



22500 Salamo Road  
West Linn, Oregon 97068  
<http://westlinnoregon.gov>

# **CITIZENS' BUDGET COMMITTEE MEETING AND CITY COUNCIL MEETING**

Monday, May 19, 2014

5:00 p.m. – Citizens' Budget Committee Meeting – Bolton

6:00 p.m. – City Council Meeting – Council Chambers

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1. Call to Order Citizens' Budget Committee Meeting
  2. Introductions and welcome new members Mike Lindner and Erik Simshauser
  3. Public Comment
  4. Business Items:
    - Review of Mid-Biennium Update
    - Recommendations of Community Grant Requests
    - Review of Annual Updates to Master Fees & Charges
  5. Other items?
  6. Adjournment of Citizens' Budget Committee Meeting

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7. Call to Order City Council Meeting

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## T A B S

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1. Budget In Brief / A Mid-Biennium Update
2. Quarterly Budget-to-Actuals through March 31, 2014
3. Community Grant Recommendations for FY 2015
4. Proposed Updates to Master Fees & Charges

### Reference Materials:

5. Prior year's Citizens' Budget Committee notes & discussion
6. Updated Five Year Financial Forecast



TAB 1

Budget In Brief / A Mid-Biennium Update

# BUDGET IN BRIEF

A MID-BIENNIUM UPDATE  
2014-2015 BIENNIUM

CITY OF  
**West  
Linn**

OREGON

100 Years ♦ 1913 - 2013

# THE CITY OF WEST LINN

## **About the City**

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 population is just over 25,000.

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. The largest manufacturing employer is the West Linn Paper Mill.

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. Council meetings are televised live online on Comcast cable channel 30.

## **Services**

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

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



# BUILDING OUR COMMUNITY

Mayor John Kovash • State of the City • February 12, 2014

## **To the Great Citizens of West Linn,**

Good evening and welcome to the West Linn Library and the State of the City. I would like to thank the library staff for hosting this event in a public place.



In prior years, the State of the City was given during the workday. This year we thought it important to change the time and meet the schedules of more West Linn families.

Tonight I want to talk with you about building our community. Shaping our future; goals and planning.

When I gave my first State of the City in 2010, the city had become rather dysfunctional and I was filling the vacated mayor position on an interim basis; I started with this statement:

“It is the council’s intention to regain our City’s reputation and to demonstrate that the government of West Linn is stable, secure and productive.”

And now, less than four years later, it is widely understood that we have regained West Linn’s reputation, and the government is stable, secure and productive.

And by any measure, be it financial, infrastructure, services provided or staff, West Linn has positioned itself to continue to be one of the best places to live in the nation.

## **New Police Station**

Last year we broke ground for the new West Linn Police Station and before next winter we will move into this critically needed, modern public safety facility which is being paid for by a voter approved bond.

## **Street Maintenance Projects**

A principal function of government is infrastructure... And one of the most visible aspects of our infrastructure is the condition of our streets. At the level of funding established some years ago, our streets have deteriorated.

We intend to make information about road projects available to everyone... so if you look on that map it shows the streets that will be fixed over the next several years. We hope you take a look.

A Council goal is to engage the community on the TSP, and we want to do this by starting a community conversation on transportation issues.

## **Arch Bridge Project**

This “Gateway to West Linn” project will give us the chance to focus on this part of our city, and to develop a plan that sets a course for building community.

It also gives us the opportunity to work with our neighbors in Oregon City to improve both sides of the river in ways that are compatible and complementary.

## **Water System Needs and Improvements**

A reliable water system is essential to every community. Most of you, I am sure have seen the news about California and West Virginia water problems.

There is one other part of the water system that needs attention. Our water pipes – take a look at some of them before you leave tonight and you will see why we all need to commit to improving that part of our vital infrastructure.

So we have a ways to go but the steps we have taken to secure and build a water system at bargain rates are incredibly important to building community and making our future sustainable and affordable.

## **Parks & Trails**

This year we will be working with the Transportation Advisory Board on a capital improvement plan and once we have identified the most critical projects and a funding source... we hope to begin design and construction.

## **Citizen Engagement**

In the future, West Linn will need strong leaders. Like any good business; we would like to foster a culture of competence, reason and dedication; we would like to foster a cadre of individuals who will lead West Linn in future years.

Currently we are conducting our second leadership Academy and .....we have added a Youth Leadership Academy comprised of 20 middle school students.

## **Summary**

West Linn is one of the best places to live in the country. No doubt about that.

We also have a good balance sheet and low debt but we do have a level of income that put pressure on staffing levels and limits some services.

We have a great source of water and a secure backup system is being built that will not increase our rates.

We have great parks; the means to maintain our streets; a new police station under construction; an incredible library; talented staff; reliable public utilities; wonderful schools and we are fostering good leaders.

West Linn is well positioned for the future and I think we are the premier community in the Portland Metro area, and we have a lot to be proud of.

## 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 Comprehensive Annual Financial Report (CAFR). The certificate is a prestigious national award that recognizes conformance with the highest standards for preparation of financial audit reports.

The City also receives the Award for Outstanding Achievement in Popular Annual Financial Reporting from the GFOA for its Popular Annual Financial Reports (PAFR). This award is a prestigious national award that recognizes conformance with the highest standards for preparation of state and local government popular reports. In order to receive this award, a government unit must publish a report, with contents that conform to standards of creativity, presentation, understandability, and reader appeal.

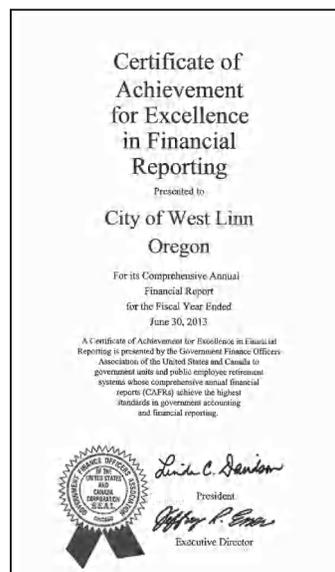
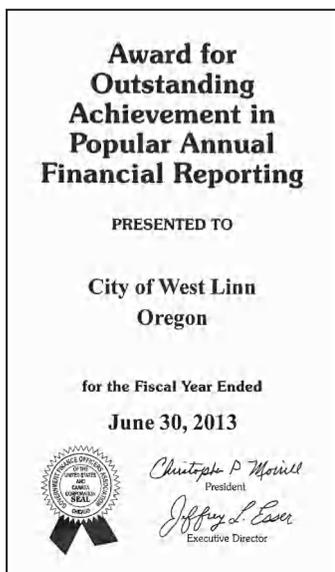


## Best Practices Financial Model

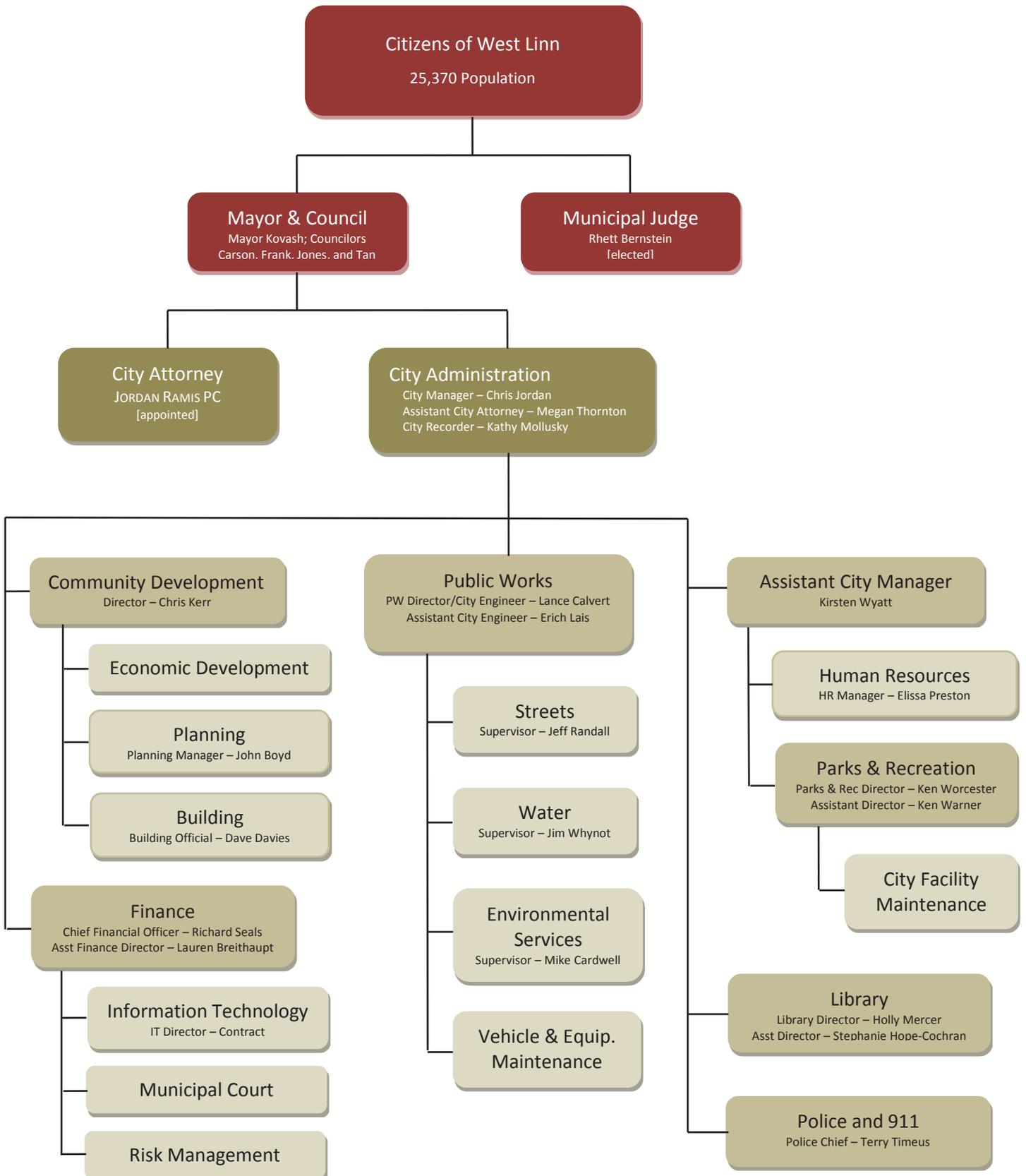
GFOA has developed a new financial management tool, called the "FM Model". It invites users to test their own financial management practices against public sector financial management best practices. FM Model contains over 50 "Good Practice Statements," which are fundamental statements of how a government organization should operate its finances. Each Good Practice Statement is supported by a series of detailed evaluation questions – it is at this level that the self-assessment takes place.

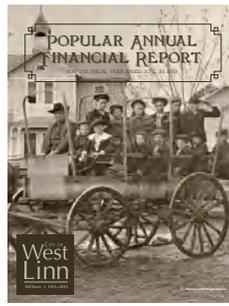
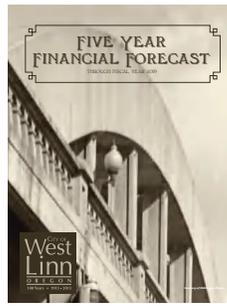
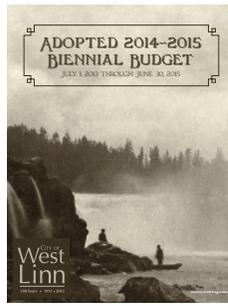
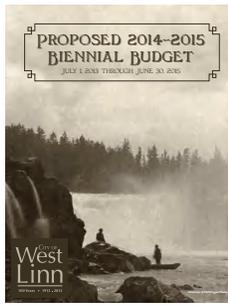
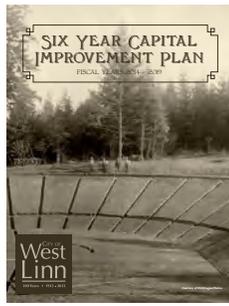
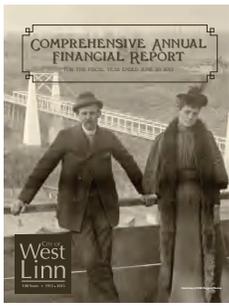
West Linn Finance is participating in this new program with the goal of using this FM Model to assess their financial management practices against the best of the best. The FM Model provides governments with a detailed set of self-assessment questions including:

- Assessing every major area of financial management — budgeting, debt management, financial planning, and more.
- Covering additional issues such as transparency, citizen engagement, and use of technology.
- Facilitating an evidence-based approach to self-assessment.
- Summarizing responses and identifying overall competencies and areas that need attention.
- Providing a wealth of data governments can use for continuous improvement of their financial management.
- Helping improve the functioning of the entire organization by strengthening financial management capacity.



# ORGANIZATIONAL CHART





### Multiple Document Transparency

Transparency is a word that is used far too frequently in today's government parlance without a common definition. Dictionary.com's fifth definition of transparent is "open; frank, candid."

In government, many people mistake accessibility for transparency. We have always strived for both: by televising city meetings and providing 9,300 pages of information on the city's website, we are trying to make our information as accessible to the public as possible (when the City's site launched in 2008, we offered only 500 pages of information). Today, our efforts are both transparent and accessible by providing as much as documentation regarding the city's finances as possible, and doing so in the most "open, frank" means we can.

We developed a five year financial forecast and also developed the Capital Improvement Plan which takes the dollars allocated for capital projects in the five year forecast and defines the projects that will be accomplished with those funds. The Citizens' Budget Committee receives the Proposed Budget for review. The budget takes the five year forecast and balances the first two years as required by law, while incorporating the Council and community's priorities.

Many other financial documents are prepared and shared with the Citizens' Budget Committee and the community which describe our financial progress, setting the stage for future financial planning.

### 2014-2015 Biennial Budget

The West Linn City Council unanimously adopted the budget for the biennium, beginning July 1, 2013 and ending June 30, 2015, on June 17, 2013. The City of West Linn started budgeting on a biennial basis in 2010. A biennial budget period is a 24-month period beginning July 1 and ending June 30 of the second succeeding year. This document is produced at mid-biennium to provide an update on the adopted budget and to discuss any policy questions posed to the Citizens' Budget Committee.

The City of West Linn prepares and adopts a budget in accordance with the City Charter and Oregon Revised Statutes. The budget is presented by fund and department categories for a biennial period. Over-expenditures, in any category, are prohibited and unexpended budget appropriations lapse at biennial period end.

The City Manager is the budget officer for the City, responsible for managing the overall City budget and maintaining budgetary control. Ongoing review and monitoring of revenues and expenditures is performed by the Finance Department and individual departments.

### Citizens' Budget Committee

The Citizens' Budget Committee consists of the governing body (the City Council) 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 mandates a budget committee for all Oregon local governments.

### Biennial Budget Responsibilities

#### Year One:

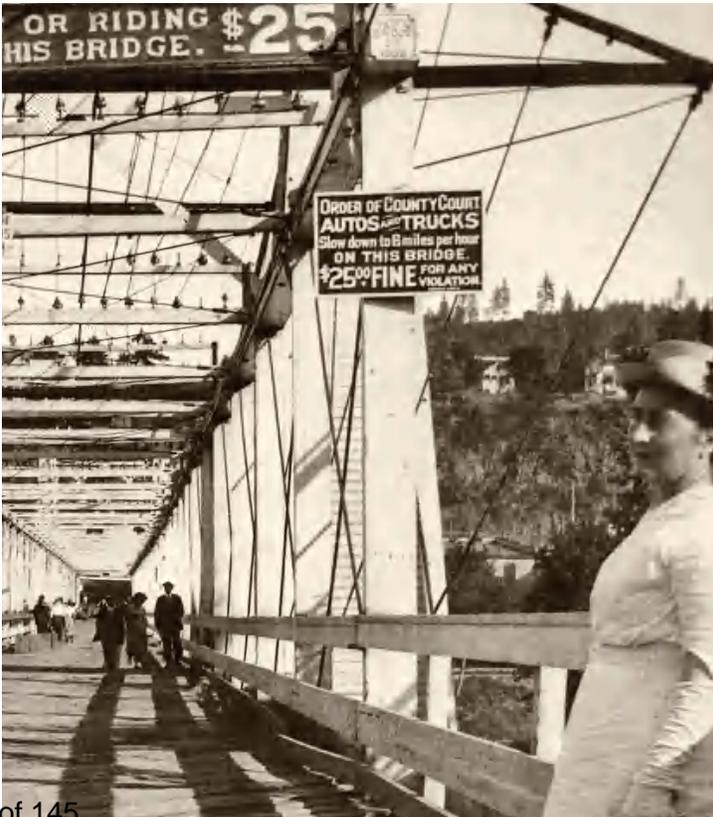
- City Manager proposes budget
- Citizens' Budget Committee approves budget
- City Council adopts budget
- City Council approves tax rate
- City Council adopts budget resolutions
- City Council adopts master fees & charges schedule

#### Year Two:

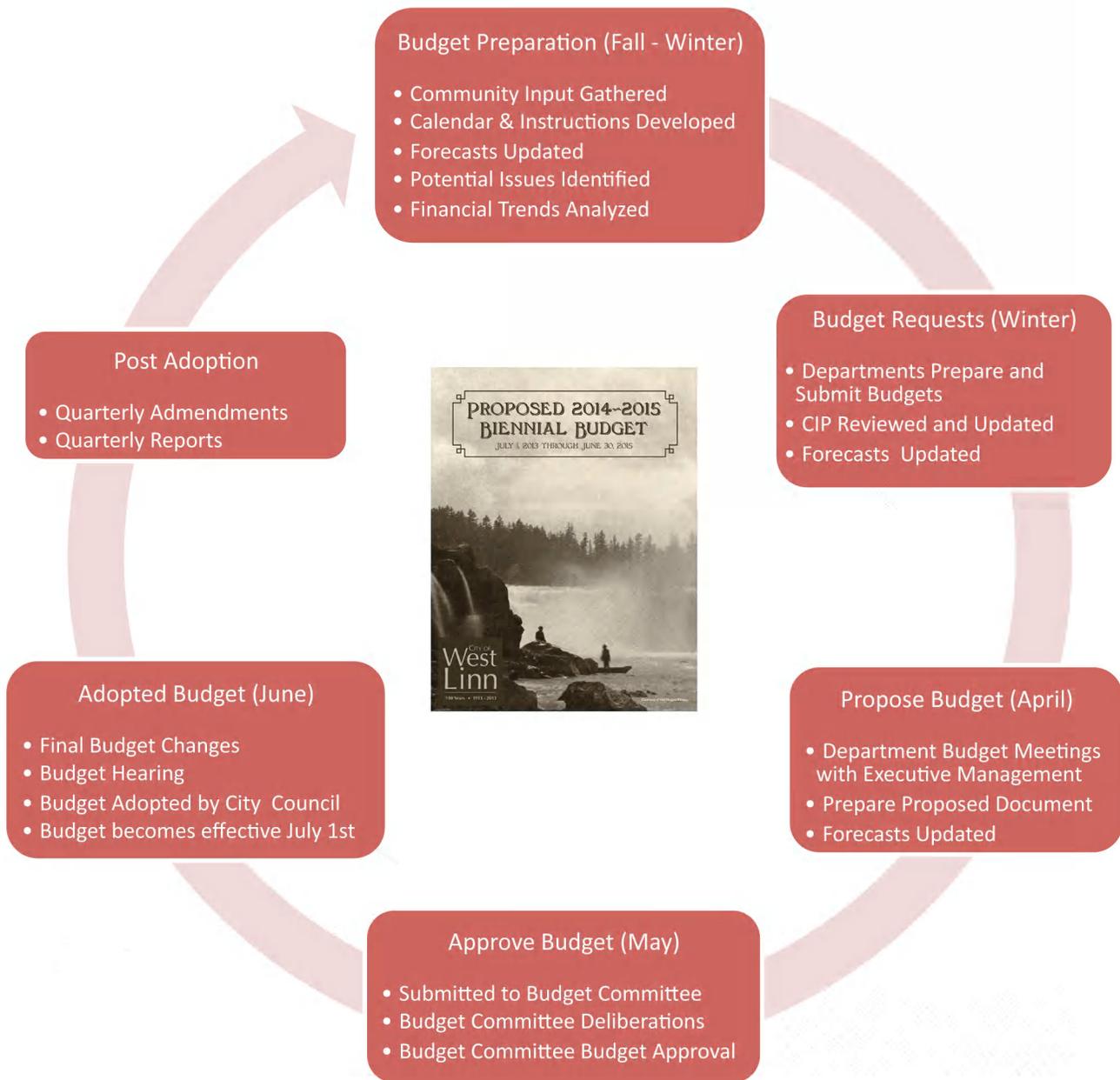
- Citizens' Budget Committee reviews budget at mid-biennium
- Council adopts budget adjustments, if needed
- City Council adopts master fees & charges schedule

**Citizens' Budget Committee**

<p><b>Council Members</b>          Mayor John Kovash          Councilor Jody Carson          Councilor Thomas Frank          Councilor Mike Jones          Councilor Jenni Tan</p>	<p><b>Citizen Members</b>          Bill Hill, Chair          Karen Hensley, Vice Chair          Ann Frazier          Mike Lindner          Erik Simshauser</p>
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# THE BUDGET PROCESS

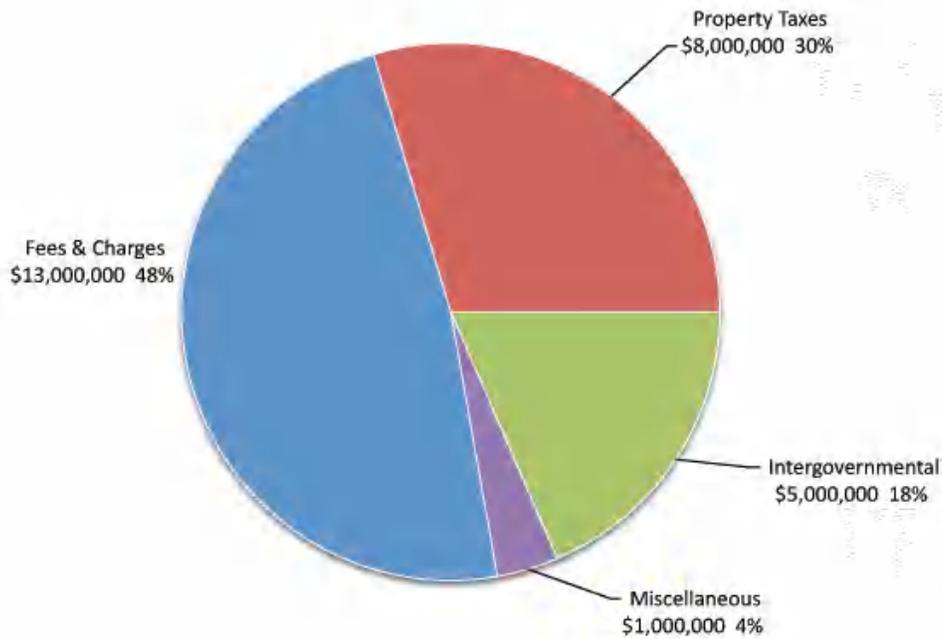


The process followed in the preparation of the budget complies with Oregon Local Budget Law established by Oregon Revised Statutes. City management seeks and welcomes public input, participation and deliberation throughout the process. Budget Committee meetings are open to the public and are advertised on the City’s website and in West Linn’s local newspapers.

