741	4,670	996	-	-	-	-	-
Total Requirements	\$ 19,019	\$ 14,456	\$ 11,649	\$ 10,090	\$ 8,082	\$ 4,830	\$ 1,026	\$ -	\$ -	\$ -	\$ -

Five-Year Forecast

SDC Fund

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Resources											
Beginning fund balance	\$4,864	\$4,799	\$5,468	\$6,750	7,198	\$7,363	\$ 8,917	\$ 8,283	\$8,795	\$9,274	\$8,995
SDC improvement fees	493	1,111	1,898	620	801	1,566	478	465	479	493	507
Interest	61	27	23	134	258	204	119	80	83	86	89
Total revenues	554	1,138	1,921	754	1,059	1,770	597	545	562	579	596
Total Resources	\$5,418	\$5,937	\$7,389	\$7,504	\$8,257	\$9,133	\$9,514	\$8,828	\$9,357	\$9,853	\$9,591
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	20	26	26	34	53	13	31	33	33	33	33
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	599	443	613	272	841	203	1,200	-	50	825	1,025
Total expenditures	619	469	639	306	894	216	1,231	33	83	858	1,058
Ending Fund Balance	4,799	5,468	6,750	7,198	7,363	8,917	8,283	8,795	9,274	8,995	8,533
Total Requirements	\$5,418	\$5,937	\$7,389	\$7,504	\$8,257	\$9,133	\$9,514	\$8,828	\$9,357	\$9,853	\$9,591

SDC Department – Parks*(amounts in thousands)*

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Resources											
Beginning fund balance	\$163	\$193	\$507	\$952	\$1,157	\$1,145	\$1,488	\$1,652	\$1,815	\$1,984	\$2,109
SDC improvement fees	135	378	492	196	229	500	150	150	155	160	165
Interest	6	8	5	19	48	47	25	25	26	27	28
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Total revenues	141	386	497	215	277	547	175	175	181	187	193
Total Resources											
	\$304	\$579	\$1,004	\$1,167	\$1,434	\$1,692	\$1,663	\$1,827	\$1,996	\$2,171	\$2,302
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	-	6	4	1	12	4	11	12	12	12	12
Capital outlay:											
Senior Center	-	-	-	-	-	-	-	-	-	-	-
Willamette Trail Improv.	-	-	-	-	-	-	-	-	-	-	-
Bolton/ Skyline Project	-	-	-	-	-	-	-	-	-	-	-
Oak Savanna	-	-	-	-	-	-	-	-	-	-	-
Fields Bridge Pk Improv.	-	-	-	-	-	-	-	-	-	-	-
Skyline Sidewalk	-	-	-	-	-	-	-	-	-	-	-
Other capital outlay	111	66	48	9	277	200	-	-	-	50	-
Total capital outlay	111	66	48	9	277	200	-	-	-	50	-
Total expenditures	111	72	52	10	289	204	11	12	12	62	12
Ending Fund Balance	193	507	952	1,157	1,145	1,488	1,652	1,815	1,984	2,109	2,290
Total Requirements											
	\$304	\$579	\$1,004	\$1,167	\$1,434	\$1,692	\$1,663	\$1,827	\$1,996	\$2,171	\$2,302

SDC Department – Street*(amounts in thousands)*

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
						P R O J E C T E D					
ACTUALS						FY25	FY26	FY27	FY28	FY29	FY30
FY20 FY21 FY22 FY23 FY24											
Resources											
Beginning fund balance	\$1,137	\$1,007	\$935	\$829	\$808	\$460	\$584	\$627	\$668	\$660	\$628
SDC improvement fees	86	77	161	49	51	110	40	40	41	42	43
Interest	18	4	7	23	23	14	8	6	6	6	6
Total revenues	104	81	168	72	74	124	48	46	47	48	49
Total Resources	\$1,241	\$1,088	\$1,103	\$901	\$882	\$584	\$632	\$673	\$715	\$708	\$677
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	-	2	6	3	-	-	5	5	5	5	5
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	234	151	268	90	422	-	-	-	50	75	225
Total expenditures	234	153	274	93	422	-	5	5	55	80	230
Ending Fund Balance	1,007	935	829	808	460	584	627	668	660	628	447
Total Requirements	\$1,241	\$1,088	\$1,103	\$901	\$882	\$584	\$632	\$673	\$715	\$708	\$677

Five-Year Forecast

SDC Department – Bike/Ped

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Resources											
Beginning fund balance	\$536	\$336	\$282	\$397	\$446	357	\$494	\$537	\$568	\$600	\$583
SDC improvement fees	35	65	136	40	38	130	40	30	31	32	33
Interest	6	2	2	10	14	10	6	4	4	4	4
Total revenues	41	67	138	50	52	140	46	34	35	36	37
Total Resources	\$577	\$403	\$420	\$447	\$498	\$497	\$540	\$571	\$603	\$636	\$620
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	-	1	2	-	-	-	3	3	3	3	3
Capital outlay	241	120	21	1	141	3	-	-	-	50	200
Total expenditures	241	121	23	1	141	3	3	3	3	53	203
Ending Fund Balance	336	282	397	446	357	494	537	568	600	583	417
Total Requirements	\$577	\$403	\$420	\$447	\$498	\$497	\$540	\$571	\$603	\$636	\$620

