

City of West Linn - Finance Department  
Summary of Budgeted Reserves

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

	FY 2019			Reserve Policy Minimum						Adopted Budget	
	Personal Services		Total (subject to reserve calculation)	Contingency		Unappropriated EFB		Total		Reserves per Adopted Budget	Over(under) Policy Minimum
		Materials & Services		%	Policy Minimum	%	Policy Minimum	%	Policy Minimum		
1 General Fund	\$ 4,617	\$ 2,323	\$ 6,940	10%	\$ 694	5%	\$ 347	15%	\$ 1,041	\$ 1,190	\$ 149
2 Public Safety Fund	5,459	821	6,280	15%	942	5%	314	20%	1,256	1,121	(135)
3 Library Fund	1,621	227	1,848	15%	277	5%	92	20%	369	333	(36)
4 Parks & Recreation	1,803	926	2,729	15%	409	5%	136	20%	545	361	(184)
5 Building Inspections	492	45	537	10%	54	5%	27	15%	81	129	48
6 Planning Fund	596	58	654	10%	65	5%	33	15%	98	121	23
7 Street Fund	628	540	1,168	10%	117	5%	58	15%	175	536	361
8 Water Fund	717	1,926	2,643	10%	264	5%	132	15%	396	695	299
9 Environmental	798	435	1,233	10%	123	5%	62	15%	185	396	211
10 SDC Fund	-	23	-	-	-	-	-	-	-	3,206	3,206
11 Parks Bond Fund	-	-	-	-	-	-	-	-	-	-	-
12 Debt Service Fund	-	-	-	-	-	-	-	-	-	135	135
	<u>\$ 16,731</u>	<u>\$ 7,324</u>	<u>\$ 24,032</u>		<u>\$ 2,945</u>		<u>\$ 1,201</u>		<u>\$ 4,146</u>	<u>\$ 8,223</u>	<u>\$ 4,077</u>
Reserves budgeted as Contingency										\$ 5,338	
Reserves budgeted as Unappropriated EFB										2,945	
Total Reserves in Proposed Budget										<u>\$ 8,283</u>	

Reserve Notes:

Contingency reserves must be appropriated in the budget, though funds may not be directly disbursed from the contingency reserve line. Amounts must be reclassified into a spendable budget category through a supplemental budget process. Also, budget law does not allow for budgeting for contingency in a debt service fund.

Unappropriated Ending Fund Balance reserves can not be used in current year unless a state of emergency is declared.

**Reserves**