The Citizens’ Budget Committee performs the first review of the budget; at that time, the budget is publicly available, and the Committee begins their review of the budget proposed 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, the budget is forwarded to the Council for adoption. During the second year of the biennium, staff updates preliminary budget goals, prepares this document, and provides guidance to departments on responsible fiscal management over the biennial period. The Citizens’ Budget Committee meets to review the budget at the mid-biennium point, and to discuss financial policy issues. The City Council adopts the tax rate for the upcoming fiscal year, and passes required budget resolutions including the master fees and charges schedule.

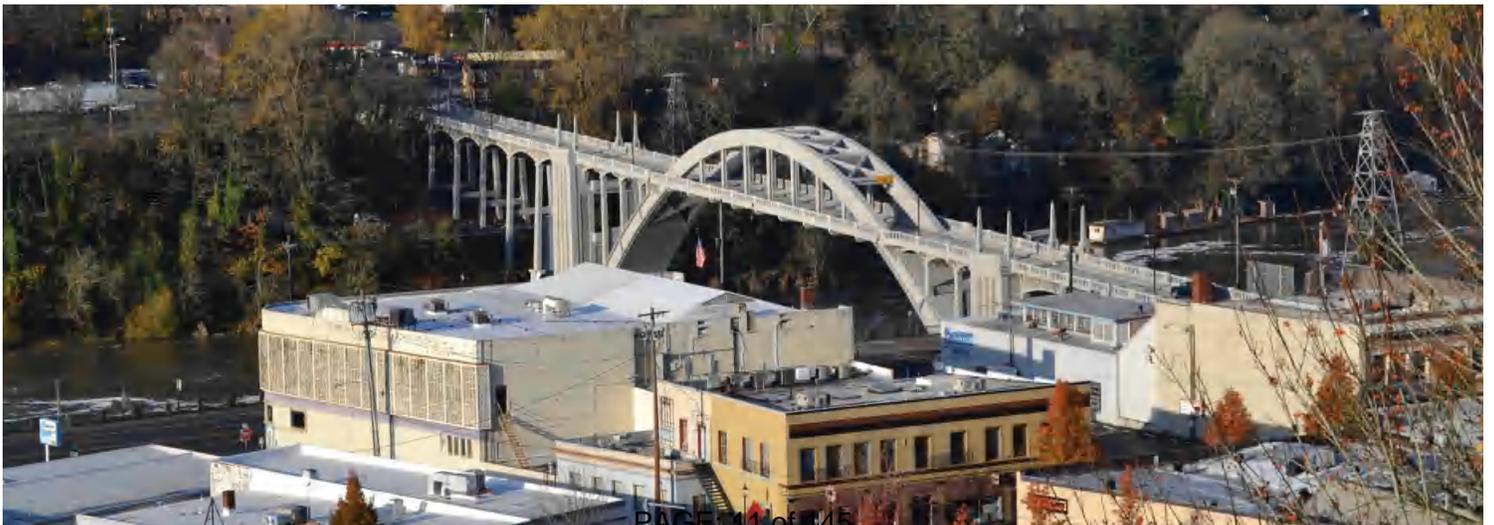
# WHERE THE MONEY COMES FROM



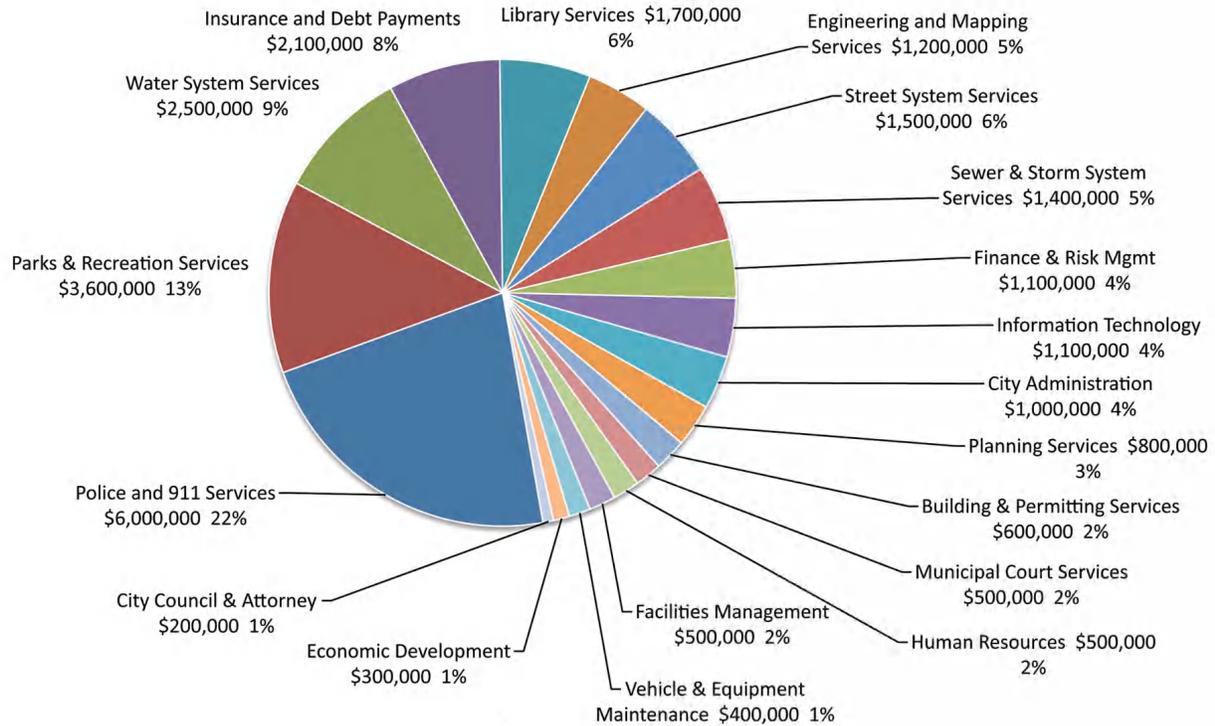
Revenue Category	Annual Revenues	
Fees & Charges	\$ 13,000,000	48%
Property Taxes	8,000,000	30%
Intergovernmental	5,000,000	18%
Miscellaneous	1,000,000	4%
Annual Operating Revenue	27,000,000	100%
Internal Transfers In	6,000,000	
Total Revenues	\$ 33,000,000	

**NOTE:**

The largest source of annual revenues which the City of West Linn receives, comes from fees & charges from the direct use of City services such as water, sewer, and storm drain charges. The second primary source of revenues comes from property taxes.



# WHERE THE MONEY GOES



Expenditure Category	Annual Expenses	
Police and 911 Services	\$ 6,000,000	22%
Parks & Recreation Services	3,600,000	13%
Water System Services	2,500,000	9%
Library Services	1,700,000	6%
Street System Services	1,500,000	6%
Sewer & Storm System Services	1,400,000	5%
Engineering and Mapping Services	1,200,000	5%
Planning Services	800,000	3%
Building & Permitting Services	600,000	2%
Municipal Court Services	500,000	2%
	<u>19,800,000</u>	<u>73%</u>
<b>Mgmt &amp; Overhead Departments:</b>		
Insurance, Grants, & Debt pmts	2,100,000	8%
Finance & Risk Management	1,100,000	4%
Information Technology	1,100,000	4%
City Administration	1,000,000	4%
Human Resources	500,000	2%
Facilities Management	500,000	2%
Vehicle & Equipment Maintenance	400,000	1%
Economic Development	300,000	1%
City Council & City Attorney	200,000	1%
	<u>7,200,000</u>	<u>27%</u>
Annual Operating Expenses	<u>27,000,000</u>	<u>100%</u>
Internal Transfers Out	6,000,000	
Total Expenses	<u>\$ 33,000,000</u>	

**NOTE:**

The City spends its annual revenues on a variety of public services ranging from public safety, parks, and library to streets, permits and municipal court services. It's largest category is public safety. There are 31 employees protecting the citizens of West Linn, as well as contracted dispatch services for 911 emergencies.

# BUDGET TABLES

## City's Revenue Budget

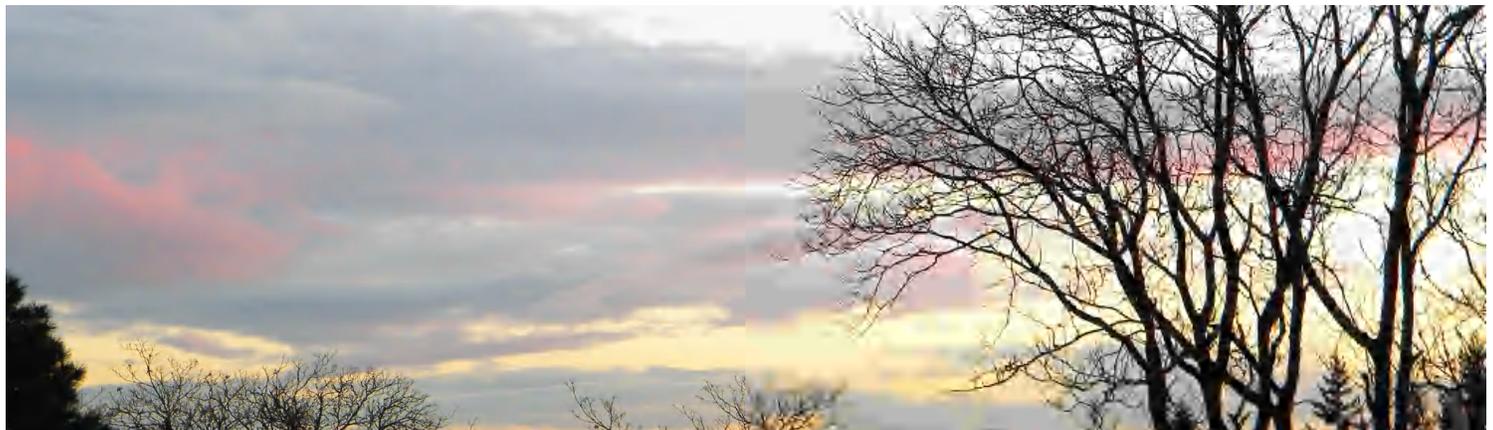
*[shown in \$1,000s]*

	FY 2011	FY 2012	FY 2013	FY 2014		
	Actual (12 months)	Actual (12 months)	Actual (12 months)	Budget (12 months)	Actual (9 months)	% of budget
Property taxes	\$ 6,834	\$ 6,958	\$ 7,497	\$ 7,727	\$ 7,487	97%
Utility Fees & Charges	7,217	7,913	8,383	8,606	6,798	79%
Other Fees & Charges	4,815	5,762	5,099	5,053	4,143	82%
Intergovernmental	4,070	4,786	3,913	5,661	3,020	53%
Transfers	5,428	5,647	5,996	6,510	4,764	73%
Operating Revenues	28,364	31,066	30,888	33,557	26,212	78%
Other Miscellaneous	1,312	636	561	388	398	103%
Total Revenues	\$ 29,676	\$ 31,702	\$ 31,449	\$ 33,945	\$ 26,610	78%

## City's Expenditure Budget

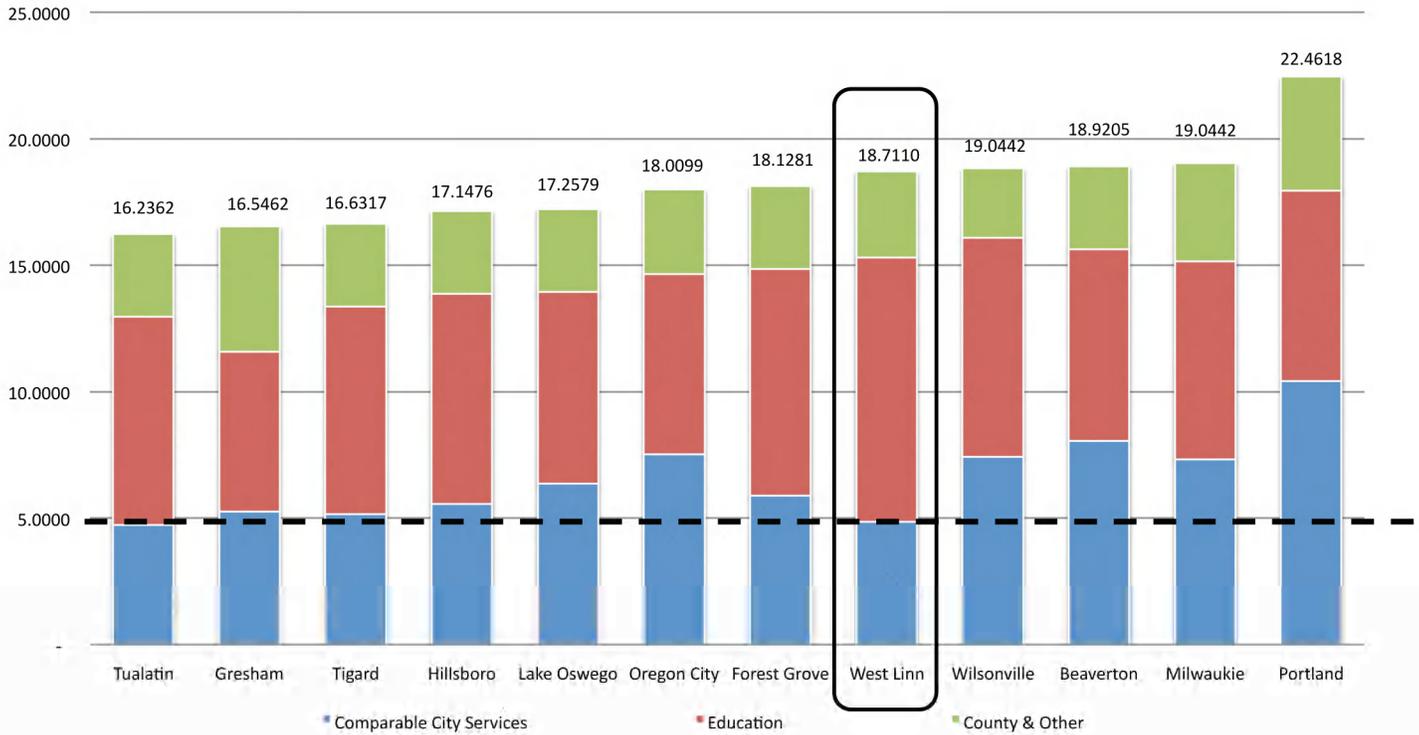
*[shown in \$1,000s]*

	FY 2011	FY 2012	FY 2013	FY 2014		
	Actual (12 months)	Actual (12 months)	Actual (12 months)	Budget (12 months)	Actual (9 months)	% of budget
Personal Services	\$ 12,465	\$ 13,074	\$ 13,527	\$ 14,138	\$ 9,689	69%
Materials & Services	5,758	5,742	6,262	7,234	4,429	61%
Debt Service	1,637	1,641	2,047	2,080	632	30%
Transfers	5,428	5,647	5,996	6,510	4,764	73%
Operating Expenditures	25,288	26,104	27,832	29,962	19,514	65%
Capital Outlay	4,805	3,410	4,078	13,951	4,486	32%
Total Expenditures	\$ 30,093	\$ 29,514	\$ 31,910	\$ 43,913	\$ 24,000	55%



# PROPERTY TAX RATE COMPARISON

The City of West Linn has one of the lowest “base” property tax rates in the area (tax rates in Oregon are measured as a rate per \$1,000 of Taxable Assessed Value). When including all comparable City services, the City of West Linn’s tax rate is the second lowest next to the City of Tualatin. When considering the total overall property tax rate, which includes all taxing districts such as education and County services, the City is in the middle.



Name	City Property Tax Rate				Special Districts			Comparable City Services tax rate	Other Districts		Total Overall Property tax rate
	Base	Urban Renewal	Bonded Debt	Total City	Library	Fire	Parks		Education	County & Other	
Tualatin	2.2665	-	0.2924	2.5589	0.1700	1.9145	0.0900	4.7334	8.2283	3.2745	16.2362
<b>West Linn</b>	2.1200	-	0.4429	2.5629	0.3908	1.9145	-	4.8682	10.4475	3.3953	18.7110
Tigard	2.5019	0.0616	0.4413	3.0048	0.1700	1.9077	0.0896	5.1721	8.1970	3.2626	16.6317
Gresham	3.5111	0.8715	-	4.3826	0.8900	-	-	5.2726	6.3036	4.9700	16.5462
Hillsboro	5.3815	0.0187	-	5.4002	0.1700	-	-	5.5702	8.3063	3.2711	17.1476
Forest Grove	5.3054	-	0.4134	5.7188	0.1700	-	-	5.8888	8.9648	3.2745	18.1281
Lake Oswego	4.7918	0.6121	0.5796	5.9835	0.3765	-	-	6.3600	7.5929	3.2630	17.2159
Milwaukie	4.0661	-	-	4.0661	0.3908	2.3636	0.5062	7.3267	7.8379	3.8796	19.0442
Wilsonville	1.9953	3.4057	0.1292	5.5302	0.2988	1.5967	-	7.4257	8.6612	2.7449	18.8318
Oregon City	3.9558	0.8538	0.1129	4.9225	0.3714	2.2432	-	7.5371	7.1142	3.3586	18.0099
Beaverton	4.0122	0.0113	0.2228	4.2463	0.1700	1.9135	1.7289	8.0587	7.5890	3.2728	18.9205
Portland	6.8522	2.4827	0.2036	9.5385	0.8900	-	-	10.4285	7.5267	4.5066	22.4618

Note: the above table of FY 2014 tax rates are sorted in order of "Comparable City Services tax rate", lowest to highest.

# CITY OF West Linn

FINANCE

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West Linn Sustainability  
Printed on recycled paper

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Phone: 503-657-0345 | PAGE 15 of 145 | 503-657-9041 | <http://westlinnoregon.gov/finance>





TAB 2

Quarterly Budget-to-Actuals through March 31, 2014



CITY OF  
**West  
Linn**

## ***Executive Summary***

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We are pleased to offer this financial report of City operations for your review. This report covers financial operations through the third quarter of the fiscal year ending June 30, 2014, representing the first year of the 2014-2015 biennium.

### **QUARTERLY HIGHLIGHTS**

This financial report summarizes the financial results through the third quarter of the fiscal year ending June 30, 2014 and highlights certain items of interest.

#### ***Citizens' Budget Committee to Meet for Mid-Biennium Update***

A mid-biennium budget meeting of the Citizens' Budget Committee to receive a budget update, review Community Grant requests and discuss other budget items is scheduled for May 19, 2014 at 6pm in City Hall Chambers.

#### ***Community Grant Applications Received***

The citizen members of the Citizens' Budget Committee will review the fiscal year 2015 Community Grant requests on May 19, 2014 and their recommendations will be considered by City Council. There were 18 applications received totaling \$39,539 for the FY 2015 Community Grant program with only \$20,000 in funding available in the adopted budget.

#### ***Audit Committee***

The Audit Committee is planning their annual "kick-off" meeting with the auditors on May 19, 2014, as audit season is fast approaching. This is the first meeting at the start of the audit process for the fiscal year ended June 30, 2014. The audit season, beginning in May, typically finishes up in December with the issuance of the audited financial statements.

#### ***National Award Received for Audit***

West Linn Finance received the *Certificate of Achievement for Excellence in Financial Reporting* award for our Comprehensive Annual Financial Report for the fiscal year ended June 30, 2013. This is the 6<sup>th</sup> year in a row we have received this prestigious national award since turning the City's finances around in 2008.

The Government Finance Officers Association grades annual audit reports for compliance with Generally Accepted Accounting Principles (GAAP) in meeting the "spirit of full disclosure" and to communicate our financial story to citizens and potential users of our financial statements. They provide us with critical comments and/or suggestions to better prepare future audit reports.

#### ***Police Station Bond Update***

At the November 8, 2011 election, the voters of West Linn approved Ballot Measure 3-377 authorizing the issuance of up to \$8.5 million in general obligation bonds to allow for the acquisition, construction and furnishing of a new police station to be located at 8th Avenue and 13th Street.

In January 2012, West Linn Finance marketed general obligation bonds using an Official Statement outlining the demographics and financial condition of the City. With bond interest rates at historic lows, it was an excellent time to sell municipal bonds and resulted in the City receiving an overall true interest cost (TIC) rate on a 20-year series of 2.25 percent

The project is estimated to be completed in August/September 2014 and below is a summary of the spending by fiscal year of the \$8.5 million through the date of this report:

	FY 2012	FY 2013	FY 2014	Total
Land Acquisition	\$ 1,453,257	\$ -	\$ -	\$ 1,453,257
Design and Construction	61,667	768,118	2,223,354	3,053,139
Total	<u>\$ 1,514,924</u>	<u>\$ 768,118</u>	<u>\$ 2,223,354</u>	4,506,396
Total available from bond sale				8,500,000
Remaining bond funds unspent to date				<u>\$ 3,993,604</u>

***Budget-to-Actual Quarterly Highlights***

In a review of the City’s revenues, particularly the summaries on pages 6 and 7, I note that property tax receipts continue to be steady. We have received 93 percent of our tax revenue year-to-date tracking well with projections and right at the same percentage of budget in previous years for the third quarter. State gas taxes are coming in over budget estimates and water revenues continue to be flat.