Five-Year Forecast

SDC Department – Water

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Resources											
Beginning fund balance	\$597	\$796	\$1,192	\$1,943	\$2,239	\$2,732	\$3,448	2,484	\$2,700	\$2,923	\$2,953
SDC improvement fees	201	475	847	282	431	650	200	200	206	212	218
Interest	11	10	7	39	92	70	40	20	21	22	23
Total revenues	212	485	854	321	523	720	240	220	227	234	241
Total Resources	\$809	\$1,281	\$2,046	\$2,264	\$2,762	\$3,452	\$3,688	\$2,704	\$2,927	\$3,157	\$3,194
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	-	3	5	25	30	4	4	4	4	4	4
Capital outlay	13	86	98	-	-	-	1,200	-	-	200	200
Total expenditures	13	89	103	25	30	4	1,204	4	4	204	204
Ending Fund Balance	796	1,192	1,943	2,239	2,732	3,448	2,484	2,700	2,923	2,953	2,990
Total Requirements	\$809	\$1,281	\$2,046	\$2,264	\$2,762	\$3,452	\$3,688	\$2,704	\$2,927	\$3,157	\$3,194

SDC Department – Wastewater*(amounts in thousands)*

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Resources											
Beginning fund balance	\$1,726	\$1,765	\$1,851	\$1,971	\$1,876	\$1,968	\$2,168	2,235	\$2,291	\$2,349	\$2,159
SDC improvement fees	33	102	214	48	43	160	40	40	41	42	43
Interest	15	3	2	32	60	45	30	20	21	22	23
Total revenues	48	105	216	80	103	205	70	60	62	64	66
Total Resources											
	\$1,774	\$1,870	\$2,067	\$2,051	\$1,979	\$2,173	\$2,238	\$2,295	\$2,353	\$2,413	\$2,225
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	9	9	7	3	11	5	3	4	4	4	4
Capital outlay	-	10	89	172	-	-	-	-	-	250	200
Total expenditures	9	19	96	175	11	5	3	4	4	254	204
Ending Fund Balance	1,765	1,851	1,971	1,876	1,968	2,168	2,235	2,291	2,349	2,159	2,021
Total Requirements											
	\$1,774	\$1,870	\$2,067	\$2,051	\$1,979	\$2,173	\$2,238	\$2,295	\$2,353	\$2,413	\$2,225

SDC Department – Surface Water*(amounts in thousands)*

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Resources											
Beginning fund balance	\$705	\$703	\$701	\$658	\$672	\$701	735	748	\$753	\$758	\$563
SDC improvement fees	4	14	49	5	8	16	8	5	5	5	5
Interest	5	-	-	11	21	18	10	5	5	5	5
Total revenues	9	14	49	16	29	34	18	10	10	10	10
Total Resources	\$714	\$717	\$750	\$674	\$701	\$735	\$753	\$758	\$763	\$768	\$573
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	11	6	3	2	-	-	5	5	5	5	5
Capital outlay	-	10	89	-	-	-	-	-	-	200	200
Total expenditures	11	16	92	2	-	-	5	5	5	205	205
Ending Fund Balance	703	701	658	672	701	735	748	753	758	563	368
Total Requirements	\$714	\$717	\$750	\$674	\$701	\$735	\$753	\$758	\$763	\$768	\$573



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 cover 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 <https://westlinnoregon.gov/>.



Six Year Capital Improvement Plan

Fiscal Years 2026–2031

General/Information Technology Capital Projects									
Project Name	Source	Funded	Total	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
NeoGov Software Procurement -HR/Finance	GF	Y	\$ 78,000	\$ 78,000					
City Wifi Upgrades	GF	Y	\$ 60,000						
RFID Mobile Kiosk	GF	Y	\$ 25,000	\$ 25,000					
Subscription Based IT Agreements	GF	Y	\$ 1,320,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000
			\$ 1,483,000	\$ 383,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000
Funded General/IT Total			\$ 1,483,000	\$ 383,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000
Facilities Capital Improvement Projects									
Project Name	Source	Funded	Total	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Library HVAC Design and Replacement	GF	Y	\$ 275,000			\$ 25,000	\$ 250,000		
Library HVAC controls	GF	Y	\$ 50,000				\$ 50,000		
Library Capital Maintenance	GF	Y	\$ 70,000			\$ 20,000	\$ 10,000	\$ 20,000	\$ 20,000
ACC Capital Maintenance	GF	Y	\$ 100,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 10,000	\$ 20,000	\$ 20,000
City Hall Replace Three Tab Roof	GF	Y	\$ 100,000		\$ 100,000				
City Hall Replace Flat Roof	GF	Y	\$ 200,000			\$ 200,000			
City Hall Capital Maintenance	GF	Y	\$ 110,000		\$ 35,000	\$ 20,000	\$ 15,000	\$ 20,000	\$ 20,000
Police Station Capital Maintenance	GF	Y	\$ 65,000	\$ 10,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Sunset Fire Hall Capital Maintenance	GF	Y	\$ 50,000	\$ 10,000		\$ 10,000	\$ 10,000	\$ 20,000	
			\$ 1,020,000	\$ 30,000	\$ 170,000	\$ 305,000	\$ 355,000	\$ 90,000	\$ 70,000
City Hall HVAC Replacement	Bond	Y	\$ 200,000	\$200,000					
Sunset Fire Hall ADA Restroom Upgrade and Roof Replacement	Bond	Y	\$ 70,000	\$70,000					
ACC South Siding Replacement	Bond	Y	\$ 30,000	\$30,000					
ACC Replace Flat Roof	Bond	Y	\$ 75,000	\$75,000					
Library Capital Maintenance	Bond	Y	\$ 36,000	\$36,000					
			\$ 411,000	\$ 411,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Library EV Charger	Grant	Y	\$ 90,000	\$90,000					
			\$ 90,000	\$ 90,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Funded Facilities Total			\$ 1,521,000	\$ 531,000	\$ 170,000	\$ 305,000	\$ 355,000	\$ 90,000	\$ 70,000
ACC Replace Oak Room Flooring	GF	N	\$ 25,000			\$25,000			
City Hall Carpet Replacement	GF	N	\$ 150,000				\$150,000		
Library Capital Maintenance	GF	N	\$ 40,000		\$10,000	\$10,000	\$10,000	\$10,000	
ACC Emergency Back-up Generator	Grant	N	\$ 230,000					\$230,000	
			\$ 445,000	\$ 0,000	\$ 10,000	\$ 35,000	\$ 160,000	\$ 240,000	\$ 0,000
Unfunded Facilities Total			\$ 445,000	\$ 0,000	\$ 10,000	\$ 35,000	\$ 160,000	\$ 240,000	\$ 0,000
Subtotal All Facilities			\$ 1,966,000	\$ 531,000	\$ 180,000	\$ 340,000	\$ 515,000	\$ 330,000	\$ 70,000
Parks Capital Improvement Projects									
Project Name	Source	Funded	Total	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Accessibility Park Upgrades	Fees	Y	\$ 60,000	\$ 20,000		\$ 20,000		\$ 20,000	
Capital Improvement Projects	Fees	Y	\$ 215,000	\$ 75,000	\$ 80,000				\$ 60,000
Capital Maintenance Projects	Fees	Y	\$ 166,000	\$ 94,000	\$ 72,000				
Mary S Young Bridge Replacement	Fees	Y	\$ 75,000	\$75,000					
Playground Replacements	Fees	Y	\$ 60,000				\$30,000		\$ 30,000
Trail System Upgrades	Fees	Y	\$ 150,000	\$25,000	\$25,000	\$50,000	\$50,000		
			\$ 726,000	\$ 289,000	\$ 177,000	\$ 70,000	\$ 80,000	\$ 20,000	\$ 90,000
North Willamette Bridge Replacement	GO Bond	Y	\$ 15,000	\$ 15,000					
Willamette Park Non-Motorized Boat Access 100% Design	GO Bond	Y	\$ 150,000	\$ 150,000					
			\$ 165,000	\$ 165,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Operations Complex Construction	FFCO	Y	\$ 7,000,000	\$ 4,000,000	\$ 3,000,000				
			\$ 7,000,000	\$ 4,000,000	\$ 3,000,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Willamette Park Non-Motorized Boat Access Build	SDC	Y	\$ 50,000				\$ 50,000		
			\$ 50,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 50,000	\$ 0,000	\$ 0,000
Trail System Upgrades	Grants	Y	\$ 200,000	\$ 25,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 25,000	\$ 25,000
			\$ 200,000	\$ 25,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 25,000	\$ 25,000
Funded Parks Total			\$ 8,141,000	\$ 4,479,000	\$ 3,202,000	\$ 120,000	\$ 180,000	\$ 45,000	\$ 115,000