As this quarter is still early in the budget biennium, there are no significant budget-to-actual variances to report with the exception of capital outlay in the Street Fund. As you know, the street maintenance fee was increased in September 2014 (after the budget was adopted) in order to raise more funds for more street projects. Accordingly, street fund capital outlay will likely require a supplemental budget adjustment which we will schedule in the Winter 2015.

***eBilling Service is Underway for your Monthly City Services Bill***

Finance offers the convenience of free eBilling of your monthly City services bill. This “green” option allows citizens to receive an email when their bill is available, with a link to a secure website where they can view their bill, and pay online in one sitting. To sign up for this service promoting sustainability, go to: <http://westlinnoregon.gov/finance/ebilling-and-paying-city-services-bills-online>. You should have your statement in front of you, as you will need to create an account using your utility account number and name as it appears on your bill.

Note: If you would like to continue to receive your bills in the mail, but would like the option to view your bill online as well, you may still create an online account. When prompted on how you would like to receive your statements, change the option to "mail".

We encourage you to consider this “green” option reducing the carbon footprint by eliminating the paper copy of your utility bill that you receive each month.

***Property Tax Report says Tax System has a Significant Effect on Sale Prices***

The League of Oregon Cities asked the Northwest Economic Research Center to investigate the effect of the tax structure on residential sale prices as part of ongoing efforts to understand the impacts of Oregon's property tax system on local governments. Specifically, they wanted to investigate the magnitude of property tax capitalization - if two houses are similar in all ways except for their property tax payments, do their sale prices differ as a result? They found that differences in property tax payments are having a significant effect on sale price.

Property owners living in areas where their Real Market Value rises quickly relative to their Assessed Value are enjoying an increase in their property value that is not derived from property or neighborhood improvements. Instead this increase is a by-product of a property tax system separated from the market.

The full report can be viewed at:

[http://www.orcities.org/portals/17/storage/League\\_of\\_Oregon\\_Cities\\_Draft\\_3-11.pdf](http://www.orcities.org/portals/17/storage/League_of_Oregon_Cities_Draft_3-11.pdf)

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

Best regards,



Richard Seals, CPA CMA CFM CFE CGMA  
Chief Financial Officer  
City of West Linn

11 April 2014

## **City-wide Totals**

(Summary of Revenues and Expenditures  
rolled up for all City Funds)

**City of West Linn**

**Totals rolled up from all City funds**

	Actual			through the 3rd Quarter of FY 2014			[for informational purposes]			[9 months]
	FY 2011	FY 2012	FY 2013	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2014 Budget	FY 2015 Budget	Total Budget	Flexible Budget Factor
<b>Revenues (by category)</b>										
Property taxes	\$ 6,834,048	\$ 6,957,799	\$ 7,497,058	\$ 7,263,000	\$ 7,486,691	\$ 223,691	\$ 7,727,000	\$ 7,875,000	\$ 15,602,000	0.9400
Intergovernmental revenue	4,069,676	4,786,090	3,912,898	3,279,000	3,020,102	(258,898)	5,661,000	4,087,000	9,748,000	0.7500
Fees and charges - utility bills	7,216,994	7,912,595	8,383,234	6,454,000	6,797,673	343,673	8,606,000	8,983,000	17,589,000	0.7500
Fees and charges - other	4,814,504	5,762,194	5,098,446	3,793,000	4,142,861	349,861	5,053,000	5,184,000	10,464,000	0.7500
Other revenue:										
Interest	20,564	18,944	9,833	8,000	1,523	(6,477)	10,000	10,000	20,000	0.7500
Miscellaneous	1,292,334	617,134	551,049	285,000	696,364	411,364	378,000	386,000	537,000	0.7500
Transfers from other funds	5,427,681	5,647,000	5,995,629	4,884,000	4,764,636	(119,364)	6,510,000	6,932,000	13,442,000	0.7500
Debt proceeds	5,934,861	8,602,688	-	-	-	-	-	-	-	1.0000
	<u>12,675,440</u>	<u>14,885,766</u>	<u>6,556,511</u>	<u>5,177,000</u>	<u>5,462,523</u>	<u>285,523</u>	<u>6,898,000</u>	<u>7,328,000</u>	<u>13,999,000</u>	
Total revenue	<u>35,610,662</u>	<u>40,304,444</u>	<u>31,448,147</u>	<u>25,966,000</u>	<u>26,909,850</u>	<u>943,850</u>	<u>33,945,000</u>	<u>33,457,000</u>	<u>67,402,000</u>	

**Summary  
of revenues  
City-wide**

**City of West Linn**

**Totals rolled up from all City funds**

[for informational purposes]

	Actual			through the 3rd Quarter of FY 2014			2014-2015 Biennium			[9 months]
	FY 2011	FY 2012	FY 2013	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2014 Budget	FY 2015 Budget	Total Budget	Flexible Budget Factor
<b>Revenues (by line detail)</b>										
Property taxes										
Levied for general purposes	\$ 5,945,767	\$ 6,123,795	\$ 6,188,541	\$ 5,966,000	\$ 6,145,954	\$ 179,954	\$ 6,347,000	\$ 6,474,000	\$ 12,821,000	0.9400
Levied for bonded debt	888,281	834,004	1,308,517	1,297,000	1,340,737	43,737	1,380,000	1,401,000	2,781,000	0.9400
	6,834,048	6,957,799	7,497,058	7,263,000	7,486,691	223,691	7,727,000	7,875,000	15,602,000	
Intergovernmental revenue										
Library District Levy	1,263,801	1,305,223	1,313,873	1,246,000	1,240,810	(5,190)	1,326,000	1,353,000	2,679,000	0.9400
One-time capital funding	-	1,000,000	-	-	-	-	-	-	-	
State highway taxes (gas)	1,204,325	1,372,076	1,384,642	1,061,000	1,112,851	51,851	1,414,000	1,428,000	2,842,000	0.7500
State Shared Revenue (liq cig)	314,222	323,101	375,649	306,000	287,005	(18,995)	408,000	416,000	824,000	0.7500
State Revenue Sharing (general)	213,669	263,349	241,649	285,000	185,047	(99,953)	380,000	273,000	653,000	0.7500
State dispatch funds (911)	125,328	119,633	124,000	-	-	-	124,000	124,000	248,000	0.0000
Other grants and misc	948,331	402,708	473,085	381,000	194,389	(186,611)	2,009,000	493,000	2,502,000	0.0000
	4,069,676	4,786,090	3,912,898	3,279,000	3,020,102	(258,898)	5,661,000	4,087,000	9,748,000	
Fees and charges:										
Utility Charges - water	2,902,041	3,152,123	3,484,998	2,528,000	2,727,296	199,296	3,371,000	3,486,000	6,857,000	0.7500
Utility Charges - sewer	1,714,474	1,934,533	1,969,845	1,601,000	1,517,888	(83,112)	2,134,000	2,241,000	4,375,000	0.7500
Utility Charges - surface wtr	627,169	666,751	695,736	551,000	552,538	1,538	735,000	772,000	1,507,000	0.7500
Utility Charges - street maint	792,586	870,438	903,952	710,000	951,775	241,775	947,000	994,000	1,941,000	0.7500
Utility Charges - park maint	1,180,724	1,288,750	1,328,703	1,064,000	1,048,176	(15,824)	1,419,000	1,490,000	2,909,000	0.7500
	7,216,994	7,912,595	8,383,234	6,454,000	6,797,673	343,673	8,606,000	8,983,000	17,589,000	
SDC fees from developers	1,027,067	1,765,887	1,367,798	650,000	972,972	322,972	865,000	892,000	1,984,000	0.7500
Franchise fees	1,682,509	1,748,619	1,661,718	1,367,000	1,571,307	204,307	1,823,000	1,912,000	3,735,000	0.7500
Licenses and permits	1,065,191	1,294,838	1,121,623	992,000	888,107	(103,893)	1,321,000	1,293,000	2,614,000	0.7500
Park recreation program fees	519,650	549,685	514,367	430,000	353,679	(76,321)	573,000	602,000	1,175,000	0.7500
Fines and forfeitures	520,087	403,165	432,940	354,000	356,796	2,796	471,000	485,000	956,000	0.7500
	12,031,498	13,674,789	13,481,680	10,247,000	10,940,534	693,534	13,659,000	14,167,000	28,053,000	
Other revenue:										
Interest	20,564	18,944	9,833	8,000	1,523	(6,477)	10,000	10,000	20,000	0.7500
Miscellaneous	1,292,334	617,134	551,049	285,000	696,364	411,364	378,000	386,000	537,000	0.7500
Transfers from other funds	5,427,681	5,647,000	5,995,629	4,884,000	4,764,636	(119,364)	6,510,000	6,932,000	13,442,000	0.7500
Debt proceeds	5,934,861	8,602,688	-	-	-	-	-	-	-	1.0000
	12,675,440	14,885,766	6,556,511	5,177,000	5,462,523	285,523	6,898,000	7,328,000	13,999,000	
<b>Total revenue</b>	<b>35,610,662</b>	<b>40,304,444</b>	<b>31,448,147</b>	<b>25,966,000</b>	<b>26,909,850</b>	<b>943,850</b>	<b>33,945,000</b>	<b>33,457,000</b>	<b>67,402,000</b>	

**City of West Linn**

**Totals rolled up from all City funds**

	Actual			through the 3rd Quarter of FY 2014			[for informational purposes]			[9 months]
	FY 2011	FY 2012	FY 2013	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2014 Budget	FY 2015 Budget	Total Budget	Flexible Budget Factor
<b>Expenditures</b>										
Personnel services	\$ 12,464,651	\$ 13,073,971	\$ 13,526,504	\$ 10,875,000	\$ 9,688,712	\$ 1,186,288	\$ 14,138,000	\$ 14,688,000	\$ 28,826,000	0.7692
Materials and services	5,758,059	5,742,015	6,262,135	5,334,000	4,429,314	904,686	7,234,000	7,221,000	14,455,000	0.7500
Debt service	1,637,263	1,641,188	2,046,844	654,000	631,844	22,156	2,080,000	2,114,000	4,194,000	0.3000
Refunded debt	5,933,478	-	-	-	-	-	-	-	-	
Transfers to other funds	5,427,681	5,647,000	5,995,629	4,884,000	4,764,636	119,364	6,510,000	6,932,000	13,442,000	0.7500
Capital outlay - regular	4,805,173	1,894,769	3,309,861	4,800,000	2,261,660	2,538,340	7,609,000	4,645,000	12,254,000	0.7500
Capital outlay - Police Station Bond: Spent bond proceeds	-	1,514,924	768,118	2,267,000	2,223,354	43,646	6,297,000	-	6,297,000	0.3600
<b>Total expenditures</b>	<b>36,026,305</b>	<b>29,513,867</b>	<b>31,909,091</b>	<b>28,814,000</b>	<b>23,999,520</b>	<b>4,814,480</b>	<b>43,868,000</b>	<b>35,600,000</b>	<b>79,468,000</b>	
Revenue over (under) expenditures	(415,643)	10,790,577	(460,944)	(2,848,000)	2,910,330	5,758,330	(9,923,000)	(2,143,000)	(12,066,000)	
Beginning fund balance	13,297,712	12,882,069	23,672,646	22,538,000	23,211,702	673,702	22,538,000	12,615,000	22,538,000	
Ending fund balance	\$ 12,882,069	\$ 23,672,646	\$ 23,211,702	\$ 19,690,000	\$ 26,122,032	\$ 6,432,032	\$ 12,615,000	\$ 10,472,000	\$ 10,472,000	

**Summary  
of expenditures  
City-wide**

**City of West Linn**

**Totals rolled up from all City funds**

[for informational purposes]

	Actual			through the 3rd Quarter of FY 2014			2014-2015 Biennium			[9 months]
	FY 2011	FY 2012	FY 2013	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2014 Budget	FY 2015 Budget	Total Budget	Flexible Budget Factor
<b>Expenditures</b>										
Personnel services:										
Salaries and wages	\$ 8,384,067	\$ 8,582,886	\$ 9,013,851	\$ 7,362,000	\$ 6,402,885	\$ 959,115	\$ 9,207,000	\$ 9,571,000	\$ 18,778,000	0.7692
Overtime	206,143	212,488	193,078	212,000	196,328	15,672	262,000	275,000	537,000	0.7692
Payroll taxes and benefits	2,522,288	2,803,637	2,795,116	2,155,000	2,023,307	131,693	3,132,000	3,255,000	6,387,000	0.7692
PERS contributions	1,352,153	1,474,960	1,524,459	1,146,000	1,066,192	79,808	1,537,000	1,587,000	3,124,000	0.7692
	<u>12,464,651</u>	<u>13,073,971</u>	<u>13,526,504</u>	<u>10,875,000</u>	<u>9,688,712</u>	<u>1,186,288</u>	<u>14,138,000</u>	<u>14,688,000</u>	<u>28,826,000</u>	
Materials and services	5,758,059	5,742,015	6,262,135	5,334,000	4,429,314	904,686	7,234,000	7,221,000	14,455,000	0.7500
Debt service:										
Principal	1,024,552	1,150,000	1,335,000	325,000	325,000	-	1,150,000	1,335,000	2,485,000	0.3000
Interest	612,711	491,188	711,844	329,000	306,844	22,156	930,000	779,000	1,709,000	0.3000
Refunded debt	5,933,478	-	-	-	-	-	-	-	-	
	<u>7,570,741</u>	<u>1,641,188</u>	<u>2,046,844</u>	<u>654,000</u>	<u>631,844</u>	<u>22,156</u>	<u>2,080,000</u>	<u>2,114,000</u>	<u>4,194,000</u>	
Transfers to other funds	5,427,681	5,647,000	5,995,629	4,884,000	4,764,636	119,364	6,510,000	6,932,000	13,442,000	0.7500
Capital outlay - regular	4,805,173	1,894,769	3,309,861	4,800,000	2,261,660	2,538,340	7,609,000	4,645,000	12,254,000	0.7500
Capital outlay - Police Station Bond:										
Spent bond proceeds	-	1,514,924	768,118	2,267,000	2,223,354	43,646	6,297,000	-	6,297,000	0.3600
	<u>36,026,305</u>	<u>29,513,867</u>	<u>31,909,091</u>	<u>28,814,000</u>	<u>23,999,520</u>	<u>4,814,480</u>	<u>43,868,000</u>	<u>35,600,000</u>	<u>79,468,000</u>	
Revenue over (under) expenditures	(415,643)	10,790,577	(460,944)	(2,848,000)	2,910,330	5,758,330	(9,923,000)	(2,143,000)	(12,066,000)	
Beginning fund balance	<u>13,297,712</u>	<u>12,882,069</u>	<u>23,672,646</u>	<u>22,538,000</u>	<u>23,211,702</u>	<u>673,702</u>	<u>22,538,000</u>	<u>12,615,000</u>	<u>22,538,000</u>	
Ending fund balance	<u>\$ 12,882,069</u>	<u>\$ 23,672,646</u>	<u>\$ 23,211,702</u>	<u>\$ 19,690,000</u>	<u>\$ 26,122,032</u>	<u>\$ 6,432,032</u>	<u>\$ 12,615,000</u>	<u>\$ 10,472,000</u>	<u>\$ 10,472,000</u>	

**Budget-to-Actual**  
**Financial Reports by Fund**

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

[for informational purposes]

	Actual			through the 3rd Quarter of FY 2014			2014-2015 Biennium			[9 months]
	FY 2011	FY 2012	FY 2013	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2014 Budget	FY 2015 Budget	Total Budget	Flexible Budget Factor
<b>Revenue</b>										
Transfers from other funds	\$ 5,078,681	\$ 5,436,000	\$ 5,714,000	\$ 4,520,000	\$ 4,520,000	\$ -	\$ 6,025,000	\$ 6,229,000	\$ 12,254,000	0.7500
Muni Court fines and fees	421,535	332,386	349,548 <sup>1</sup>	272,000	298,255	26,255	363,000	374,000	737,000	0.7500
Licenses and permits	194,593	284,218	225,109	216,000	193,638	(22,362)	288,000	297,000	585,000	0.7500
Franchise fees	30,932	93,957	151,141	-	-	-	-	-	-	
Intergovernmental	41,667	112,040	140,621 <sup>2</sup>	70,000	67,725	(2,275) <sup>2</sup>	278,000	100,000	378,000	0.2500
Interest	5,953	18,445	9,052	4,000	1,015	(2,985)	5,000	5,000	10,000	0.7500
Miscellaneous	274,124	190,285	77,640	77,000	55,842	(21,158)	102,000	104,000	206,000	0.7500
Proceeds from refundings	5,934,861	-	-	-	-	-	-	-	-	
<b>Total revenue</b>	<b>11,982,346</b>	<b>6,467,331</b>	<b>6,667,111</b>	<b>5,159,000</b>	<b>5,136,475</b>	<b>(22,525)</b>	<b>7,061,000</b>	<b>7,109,000</b>	<b>14,170,000</b>	
<b>Expenditures</b>										
City Council	52,039	246,611	234,331	116,000	128,953	(12,953)	152,000	155,000	307,000	0.7632
City Administration	992,800	819,412	1,151,274	773,000	705,233	67,767	1,011,000	1,043,000	2,054,000	0.7646
Economic Development	-	-	-	162,000	133,318	28,682	411,000	223,000	634,000	0.3942
Human Resources	342,133	335,771	418,461	329,000	308,659	20,341	426,000	442,000	868,000	0.7723
Finance	976,712	1,018,354	1,049,302	761,000	643,824	117,176	987,000	1,027,000	2,014,000	0.7710
Information Technology	826,205	756,757	977,686	770,000	690,556	79,444	1,012,000	1,027,000	2,039,000	0.7609
Facility Services	482,333	453,578	465,146	410,000	349,030	60,970	490,000	547,000	1,037,000	0.8367
Municipal Court	327,591	284,037	294,808	249,000	228,524	20,476	323,000	343,000	666,000	0.7709
Public Works Support Services	1,205,769	1,155,908	1,036,750	831,000	698,496	132,504	1,080,000	1,112,000	2,192,000	0.7694
Vehicle/Equipment Maint	367,641	355,284	363,744	303,000	223,250	79,750	398,000	406,000	804,000	0.7613
Non-departmental:										
General Services	115,507	217,710	92,847	123,000	54,638	68,362	164,000	164,000	328,000	0.7500
Debt Service	306,812	413,425	411,750	294,000	290,688	3,312	414,000	414,000	828,000	0.7100
Transfers to other funds	32,000	123,000	191,000	149,000	149,000	-	199,000	615,000	814,000	0.7500
Current refundings	5,933,478	-	-	-	-	-	-	-	-	
<b>Total expenditures</b>	<b>11,961,020</b>	<b>6,179,847</b>	<b>6,687,099</b>	<b>5,270,000</b>	<b>4,604,169</b>	<b>665,831</b>	<b>7,067,000</b>	<b>7,518,000</b>	<b>14,585,000</b>	
Revenue over (under) expenditures	21,326	287,484	(19,988)	(111,000)	532,306	643,306	(6,000)	(409,000)	(415,000)	
Beginning fund balance	1,181,536	1,202,862	1,490,346	1,578,000	1,470,358	(107,642)	1,578,000	1,572,000	1,578,000	
Ending fund balance	<u>\$ 1,202,862</u>	<u>\$ 1,490,346</u>	<u>\$ 1,470,358</u>	<u>\$ 1,467,000</u>	<u>\$ 2,002,664</u>	<u>\$ 535,664</u>	<u>\$ 1,572,000</u>	<u>\$ 1,163,000</u>	<u>\$ 1,163,000</u>	

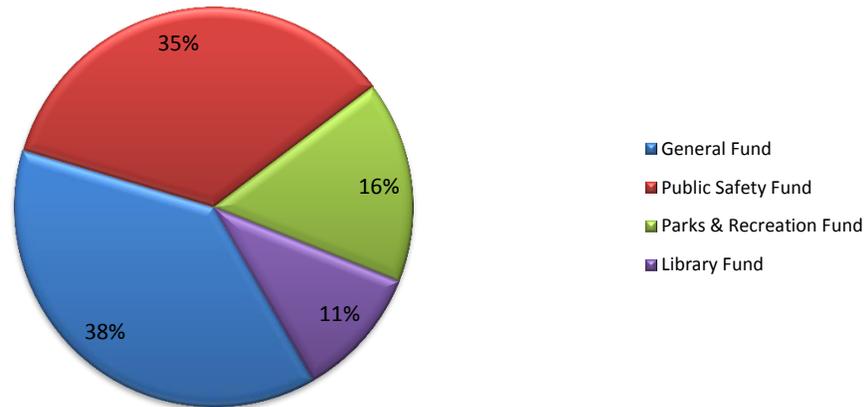
<sup>1</sup> The State revised all Municipal Court fine schedules effective January 1, 2012 resulting in lower fine net revenues for cities.

<sup>2</sup> Reflects intergovernmental reimbursement from the City of Milwaukie for intergovernmental agreements relating to financial management and IT services.