Six Year Capital Improvement Plan Fiscal Years 2026-2031

Parks Capital Improvement Projects (continued)									
Willamette Park Non-Motorized Boat Access Build	Metro Share	N	\$ 300,000				\$ 200,000	\$ 100,000	
Willamette Park Non-Motorized Boat Access Build	Marine Grant	N	\$ 200,000			\$ 100,000	\$ 100,000		
Future Parks	SDC	N	\$0,000	Forecast beyond current 6 year window					
Willamette River Trail	SDC	N	\$0,000	Forecast beyond current 6 year window					
			\$ 500,000	\$ 0,000	\$ 0,000	\$ 100,000	\$ 300,000	\$ 100,000	\$ 0,000
Unfunded Parks Total			\$ 500,000	\$ 0,000	\$ 0,000	\$ 100,000	\$ 300,000	\$ 100,000	\$ 0,000
Subtotal All Parks			\$ 8,641,000	\$ 4,479,000	\$ 3,202,000	\$ 220,000	\$ 480,000	\$ 145,000	\$ 115,000
Streets Capital Improvement Projects									
Project Name	Source	Funded	Total	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
ADA Improvements	Fees	Y	\$ 600,000	\$ 200,000			\$ 200,000		\$ 200,000
Sidewalk Infill Projects	Fees	Y	\$ 1,300,000	\$ 300,000	\$ 500,000				\$ 500,000
Street Maintenance - Sealing & Patching	Fees	Y	\$ 3,000,000	\$ 750,000	\$ 750,000		\$ 750,000		\$ 750,000
Right of Way Landscape Improvements	Fees	Y	\$ 100,000				\$ 100,000		
Annual Road Capital Improvement Projects	Fees	Y	\$ 5,395,000	\$ 1,750,000		\$ 2,145,000		\$ 1,500,000	
RRFB Projects	Fees	Y	\$ 600,000	\$ 300,000				\$ 300,000	
Street Match to Development	Fees	Y	\$ 250,000		\$ 250,000				
Street Match to RFFA Grant for Willamette Falls Dr. 16th to Ostman	Fees	Y	\$ 355,000			\$ 355,000			
			\$ 11,600,000	\$ 3,300,000	\$ 1,500,000	\$ 2,500,000	\$ 1,050,000	\$ 1,800,000	\$ 1,450,000
Safe Routes to School			\$ 450,000	\$ 450,000					
			\$ 450,000	\$ 450,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Pedestrian & Bike Projects			\$ 150,000				\$ 50,000	\$ 50,000	\$ 50,000
Pedestrian & Bike SDC Match to 10th St. Phase II	SDC	Y	\$ 150,000					\$ 150,000	
Transportation SDC Match to 10th & Salamo	SDC	Y	\$ 150,000					\$ 150,000	
Transportation System Plan Projects	SDC	Y	\$ 275,000			\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000
			\$ 725,000	\$ 0,000	\$ 0,000	\$ 50,000	\$ 125,000	\$ 425,000	\$ 125,000
Willamette Falls Drive 16th to Ostman			\$ 3,498,000				\$ 3,498,000		
			\$ 3,498,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 3,498,000	\$ 0,000	\$ 0,000
Streets Portion - Operations Complex Construction			\$ 6,500,000	\$ 4,000,000	\$ 2,500,000				
			\$ 6,500,000	\$ 4,000,000	\$ 2,500,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Funded Streets Total			\$ 22,773,000	\$ 7,750,000	\$ 4,000,000	\$ 2,550,000	\$ 4,673,000	\$ 2,225,000	\$ 1,575,000
10th St. Improvements Phase II			\$ 3,750,000					\$ 3,750,000	
Transportation System Plan Projects	Fees	N	\$ 1,000,000			\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
			\$ 4,750,000	\$ 0,000	\$ 0,000	\$ 250,000	\$ 250,000	\$ 4,000,000	\$ 250,000
Transportation System Plan Projects			\$ 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)			\$ 25,000,000						\$ 25,000,000
			\$ 25,000,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 25,000,000
Unfunded Streets Total			\$ 30,750,000	\$ 0,000	\$ 0,000	\$ 500,000	\$ 500,000	\$ 4,250,000	\$ 25,500,000
Subtotal All Streets			\$ 53,523,000	\$ 7,750,000	\$ 4,000,000	\$ 3,050,000	\$ 5,173,000	\$ 6,475,000	\$ 27,075,000

Six Year Capital Improvement Plan Fiscal Years 2026-2031

Environmental Services Capital Improvement Projects									
Project Name	Source	Funded	Total	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Surface Water Portion of Annual Road Program	Fees	Y	\$ 600,000			\$ 300,000		\$ 300,000	
Surface Water Capital Improvement Projects	Fees	Y	\$ 2,800,000	\$ 1,400,000	\$ 300,000				\$ 1,100,000
Storm Culvert Replacements	Fees	Y	\$ 1,000,000		\$ 1,000,000				
			\$ 4,400,000	\$ 1,400,000	\$ 1,300,000	\$ 300,000	\$ 0,000	\$ 300,000	\$ 1,100,000
Surface Water Master Plan Projects	SDC	Y	\$ 600,000				\$ 200,000	\$ 200,000	\$ 200,000
			\$ 600,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 200,000	\$ 200,000	\$ 200,000
Surface Water Portion - Operations Complex Construction	FFCO	Y	\$ 6,500,000	\$ 4,000,000	\$ 2,500,000				
			\$ 6,500,000	\$ 4,000,000	\$ 2,500,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Waste Water Maintenance Projects	Fees	Y	\$ 525,000		\$ 250,000			\$ 275,000	
Waste Water Pump Station Electrical Upgrades	Fees	Y	\$ 500,000	\$ 500,000					
Waste Water I-205 Crossing	Fees	Y	\$ 2,500,000						\$ 2,500,000
Sewer I/I Lining Projects	Fees	Y	\$ 750,000	\$ 750,000					
Waste Water Rehab/Replacement Projects	Fees	Y	\$ 600,000			\$ 600,000			
			\$ 4,875,000	\$ 1,250,000	\$ 250,000	\$ 600,000	\$ 0,000	\$ 275,000	\$ 2,500,000
Waste Water Master Plan Projects	SDC	Y	\$ 650,000				\$ 250,000	\$ 200,000	\$ 200,000
			\$ 650,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 250,000	\$ 200,000	\$ 200,000
Waste Water Portion - Operations Complex Construction	FFCO	Y	\$ 6,500,000	\$ 4,000,000	\$ 2,500,000				
			\$ 6,500,000	\$ 4,000,000	\$ 2,500,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Funded Environmental Services Total			\$ 23,525,000	\$ 10,650,000	\$ 6,550,000	\$ 900,000	\$ 450,000	\$ 975,000	\$ 4,000,000
Surface Water Portion of 10th St Improvements Phase II	Fees	N	\$ 1,250,000					\$ 1,250,000	
Surface Water Capital Improvement Projects	Fees	N	\$ 2,500,000			\$ 900,000	\$ 1,600,000		
Surface Water Master Plan Projects	Fees	N	\$ 1,100,000			\$ 350,000	\$ 250,000	\$ 250,000	\$ 250,000
			\$ 4,850,000	\$ 0,000	\$ 0,000	\$ 1,250,000	\$ 1,850,000	\$ 1,500,000	\$ 250,000
Waste Water Mapleton Pump Station Replacement	Fees	N	\$ 4,250,000					\$ 4,250,000	
Waste Water Maintenance Projects	Fees	N					\$ 750,000		
Waste Water Master Plan Projects	Fees	N	\$ 1,000,000			\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
			\$ 6,000,000	\$ 0,000	\$ 0,000	\$ 250,000	\$ 1,000,000	\$ 4,500,000	\$ 250,000
Unfunded Environmental Services Total			\$ 10,850,000	\$ 0,000	\$ 0,000	\$ 1,500,000	\$ 2,850,000	\$ 6,000,000	\$ 500,000
Subtotal All Environmental Services			\$ 34,375,000	\$ 10,650,000	\$ 6,550,000	\$ 2,400,000	\$ 3,300,000	\$ 6,975,000	\$ 4,500,000
Water Capital Improvement Projects									
Project Name	Source	Funded	Total	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Clay Valve Replacement Projects	Fees	Y	\$ 200,000	\$ 200,000					
Water System Improvement Projects	Fees	Y	\$ 2,750,000		\$ 1,500,000		\$ 1,250,000		
Automated Meter Reader Program	Fees	Y	\$ 2,500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	
Large Diameter Steel Pipe Replacement	Fees	Y	\$ 1,500,000					\$ 1,500,000	
Horton Reservoir Coating	Fees	Y	\$ 1,000,000			\$ 1,000,000			
Pump Station Maintenance Projects	Fees	Y	\$ 25,000	\$ 25,000					
			\$ 7,975,000	\$ 725,000	\$ 2,000,000	\$ 1,500,000	\$ 1,750,000	\$ 2,000,000	\$ 0,000
Water SDC Match to I-205 Water Line Replacement	SDC	Y	\$ 1,200,000	\$ 1,200,000					
Water System Improvement Projects	SDC	Y	\$ 600,000				\$ 200,000	\$ 200,000	\$ 200,000
			\$ 1,800,000	\$ 1,200,000	\$ 0,000	\$ 0,000	\$ 200,000	\$ 200,000	\$ 200,000
I-205 Water Line	FFCO	Y	\$ 12,000,000	\$ 12,000,000					
Water Portion - Operations Complex	FFCO	Y	\$ 6,500,000	\$ 4,000,000	\$ 2,500,000				
			\$ 18,500,000	\$ 16,000,000	\$ 2,500,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Funded Water Total			\$ 28,275,000	\$ 17,925,000	\$ 4,500,000	\$ 1,500,000	\$ 1,950,000	\$ 2,200,000	\$ 200,000
Water Portion 10th St. Improvements Phase II	Fees	N	\$ 325,000					\$ 325,000	
Demolish Abandoned Reservoir and PS Facilities	Fees	N	\$ 500,000				\$ 250,000	\$ 250,000	
Reservoir Seismic Assessments and Repairs	Fees	N	\$ 200,000				\$ 200,000		
Water System Master Plan Projects	Fees	N	\$ 4,000,000			\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
24Inch Slip Lining (Old LOT Line)	Fees	N	\$ 3,000,000						\$ 3,000,000
			\$ 8,025,000	\$ 0,000	\$ 0,000	\$ 1,000,000	\$ 1,450,000	\$ 1,575,000	\$ 4,000,000
Bland Reservoir No. 2	SDC	N	\$ 250,000						\$ 250,000
Pressure Reducing Valve/Vault Improvements	SDC	N	\$ 20,000			\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Water System Master Plan Projects	SDC	N	\$ 1,000,000			\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
			\$ 1,270,000	\$ 0,000	\$ 0,000	\$ 255,000	\$ 255,000	\$ 255,000	\$ 505,000
Ununded WaterTotal			\$ 9,295,000	\$ 0,000	\$ 0,000	\$ 1,255,000	\$ 1,705,000	\$ 1,830,000	\$ 4,505,000
Subtotal All Water			\$ 37,570,000	\$ 17,925,000	\$ 4,500,000	\$ 2,755,000	\$ 3,655,000	\$ 4,030,000	\$ 4,705,000
TOTAL ALL FUNDED PROJECTS			\$ 85,718,000	\$ 41,718,000	\$ 18,642,000	\$ 5,595,000	\$ 7,828,000	\$ 5,755,000	\$ 6,180,000
TOTAL ALL UNFUNDED PROJECTS			\$ 51,840,000	\$ 0,000	\$ 10,000	\$ 3,390,000	\$ 5,515,000	\$ 12,420,000	\$ 30,505,000