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

	Actual			Flexible Period	2014-2015 Biennium		
	FY 2011	FY 2012	FY 2013		FY 2014	FY 2015	Total
General Fund	\$ 1,202,862	\$ 1,490,346	\$ 1,470,358	\$ 2,002,664	\$ 1,572,000	\$ 1,163,000	\$ 1,163,000
Public Safety Fund	895,304	1,301,537	1,057,550	1,876,033	1,245,000	1,076,000	1,076,000
Parks & Recreation Fund	489,035	447,092	358,534	1,065,695	488,000	502,000	502,000
Library Fund	61,062	90,631	4,167	566,102	157,000	168,000	325,000
	<u>\$ 2,648,263</u>	<u>\$ 3,329,606</u>	<u>\$ 2,890,609</u>	<u>\$ 5,510,494</u>	<u>\$ 3,462,000</u>	<u>\$ 2,909,000</u>	<u>\$ 3,066,000</u>

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



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

[for informational purposes]

	Actual			through the 3rd Quarter of FY 2014			2014-2015 Biennium			[9 months]
	FY 2011	FY 2012	FY 2013	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2014 Budget	FY 2015 Budget	Total Budget	Flexible Budget Factor
<b>Revenue</b>										
Property taxes	\$ 4,213,922	\$ 4,128,714	\$ 4,113,984	\$ 3,918,000	\$ 3,950,414	\$ 32,414	\$ 4,168,000	\$ 3,973,000	\$ 8,141,000	0.9400
Franchise fees	1,372,104	1,485,623	1,313,529	1,127,000	1,327,459	200,459	1,503,000	1,586,000	3,089,000	0.7500
Intergovernmental revenue	639,454	720,502	648,713	523,000	320,409	(202,591)	697,000	708,000	1,405,000	0.7500
Licenses and permits	14,158	20,465	18,665	27,000	17,628	(9,372)	36,000	37,000	73,000	0.7500
Fines and forfeitures	35,815	4,350	15,660	32,000	8,698	(23,302)	42,000	43,000	85,000	0.7500
Interest	3,619	-	-	-	-	-	-	-	-	0.7500
Miscellaneous	3,566	7,875	59,281	43,000	55,345	12,345	57,000	58,000	115,000	0.7500
Transfers from General Fund	-	-	-	-	-	-	-	365,000	365,000	0.7500
Debt proceeds	-	8,602,688	-	-	-	-	-	-	-	
<b>Total revenue</b>	<b>6,282,638</b>	<b>14,970,217</b>	<b>6,169,832</b>	<b>5,670,000</b>	<b>5,679,953</b>	<b>9,953</b>	<b>6,503,000</b>	<b>6,770,000</b>	<b>13,273,000</b>	
<b>Expenditures</b>										
Personnel services	3,739,493	4,114,092	4,442,056	3,355,000	3,153,037	201,963	4,361,000	4,557,000	8,918,000	0.7692
Materials and services	694,522	777,693	725,454	604,000	568,417	35,583	805,000	810,000	1,615,000	0.7500
Debt service	112,000	-	-	-	-	-	-	-	-	
Transfers	1,355,000	1,116,000	1,175,000	1,058,000	1,058,000	-	1,410,000	1,452,000	2,862,000	0.7500
Capital outlay - regular	1,571,400	56,199	71,309	90,000	82,016	7,984	120,000	120,000	240,000	0.7500
Capital outlay - Police Station Bond:										
Land acquisition costs	-	1,453,257	- <sup>1</sup>	-	-	-	-	-	-	
Design/construction costs	-	61,667	768,118	2,267,000	2,223,354	43,646	6,297,000	-	6,297,000	0.3600
<b>Total expenditures</b>	<b>7,472,415</b>	<b>7,578,908</b>	<b>7,181,937</b>	<b>7,374,000</b>	<b>7,084,824</b>	<b>289,176</b>	<b>12,993,000</b>	<b>6,939,000</b>	<b>19,932,000</b>	
Revenue over (under) expenditures	(1,189,777)	7,391,309	(1,012,105)	(1,704,000)	(1,404,871)	299,129	(6,490,000)	(169,000)	(6,659,000)	
Beginning fund balance	2,085,081	895,304	8,286,613	7,735,000	7,274,508	(460,492)	7,735,000	1,245,000	7,735,000	
Ending fund balance - total	895,304	8,286,613	7,274,508	6,031,000	5,869,637	(161,363)	1,245,000	1,076,000	1,076,000	
Restricted unspent bond proceeds	-	(6,985,076)	(6,216,958)	(3,949,958)	(3,993,604)	(43,646)	-	-	-	
Unrestricted ending fund balance	\$ 895,304	\$ 1,301,537	\$ 1,057,550	\$ 2,081,042	\$ 1,876,033	\$ (205,009)	\$ 1,245,000	\$ 1,076,000	\$ 1,076,000	

<sup>1</sup> Capital outlay reflects the land acquisition costs (escrow closed in January 2012) relating to the Police Station project.

**Parks & Recreation Fund**  
for the City of West Linn

	Actual			through the 3rd Quarter of FY 2014			[for informational purposes]			[9 months] Flexible Budget Factor
	FY 2011	FY 2012	FY 2013	Flexible Budget	[9 months] Actual	[9 months] Variance	2014-2015 Biennium FY 2014 Budget	FY 2015 Budget	Total Budget	
<b>Revenue</b>										
Property taxes	\$ 1,326,790	\$ 1,198,978	\$ 1,311,238	\$ 1,169,000	\$ 1,316,004	\$ 147,004	\$ 1,244,000	\$ 1,245,000	\$ 2,489,000	0.9400
Park maintenance fee	1,180,724	1,288,750	1,328,703	1,064,000	1,048,176	(15,824)	1,419,000	1,490,000	2,909,000	0.7500
Recreation program charges	519,650	549,685	514,367	430,000	353,679	(76,321) <sup>1</sup>	573,000	602,000	1,175,000	0.7500
Intergovernmental	559,998	12,900	183,400	94,000	93,260	(740)	1,566,000	225,000	1,791,000	0.0600
Miscellaneous	5,643	8,728	8,047	21,000	8,487	(12,513)	28,000	29,000	57,000	0.7500
Other financing sources	483,000	-	50,176	-	191,947	191,947	-	-	-	0.7500
<b>Total revenue</b>	<b>4,075,805</b>	<b>3,059,041</b>	<b>3,395,931</b>	<b>2,778,000</b>	<b>3,011,553</b>	<b>233,553</b>	<b>4,830,000</b>	<b>3,591,000</b>	<b>8,421,000</b>	
<b>Expenditures</b>										
Personnel services	1,416,006	1,476,027	1,591,650	1,273,000	1,069,869	203,131	1,655,000	1,702,000	3,357,000	0.7692
Material & services	786,220	723,822	744,790	580,000	536,263	43,737 <sup>1</sup>	773,000	796,000	1,569,000	0.7500
Debt service	38,723	36,223	36,573	10,000	8,886	1,114	38,000	38,000	76,000	0.2500
Transfers	803,000	830,000	865,000	676,000	676,000	-	901,000	941,000	1,842,000	0.7500
Capital outlay	945,271	34,912	246,476	87,000	13,374	73,626	1,450,000	100,000	1,550,000	0.0600
<b>Total expenditures</b>	<b>3,989,220</b>	<b>3,100,984</b>	<b>3,484,489</b>	<b>2,626,000</b>	<b>2,304,392</b>	<b>321,608</b>	<b>4,817,000</b>	<b>3,577,000</b>	<b>8,394,000</b>	
Revenue over (under) expenditures	86,585	(41,943)	(88,558)	152,000	707,161	555,161	13,000	14,000	27,000	
Beginning fund balance	402,450	489,035	447,092	475,000	358,534	(116,466)	475,000	488,000	475,000	
Ending fund balance	\$ 489,035	\$ 447,092	\$ 358,534	\$ 627,000	\$ 1,065,695	\$ 438,695	\$ 488,000	\$ 502,000	\$ 502,000	

<sup>1</sup> These variances reflect increased expenditures incurred during Parks' busier summer months.

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

[for informational purposes]

	Actual			through the 3rd Quarter of FY 2014			2014-2015 Biennium			[9 months]
	FY 2011	FY 2012	FY 2013	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2014 Budget	FY 2015 Budget	Total Budget	Flexible Budget Factor
<b>Revenue</b>										
Property taxes	\$ 405,055	\$ 796,103	\$ 763,319	\$ 879,000	\$ 879,536	\$ 536 <sup>1</sup>	\$ 935,000	\$ 1,256,000	\$ 2,191,000	0.9400
Library District Levy	1,263,801	1,305,223	1,313,873	1,246,000	1,240,810	(5,190) <sup>1</sup>	1,326,000	1,353,000	2,679,000	0.9400
One-time capital funding	-	1,000,000	-	-	-	-	-	-	-	
Fines and forfeitures	62,737	66,429	67,732	50,000	49,843	(157)	66,000	68,000	134,000	0.7500
Interest	594	-	-	-	-	-	-	-	-	0.7500
Miscellaneous	7,916	14,150	7,617	11,000	24,674	13,674	14,000	14,000	28,000	0.7500
<b>Total revenue</b>	<b>1,740,103</b>	<b>3,181,905</b>	<b>2,152,541</b>	<b>2,186,000</b>	<b>2,194,863</b>	<b>8,863</b>	<b>2,341,000</b>	<b>2,691,000</b>	<b>5,032,000</b>	
<b>Expenditures</b>										
Personnel services	1,186,953	1,184,157	1,271,523	1,031,000	921,474	109,526	1,340,000	1,392,000	2,732,000	0.7692
Materials and services	202,079	230,179	198,482	163,000	131,454	31,546	217,000	224,000	441,000	0.7500
Transfers	379,000	738,000	769,000	581,000	581,000	-	774,000	804,000	1,578,000	0.7500
Capital outlay	-	203,895	184,362 <sup>2</sup>	347,000	349,951	(2,951) <sup>2</sup>	347,000	260,000	607,000	1.0000
<b>Total expenditures</b>	<b>1,768,032</b>	<b>2,356,231</b>	<b>2,423,367</b>	<b>2,122,000</b>	<b>1,983,879</b>	<b>138,121</b>	<b>2,678,000</b>	<b>2,680,000</b>	<b>5,358,000</b>	
Revenue over (under) expenditures	(27,929)	825,674	(270,826)	64,000	210,984	146,984	(337,000)	11,000	(326,000)	
Beginning fund balance	246,991	219,062	1,044,736	651,000	773,910	122,910	651,000	314,000	651,000	
Ending fund balance - total	219,062	1,044,736	773,910	715,000	984,894	269,894	314,000	325,000	325,000	
Restricted - County Grant	-	796,105	611,743	264,743	261,792	(2,951)	-	-	-	
Restricted - Caufield Trust	158,000	158,000	158,000	157,000	157,000	-	157,000	157,000	157,000	
Unrestricted	\$ 61,062	\$ 90,631	\$ 4,167	\$ 293,257	\$ 566,102	\$ 272,845	\$ 157,000	\$ 168,000	\$ 168,000	

<sup>1</sup> Property taxes arrived this quarter as well as most of the dedicated Library District Levy.

<sup>2</sup> Capital outlay is being funded with the \$1 million from the County (received FY 2012) to include the parking lot and roof replacement projects.

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

	Actual			through the 3rd Quarter of FY 2014			[for informational purposes]			[9 months]
	FY 2011	FY 2012	FY 2013	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2014 Budget	FY 2015 Budget	Total Budget	Flexible Budget Factor
Revenue										
Licenses and permits	\$ 642,616	\$ 715,745	\$ 577,532	\$ 551,000	\$ 491,634	\$ (59,366)	\$ 734,000	\$ 684,000	\$ 1,418,000	0.7500
Miscellaneous	678	-	-	1,000	-	(1,000)	1,000	1,000	2,000	0.7500
Total revenue	643,294	715,745	577,532	552,000	491,634	(60,366)	735,000	685,000	1,420,000	
Expenditures										
Personnel services	383,253	415,503	393,692	319,000	290,054	28,946	415,000	428,000	843,000	0.7692
Materials and services	16,273	10,622	10,182	35,000	7,714	27,286	46,000	47,000	93,000	0.7500
Transfers	73,000	278,000	295,000	228,000	228,000	-	304,000	315,000	619,000	0.7500
Total expenditures	472,526	704,125	698,874	582,000	525,768	56,232	765,000	790,000	1,555,000	
Revenue over (under) expenditures	170,768	11,620	(121,342)	(30,000)	(34,134)	(4,134)	(30,000)	(105,000)	(135,000)	
Beginning fund balance	72,657	243,425	255,045	233,000	133,703	(99,297)	233,000	203,000	233,000	
Ending fund balance	\$ 243,425	\$ 255,045	\$ 133,703	\$ 203,000	\$ 99,569	\$ (103,431)	\$ 203,000	\$ 98,000	\$ 98,000	

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

[for informational purposes]

	Actual			through the 3rd Quarter of FY 2014			2014-2015 Biennium			[9 months]
	FY 2011	FY 2012	FY 2013	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2014 Budget	FY 2015 Budget	Total Budget	Flexible Budget Factor
<b>Revenue</b>										
Intergovernmental	\$ 213,669	\$ 263,349	\$ 241,649 <sup>1</sup>	\$ 285,000	\$ 185,047	\$ (99,953) <sup>1</sup>	\$ 380,000	\$ 273,000	\$ 653,000	0.7500
Franchise fees	64,400	56,144	84,206	149,000	158,180	9,180 <sup>2</sup>	199,000	199,000	398,000	0.7500
Licenses and permits	160,818	198,055	228,461	158,000	111,863	(46,137)	210,000	221,000	431,000	0.7500
Charges for services	168,000	150,000	198,000	215,000	95,636	(119,364)	286,000	88,000	374,000	0.7500
Interest	482	-	-	-	-	-	-	-	-	0.7500
Miscellaneous	5,388	5,754	2,843	1,000	10,744	9,744	1,000	1,000	2,000	0.7500
Transfers from General Fund	181,000	61,000	83,629	149,000	149,000	-	199,000	250,000	449,000	0.7500
<b>Total revenue</b>	<b>793,757</b>	<b>734,302</b>	<b>838,788</b>	<b>957,000</b>	<b>710,470</b>	<b>(246,530)</b>	<b>1,275,000</b>	<b>1,032,000</b>	<b>2,307,000</b>	
<b>Expenditures</b>										
Personnel services	611,293	591,131	593,547	438,000	408,643	29,357	570,000	587,000	1,157,000	0.7692
Materials and services	38,149	44,120	37,994	227,000	41,187	185,813	302,000	80,000	382,000	0.7500
Transfers	207,000	295,000	338,000	199,000	199,000	-	265,000	274,000	539,000	0.7500
<b>Total expenditures</b>	<b>856,442</b>	<b>930,251</b>	<b>969,541</b>	<b>864,000</b>	<b>648,830</b>	<b>215,170</b>	<b>1,137,000</b>	<b>941,000</b>	<b>2,078,000</b>	
Revenue over (under) expenditures	(62,685)	(195,949)	(130,753)	93,000	61,640	(31,360)	138,000	91,000	229,000	
Beginning fund balance	325,542	262,857	66,908	(127,000)	(63,845)	63,155	(127,000)	11,000	(127,000)	
Ending fund balance	\$ 262,857	\$ 66,908	\$ (63,845)	\$ (34,000)	\$ (2,205)	\$ 31,795	\$ 11,000	\$ 102,000	\$ 102,000	

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

<sup>2</sup> Going forward, Comcast franchise fees are being allocated here, in addition to CenturyLink franchise fees.

**Park Bond Fund**  
**for the City of West Linn**

	Actual			through the 3rd Quarter of FY 2014			[for informational purposes]			[9 months] Flexible Budget Factor
	FY 2011	FY 2012	FY 2013	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2014 Budget	FY 2015 Budget	Total Budget	
Revenue										
Interest	\$ 1,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenditures										
Materials & Services	2,243	-	-	-	-	-	-	-	-	
Capital outlay	739,217	-	9,311	98,000	-	98,000	131,000	-	131,000	0.7500
Total expenditures	741,460	-	9,311	98,000	-	98,000	131,000	-	131,000	
Revenue over (under) expenditures	(739,591)	-	(9,311)	(98,000)	-	98,000	(131,000)	-	(131,000)	
Beginning fund balance	874,833	135,242	135,242	131,000	125,931	(5,069)	131,000	-	131,000	
Ending fund balance	\$ 135,242	\$ 135,242	\$ 125,931	\$ 33,000	\$ 125,931	\$ 92,931 <sup>1</sup>	\$ -	\$ -	\$ -	

<sup>1</sup> Ending fund balance in this Fund represents the remaining unspent bond proceeds dedicated for future park projects.

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

	Actual			through the 3rd Quarter of FY 2014			[for informational purposes]			[9 months]
	FY 2011	FY 2012	FY 2013	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2014 Budget	FY 2015 Budget	Total Budget	Flexible Budget Factor
<b>Revenue</b>										
Property taxes	\$ 888,281	\$ 834,004	\$ 1,308,517	\$ 1,297,000	\$ 1,340,737	\$ 43,737	\$ 1,380,000	\$ 1,401,000	\$ 2,781,000	0.9400
Interest	180	-	-	-	-	-	-	-	-	0.7500
<b>Total revenue</b>	<b>888,461</b>	<b>834,004</b>	<b>1,308,517</b>	<b>1,297,000</b>	<b>1,340,737</b>	<b>43,737</b>	<b>1,380,000</b>	<b>1,401,000</b>	<b>2,781,000</b>	
<b>Expenditures</b>										
Debt service										
Principal:										
2012 GO Police Station	-	-	135,000 <sup>2</sup>	-	-	- <sup>1</sup>	220,000	245,000	465,000	0.0000
2010 GO Refunding	210,000	200,000	220,000	-	-	- <sup>1</sup>	240,000	250,000	490,000	0.0000
2009 GO Refunding	470,000	490,000	505,000	-	-	- <sup>1</sup>	515,000	535,000	1,050,000	0.0000
Interest:										
2012 GO Police Station	-	-	256,483	95,000	94,319	681 <sup>1</sup>	189,000	185,000	374,000	0.5000
2010 GO Refunding	54,833	69,537	63,538	30,000	29,569	431 <sup>1</sup>	60,000	55,000	115,000	0.5000
2009 GO Refunding	145,287	131,181	116,487	51,000	50,669	331 <sup>1</sup>	102,000	86,000	188,000	0.5000
<b>Total expenditures</b>	<b>880,120</b>	<b>890,718</b>	<b>1,296,508</b>	<b>176,000</b>	<b>174,557</b>	<b>1,443</b>	<b>1,326,000</b>	<b>1,356,000</b>	<b>2,682,000</b>	
Revenue over (under) expenditures	8,341	(56,714)	12,009	1,121,000	1,166,180	45,180	54,000	45,000	99,000	
Beginning fund balance	117,054	125,395	68,681	37,000	80,690	43,690	37,000	91,000	37,000	
Ending fund balance	\$ 125,395	\$ 68,681	\$ 80,690	\$ 1,158,000	\$ 1,246,870	\$ 88,870	\$ 91,000	\$ 136,000	\$ 136,000	

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

<sup>2</sup> General obligation debt service payments for the police station project began in FY 2013.

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

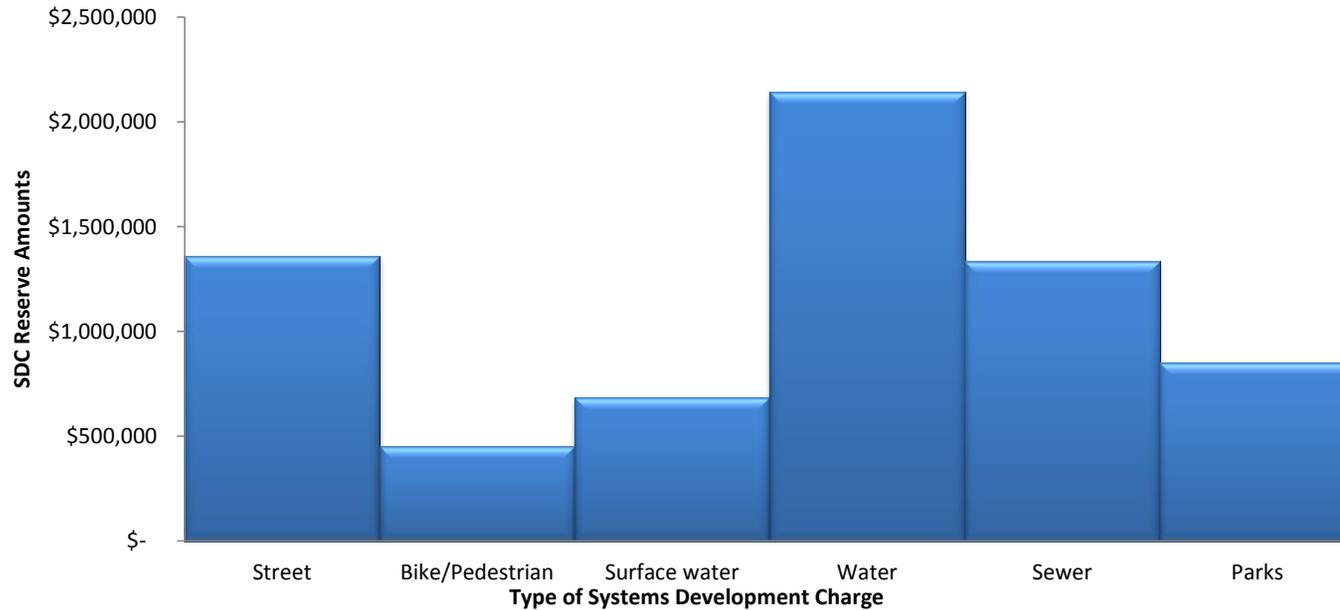
[for informational purposes]

	Actual			through the 3rd Quarter of FY 2014			2014-2015 Biennium			[9 months]
	FY 2011	FY 2012	FY 2013	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2014 Budget	FY 2015 Budget	Total Budget	Flexible Budget Factor
Revenue										
Interest	\$ 4,299	\$ 499	\$ 781	\$ 4,000	\$ 508	\$ (3,492)	\$ 5,000	\$ 5,000	\$ 10,000	0.7500
Systems Development Charges										
Street	219,107	263,854	279,321	150,000	182,288	32,288	200,000	206,000	406,000	0.7500
Bike/Pedestrian	212,759	97,276	81,151	19,000	55,818	36,818	25,000	26,000	51,000	0.7500
Surface water	10,484	11,296	11,695	8,000	8,300	300	10,000	11,000	21,000	0.7500
Water	302,362	500,617	356,432	173,000	302,440	129,440	230,000	237,000	467,000	0.7500
Sewer	115,017	198,594	136,288	75,000	93,208	18,208	100,000	103,000	203,000	0.7500
Parks	167,338	694,250	502,911	225,000	330,918	105,918	300,000	309,000	609,000	0.7500
<b>Total revenue</b>	<b>1,031,366</b>	<b>1,766,386</b>	<b>1,368,579</b>	<b>654,000</b>	<b>973,480</b>	<b>319,480</b>	<b>870,000</b>	<b>897,000</b>	<b>1,767,000</b>	
Expenditures										
Materials and services	1,014	12,378	4,222	38,000	-	38,000	50,000	250,000	300,000	0.7500
Transfers	36,000	11,000	11,629	150,000	30,636	119,364	200,000	-	200,000	0.7500
Capital outlay										
Street	-	116,782	-	338,000	5,176	332,824	450,000	50,000	500,000	0.7500
Bike/Pedestrian	-	-	-	75,000	-	75,000	100,000	100,000	200,000	0.7500
Surface water	-	39,518	-	17,000	-	17,000	23,000	20,000	43,000	0.7500
Water	-	130,419	412,580	788,000	44,123	743,877	1,051,000	325,000	1,376,000	0.7500
Sewer	385,569	39,518	-	338,000	-	338,000	450,000	255,000	705,000	0.7500
Parks	67,025	225,838	431,137	244,000	35,722	208,278	325,000	200,000	525,000	0.7500
<b>Total expenditures</b>	<b>489,608</b>	<b>575,453</b>	<b>859,568</b>	<b>1,988,000</b>	<b>115,657</b>	<b>1,872,343</b>	<b>2,649,000</b>	<b>1,200,000</b>	<b>3,849,000</b>	
Revenue over (under) expenditures	541,758	1,190,933	509,011	(1,334,000)	857,823	2,191,823	(1,779,000)	(303,000)	(2,082,000)	
Beginning fund balance	3,727,616	4,269,374	5,460,307	5,413,000	5,969,318	556,318	5,413,000	3,634,000	5,413,000	
Ending fund balance	<u>\$ 4,269,374</u>	<u>\$ 5,460,307</u>	<u>\$ 5,969,318</u>	<u>\$ 4,079,000</u>	<u>\$ 6,827,141</u>	<u>\$ 2,748,141</u>	<u>\$ 3,634,000</u>	<u>\$ 3,331,000</u>	<u>\$ 3,331,000</u>	