Capital Outlay Summary Vehicle Replacement Schedule

CITY OF WEST LINN CAPITAL EQUIPMENT REPLACEMENT FUNDING SCHEDULE (>\$10,000) DATE: 03/12/2025														
Unit #	VIN#	Fund	Model Year	Description	Acquisition Date	Capital Cost	Est Replace Year	FY26	FY27	FY28	FY29	FY30	FY31	Future Years
125	1FMCU9BZ7LUA85087	Building	2020	Ford Escape AWD Hybrid SUV	3/19/20	30,000	FY29				37,000			
127	1FTFW1E58MKD70206	Building	2021	Ford F150 Supercrew 4x4 Truck	5/13/21	31,682	FY31						45,000	
4190	1FTEXIEB7PKG00210	GF - PWSS	2023	Ford F150 Supercab 4x4 Truck	4/1/24	45,000	FY32							47,000
862	NM0LS6F78HF338540	Water/ES	2017	Ford Transit Connect 5 Door Utility Van	11/9/17	24,425	FY29				65,000			
867	3FMTK1S51MMA29629	GF - PWSS	2021	Ford All Electric AWD SUV	7/20/21	45,035	FY31						61,000	
870	1FMCU9G62N1UB95515	GF - PWSS	2022	Ford Escape SE AWD SUV	6/9/23	33,715	FY32							45,000
872	1FT6W1EVPWG57091	GF - PWSS	2023	Ford Lightning Truck	1/23/24	63,694	FY32							70,000
868	3FMTK1S52MMA29591	Building	2021	Ford All Electric AWD SUV	7/20/21	45,035	FY31						61,000	
869	1FTEXIEB5MKD70209	GF - PWSS	2021	Ford F150	5/13/21	27,962	FY31						45,000	
871	1FT6W1EVPWG57078	GF - Vehicle Maint	2023	Ford Lightning Truck	1/23/24	63,694	FY32							70,000
799	1GCKTBD1E1A8149912	GF - Vehicle Maint	2010	ON CALL - Chevrolet Colorado Ext. Cab 4x4 Truck	11/8/10	20,943	FY28			45,000				
853	1FD8X3A68DEB52907	GF - Vehicle Maint	2013	Ford F350 Road Repair Utility Truck	6/1/13	29,767	FY29				45,000			
855	1FMCU9G6XDUD71974	GF - Vehicle Maint	2014	CH-POOL Ford Escape AWD SUV	5/1/13	22,721	FY30					35,000		
			N/A	Operations Center Equipment	7/1/26	300,000	FY27		300,000					
865	1FMCU0EZ3MUA81580	GF - PWSS	2021	Ford Escape FWD Hybrid SUV	9/30/21	47,935	FY29				39,000			
866	1FMCU0EZ8MUA81543	GF - PWSS	2021	Ford Escape FWD Hybrid SUV	9/30/21	47,935	FY29				39,000			
124	1FMCU0GD2HUC27457	Library	2017	Ford Escape 2WD SUV	8/3/17	22,421	FY29				36,000			
654	1FTMF1EM3DFC28742	Parks	2013	Ford F150 Supercab 4x4 Truck	5/2/13	21,413	FY27		40,000					
4188	1FT8W3BA5REC44042	Parks	2024	Ford F350 4x4 crew cab Dump box	3/6/24	61,200	FY35							73,000
122	1GCSGP05A7Z74578	Parks	2010	Chevrolet Silverado Extended Cab Truck	1/25/10	20,511	FY26	45,000						
4025	1FDAF56V85EB79780	Parks	2005	Ford F550 Quick Loader Box Truck	1/11/05	28,834	FY29				50,000			
4049	1GCDT19E578236247	Parks	2007	Chevrolet Colorado Extended Cab 4x4 Truck	6/22/07	16,967	FY30					40,000		
4050	1GCCS19BX78234072	Parks	2007	Chevrolet Colorado Extended Cab 4x2 Truck	6/22/07	13,747	FY26	45,000						
4086	1TC1600TCC1150008	Parks	2013	John Deere 1600T Winged Riding Mower	4/1/13	50,176	FY32							60,000
4111	1TC1600TVFF300159	Parks	2015	John Deere 1600T WAM (wide area mower)	6/24/15	51,852	FY27		65,000					
4131	NM0G59E73J1366305	Parks	2018	Ford Transit Connect 7 Passenger Van	6/21/18	25,017	FY26	45,000						
5013	80958	Parks	2013	Kubota L3200 4x4 Tractor	6/1/13	18,500	FY27		30,000					
4145	1FTER1F8K1A50810	Parks	2019	Ford Ranger Supercab 4x4 Truck	8/15/19	30,000	FY29				45,000			
4147	1FTER1F7K1A60423	Parks	2019	Ford Ranger Supercab 4x4 Truck	8/15/19	29,500	FY29				45,000			
4148	1FTYR1CM7K842284	Parks	2019	Ford Transit Utility Van	12/5/19	36,572	FY29				50,000			
4149	1FTYR1CM1K838571	Parks	2019	Ford Transit 2500 Utility Van	12/30/20	3,700	FY29				50,000			
4146	1FTMF1CB5KK064859	Parks	2019	Ford F150 Truck w/Tailgate Lift	8/19/20	28,500	FY32							45,000
4110	1LV4052MPEH110187	Parks	2015	John Deere 4052 Compact Tractor	6/15/15	36,774	FY32							58,000
4150	1FT7X2B60LED06873	Parks	2020	Ford F250 Supercab 4x4 Truck	3/24/20	44,500	FY32							61,000
4114	AHGM12022	Parks	2015	Bobcat Skid Steer Loader	8/9/15	35,823	FY32							57,000
4126	1FDUF5GY1HED53267	Parks	2017	Ford F550 w/Drop Box	6/26/17	52,907	FY33							83,000
4165	1FT7X3B61NED41811	Parks	2022	Ford F350 XL Supercab 4x4 Truck	2/28/23	36,672	FY33							50,000
4164	1FT7X3B6XNEF41810	Parks	2022	Ford F350 XL Supercab 4x4 Truck	2/28/23	36,672	FY33							50,000
4132	1FDEE3F6XJDC32390	Parks	2017	Ford E350 14 Passenger Bus	8/31/18	57,100	FY33							89,000
4180	1FTMF1CB0NKK06071	Parks	2022	Ford F150 XL 4x2 Regular Cab 8 ft. box	1/26/23	30,978	FY33							45,000
4166	1FDUF4HNN1NE92647	Parks	2022	Ford F450 XL 4x4 Truck	9/12/22	49,000	FY37							77,000
327	1K9BS0816PC18005	Public Safety	1997	Smart Radar Display Trailer	9/1/97	12,000	FY28			17,000				
398	1FM5K8AR4HGC86333	Public Safety	2017	Ford Interceptor AWD SUV	6/30/17	41,100	FY28			45,000				
394	1FMCU9G97GUC01242	Public Safety	2016	Ford Escape AWD SUV	1/28/16	26,988	FY28			35,000				
3002	2C3CDXK16HH621238	Public Safety	2017	Dodge Charger AWD Sedan	6/30/17	30,000	FY26	40,000						
3007	1FM5K8AR8KGA29652	Public Safety	2019	Ford Interceptor AWD SUV	12/5/18	42,469	FY26	40,000						
3008	1FM5K8AR3KGA62381	Public Safety	2019	Ford Interceptor AWD SUV	12/27/18	42,469	FY26	40,000						
854	1FMCU9G95EUB09284	Public Safety	2013	Ford Escape AWD SUV	5/1/13	25,176	FY26	35,000						
859	1FMCU9G93FUB96958	Public Safety	2015	Ford Escape AWD SUV	5/1/15	23,622	FY28			35,000				
3005	2C3CDXK17JH316435	Public Safety	2018	Dodge Charger AWD Sedan	7/19/18	35,600	FY28			40,000				
3006	1FTFW1PG1JKF83679	Public Safety	2018	F150 Responder Supercrew Truck	12/5/18	48,023	FY26	70,000						
3009	1FM5K8AR5KGA62382	Public Safety	2019	Ford Interceptor AWD SUV (CSO)	12/27/18	42,469	FY29				55,000			

Vehicle Replacement Schedule (continued)