**Summary of Ending Balances by Type of Systems Development Charge:**

	Actual			Flexible Period		2014-2015 Biennium		
	FY 2011	FY 2012	FY 2013			FY 2014	FY 2015	Total
Street	\$ 810,913	\$ 945,277	\$ 1,212,788	\$ 1,359,717	Street	\$ 666,000	\$ 815,000	\$ 815,000
Bike/Pedestrian	219,339	315,921	396,793	452,611	Bike/Pedestrian	291,000	217,000	217,000
Surface water	695,283	665,515	676,734	685,034	Surface water	655,000	538,000	538,000
Water	1,575,590	1,941,423	1,883,939	2,142,256	Water	760,000	662,000	662,000
Sewer	951,487	1,108,102	1,243,625	1,336,888	Sewer	848,000	586,000	586,000
Parks	16,762	484,069	555,439	850,635	Parks	414,000	513,000	513,000
	<u>\$ 4,269,374</u>	<u>\$ 5,460,307</u>	<u>\$ 5,969,318</u>	<u>\$ 6,827,141</u>		<u>\$ 3,634,000</u>	<u>\$ 3,331,000</u>	<u>\$ 3,331,000</u>

**SDC Reserves as of End of Flexible Period**



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

	Actual			through the 3rd Quarter of FY 2014			[for informational purposes]			[9 months]
	FY 2011	FY 2012	FY 2013	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2014 Budget	FY 2015 Budget	Total Budget	Flexible Budget Factor
<b>Revenue</b>										
Intergovernmental - gas taxes	\$ 1,204,325	\$ 1,372,076	\$ 1,384,642 <sup>1</sup>	\$ 1,061,000	\$ 1,112,851	\$ 51,851	\$ 1,414,000	\$ 1,428,000	\$ 2,842,000	0.7500
Intergovernmental - grants	146,762	-	-	-	-	-	-	-	-	0.7500
Street maintenance fee	792,586	870,438	903,952	710,000	951,775	241,775 <sup>2</sup>	947,000	994,000	1,941,000	0.7500
Franchise fees	103,189	112,895	112,842	91,000	85,668	(5,332)	121,000	127,000	248,000	0.7500
Interest	722	-	-	-	-	-	-	-	-	0.7500
Miscellaneous	327,898	170,483	163,589	39,000	171,053	132,053	52,000	53,000	105,000	0.7500
<b>Total revenue</b>	<b>2,575,482</b>	<b>2,525,892</b>	<b>2,565,025</b>	<b>1,901,000</b>	<b>2,321,347</b>	<b>420,347</b>	<b>2,534,000</b>	<b>2,602,000</b>	<b>5,136,000</b>	
<b>Expenditures</b>										
Personnel services	453,082	490,123	514,202	448,000	405,396	42,604	582,000	605,000	1,187,000	0.7692
Material & services	433,496	433,428	526,857	374,000	303,417	70,583	498,000	526,000	1,024,000	0.7500
Debt service	151,000	152,000	152,000	38,000	34,000	4,000	152,000	152,000	304,000	0.2500
Transfers	659,000	529,000	550,000	495,000	495,000	-	660,000	683,000	1,343,000	0.7500
Capital outlay	516,782	415,419	403,959	821,000	974,224	(153,224)	1,095,000	1,098,000	2,193,000	0.7500
<b>Total expenditures</b>	<b>2,213,360</b>	<b>2,019,970</b>	<b>2,147,018</b>	<b>2,176,000</b>	<b>2,212,037</b>	<b>(36,037)</b>	<b>2,987,000</b>	<b>3,064,000</b>	<b>6,051,000</b>	
Revenue over (under) expenditures	362,122	505,922	418,007	(275,000)	109,310	384,310	(453,000)	(462,000)	(915,000)	
Beginning fund balance	928,973	1,291,095	1,797,017	2,067,000	2,215,024	148,024	2,067,000	1,614,000	2,067,000	
Ending fund balance	<u>\$ 1,291,095</u>	<u>\$ 1,797,017</u>	<u>\$ 2,215,024</u>	<u>\$ 1,792,000</u>	<u>\$ 2,324,334</u>	<u>\$ 532,334</u>	<u>\$ 1,614,000</u>	<u>\$ 1,152,000</u>	<u>\$ 1,152,000</u>	

<sup>1</sup> State gas tax revenues increased effective January 1, 2011 with new legislation raising the gas tax rate from \$0.24 to \$0.30 cents per gallon.

<sup>2</sup> Street maintenance fees increased 75% effective September 2013 for residential and no increase for commercial.

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

	Actual			through the 3rd Quarter of FY 2014			[for informational purposes]			[9 months]
	FY 2011	FY 2012	FY 2013	Flexible	[9 months]	[9 months]	2014-2015 Biennium			Flexible
				Budget	Actual	Variance	FY 2014	FY 2015	Total	Budget
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Factor
<b>Revenue</b>										
Water services charges	\$ 2,902,041	\$ 3,152,123	\$ 3,484,998 <sup>1</sup>	\$ 2,528,000	\$ 2,727,296	\$ 199,296 <sup>1</sup>	\$ 3,371,000	\$ 3,486,000	\$ 6,857,000	0.7500
Interest	7	-	-	-	-	-	-	-	-	0.7500
Miscellaneous	63,105	60,431	63,546	8,000	43,908	35,908	11,000	11,000	22,000	0.7500
Systems development charges	35,699	53,360	42,274	23,000	31,475	8,475	31,000	32,000	63,000	0.7500
<b>Total revenue</b>	<b>3,000,852</b>	<b>3,265,914</b>	<b>3,590,818</b>	<b>2,559,000</b>	<b>2,802,679</b>	<b>243,679</b>	<b>3,413,000</b>	<b>3,529,000</b>	<b>6,942,000</b>	
<b>Expenditures</b>										
Personnel services	522,158	522,988	457,132	475,000	402,309	72,691	618,000	637,000	1,255,000	0.7692
Materials and services	1,298,377	1,347,850	1,524,505 <sup>2</sup>	1,194,000	1,023,600	170,400 <sup>2</sup>	1,592,000	1,653,000	3,245,000	0.7500
Debt service										
Principal	80,000	85,000	90,000	95,000	95,000	-	95,000	105,000	200,000	1.0000
Interest	68,608	63,822	60,013	41,000	28,713	12,287	55,000	49,000	104,000	0.7500
Transfers	743,000	657,000	684,000	527,000	527,000	-	703,000	730,000	1,433,000	0.7500
Capital outlay	62,205	27,871	599,493	350,000	413,746	(63,746)	466,000	510,000	976,000	0.7500
<b>Total expenditures</b>	<b>2,774,348</b>	<b>2,704,531</b>	<b>3,415,143</b>	<b>2,682,000</b>	<b>2,490,368</b>	<b>191,632</b>	<b>3,529,000</b>	<b>3,684,000</b>	<b>7,213,000</b>	
Revenue over (under) expenditures	226,504	561,383	175,675	(123,000)	312,311	435,311	(116,000)	(155,000)	(271,000)	
Beginning fund balance	468,296	694,800	1,256,183	996,000	1,431,858	435,858	996,000	880,000	996,000	
Ending fund balance	\$ 694,800	\$ 1,256,183	\$ 1,431,858	\$ 873,000	\$ 1,744,169	\$ 871,169	\$ 880,000	\$ 725,000	\$ 725,000	

<sup>1</sup> Overall water revenues declined slightly in FY 2009, FY 2010, and FY 2011 despite five percent rate increases in each of those years. Recently however, overall water revenues have increased: 8.6 percent in FY 2012 and 10.6 percent in FY 2013 inclusive of five percent water rate increases.

<sup>2</sup> The majority of Materials and Services includes the cost of purchasing water from South Fork Water Board.

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

[for informational purposes]

	Actual			through the 3rd Quarter of FY 2014			2014-2015 Biennium			[9 months]
	FY 2011	FY 2012	FY 2013	Flexible Budget	[9 months] Actual	[9 months] Variance	FY 2014 Budget	FY 2015 Budget	Total Budget	Flexible Budget Factor
<b>Revenue</b>										
Sewer services charges	\$ 1,714,474	\$ 1,934,533	\$ 1,969,845	\$ 1,601,000	\$ 1,517,888	\$ (83,112) <sup>1</sup>	\$ 2,134,000	\$ 2,241,000	\$ 4,375,000	0.7500
Surface water services charges	627,169	666,751	695,736	551,000	552,538	1,538 <sup>2</sup>	735,000	772,000	1,507,000	0.7500
Licenses and permits	53,006	76,355	71,856	40,000	73,344	33,344	53,000	54,000	107,000	0.7500
Interest	2,839	-	-	-	-	-	-	-	-	0.7500
Miscellaneous	56	-	-	-	21,035	21,035	-	-	-	0.7500
Systems development charges	105,261	106,068	76,036	61,000	81,854	20,854	81,000	83,000	164,000	0.7500
<b>Total revenue</b>	<b>2,502,805</b>	<b>2,783,707</b>	<b>2,813,473</b>	<b>2,253,000</b>	<b>2,246,659</b>	<b>(6,341)</b>	<b>3,003,000</b>	<b>3,150,000</b>	<b>6,153,000</b>	
<b>Expenditures</b>										
Personnel services	475,767	524,754	427,504	572,000	490,045	81,955	744,000	774,000	1,518,000	0.7692
Materials and services	229,645	289,294	291,708	281,000	200,666	80,334	375,000	377,000	752,000	0.7500
Transfers	1,119,000	1,070,000	1,117,000	821,000	821,000	-	1,094,000	1,118,000	2,212,000	0.7500
Capital outlay	389,856	588,801	900,024	1,182,000	343,328	838,672	1,576,000	1,582,000	3,158,000	0.7500
<b>Total expenditures</b>	<b>2,214,268</b>	<b>2,472,849</b>	<b>2,736,236</b>	<b>2,856,000</b>	<b>1,855,039</b>	<b>1,000,961</b>	<b>3,789,000</b>	<b>3,851,000</b>	<b>7,640,000</b>	
Revenue over (under) expenditures	288,537	310,858	77,237	(603,000)	391,620	994,620	(786,000)	(701,000)	(1,487,000)	
Beginning fund balance	2,765,081	3,053,618	3,364,476	3,349,000	3,441,713	92,713	3,349,000	2,563,000	3,349,000	
Ending fund balance	\$ 3,053,618	\$ 3,364,476	\$ 3,441,713	\$ 2,746,000	\$ 3,833,333	\$ 1,087,333	\$ 2,563,000	\$ 1,862,000	\$ 1,862,000	

<sup>1</sup> Revenue from Sanitary Sewer utility rates - variance is minor reflecting consistency with budget estimates.

<sup>2</sup> Revenue from Surface Water management fee - variance is minor reflecting consistency with budget estimates.





TAB 3

Community Grant Recommendations for FY 2015

## Memorandum

**Date:** May 1, 2014

**To:** Citizens' Budget Committee

**From:** Citizen members of the Citizens' Budget Committee

**Subject:** Recommendations for Community Grant Allocations

---

The citizen members of the Citizens' Budget Committee have reviewed the 18 grant requests totaling \$39,539 for the \$20,000 available grant funds budgeted in the second year of the BN 2015 biennium. The overall guiding principles in evaluating requests were as follows:

- Priority given to organizations or causes that directly benefit West Linn residents.
- A complete, descriptive, and thorough application submitted.
- Transparency as to exactly what funds would be used for and who benefits.
- No funding allocated for advertising or promotion.
- No funding allocated to Neighborhood Associations.
- No funding for purely fundraising type of events or requests related to political advocacy.
- Any undesignated balance left in the "community grants" account can be used by the Parks Department to assist with other community organizations that need financial assistance during the fiscal year which did not complete an application or receive full funding.

### **Recommendation**

The citizen members of the Citizens' Budget Committee recommend that the full committee forward the attached recommendations to the City Council awarding 17 organizations \$19,189 in funding leaving \$811 undesignated in the reserve account for use throughout the fiscal year.

### Attachment

Summary of Requests and Recommendations

**City of West Linn**

Community Grant Requests for the second fiscal year (FY 2015) of the 2014-2015 Biennial Budget

COMMUNITY GRANT REQUESTS		FY 2015 REQUESTED AMOUNT	RECOMMENDED BY CITIZEN MEMBERS OF CITIZENS' BUDGET COMMITTEE	ADOPTED BY THE WEST LINN CITY COUNCIL
Organizations requesting funding	General description of purpose/program	Requested	Recommended	Adopted
1	Willamette Living History Committee	\$ 3,000	\$ 1,500	\$ -
2	West Linn Community Chorus	2,500	1,200	-
3	West Linn Community Task Force	2,400	2,000	-
4	Friends of Maddax Woods	500	500	-
5	Happy Trails Riding Center	2,000	1,700	-
6	July 4th Fireworks Event	1,500 **	1,500	-
7	MOMS Club of West Linn	3,500	500	-
8	AWOL Dance Collective	1,500	500	-
9	Friends of McLean House	2,190	500	-
10	Clackamas Women's Services	2,800	2,000	-
11	West Linn Lions: Screening	289	289	-
<b>New applicants for FY 2015</b>				
12	West Linn Lions: Shoes & Socks for Kids	2,420	2,000	-
13	Resiliency Organization of West Linn	740	500	-
14	West Linn Food Pantry	5,000	2,000	-
15	West Linn Farmers Market	4,000 **	1,000	-
16	Hist. Willamette-A Main St Community	1,200	1,000	-
17	Rosemont Ridge PTO	1,000	500	-
18	19th Street Farms	3,000	-	-
<b>Applied last year, but did not apply this time:</b>				
	Friends of the Robinwood Station	-	-	-
	Willamette Falls Heritage Foundation	-	-	-
	Sachi Wellness Center	-	-	-
<b>Total</b>		<b>\$ 39,539</b>	<b>\$ 19,189</b>	<b>\$ -</b>

\*\* these two organizations are also requesting that City Manager considers waiving their event permit fees during their permit application process.





TAB 4

Proposed Updates to Master Fees & Charges



## **Master Fees and Charges Document**

**Adopted: June \_\_, 2014**

**Effective: July 1, 2014**

*(Unless otherwise noted)*

***Attachment A***

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# 1. General Information

## 1.1. Overview

The City of West Linn provides a full range of municipal services to the community, which includes police protection, traffic control and improvement, street maintenance and improvement, water, sewer, and surface water management services, planning and zoning regulation, building inspection and regulation, parks and recreational activities, and community library services. This Master Fees Schedule consolidates all City fees and charges, adopted by City Council resolution, for the various services that the City provides. Typically, it is updated annually and reflects all fee resolutions passed by Council during the year. For easy reference, the current Master Fees Schedule booklet is available online at: <http://westlinnoregon.gov/finance>.

## 1.2. Fee Variance & Waiver Statement

Based upon an unusual circumstance or event, past practices, demonstrated hardship, or public benefit, the City Manager is authorized to waive or decrease a fee(s) or charge(s) in a particular matter or establish a fee not yet authorized in this schedule. When a new fee is established by the City Manager it shall be incorporated into this resolution, and it shall be included and specified during the next update to this document. It shall be communicated to Council in writing to allow opportunity for comment. The request for a waiver or reduction may be in writing. If the City Manager or his designee agrees to said waiver or reduction, he/she may inform the City Council, in writing, of the request and his/her decision, except in minor matters (defined as waivers or reductions valued at \$500 or less).

## 1.3. Statement of Hourly Rates

Unless otherwise specified, the City employee hourly rate shall be calculated as three times the employee's hourly pay rate, to the nearest \$5 increment. This calculation shall be used to recover costs for those services billed on an hourly basis, including but not limited to professional services such as planning, engineering, public works, utility, financial, legal, parks, and police services. The use of a multiplier of three is intended to recover all overhead, training, benefits, and other costs associated with a City employee's time. Any work performed during overtime hours shall be billed the calculated three times hourly rate multiplied by 125 percent. A schedule of hourly billing rates will be maintained. The City Manager or Department Directors are authorized to adjust calculated billings to reflect the impact of unusual circumstances or situations.

## 2. Utility Fees

	Effective January 1, 2013		Effective January 1, 2014		Effective January 1, 2015	
	Over 700 Cubic Feet; First 700 Cubic Feet	Per 100 Cubic Feet	Over 700 Cubic Feet; First 700 Cubic Feet	Per 100 Cubic Feet	Over 700 Cubic Feet; First 700 Cubic Feet	Per 100 Cubic Feet
<b>2.1. Water Rates</b>						
5/8" x 3/4" meter	\$ 17.67	\$ 2.03	\$ 18.55	\$ 2.13	\$ 19.48	\$ 2.24
3/4" meter	17.67	2.03	18.55	2.13	19.48	2.24
1" meter	20.96	2.03	22.01	2.13	23.11	2.24
Multi-family rate per dwelling	17.67	2.03	18.55	2.13	19.48	2.24
1-1/4" to 1-1/2" meter	23.97	2.03	25.17	2.13	26.43	2.24
2" meter	30.70	2.03	32.24	2.13	33.85	2.24
3" meter	38.55	2.03	40.48	2.13	42.50	2.24
6" meter	77.13	2.03	80.99	2.13	85.04	2.24

Note: for water users outside of City limits, a factor of 1.5 is applied to applicable utility rates.

### 2.2. Water Service Shut Off

	Fee	
Shut off fee for non-payment	\$ 30	Pursuant to Code 4.235 (2)
Shut off fees pursuant to request from customer:		
Shut off fee for a period of less than 15 days	\$ 20	Pursuant to Code 4.185 (2)
Shut off fee for a period of not less than 15 days	\$ -	Pursuant to Code 4.185 (1)

Note: a onetime fee of \$30 will be charged for shut off due to non-payment. Water shall not be returned to service until the customer pays their account balance in full and the \$30 fee. A onetime fee of \$20 will be charged to a water customer that wishes to have their service discontinued for a period of less than 15 days. Water shall not be returned to service until the customer pays their account balance in full and the \$20 fee. No shut off fee will be charged for having service discontinued for a period of not less than 15 days. Please also refer to the section below as "turn on" fees may or may not apply as well.

### 2.3. Water Service Turn On

	Fee
Turn on fee when service is performed after regular working hours	\$ 100
Turn on fee when service is performed during regular working hours:	
Turn on for a period of less than 15 days	\$ 20
Turn on for a period of not less than 15 days	\$ -

Note: a onetime fee of \$100, in addition to shut off fees, will be charged to turn on water service after hours. A onetime fee of \$20 dollars will be charged to turn on water and set up an active billing account for less than 15 days. No fee will be charged for turn on of water service for a period of not less than 15 days.

### 2.4. Delinquent Utility Bill Accounts

	Fee
Interest: monthly interest rate on delinquent balances due	1.00%
Ten-day Notice fee (sent out for 3 months past due and over \$200)	\$ 7.50
Door Hanger Shut-off fee (received at least 2 days prior to shut-off)	\$ 10.00
Door Hanger Shut-off fee- repeat occurrence (i.e. each additional door hanger after one is received for the year)	\$ 20.00

### 2.5. Bulk Water Rates (per 1,000 gallons)

	eff. 1/1/13	eff. 1/1/14	eff. 1/1/15
5/8" x 3/4" meter	\$ 3.36	\$ 3.53	3.71

A special bulk water charge shall be charged to bulk users, such as commercial cleaning services, commercial spraying businesses, contractors and other commercial bulk users of water recognized by the city. Each bulk user shall obtain a permit from the public works department, which shall be free of charge, and the user may be required to pay a refundable cash deposit of one hundred dollars or more before the permit is granted.

**2.6. Reduced Utility Bill Rates for Qualifying Low-income Households**

	Effective January 1, 2013		Effective January 1, 2014		Effective January 1, 2015	
	Over 700 Cubic Feet; First 700 Cubic Feet		Over 700 Cubic Feet; First 700 Cubic Feet		Over 700 Cubic Feet; First 700 Cubic Feet	
	Per 100 Cubic Feet	Per 100 Cubic Feet	Per 100 Cubic Feet	Per 100 Cubic Feet	Per 100 Cubic Feet	Per 100 Cubic Feet
5/8" x 3/4" meter	\$ 8.84	\$ 2.03	\$ 9.28	\$ 2.13	\$ 9.74	\$ 2.24
3/4" meter	8.84	2.03	9.28	2.13	9.74	2.24

Monthly water service charges to the principal residence of low income citizens as defined in this section shall be as follows: for 5/8-inch or 3/4-inch water meter; the first 700 cubic feet of water use shall be charged at one-half the regular consumption rate; water used in excess of the first seven hundred cubic feet of water used shall be charged at the regular consumption rate. There shall be no reduced water service charge for meters in excess of those described above.

Only principal residences occupied by a person(s) having an annual income(s) that does not exceed 185% of the federal poverty low income guidelines (as established for both single and multiple person households, by the poverty guidelines updated periodically in the Federal Register by the U.S. Department of Health and Human Services under the authority of 42 U.S.C. 9902(2).), are eligible for reduced utility bill rates renewable July 1st of every fiscal year.

**2.7. Water Meter Installation Services**

	Effective January 1, 2013		Effective January 1, 2014		Effective January 1, 2015	
	Dig-In Service	Drop-In Service	Dig-In Service	Drop-In Service	Dig-In Service	Drop-In Service
5/8" x 3/4" meter	\$ 2,153	\$ 289	\$ 2,260	\$ 303	\$ 2,373	\$ 318
3/4" meter	2,205	341	2,315	358	2,431	376
1" meter	2,258	394	2,370	413	2,489	434
1" to 1-1/2" meter	3,780	604	3,969	634	4,167	666
2" meter	3,990	998	4,190	1,047	4,399	1,100

All other connection and installation charges for water meters in excess of two-inches shall be determined after the City has performed the work and the actual cost has been determined. Such cost shall include labor, materials and services, equipment and indirect overhead costs. An advance cash deposit shall be required at the time that a building permit is issued for water meters in excess of 2-inches: for each three-inch meter, \$10,000; four-inch meter, \$10,000; six-inch meter, \$15,000; and eight-inch meter \$15,000.

When the amount of the cash deposit exceeds the City's actual cost, the difference shall be refunded. When the City's actual cost exceeds the cash deposit, the difference shall be due immediately; if the difference is not paid within 30 days of the billing date, interest and finance charges shall accrue at the rates stated in Section 2.4. The price structure has been calculated to recover costs associated with dig-in service piping installations up to and including 40 linear feet.

Any service installation requiring piping extensions ranging from 40 linear feet up to 125 linear feet will be charged an additional \$50 per linear foot, in addition to the charge listed above. Service installations requiring piping extensions longer than 125 linear feet shall be negotiated. The West Linn Public Works Department will provide a written estimate detailing the work to be performed, and the applicant shall agree and make a cash deposit prior to the commencement of work. Final billings for this work shall be consistent with this fee schedule.

Service Definitions:

Dig-in Service: Condition where the City or its agent must physically tap into a main water line to extend water service to the property.

Drop-in Service: An existing condition where a developer of a residential subdivision or commercial complex has installed water services to each serviceable and buildable lot in accordance with City specifications.

2.8. Sanitary Sewer Collection Rates	Effective January 1, 2013		Effective January 1, 2014		Effective January 1, 2015	
	Residential	Commercial	Residential	Commercial	Residential	Commercial
City of West Linn	\$ 15.49	\$ 15.49 plus \$1.49 per CCF over 10 per month	\$ 16.27	\$ 16.27 plus \$1.56 per CCF over 10 per month	\$ 17.08	\$ 17.08 plus \$1.64 per CCF over 10 per month
	Effective July 1, 2012		Effective July 1, 2013		Effective July 1, 2014	
	Residential	Commercial	Residential	Commercial	Residential	Commercial
Tri-City Service District	\$ 15.35	\$ 15.35 plus \$1.54 per CCF over 10 per month	\$ 17.35	\$ 17.35 plus \$1.74 per CCF over 10 per month	<i>tbd</i>	<i>tbd</i> plus \$ <i>tbd</i> per CCF over 10 per month

Tri-City Service District is the separate entity that treats City of West Linn sewage and accordingly, the City passes through their charges to West Linn citizens. These pass-through charges are not determined by the City, but rather by the Tri-City Service District and historically have changed every July 1st, as opposed to January 1st when the City's charges have historically changed.

The above sewer rates for Tri-City Service District are actually stated on a per "Equivalent Dwelling Unit (EDU) basis, which should be based on water consumption". So in converting their EDU rates over to CCFs which are used for billing commercial properties in West Linn, if for residential units, every residence is deemed to have 1 EDU and therefore 1 base fee charge applies, then for commercial property, West Linn has historically (since at least 1999) determined that since 1 EDU = 1 residence = which is also about 10 CCFs. Therefore, for commercial billing purposes in West Linn, bill one of Tri-City's base fee which would include 10 CCFs, as a minimum charge for all commercial properties, and then one-tenth of the same base rate per CCF for water consumption used over 10 CCFs per month.

2.9. Surface Water Management Rates	Effective January 1, 2013		Effective January 1, 2014		Effective January 1, 2015	
	Equivalent Service Units (ESUs)		Equivalent Service Units (ESUs)		Equivalent Service Units (ESUs)	
Monthly charge per ESU	\$ 5.31		\$ 5.58		\$ 5.86	
Single family residential	1 ESU		1 ESU		1 ESU	
Duplex	2 ESU		2 ESU		2 ESU	
Triplex	3 ESU		3 ESU		3 ESU	

Total equivalent service units are based on measured impervious area. The rate for "All Other Improved Premises" shall be computed by dividing the total measured impervious area by 2,914 square feet. The quotient is rounded to the nearest whole number and multiplied by the base equivalent service unit rate.

The City Council determines that the fees imposed upon by this resolution are not taxes subject to the property tax limitations of Article XI, section 11 of the Constitution.

**2.10. Street Permit Fee**

**Permit Fee**

Permit per project or contract \$ 50

Street permit fees are charged on a per project or per contract basis.

**2.11. Roadway Maintenance Fee**

*(or commonly referred to as Street Maintenance Fee)*

	Effective July 1, 2013		Effective Sept 1, 2013		Effective July 1, 2014	
	Charge per Month		Charge per Month		Charge per Month	
<b>Residential:</b>						
Single family residence	\$ 5.89	per month	\$ 10.31	per month	\$ 10.83	per month
Multi-family residence	5.59	per month	9.78	per month	10.27	per month
<b>Commercial, Public Properties:</b>						
Home-based businesses	\$ 5.89	per month	\$ 5.89	per month	\$ 5.89	per month
0 to 50 trips	5.89	per month	5.89	per month	5.89	per month
51 to 250 trips	0.66	per trip	0.66	per trip	0.66	per trip
251 to 500 trips	0.79	per trip	0.79	per trip	0.79	per trip
501+ trips	0.90	per trip	0.90	per trip	0.90	per trip
<b>Maximums and Caps:</b>						
Commercial maximum	\$510		\$510		\$510	
Commercial yearly increase max	3%		3%		3%	
Public institution maximum	\$300		\$300		\$300	

**Note: The Commercial Street Maintenance Fees are unchanged and are being reviewed by the Economic Development Committee.**

A residence is defined by the presence of any size water meter, for the roadway maintenance fee. The system and structure of fees for roadway maintenance can be controlled through the vacancy of a residence and turning off water service to the vacant residence. The City Council determines that the roadway maintenance fees imposed upon residences are not taxes subject to the property tax limitations of Article XI, section 11(b) of the Oregon Constitution.

A multi-family housing unit is defined as a residential structure with multiple dwelling units in the same building that share one water meter. Because multi-family housing units cannot define vacancy based on the absence of water service, a multi-family rate can apply to eligible multi-family housing units. The multi-family housing rate is discounted based on the city-wide vacancy rate as determined by the City of West Linn Planning Department in effect for a one-year period as of July 1 of each fiscal year.

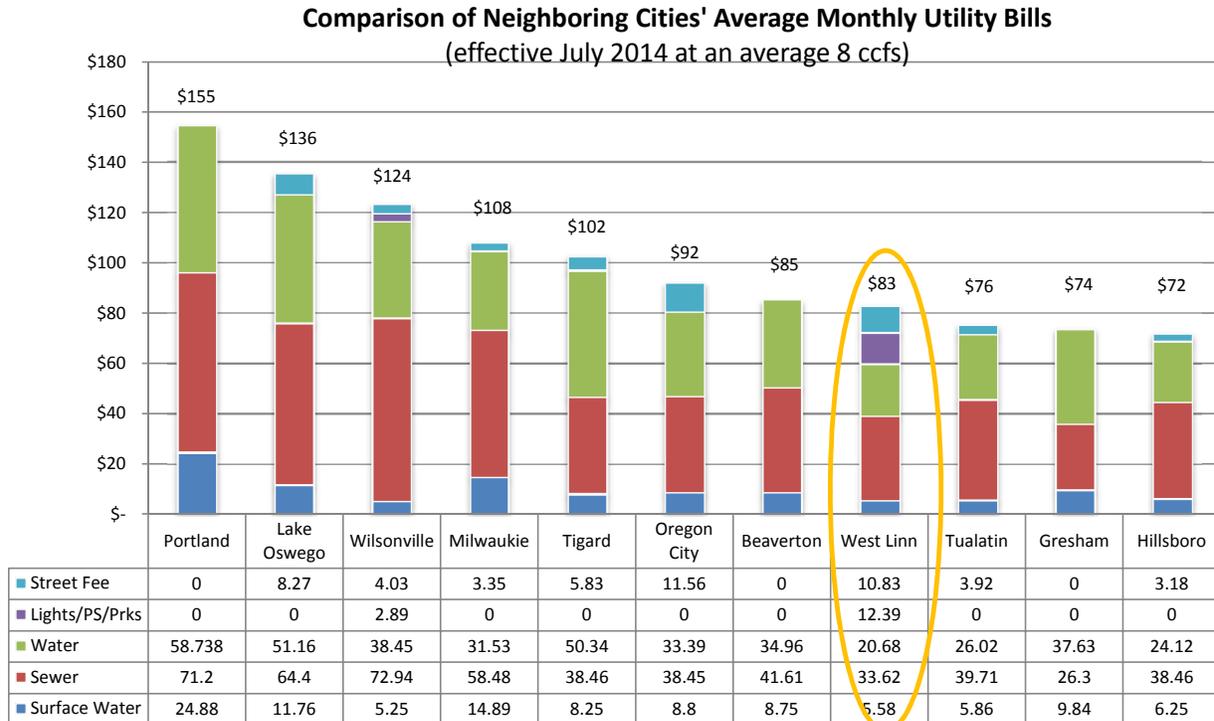
Per trip calculation for business establishments shall be calculated using trip generation rates for various types of development as provided in the Trip Generation Manual of the Institute of Traffic Engineers. Business establishments shall have the opportunity to review and modify data used in the trip calculation formula.

Monthly roadway maintenance fees to the principal residence of low income citizens as defined in this section shall be as follows: low income citizens shall be charged at one-half the regular rate. Any citizen currently receiving the reduced water service charge for low-income citizens shall automatically receive the reduced roadway maintenance fee. Principal residences occupied by a person(s) having an annual income(s) that does not exceed one hundred eighty-five percent (185%) of the most recently published federal poverty low income guidelines (as established by the poverty guidelines updated periodically in the Federal Register by the U.S. Department of Health and Human Services under the authority of 42 U.S.C. 9902(2).), are eligible for reduced roadway maintenance fees.

**2.12. Park Maintenance Fee**

*[refer to Section 6.9 of the Parks Fee and Charges]*

**2.13. Comparison Graph of Average Utility Bills of Neighboring Cities (monthly, using 8ccfs)**



This graph compares the average utility bills for the neighboring cities surrounding West Linn. As some cities bill monthly, some bill every two months, and some bill every three months, these amounts are converted to average monthly amounts so they are comparable to West Linn. Also, cities increase different rates at different times during they year; therefore, this graph is simply a picture in time reflecting the rates at the time that the survey was conducted. And finally, cities have different average water consumption amounts per household; so for the sake of this comparison, these rates are computed using an average 8ccfs of water used per month so as to be most comparable to West Linn's overall average. Below are West Linn's calculations:

Average Utility Bill (residential)	eff. January 1, 2014		eff. July 1, 2014		eff. January 1, 2015	
	increased	avg bill	increased	avg bill	increased	avg bill
<b>Water Service Fee</b>						
Base (includes up to 7ccf)	5%	\$ 0.88 \$ 18.55		\$ 18.55	5%	\$ 0.93 \$ 19.48
<b>Sewer Service Fee</b>						
Base fee to West Linn	5%	0.78 16.27		16.27	5%	0.81 17.08
Tri-City portion of sewer fee		17.35		17.35		17.35
<i>Avg sewer per house</i>		33.62		33.62		34.43
<b>Surface Water Management Fee</b>	5%	0.27 5.58		5.58	5%	0.28 5.86
<b>Street Maintenance Fee</b>		10.31	5%	0.52 10.83		10.83
<b>Parks Maintenance Fee</b>		11.80	5%	0.59 12.39		12.39
<b>Average bill to homeowner</b>		\$ 1.93 \$ 79.86		\$ 1.11 \$ 80.97		\$ 2.02 \$ 82.99
<b>Usage rate per 1ccf over 7ccf</b>	5%	0.10 2.13		2.13	5%	0.11 2.24

### 3. Administrative Fees

#### 3.1. City Facility Deposits

Deposits for the use of City facilities may be made via check/credit card to be cashed/charged immediately with any potential refund returned later at the applicable time.

If the City facility is left clean with no work required on behalf of City staff or contractor, the total amount of the deposit shall be refunded. If work is required by City staff or contractor, the actual costs as provided in the section above will be ascertained and subtracted from the deposit. If the deposit exceeds the costs, then any monies remaining shall be refunded; should costs exceed the deposit, the event organizer shall be billed for the difference. All refunds will be in compliance with Ordinance No. 1493, Section 7.870 and shall be made in no more than 30 days.

#### 3.2. Special Events (permit)

	Fee
Filing fee	\$ 50
Deposit	[see Section 3.1. above for deposit policy]

All special events must file for a special event permit. Barricade rental will be a pass through from the Public Works Department. City personnel costs will be charged based on services required using the methodology described in Section 1.3.

#### 3.3. Overstreet Banner (permit)

	Fee
Filing fee	\$ 50

Note: all applicants must file for an Overstreet Banner permit and only City sponsored events may be advertised on a overstreet banner.

#### 3.4. Business License Fee

1 to 2 employees  
3 to 5 employees  
6 to 10 employees  
over 10 employees

Business License Fees	
Annual fee [inside City]	Annual fee [outside City]
\$ 36	\$ 54
54	81
72	115
86	138

Plus Home Occupation Fees	
Initial annual fee	\$ 100
Annual renewal fee	10

Persons having a fixed place of business within the City of West Linn and who are subject to being licensed under the provisions of Sections 7.00 to 7.08 shall pay a business license fee.

**Note: Non-profit organizations are required to obtain a license, but are exempt from the fees.**

For an apartment house as defined in sections 7.000 to 7.080, with ten dwelling units or less, a business license fee of \$72 per year shall be assessed, and an additional amount of \$1.50 per dwelling unit shall be assessed for every dwelling unit in an apartment house in excess of ten (10).

#### **Metro Business License versus City Business License or Both?:**

Instead of getting separate business licenses within each Portland-area city that you conduct business in, you can get a single license from Metro to construct, alter and repair structures in 20 cities that have licensing requirements in the metropolitan area. The license covers all construction trades, both commercial and residential, as well as all landscape contractors. The Metro license allows contractors or landscapers to operate in 20 cities surrounding Portland having licensing requirements in the metropolitan area, excluding Portland. Exception: if your principal place of business is inside the City of West Linn, the business is required to apply for a City of West Linn Business License in addition to the Metro License. For Metro applications, contact Metro at 503-797-1710 or visit their website at: <http://www.oregonmetro.gov/index.cfm/go/by.web/id=24216>.

The City Council finds that certain trades, shops, businesses or callings are carried on in the City by persons from regular places of business and by persons from vehicles who have not regular places of business within the City; that persons with regular places of business in the City pay City ad valorem property taxes upon real and personal

property which is used in and belongs to their business and that persons who do not have regular places of business in the City escape such ad valorem taxation.

Both receive the benefit of police and fire protection, public utilities and sidewalks, streetlights, health services and other public facilities and services of the City. Therefore, in order that each shall pay as nearly as may be not a discriminatory share, but a share in proportion to benefits received of the burden supporting such facilities and services of the City, such businesses not operating from regular places of business in the City shall pay one and one-half times the license fee previously designated herein for businesses operating from a fixed place of business within the City.

Maximum annual business license fee

Based on the criteria set forth in Section 6(d) of Resolution No. 94-42, no business shall be charged an annual business license fee greater than two hundred dollars (\$200).

Adult Businesses

The application fee for a permit to own, maintain, operate or conduct an adult business (Section 7.115(1) of the West Linn Municipal Code), shall be five hundred dollars (\$500) and non-refundable.

The application fee for a permit to entertain in, or be employed by any adult business (Section 7.115 (2) of the West Linn Municipal Code), shall be fifty dollars (\$50) and non-refundable.

<b>3.5. Liquor License</b>	<b>Application Fee</b>
Original application	\$ 100
Change in ownership or management	75
Renewal or temporary application	35

*[These fees apply for applications of a liquor license per Section 7.715 of the WL Municipal Code.]*

**3.6. Dog License**

Ordinance 1595 transfers dog licensing and fee collection over to Clackamas County effective 7/14/2010.

**3.7. Public Record Requests**

Every person has a right to inspect any public record of a public body in this state, except as otherwise provided by ORS 192.496 to 192.505. Please understand that the documents or records requested may not be immediately available for review and that an appointment to review the documents or records may be necessary. There may be a cost for the research time to retrieve the requested records and costs for duplication of requested documents. If research time is required, the requestor will be notified of the estimated cost prior to retrieving the documents or records. Prepayment for research time and copies may be required. Any documents or records made available for review must not be disassembled and copies may not be made by the requestor directly.

1. Requests must be in writing using the form provided (please note, the City will not create a new document in response to a records request).
2. Requests must be submitted to the City Recorder at 22500 Salamo Rd., West Linn, Oregon, 97068, by fax at 503-650-9041, or by e-mail at [cwl\\_records@westlinnoregon.gov](mailto:cwl_records@westlinnoregon.gov). For Police record requests, please contact the Police Department directly at <http://westlinnoregon.gov/police/police-report-request>.
3. The City shall respond to all requests as soon as practical and without unreasonable delay. Generally, responses will be made within five (5) business days or, if more time is needed for a full response, within seven (7) business days.

4. The inspection of documents is preferred over copies, such inspection shall occur during normal business hours. An acceptable inspection time and place will be arranged between the requestor and the staff person. Space is provided for one person to inspect records per request.

5. The City will submit a cost estimate to the requestor to provide the requested documents, including copying charges, research time (if required), and separating exempt from non-exempt materials.

6. If the estimated cost is \$25 or more, the City shall require a deposit in the full amount of the estimate before fulfilling the request. If the actual cost exceeds the estimate, the City will not release the documents until the fee is received in full.

<u>Public Record Request services:</u>	<u>Fee</u>
Photocopying records service - first page up to 10 pages	\$ 15
Photocopying records service - over 10 pages	See per page photocopying fees below
Records research fee:	Staff hourly wage, plus benefits
CD Duplication (per event/meeting, and or documents)	\$35 and \$15 for each additional
City Budget, City Audit, or City CIP document	\$ 35 for multiple copies

**3.8. Photocopying Fees**

	<u>Per page fee</u>
8.5" x 11" (per page charge)	\$ 0.25
8.5" x 14" (per page charge)	0.30
11" x 17" (per page charge)	0.35

Photocopy charges are applied City-wide. All City Departments charge the same fee for photocopy services.

**3.9. Non-sufficient Funds (NSF) Charge**

	<u>Fee</u>
Relating to returned payments for NSF (pursuant to West Linn Code Section 4.015 and 4.235)	\$ 25

**3.10. Finance Charges**

[refer interest rates and applicable fees under Section 2.4. Delinquent Utility Bill Accounts]

**3.11. Municipal Court Fees and Charges**

	<u>Fee</u>
Fee for Setting Aside Records of Conviction / Arrest	\$ 240
Civil Compromise Fee	200
Bench Probation / Probation Violation Fee	100
Fee for Fix-it Citation issued by Police	35
File Review Fee	25
Fee for fine payment agreements	20
Suspension Fee	15
Deferral Fees:	
Criminal Deferred Sentence	\$ 200
Seat-Belt / Cell Phone Deferral Fee	Range \$50 to \$110
Safe Driving Deferral Fee (Students)	Range \$50 to \$435
Safe Driving Deferral Fee (Adults)	Range \$75 to \$435

Fine schedule relating to infractions See separate conviction schedule of fines maintained by the Municipal Court Judge as summarized below pursuant to ORS 153:

Penalty class	Special			
	Presumptive	Zone	Minimum	Maximum
	Fine	Fine	Fine	Fine
Class A	\$ 435	\$ 870	\$ 220	\$ 2,000
Class B	260	520	130	1,000
Class C	260	320	80	500
Class D	110	220	60	250

Note: Special Zones include highway work, school, and safety corridors

## 4. GIS/Mapping Fees

4.1. Map Printouts	<u>Per Copy</u>
First five laser copies - 8.5" x 11", full color (A Size Letter)	\$ 0.25
Each laser copy thereafter - 8.5" x 11", full color (A Size Letter)	5.00
Up to 11"x17", full color or black and white (B Size Tabloid)	8.00
Over 11"x17", up to 24"x36", full color or black and white (C & D Sizes)	15.00
Over 24"x36" up to 36"x48", full color or black and white (E Size)	20.00
Over 36"x48" up to 50"x60" (two map sheets), full color or b&w (Oversized)	30.00

4.2. City Atlas	<u>Color</u>	
47 double-sided pages, 8.5"x11"	\$ 50.00	
<i>Road Maps:</i>	<u>First copy</u>	<u>Additional copies</u>
11x17 black & white	Free	\$ 0.25
11x17 color	\$ 8.00	\$ 8.00

4.3. Custom Request Maps  
Approved hourly billing rate per Section 1.3. plus map printout fees, limited to staff availability

4.4. Large Format Copies	<u>Black &amp; White</u>	<u>Color</u>
Wide Format Scan and print (36" maximum width)	\$ 15	\$ 25

4.5. Digital Data	<u>Per Section</u>	<u>Full City (15 sections)</u>
1999 Ortho-rectified Aerial Photography, Color or Black and White, 1-foot pixels	\$ 50	\$ 500

- Digital data may not be redistributed or resold.
- Other years of photography are not available for public distribution. Contact Metro DRC to purchase.
- Available in ESRI Shapefile format.
- DXF conversion or non-standard requests: data cost plus staff time.
- Some data layers are not available for public distribution due to licensing constraints and must be obtained through Metro's Data Resource Center or Clackamas County.
- All GIS digital data requests must go through the West Linn GIS Coordinator.
- A Release of Information Form must be filled out and signed prior to transfer of data.