393	1FTNR2CM3FK4A2018	Public Safety	2015	Ford Transit Utility Van	1/1/15	25,749	FY26	75,000					
3010	1FM5K8AB7LG823929	Public Safety	2020	Ford Interceptor AWD SUV	3/20/20	34,345	FY29		75,000				
3011	1GNSKDEC3LR273793	Public Safety	2020	Chevy Tahoe 4x4 SUV	3/20/20	37,213	FY28		50,000				
3012	1FM5K8AB7LG843288	Public Safety	2020	Ford Interceptor AWD SUV	3/20/20	33,475	FY28		75,000				
3013	1FM5K8AB91GB85932	Public Safety	2020	Ford Interceptor AWD SUV	3/20/20	33,475	FY29						
3014	WB10L0300M6D96176	Public Safety	2021	BMW R1250RT-P Motorcycle	4/6/22	36,206	FY27	40,000					
3015	1FM5K8AW15MNA21416	Public Safety	2021	Ford Interceptor AWD SUV	4/6/22	42,930	FY27	50,000					
3016	1FM5K8AW4MNA21522	Public Safety	2021	Ford Interceptor AWD SUV	4/6/22	52,751	FY27	70,000					
3017	1FM5K8AW1MNA21590	Public Safety	2021	Ford Interceptor AWD SUV	4/6/22	52,751	FY27	70,000					
3018	1FM5K8AW1MNA21641	Public Safety	2021	Ford Interceptor AWD SUV	4/6/22	52,751	FY27	70,000					
3019	1FM5K8AW1PNA00888	Public Safety	2023	Ford Interceptor AWD SUV	1/10/23	64,984	FY29		70,000				
3020	1FM5K8AW3PNA00892	Public Safety	2023	Ford Interceptor AWD SUV	1/18/23	65,676	FY29		70,000				
3021	1FM5K8AWOPNA00977	Public Safety	2023	Ford Interceptor AWD SUV	1/18/23	65,676	FY29		70,000				
3.022	2FMFK4G9XRBA23149	Public Safety	2024	Edge SE 4DR AWD SUV	10/12/23	35,857	FY32						50,000
3.023	3FTTW8H35RRA25207	Public Safety	2024	Maverick XLT \$DR FWD Hybrid	2/28/24	29,477	FY32						40,000
3.024	1FM5K8AB38GA07155	Public Safety	2024	Explorer AWD (patrol) 4DR AWD SUV	2/21/24	45,084	FY32						60,000
3.025	1GNSKLEDXRR189465	Public Safety	2024	Tahoe Police SSV 4DR AWD SUV	3/26/24	51,160	FY32						60,000
3.026	1GNSKLED4RR220385	Public Safety	2024	Tahoe Police SSV 4DR AWD SUV	5/7/24	51,160	FY32						60,000
3.027	1C4RJHAG5RC247878	Public Safety	2024	Grand Cherokee 4WD Undercover/Detective	9/18/24	41,198	FY32						50,000
		Public Safety	2024	Drone and Flock System Capital Equipment	7/1/25	260,000	FY26	167,000	93,000				
737	384405	Sewer	1997	Kohler 25KW Trailer Mounted Generator	5/1/97	13,703	FY28		17,000				
739	296592UA1221	Sewer	1999	Ingersoll Rand Air Compressor Trailer Mount	1/1/99	12,238	FY28		15,000				
747	1FV6JLBB2YHB95488	Sewer	2000	Freightliner FL70 7Yd Dump Truck	1/1/99	68,345	FY30		80,000				
744	Generator : Trailer 1050	Sewer	2000	Onan 25KW Trailer Mounted Generator	1/1/00	17,096	FY28		29,000				
7003	1FTBX3B61FAE46529	Sewer	2015	Ford F350 Supercab Truck	2/1/15	28,050	FY28		34,000				
797	1GBKG31K0911001066	Sewer	2009	Chevrolet 4500 TV Inspection Truck	6/29/09	139,681	FY26	250,000					
7007	1FTTX2B66LED86616	Sewer	2020	Ford F250 Supercab 4x4 Truck	12/10/20	42,000	FY30						
		Parks	2002	Caterpillar 416D 4x4 Backhoe (Spare-No Budget)	4/22/02	53,378	FY32		60,000				
784	BFP05562	Parks	2017	John Deere 310SL Backhoe	1/31/17	98,571	FY32						65,000
7005	1T03103LVHF306516	Storm	2019	Sewer Line Cleaner Truck	6/1/19	282,000	FY34						155,000
7006	3ALAG#DVXLDLH5705	Sewer	2021	Freightliner LL45D HydrovacTruck	4/22/21	482,000	FY36						440,000
7008	3ALHG3FWM0MT16276	Sewer	2011	Chevrolet Colorado 4x4 Truck	6/1/11	17,038	FY28		30,000				712,000
918	1GCJTBE488130202	Parks	2024	NEW Sidewalk Sweeper	7/16/05	185,000	FY35						200,000
932	1FTXEB3MKD70208	Storm	2021	Ford F150 Supercab 4x4 Truck	5/26/21	27,366	FY28		40,000				
5058	1FTX3BA0PED24679	Streets	2023	F350 ext cab 4x4 plow & sander	9/15/23	83,000	FY39						99,000
5024	1FDX83B69EAE98176	Streets	2014	Ford F350 Utility Truck	7/1/10	34,428	FY26	80,000					
591	N285036	Streets	2005	Caterpillar MT465 Tractor w/side mount Flail	6/24/05	84,072	FY28		156,000				
5017	1FVACWD7TEHFR0250	Streets	2014	Freightliner 3yd Dump Truck	12/1/13	97,995	FY28		145,000				
5016	1FD0X4HY2DEB25048	Streets	2013	Ford F450 Utility Truck w/tailgate lift & Crane	6/1/13	56,320	FY27	100,000					
5026	1DW444KZCEE662294	Streets	2014	John Deere 4446 4x4 Quick Change Loader	1/1/14	127,998	FY29		239,000				
5029	1FDUF5GT14FEA99538	Streets	2015	Ford F550 43 Ft Boom Lift Truck	1/1/15	96,672	FY30				151,000		
5042	1LV4052RH1HH401184	Streets	2017	John Deere 4052R 4x4 40HP Compact Tractor	10/16/17	35,739	FY32						66,000
5054	1FVHG3DV6MHMR143	Streets	2020	Freightliner 10yd Dump Truck	3/1/21	187,000	FY35						292,000
656	1FD0X4HY0HEB23403	Water	2017	Ford F450 Supercrew 4x4 Truck w/utility box crane	10/31/16	34,400	FY29		60,000				
662	1FTBF2B6XHEE99103	Water	2017	Ford F250 Supercab 4x4 Truck	10/11/17	32,578	FY28		52,000				
655	1FDUF5GT1EEB67759	Water	2014	Ford F550 Utility Truck w/Power Center	1/1/14	91,000	FY26	150,000			62,000		
667	1FTX83B61LED85934	Water	2020	Ford F350 Supercab 4x4 Truck	3/2/21	44,500	FY30				60,000		
664	1FTFW1E5XLE09182	Water	2020	Ford F150 Supercrew 4x4 Truck	4/22/20	44,500	FY30						
657	1TKU2624HR082708	Water	2017	Trail King 20 Flatbed Trailer	12/1/16	12,500	FY31				20,000		
658	1FF050GXTGH284708	Water	2017	John Deere 50G Mini Excavator	11/30/16	97,216	FY31				145,000		
669	1FTFW1E5XMKD70207	Water	2021	Ford F150 Supercrew 4x4 Truck	5/26/21	33,000	FY31				50,000		
661	1E9PT15YXHC297284	Water	2017	EH Wachs Valve Maint. Exerc. Trailer	9/5/17	61,000	FY32						80,000
665	1FVHG3DV8MHMR144	Water	2020	Freightliner 10yd Dump Truck	3/1/21	187,000	FY36						292,000
656	1FDOX4HY0HEB23403	Water	2017	F450 Extended Cab Utility	11/30/16	79,216	FY30		85,000				
668	20-11-7216 / SR00001	Water	2021	Freightliner Monroe Sander	10/31/16	31,976	FY35						50,000