4.6. GIS Digital Layers	<u>Per Layer</u>	<u>All City Layers</u>
GIS Digital Data Layers	\$ 25	\$ 250

## 5. Library Fees

<b>5.1. Overdue items</b>	<b><u>Per Day</u></b>	<b><u>Maximum</u></b>
Adult items	\$ 0.25	\$ 5.00
Children's items	\$ 0.15	\$ 3.00
Children's AV materials	\$ 0.25	\$ 3.00
Cultural Pass	\$ 5.00	Cost of pass
<b>5.2. Media Storage</b>	<b><u>Per Item</u></b>	
Blank Discs	\$1.00	
USB	\$10.00	
<b>5.3. Community Room</b>	<b><u>Per Hour</u></b>	
Fee	\$50.00	
Non-profit	\$20.00	
<b>5.4. Replacement Library Card fee</b>	<b><u>Per Card</u></b>	
Fee	\$ 1.00	
<b>5.5. Lost &amp; Damaged</b>	<b><u>Per Item</u></b>	
Item	Retail cost of item	
Miscellaneous missing part	\$ 1.00	

## 6. Parks, Recreation, and Facility Fees

### 6.1. Picnic Facility Fees - Residents

Size of Group	Shelter/Stage	West Linn Non-Profit Service Group
1-49	\$ 30.00	\$ 15.00
50-99	60.00	30.00
100-199	120.00	60.00
200-300	240.00	120.00

Groups of 300+ must utilize a Special Event permit.

### 6.2. Picnic Facility Fees - Nonresidents

Size of Group	Shelter/Stage	Non-Profit Service Group
1-49	\$ 90.00	\$ 30.00
50-99	150.00	60.00
100-199	300.00	120.00
200-300	450.00	240.00

Groups of 300+ must utilize a Special Event permit.

**Special Event fees** for the use of infrastructure facilities, right of ways, streets, open space, trails, or groups areas necessary for event. Current fees for reservation of specific shelters and fields would still apply

Size of Event	Non Profit	Commercial/Private
Event Size 1-199	\$ 100.00	\$ 150.00
Event Size 200-499	150.00	250.00
Event Size 500-999	250.00	400.00
Event Size 1000 - 1999	400.00	700.00
Event Size 2000-4999	750.00	1,000.00
Event Size over 5000	900.00	1,500.00

\* City personnel costs will be charged based on services required using the methodology described in Section 1.3.

### 6.3. Athletic Field Permits

	With Picnic Permit	Field Permit Only
Hourly fee	\$ 10.00	\$ 15.00
Daily fee	60.00	75.00
Field set-up	50.00	65.00

### 6.4. Tournament & Camp Fees

#### Adult & Youth Sports Camp Fee

West Linn Resident or Non-Profit	\$10 hour per field
Non-Resident or For Profit	\$15 hour per field
Field Set up	\$25 per hour

#### Adult & Youth Sports Tournament Fees

Fee to offset incurred costs for hosting tournaments (utilities, supplies and materials, and staff time)

1 - 5 teams in tournament	\$100.00
6 - 10 teams in tournament	\$250.00
11 - 20 teams in tournament	\$350.00
20+ teams in tournament	\$500.00

**6.5. Adult Community Center Fees**

	Non Profit Meeting Application fees	Charges per hour		
		Non-profits Events	Residents	Non-Residents
Required - Alcohol Fee (If served)	NA	\$ 75	\$ 75	\$ 75
Facility Rental (All rooms except kitchen)	\$ 75	64	95	114
Main Multi Purpose #1	38	26	45	57
Multi Purpose #2 (Back left)	32	19	26	32
Multi Purpose #3 (Back right)	32	19	26	32
Classroom	26	13	19	26
Kitchen (Only with Multi #1 rental)	19	32	13	32

See also Section 3.1 for facility deposit information.

**6.6. McLean House Fees**

	Weekend Rates		Week-day rates (Monday - Thursday)		
	Saturday	Friday & Sunday	Level A	Level B	Level C
Refundable security deposit	\$250		\$100		
Cleaning fee (cleaning service provided)	\$150		\$75		
Required - alcohol fee (if served)	\$60				
Use fee - high season (May - Sept.)	\$2,100 - 8 hours	\$1,800 - 8 hours/ \$900 minimum	\$20 per hr for small groups (20 or fewer)	\$40 per hr for mid-size groups (21 to 40)	\$100 per hr for large groups (41-100)
Use fee - low season (Oct – April)	\$950 - 8 hours	\$750 - 8 hours / \$375 minimum			

Pre-event visits: first half-hour, no charge; additional time \$10 per half-hour.

The Friends of McLean Park and House (or Parks and Recreation Director) reserve the right to reduce or waive fees in regards to service-to-service trade, civic groups and non-profit groups.

Available options: Premium quality chair rental, set up service, and tear-down service.

Active military discount on use fees 30%

**6.7. Sunset Fire Hall Community Room Fees**

Standardized fee structure in line with Adult Community Center

New Non Profit mtg fee

New Non Profit event fee

Allow Alcohol with fee

	Charges per hour			
	Non Profit Meeting fees	Non Profit Events	Residents	Non-Residents
Civic Groups				
Less than 25 people	\$ 7	\$ 10	\$ 30	\$ 40
25 to 49 people	7	15	40	50
50 to 99 people	7	20	50	60
Required - Alcohol Fee (If served)	NA	70	70	70

Maximum number of attendees must be kept under 100.

No amplified music allowed.

Non profit fees established to assist with offsetting operational costs of facility (janitorial services, supplies and materials and utilities)

[See also Section 3.1 for facility deposit information.]

## 6.8. Street Trees

### *New Subdivisions:*

Option #1 - The developer shall pay the cost of street trees at the time public improvements are bonded, prior to final plat approval. The fee shall be based on the number of trees required multiplied by \$175 (the cost per tree) unless the developer chooses Option 2. This fee includes the purchase cost of the tree, labor and equipment for original placement, regular maintenance following the City's schedule for two years, and a two-year replacement warranty.

Option #2 - At the developer's option, the street tree plan may be executed privately. In this case, a fee of \$75 per tree shall be charged prior to issuance of a final plat approval. If this option is exercised, trees shall be planted prior to an occupancy permit. This fee shall include permit and inspection fees, two-year maintenance fee, and a two-year replacement warranty.

All trees planted by the developer shall conform to types, grade, size, and planting specifications as specified by the City's street tree plan.

In special cases, a developer may choose to plant a larger tree than standard, or plant outside the normal planting periods, in which instance an additional fee may be agreed upon with the City to cover the costs of special order trees.

### *Existing Subdivisions/Older established Areas:*

Landowners in existing subdivisions or other established areas might choose to initiate a beautification project by planting street trees. In which case, fees will be based on all or any combination of: permit and inspection fees, the actual cost of the tree, the actual cost of original placement, the projected cost of maintenance, and replacement warranty.

These fees shall be set and agreed upon prior to a permit being issued.

**6.9. Park Maintenance Fee**

	Effective July 1, 2013		Effective July 1, 2014		Effective July 1, 2015	
	Charge per month		Charge per month		Charge per month	
	Residential	Commercial	Residential	Commercial	Residential	Commercial
Single family residence	\$ 11.80	n/a	\$ 12.39	n/a	\$ 13.01	n/a
Multi-family residence	11.20	n/a	11.76	n/a	12.35	n/a

For the park maintenance fee, a residence is defined by the presence of any size water meter. The system and structure of fees for parks maintenance can be controlled through the vacancy of a residence and turning off water service to the vacant residence. The City Council determines that the park maintenance fees imposed upon residences are not taxes subject to the property tax limitations of Article XI, section 11(b) of the Oregon Constitution.

A multi-family housing unit is defined as a residential structure with multiple dwelling units in the same building with that share one water meter. Because multi-family housing units cannot define vacancy based on the absence of water service, a multi-family rate can apply to eligible multi-family housing units. The multi-family housing rate is discounted based on the City-wide vacancy rate as determined by the City of West Linn Planning Department in effect for a one-year period as of July 1 of each fiscal year.

Monthly park maintenance fees to the principal residence of low income citizens as defined in this section shall be as follows: low income citizens shall be charged at one-half the regular rate. Any citizen currently receiving the reduced water service charge for low-income citizens shall automatically receive the reduced roadway maintenance fee. Principal residences occupied by a person(s) having an annual income(s) that does not exceed one hundred eighty-five percent (185%) of the most recently published federal poverty low income guidelines (as established by the poverty guidelines updated periodically in the Federal Register by the U.S. Department of Health and Human Services under the authority of 42 U.S.C. 9902(2).), are eligible for reduced park maintenance fees.

**6.10. Commercial Filming**

Film/video one day fee - no park closure	\$50
Film/video one day fee - Park Closure	\$1,000
Still Photography per day	\$25

**Tree Removal Permit Fee**

Requires a change to Municipal Code prior to being enacted.

	<u>Fee</u>	
Tier 1	\$25	When Permit approval processed in office
Tier 2	\$65	When Permit approval requires site visit to address
Tier 3	\$185	When Permit approval requires site visit to address and mailing of notifications
Appeal Fee	\$100	Applies to appeals to City Council

**Changed Special Event application and Banner application fees to \$100 under Admin Section**

## 7. Police Fees

<b>7.1. Release of Impounded Vehicles</b>	<b><u>Per Vehicle</u></b>
Administrative Cost	\$ 200
Criminal Vehicle Impound	<del>350</del> 200

Whereas, state law and West Linn municipal codes authorize police officers to impound an abandoned vehicle or a vehicle that is disabled, abandoned, parked or left standing unattended on a road or highway right of way and creates a hazard or obstruction to traffic or is unlawfully parked; and whereas, ORS 809.716 and 809.720 were adopted by the state legislature in 1997 to promote public safety and financial responsibility by authorizing police officers to impound vehicles, without prior notice for the following offenses; Driving an uninsured vehicle in violation of ORS 806.010, Driving while suspended or revoked in violation of ORS 811.175 or 811.182, Driving while under the influence of intoxicants in violation of ORS 813.010; Operating without driving privileges or in violation of license restriction in violation of ORS 807.010; and whereas, such state statutes allow payment to a police agency of an administrative fee determined by the agency to be sufficient to recover its actual administrative cost for the impoundment.

Criminal vehicle impound fees apply to DUII, attempts to elude police, reckless driving, driving while felony suspended, hit and run felony.

<b>7.2. Security Alarm Permits</b>	<b><u>Fee</u></b>
Annual fee for users permit	\$ 20
Fee for first revoked users permit	40
Fee for second revoked users permit	100
Fee for third and additional revoked users permit(s)	180
Failure to obtain a permit or delinquent renewal	25

<b>7.3. False Alarm System Fees</b>	<b><u>Fee</u></b>
First false alarm	no charge
Second false alarm	no charge
Third false alarm	\$ 50
Fourth false alarm	75
Fifth false alarm	125
Sixth and additional false alarm(s)	150

Any alarm system, as defined in WLMC 7.230(3) and WLMC 7.230(5), that has false alarm(s) within any permit year are subject to fees or actions.

<b>7.4. Violation Compliance Citation</b>	<b><u>Per Citation</u></b>
Administrative Fee	\$ 35

This would apply to citations such as: minor registration/licensing violations; equipment violations. This does not apply to moving violations.

<b>7.5. Fingerprinting Services</b>	<b><u>Fee</u></b>
Per service fee amount	\$ 15

<b>7.6. Parking Citation Fines</b>	\$ 30	For each parking violation
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Fines for handicapped parking and parking in a firelane violations fall under the ORS related to speeding tickets and are much higher. Outstanding or unpaid parking citations will double if not paid within 30 days and, on the 45th day outstanding, unpaid parking citation fines may be turned over to a collection agency. Vehicles with four outstanding parking citations may be impounded at the owners expense and will be subject to the Release fee for Impounded Vehicles referenced above.

## 8. Public Works Fees

<b>8.1. Public Works Construction Permit</b>	<b><u>Fee/Deposit</u></b>	
Flat permit fee	\$ 50	
Construction services deposit	500	Pursuant to City Code Section 3.255
Required deposit if street is cut	\$500 plus \$50 per lineal foot of street cut	
<b>8.2. Public Improvement Permit</b>	<b><u>Fee/Deposit</u></b>	
Flat permit fee	\$ 50	
Construction services deposit	6% of estimated construction costs	
Pursuant to City Code Section 3.255 and West Linn Community Development Code 91.010(2)		
<b>8.3. Blasting Permits</b>	<b><u>Fee</u></b>	
Blasting permit fee	\$ 1,500	Pursuant to City Code Section 5.785
<b>8.4. Erosion Control</b>		<b><u>Fee</u></b>
Erosion Control Permit Application and Inspection Fees - under 1/2 Acre (\$150 - Application and \$300 - first year annual fee)		\$ 450
Erosion Control Application Fees - over 1/2 Acre but under 1 acre (\$375 - Application and \$500 - first year annual fee)		875
Erosion Control Application Fees - over 1 acre (Over 5 acres - DEQ 1200C also is required) (\$770 - Application and \$865 - first year annual fee. Every 1 acre over 5 acres inspection fees increase \$75)		1,635
One charge per plan review/inspection; additional charge for each inspection. Pursuant to Chapter 31 of the West Linn Community Development Code		
<b>8.5. Building Site Cleanup Deposits</b>	<b><u>Deposit</u></b>	
Building site cleanup deposit	\$ 350	Pursuant to City Code Section 8.110
<b>8.6. Final Plats</b>	<b><u>Fee</u></b>	
Final Plats Partition	\$ 1,500	
Final Plats Subdivision	2,000	
Pursuant to Section 89.080 of the West Linn Community Development Code		
<b>8.7. Vacations</b>	<b><u>Fee</u></b>	
Easement	\$ 1,500	
<b>8.8. Building Relocation Through Public Right-Of-Way (ROW )</b>	<b><u>Fee</u></b>	
Flat permit fee	\$ 1,500	
Pursuant to Section 8.255 of the West Linn Municipal Code		

## 9. Planning Fees

<b>9.1. Annexation</b>	<b>Fee</b>
(excludes election costs)	<u>\$15,000 + \$1,000 per acre up to a maximum of \$20,000</u>
<b>9.2. Appeal</b>	<b>Fee</b>
Planning Director decision	\$ 400
Expedite partition/subdivision to Hearing Officer	400
Planning Commission decision	400
Appeal fee through Neighborhood Association	no charge
<b>9.3. Code Interpretation</b>	<b>Fee</b>
	<u>\$ 850</u>
<b>9.4. Conditional Use Permit</b>	<b>Deposit/Fee</b>
Deposit	\$ 4,500
Inspection Fee	200
<b>9.5. Design Review</b>	<b>Fee</b>
Class I	<u>\$ 2,100</u>
	<b>Deposit /Fee</b>
Class II Based on Construction Value (CV):	
Less than \$100,000 of CV	4% of CV (\$2,000 minimum deposit)
\$100,000 < \$500,000 of CV	4% of CV (\$8,000 maximum deposit)
\$500,000+ of CV	\$4,000 plus 4% of CV (\$20,000 maximum deposit)
Inspection Fee	\$ 300
<b>9.6. Enlarge/Alter Non-conforming Use/ Structure</b>	<b>Fee</b>
Single family residence	\$ 1,000
Other	\$ 3,000
<b>9.7. Environmental Overlay Zones</b>	<b>Fee</b>
Drainage /Wetland Protection Single Dwelling	<u>\$ 2,600</u>
Re-vegetation Plan/Inspection	<u>\$ 250</u>
Other Drainage/Wetland Protection determined by the Planning Director and Engineering to be:	<b>Deposit</b>
Less than \$5,000 in value	<u>\$ 1,000</u>
In excess of \$5,000 in value	1,850
Flood Plain	1,050
Tualatin River	1,700
Willamette River Greenway	1,700
<b>9.8. Historic Review</b>	<b>Fee</b>
Minor alterations and maintenance (subject to Section 25.100 or 26.060B)	no charge
Residential minor/major remodel or alteration (subject to Section 25.070 or 26.060C)	100
Residential new construction	1,500
Commercial minor alteration	250
Commercial major alteration	500

Commercial new construction	see design review fees
Demolition (less than 500 sq. ft.)	250
Demolition (greater than 500 sq. ft.)	600
Landmark or District Designation	no charge

<b>9.9. Land Division</b>	<b>Deposit /Fee</b>
Lot Line Adjustment	\$ 800
Final Plats Lot Line Adjustment	200 Fee
Partition (includes expedited review)	\$2,800 deposit
Subdivision	\$4,200 plus \$200 per lot
Inspection	500 Fee
Expedited Subdivision	\$4,000 plus \$300 per lot plus referee costs
Modification to approval	50% original deposit
Planned Unit Development (PUD)	\$4,200 plus \$400 AC deposit
Inspection	500 Fee
<b>9.10. Pre-Application Conference</b>	<b>Fee</b>
Level I (Planning review only)	\$ 350
Level II (City-wide departmental review)	1,000
Historic Review	no charge
<b>9.11. Sidewalk Use Permit (Café)</b>	<b>Fee</b>
Fee	\$ 100
<b>9.12. Sign Review</b>	<b>Fee</b>
Face change	\$ 50
Temporary	50
Permanent	250
<b>9.13. Street Name Change</b>	<b>Fee</b>
Deposit	\$ 940
<b>9.14. Temporary Use Permit</b>	<b>Fee</b>
Administrative	\$ 280
Commission/Council	3,500
<b>9.15. Vacations</b>	<b>Fee</b>
Street	\$ 6,000
Tree Easement	1,000
<b>9.16. Variance</b>	<b>Fee</b>
Class I	\$ 825
Class II	2,900
After the initial charge for the first variance, subsequent variances will be charged one-half the fee when processed as one application.	
<b>9.17. Zone Change</b>	<b>Deposit</b>
Plan Map Amendment	\$ 3,000
<b>9.18. Land Use Declaration</b>	<b>Fee</b>
Responding to land use information requests	\$ 100

## 10. Building Fees

### 10.1. Building and Solar Permit Fees

	<u>Minimum base fee</u>	<u>Plus each additional \$1K of BV</u>
Building Valuation (BV):		
\$0 up to \$2,000	\$ 100	-
\$2,001 up to \$25,000	78	\$ 14
\$25,001 up to \$50,000	406	11
\$50,001 up to \$100,000	672	7
Over \$100,000	1,029	5

These fees are based on building valuation (BV) and set by the State Building Codes Division.

### 10.2. Plan Reviews

	<u>Fee</u>
Structural	65% of permit fee
Fire, Life, and Safety	45% of permit fee (Commercial only/when applicable)

### 10.3. Deferred Submittals

\$250 for the first deferred item and \$125 for each additional item; or 10 percent of the of the permit fee for the value of the deferred work, whichever is greater.

The fee methodology is mandated by Oregon Administrative Rules.

### 10.4. Phased Permits

\$250 for the first phase and \$125 for each addition phase, plus 10 percent of the building fee. Maximum \$1,500 per phase added to the building permit fee.

### 10.5. Master Plans and Architect/Engineer Approved Plan Review

	<u>Fee</u>
Hourly rate - normal work hours	<i>[Refer to Section 1.3. for hourly rate information.]</i>
Evening and weekend hourly rate	<i>[Refer to Section 1.3. for hourly rate information.]</i>

### 10.6. Demolition

	<u>Fee</u>
Residential	\$ 60
Commercial	Based on valuation. Apply contract price to building permit table.

### 10.7. Dye Test

	<u>Fee</u>
Residential	\$ 46
Commercial	Charged an hourly rate (see Section 1.3. for hourly rate information).

### 10.8. Consultation

	<u>Fee</u>
Fee	Charged an hourly rate (see Section 1.3. for hourly rate information).

### 10.9. Grubbing

	<u>Fee</u>
Fee	\$ 100

### 10.10. Tree Review

	<u>Fee</u>
Fee	\$ 75
Associated with residential permit - \$75 flat fee	

### 10.11. Administrative Civil Penalties Appeal

	<u>Fee</u>
Appeal to the City Manager, the amount of the penalty the Building Official assessed for violating the Specialty Codes	\$ 400

**10.12. Grading Plan Review Fee**

Cubic Yards (CY):	<b>Fee for first 10,000 Cubic Yards</b>	<b>Plus fee for each additional CY over 10,000 Cubic Yards</b>
	0 to 50	No fee, no permit required
51 to 100	\$ 27	n/a
101 to 1,000	43 (for 1st 100 CY)	n/a
1,001 to 10,000	57 (for 1st 1,000 CY)	n/a
10,001 to 100,000	57 (for 1st 10,000 CY)	\$28 (each additional 10,000 CY)
100,001 to 200,000	309 (for 1st 100,000 CY)	15 (each additional 10,000 CY)
Over 200,000	462 (for 1st 200,000 CY)	8 (each additional 10,000 CY)

**10.13. Grading Permit Fee**

Cubic Yards (CY):	<b>Fee for first 1,000 of Cubic Yards</b>	<b>Plus fee for each additional CY over 1,000 (or fraction thereof)</b>
	0 to 50	No fee, no permit required
51 to 100	\$ 43	n/a
101 to 1,000	43 (for 1st 100 CY)	\$20 (each additional 100 CY)
1,001 to 10,000	224 (for 1st 1,000 CY)	17 (each additional 1,000 CY)
10,001 to 100,000	374 (for 1st 10,000 CY)	76 (each additional 10,000 CY)
Over 100,000	1,057 (for 1st 100,000 CY)	42 (each additional 10,000 CY)

**10.14. Fire Sprinkler Permit Fee**

	<b>Fee</b>
Residential House square footage:	
0 to 2,000	\$100 (one hour)
2,001 to 3,600	\$125 (1.25 hours)
3,601 to 7,200	\$150 (1.50 hours)
Over 7,200	\$200 (two hours)
All other sprinklers	Based on the valuation of the work, applied to the Building Permit Fee schedule

**10.15. Fire Sprinkler Plan Review**

	<b>Fee</b>
Fee	25% of permit fee

**10.16. Medical Gas**

Based on the valuation of the work, applied to the Building Permit Fee schedule.