Transfers

City of West Linn - 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.

and complete costing methodology predominantly used to support strategic decisions such as pricing, outsourcing, identification and measurement of process improvement initiatives. 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

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 Linn'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 2025-26	City Attorney City Council City Management Economic Development Human Resources Finance Information Tech. City Facilities Library Municipal Court Parks & Rec General Fund-Planning General Fund-Utilities Public Works Support Vehicle & Eq. Maint. Non-department	ABC Driver	Library *			Parks & Rec *			Building			Planning *			Streets			Water			Environmental			Total			
			Cost	Allocated	cost	Cost	Allocated	cost	Cost	Allocated	cost	Cost	Allocated	cost	Cost	Allocated	cost	Cost	Allocated	cost	Cost	Allocated	cost	Cost	Allocated	cost	
General Fund-	\$	793	2,319	14%	111	132	2,757	17%	132	681	4%	33	950	6%	45	850	5%	41	1,041	6%	50	986	6%	46	16,575	100%	792
General Fund-			2,319	14%	32	2,757	17%	32	2,757	17%	32	681	4%	9	950	6%	14	850	5%	12	1,041	6%	14	986	6%	138	
General Fund-		1,635	2,319	14%	229	272	2,757	17%	272	681	4%	67	950	6%	94	850	5%	84	1,041	6%	103	986	6%	97	16,575	100%	1,636
General Fund-			2,319	14%	-		2,757	17%	-	681	4%	-	950	6%	-	850	5%	-	1,041	6%	-	986	6%	-	16,575	100%	-
General Fund-		640	2,319	14%	108	151	2,757	17%	151	681	3%	20	4,900	6%	31	8,735	13%	188	22,583	34%	485	13,618	20%	293	100,607	100%	640
General Fund-		1,432	2,564	4%	55	8,627	13%	186	760	1%	16	1,220	2%	26	8,735	13%	188	22,583	34%	485	13,618	20%	293	66,564	100%	1,432	
General Fund-		1,958	572	3%	111	116	0.20	10%	116	0.20	10%	116	0.20	10%	116	0.25	13%	145	10	3%	96	16	5%	96	325	100%	1,958
General Fund-		1,160	0.20	0%	-	-	0.20	10%	-	0.20	10%	-	0.20	10%	-	0.25	13%	145	0.50	25%	290	2	100%	2	100%	1,160	
General Fund-		2,564	-	0%	-	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	-	-	0%	-	
General Fund-		606	-	0%	-	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	-	-	0%	-	
General Fund-		8,627	-	0%	-	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	-	-	0%	-	
General Fund-		1,432	-	0%	-	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	-	-	0%	-	
General Fund-		2,169	-	0%	-	-	-	0%	-	-	0%	-	-	0%	-	0.25	25%	542	1	50%	1,084	1	100%	1	100%	2,168	
General Fund-		412	412	1%	4	116	29	28%	116	2	2%	8	1	1%	4	16	16%	64	11	11%	44	17	17%	38	103	100%	412
General Fund-		1,988	2,564	4%	72	242	8,627	13%	242	760	1%	21	1,220	2%	34	8,735	13%	245	22,583	34%	634	13,618	20%	381	66,564	100%	1,866
General Fund-			2,669	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund-		\$ 33,771	1,299	-	-	-	1,299	-	-	417	-	-	465	-	-	1,407	-	-	2,155	-	-	2,374	-	-	Adjustment	12,292	12,292
General Fund-			(1,299)	-	-	-	(1,299)	-	-	417	-	-	(465)	-	-	1,407	-	-	2,155	-	-	2,374	-	-	Adjustment	(5,939)	(5,939)
General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund-				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-							

* These are now departments in the General Fund and therefore are not transferred.



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 property's 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 2025 Annual Comprehensive Financial Report

FY 2026 Annual Comprehensive Financial Report

Five Year Financial Forecast

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