**10.17. Public Works Review and Inspection**

	<b>Fee</b>
General review associated with residential permit	\$ 350
All others, see Public Works Department fee schedule.	
Stormwater Management Facility Review and Inspection	150

**10.18. Partial Permit**

	<b>Fee</b>
Residential	\$ 75
Commercial	250

**10.19. Occupancy Certificate**

	<b>Fee</b>
Commercial only	\$ 300 (Temporary certificate of occupancy)

**10.20. Plumbing Permit Fees**

New One- and Two-family dwellings only (includes 100 feet for each utility connection)

	<b>Fee</b>
SFR (1) Bath	\$ 392
SFR (2) Bath	519
SFR (3) Bath	633
Each additional ½ bath/kitchen	68

**10.21. Site Utility Fees**

	<b>Fee</b>
Catch basin/area drain	\$ 18
Drywells/leach line/trench drain	18
Footing drain (Per 100' or fraction)	76
Manufactured home utilities	76
Manholes	18
Rain drain connector	18
Sanitary sewer (Per 100' or fraction)	76
Storm sewer (Per 100' or fraction)	76
Water services (Per 100' or fraction)	76

**10.22. Fixture or Item**

	<b>Fee</b>
Absorption valve	\$ 18
Back flow preventer (irrigation)	18
Backwater valve	18
Basins/lavatory	18
Clothes washer	18
Dishwasher	18
Drinking fountain(s)	18
Ejectors/sump	18
Expansion tank	18
Fixture/sewer cap	18
Floor drains/floor sinks/hub	18
Garbage disposal	18
Hose bib	18
Ice maker	18
Interceptor/grease trap	18
Primer(s)	18
Roof drain (commercial)	18
Sink(s), basin(s), lav(s)	18
Sump	18
Tubs/shower/shower pan	18
Urinal	18
Water closet	18
Water heater	18
Minimum	100

**10.23. Mechanical Permit Fees**

	<u>Fee</u>
Duct Work	\$ 19
Air Conditioning	25
Alteration of Existing	19
Boiler	25
Heat Pumps	25
Furnace	31
Heaters-Wall Mounted	25
Appliance Vent	19
Dryer Vent	19
Kit. Hood	19
Exhaust Vent	13
Fuel Piping (4 outlets)	9
Fuel Piping (each above 4)	2
Decorative Fireplace (manufactured)	31
Insert	31
Wood Stove	31
Hydronic hot water system	31
Log lighter	19
Barbecue	19
Gas clothes dryer	19
Other	19
Minimum	100

## 11. Systems Development Charges (SDCs)

### 11.1. General SDC Information

West Linn SDC fees shall be indexed for inflation annually using the Engineering News – Record Construction Cost Index (20-city average) for the most recent 12-month period per Code Section 4.15 (3).

Below is a summary table of all SDC charges for a Single Family Dwelling (effective July 1, 2014):

Per Single Family Dwelling:	Reimbursement	Improvement	Administrative	Total
Street SDC	\$2,285	\$4,894	\$186	\$7,365
Bike/Ped SDC	\$0	\$1,599	\$42	\$1,641
Water SDC	\$601	\$7,161	\$201	\$7,963
Surface Water SDC	\$815	\$245	\$53	\$1,113
Parks SDC	\$0	\$9,485	\$260	\$9,745
Sewer SDC	\$629	\$2,451	\$114	\$3,194
Sub-total, SDCs to City	\$4,330	\$25,835	\$856	\$31,021
Plus Water SDC collected for South Fork Water Board (updated effective January 1, 2014)				\$1,579
Plus Sewer SDC collected for Tri-City Service District				\$2,020
Total SDCs due for Single Family Dwelling				\$34,620

#### Notes:

1. The fees in the above table are based upon the smallest water meter size of 5/8"
2. Metro also has a Construction Excise tax that may apply for valuations over \$100,000
3. School Districts also have a Construction Excise tax that may apply on any new construction or additions

### 11.2. Street SDC

Effective July 1, 2013 [ENR CCI increase 2.58%]

Type Of Use	Trips Per Use:	Factor	Reimbursement	Improvement	Administrative	Total
<i>per factor of 1</i>		1.00	\$2,201	\$4,717	\$179	\$7,097
Single family	Per house	1.01	\$2,223	\$4,764	\$181	\$7,168
Multi-family	Per MF Unit	0.62	\$1,365	\$2,925	\$111	\$4,401
Retail	Per 1,000ft <sup>2</sup>	2.536	\$5,582	\$11,962	\$454	\$17,998
Office	Per 1,000 ft <sup>2</sup>	1.314	\$2,892	\$6,198	\$235	\$9,325
Public Park	Per Acre	0.223	\$491	\$1,052	\$40	\$1,583
Public School	Per Student	0.08	\$176	\$377	\$14	\$567

Effective July 1, 2014 [ENR CCI increase 2.75%]

Type Of Use	Trips Per Use:	Factor	Reimbursement	Improvement	Administrative	Total
<i>per factor of 1</i>		1.00	\$2,262	\$4,846	\$184	\$7,292
Single family	Per house	1.01	\$2,285	\$4,894	\$186	\$7,365
Multi-family	Per MF Unit	0.62	\$1,402	\$3,005	\$114	\$4,521
Retail	Per 1,000ft <sup>2</sup>	2.536	\$5,736	\$12,289	\$467	\$18,492
Office	Per 1,000 ft <sup>2</sup>	1.314	\$2,972	\$6,368	\$242	\$9,582
Public Park	Per Acre	0.223	\$504	\$1,081	\$41	\$1,626
Public School	Per Student	0.08	\$181	\$388	\$15	\$584

### 11.3. Bike/Ped SDC

Effective July 1, 2013 [ENR CCI increase 2.58%]

Type Of Use	Trips Per Use:	Factor	Reimbursement	Improvement	Administrative	Total
<i>per factor of 1</i>		1.00	\$0	\$1,542	\$40	\$1,582
Single family	Per house	1.01	\$0	\$1,557	\$40	\$1,597
Multi-family	Per MF Unit	0.62	\$0	\$956	\$25	\$981
Retail	Per 1,000ft2	2.536	\$0	\$3,911	\$101	\$4,012
Office	Per 1,000 ft2	1.314	\$0	\$2,026	\$53	\$2,079
Public Park	Per Acre	0.223	\$0	\$344	\$9	\$353
Public School	Per Student	0.08	\$0	\$123	\$3	\$126

Effective July 1, 2014 [ENR CCI increase 2.75%]

Type Of Use	Trips Per Use:	Factor	Reimbursement	Improvement	Administrative	Total
<i>per factor of 1</i>		1.00	\$0	\$1,583	\$42	\$1,625
Single family	Per house	1.01	\$0	\$1,599	\$42	\$1,641
Multi-family	Per MF Unit	0.62	\$0	\$981	\$26	\$1,007
Retail	Per 1,000ft2	2.536	\$0	\$4,014	\$107	\$4,121
Office	Per 1,000 ft2	1.314	\$0	\$2,080	\$55	\$2,135
Public Park	Per Acre	0.223	\$0	\$353	\$9	\$362
Public School	Per Student	0.08	\$0	\$127	\$3	\$130

#### 11.4. Water SDC

Note: see also the additional SDC collected on behalf of South Fork Water Board  
 [SFWB Water SDC for 5/8" meter is currently = \$1,579 for 2014 and \$1,466 for 2013]

Effective July 1, 2013 [ENR CCI increase 2.58%]						
Size of Meter	Meter Equivalency	Reimbursement	Improvement	Administrative	Total	
<i>per factor of 1</i>		1.00	\$585	\$6,969	\$196	\$7,750
5/8"	1	\$585	\$6,969	\$196	\$7,750	
3/4"	1.5	\$878	\$10,454	\$294	\$11,626	
1"	2.5	\$1,463	\$17,423	\$490	\$19,376	
1.5"	5	\$2,925	\$34,845	\$980	\$38,750	
2"	8	\$4,680	\$55,752	\$1,568	\$62,000	
3"	16	\$9,360	\$111,504	\$3,136	\$124,000	
4"	25	\$14,625	\$174,225	\$4,900	\$193,750	
6"	50	\$29,250	\$348,450	\$9,800	\$387,500	
8"	80	\$46,800	\$557,520	\$15,680	\$620,000	
10"	125	\$73,125	\$871,125	\$24,500	\$968,750	

Effective July 1, 2014 [ENR CCI increase 2.75%]						
Size of Meter	Meter Equivalency	Reimbursement	Improvement	Administrative	Total	
<i>per factor of 1</i>		1.00	\$601	\$7,161	\$201	\$7,963
5/8"	1	\$601	\$7,161	\$201	\$7,963	
3/4"	1.5	\$902	\$10,742	\$302	\$11,946	
1"	2.5	\$1,503	\$17,903	\$503	\$19,909	
1.5"	5	\$3,005	\$35,805	\$1,005	\$39,815	
2"	8	\$4,808	\$57,288	\$1,608	\$63,704	
3"	16	\$9,616	\$114,576	\$3,216	\$127,408	
4"	25	\$15,025	\$179,025	\$5,025	\$199,075	
6"	50	\$30,050	\$358,050	\$10,050	\$398,150	
8"	80	\$48,080	\$572,880	\$16,080	\$637,040	
10"	125	\$75,125	\$895,125	\$25,125	\$995,375	

### 11.5. Surface Water SDC

Based on impervious area, City surface water per ESU (2,914ft<sup>2</sup>)

Effective July 1, 2013 [ENR CCI increase 2.58%]					
Unit		Reimbursement	Improvement	Administrative	Total
<i>per factor of 1</i>	1.00	\$793	\$238	\$52	\$1,083
Single family	1.00	\$793	\$238	\$52	\$1,083

Effective July 1, 2014 [ENR CCI increase 2.75%]					
Unit		Reimbursement	Improvement	Administrative	Total
<i>per factor of 1</i>	1.00	\$815	\$245	\$53	\$1,113
Single family	1.00	\$815	\$245	\$53	\$1,113

### 11.6. Park SDC

Effective July 1, 2013 [ENR CCI increase 2.58%]					
Unit		Reimbursement	Improvement	Administrative	Total
<i>per factor of 1</i>	1.00	\$0	\$3,483	\$95	\$3,578
Single family	2.65	\$0	\$9,231	\$253	\$9,484
Multi-family	1.874	\$0	\$6,526	\$180	\$6,706

Effective July 1, 2014 [ENR CCI increase 2.75%]					
Unit		Reimbursement	Improvement	Administrative	Total
<i>per factor of 1</i>	1.00	\$0	\$3,579	\$98	\$3,677
Single family	2.65	\$0	\$9,485	\$260	\$9,745
Multi-family	1.874	\$0	\$6,706	\$185	\$6,891

### 11.6. Sewer SDC

Note: see also the additional SDC collected on behalf of Tri-City Service District  
 [Tri-City Service District Sewer SDC is currently 1 EDU = \$2,020]

Effective July 1, 2013 [ENR CCI increase 2.58%]						
Unit	Meter Size	Factor	Reimbursement	Improvement	Administrative	Total
<i>per factor of 1</i>		1.00	\$612	\$2,385	\$111	\$3,108
Single family	-	-	\$612	\$2,385	\$111	\$3,108
Multi-family	-	-	\$341	\$1,329	\$61	\$1,731
Commercial	5/8"	1	\$612	\$2,385	\$111	\$3,108
Commercial	3/4"	1.5	\$921	\$3,580	\$164	\$4,665
Commercial	1"	2.5	\$1,533	\$5,964	\$274	\$7,771
Commercial	1.5"	5	\$3,065	\$11,929	\$549	\$15,543
Commercial	2"	8	\$4,905	\$19,088	\$879	\$24,872
Commercial	3"	16	\$9,808	\$38,176	\$1,757	\$49,741
Commercial	4"	25	\$15,324	\$59,648	\$2,745	\$77,717
Commercial	6"	50	\$30,652	\$119,296	\$5,491	\$155,439
Commercial	8"	80	\$49,042	\$190,873	\$8,788	\$248,703
Commercial	10"	125	\$76,626	\$298,239	\$13,731	\$388,596

Effective July 1, 2014 [ENR CCI increase 2.75%]						
Unit	Meter Size	Factor	Reimbursement	Improvement	Administrative	Total
<i>per factor of 1</i>		1.00	\$629	\$2,451	\$114	\$3,194
Single family	-	-	\$629	\$2,451	\$114	\$3,194
Multi-family	-	-	\$350	\$1,366	\$63	\$1,779
Commercial	5/8"	1	\$629	\$2,451	\$114	\$3,194
Commercial	3/4"	1.5	\$946	\$3,679	\$169	\$4,794
Commercial	1"	2.5	\$1,575	\$6,128	\$282	\$7,985
Commercial	1.5"	5	\$3,149	\$12,257	\$564	\$15,970
Commercial	2"	8	\$5,040	\$19,613	\$903	\$25,556
Commercial	3"	16	\$10,078	\$39,227	\$1,805	\$51,110
Commercial	4"	25	\$15,746	\$61,290	\$2,821	\$79,857
Commercial	6"	50	\$31,496	\$122,580	\$5,642	\$159,718
Commercial	8"	80	\$50,392	\$196,128	\$9,030	\$255,550
Commercial	10"	125	\$78,736	\$306,450	\$14,109	\$399,295

## **Attachments**

1. Fees of other entities that the City of West Linn is required to pass through
  - 1.1. METRO - Construction Excise Tax
  - 1.2. WLWSD - Construction Excise Tax
  - 1.3. LOSD - Construction Excise Tax
  - 1.4. Water SDC - South Fork Water Board water SDC charges
  - 1.5. Sewer SDC - Tri-City Service District sewer SDC charges
2. Copy of Resolution adopting Master Fees and Charges booklet
3. Copies of the three Construction Excise Tax agreements and provisions

## Attachments

### 1. Construction Excise Tax agreement with other entities

#### 1.1. METRO - Construction Excise Tax

	Fee	
Tax percentage to be assessed on value of construction	0.12%	of construction
City's administrative fee retained to cover collection costs	5%	of tax amount
Maximum amount of tax assessed	\$ 12,000	
Exempt construction projects that are under this value	\$ 100,000	
Expiration date (extended in June 2009)	2014	
Date the tax first went into effect	July 1, 2006	

<http://www.metro-region.org/index.cfm/go/by.web/id=18459>

#### 1.2. WLWSD - Construction Excise Tax

Residential - tax amount on value of construction	\$ 1.00	per square foot
Nonresidential - tax amount on value of construction	\$ 0.50	per square foot
City's administrative fee retained to cover collection costs	4%	of tax amount
Date the tax first went into effect	October 24, 2007	

#### 1.3. LOSD - Construction Excise Tax [increased for CCI eff. 10/01/2010]

Residential - tax amount on value of construction	\$ 1.05	per square foot
Nonresidential - tax amount on value of construction	\$ 0.53	per square foot
City's administrative fee retained to cover collection costs	4%	of tax amount
Date the tax first went into effect	April 1, 2010	

#### 1.4. South Fork Water Board - Water SDC Fee

Meter Size	Equivalent Meter Factor (EMF)	Water SDC Fee (eff. 1/1/13)	Water SDC Fee (eff. 1/1/14)	Water SDC Fee (eff. 1/1/15)
5/8" x 3/4"	1	\$ 1,466	\$ 1,579	
3/4"	1.5	2,199	2,369	
1"	2.5	3,665	3,949	
1.5"	5	7,329	7,897	
2"	8	11,726	12,635	
3"	16	23,452	25,271	
4"	25	36,644	39,486	
6"	50	73,290	78,972	
8"	80	117,264	126,355	
10"	115	168,566	181,635	

#### 1.5. Tri-City Service District - Sewer SDC Fee

[see next page for table, details, and information]

**1.5. Tri-City Service District Sewer SDC Fee**

**1 EDU = \$2,020**

Class of Service	System Development Charge	Sewer Use Charge
<b>Residential</b>		
01. Single Family Dwelling	1 EDU	1 EDU
02. Duplex	0.8 EDU per dwelling unit	1 EDU per dwelling unit
03. Triplex	0.8 EDU per dwelling unit	1 EDU per dwelling unit
04. Multi-Family (Four Plex and Up)	0.8 EDU per dwelling unit	1 EDU per dwelling unit
05. Trailer/Mobile Home Parks	0.8 EDU per dwelling unit	1 EDU per rental space provided sewer service
06. Adult Foster Care Homes <sup>1</sup>	1 EDU	1 EDU per five occupants

<b>Institutional</b>		
10. High Schools	1 EDU per 29 students (ADA) <sup>2</sup>	1 EDU per each 1,000 cu. Ft. or fraction thereof per month of metered water consumption
11. Junior High Schools	1 EDU per 29 students (ADA) <sup>2</sup>	Same as 10. (above)
12. Elementary and Pre Schools	1 EDU per 65 students (ADA) <sup>2</sup>	Same as 10. (above)
13. Community Colleges	1 EDU per 29 students (ADA) <sup>2</sup>	Same as 10. (above)
14. Churches	1 EDU per 180 seats (ADA) <sup>3</sup>	Same as 10. (above)
-if parsonage	1 EDU per 29 students (ADA) <sup>2</sup>	Same as 10. (above)
-if weekday child care or church school	1 EDU per 65 additional students	Same as 10. (above)
-if full time business officer	1 EDU per 1,900 sq. ft. additional meeting area	Same as 10. (above)
-if evening programs conducted three night or more per week	1 EDU per 1,900 sq. ft. additional meeting area	Same as 10. (above)
15. Hospitals - General	1 EDU per bed	Same as 10. (above)
16. Convalescent/Rest Homes	1 EDU per two beds	Same as 10. (above)
17. Adult Foster Care Homes <sup>4</sup>	1 EDU per two beds	Same as 10. (above)

<b>Commercial</b>		
20. Hotels, Motels	1 EDU per two rooms	1 EDU per two rooms <sup>5</sup>
-if quality restaurant	1 EDU per 10 seats, 1 EDU per 10 additional seats	1 EDU per 10 seats <sup>5</sup>
21. Restaurants	1 EDU per 11 seats	1 EDU per 11 seats <sup>5</sup>
22. Fast Food	1 EDU per 18 seats	1 EDU per 18 seats <sup>5</sup>
23. Tavern/Lounge	1 EDU per 18 seats	1 EDU per 18 seats <sup>5</sup>
24. Service Stations (without car wash)	1.7 EDU	1 EDU per each 1,000 cu. Ft. or fraction thereof per month of metered water consumption
25. Car Wash	UEDUs per stall	Same as 24. (above)
26. Rollover (with service station)	5.6 EDUs	Same as 24. (above)
27. Tunnel (with service station)	16 EDUs	Same as 24. (above)
28. Laundromats	1 EDU per machine	Same as 24. (above)
29. Other Commercial (shall include all classes not otherwise included in this table)	The lesser of 1 EDU per 1,900 sq. ft. or less of floor space or 1 EDU per quarter acre or fraction thereof of land acre but not less than 50 percent of maximum charge resulting from the two options.	Same as 24. (above)

<b>Industrial</b>		
30. Light Industrial Waste <sup>6</sup>	Same as 29. (above)	1 EDU per each 1,000 cu. Ft. or fraction thereof per month of metered water consumption and actual cost to District for removal of SS and BOD per pound for amount resulting from sewage strength in excess of domestic sewage strength. Based on District cost per pound for removal off BOD and SS and cost per gallon for processing sewage flow.
31. Heavy Industrial Waste <sup>7</sup>	Based on actual cost to District but not less than 16. (above)	

<b>Public Authorities</b>		
40. Cities	See applicable agreements	See applicable agreements

**Note: For the purpose of equivalent dwelling units for connection charge purposes, the quotient will be carried to two decimal places.**

- 1 Adult foster care homes having an occupancy capacity of five or fewer persons for whom the owner/operator of the facility receives remuneration of any kind shall be charged for one EDU.
- 2 ADA = Average Daily Attendance
- 3 Where seating is on benches or pews, the number of seats shall be computer on the basis of one seat for each 18 inches of bench or pews length.
- 4 Adult foster care homes having an occupancy capacity in excess of five persons for whom the owner/operator of the facility receives remuneration of any kind.
- 5 First year of service is based on seating capacity as shown. Subsequent service based on one EDU per 1,000 cubic feet or fraction thereof of metered water consumption.
- 6 With 30 pounds to 200 pounds of SS per day; 30 pounds to 200 pounds of BOD per day; and less than 10,000 gallons per day
- 7 With more than 200 pounds of SS per day; 200 pounds of BOD per day; and 10,000 gallons or more per day

TAB 5

Reference Materials:

Prior year's Citizens' Budget Committee notes & discussion



22500 Salamo Road  
West Linn, Oregon 97068  
<http://westlinnoregon.gov>

# CITIZENS' BUDGET COMMITTEE MEETING

Monday, April 29 and May 6, 2013

6:00 p.m. – Citizens' Budget Committee Meeting - Council Chambers

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1. Call to Order Citizens' Budget Committee Meeting
2. Introductions and Election of Chair and Vice Chair
3. Public Comment
4. Review and Approval of Community Grant recommendations from Subcommittee
5. Review of Quarterly Report and Supplemental Adjustments
6. Budget Presentation by Fund
  - a. Budget Overview
  - b. Administrative Services
    - i. General Fund
  - c. Public Safety
    - i. Public Safety Fund
  - d. Culture
    - i. Library Fund
    - ii. Parks & Recreation Fund
  - e. Community Development
    - i. Building Inspections Fund
    - ii. Planning Fund
  - f. Public Works
    - i. Streets Fund
    - ii. Water Fund
    - iii. Environmental Services Fund
  - g. Systems Development Charges (SDC) Fund
  - h. Debt
    - i. Parks Bond Fund
    - ii. Debt Service Fund

*[The following Public Hearings are noticed for the May 6, 2013 Budget Meeting]*

7. Public Hearing – State Revenue Sharing
  - a. Staff Presentation on Projected Amounts and Proposed Uses – please see page 94 of budget
  - b. Public Testimony
  
8. Public Hearing – Review and Approval of Six Year Capital Improvement Plan (CIP)
  - a. Committee Review and Discussion of CIP projects for FY 2012 through FY 2017
  - b. Public Testimony
  
9. Public Comment
  
10. Final Budget Committee Vote
  - a. Approve Budget
  - b. Approve Taxes
    - i. General Operating Tax Rate: \$2.12/\$1,000 TAV
    - ii. Bond Levy Amount: \$1,380,000 in FY 2014 and \$1,401,000 in FY 2015
  
11. Adjourn

**Meeting Notes:**

*The Council Chambers is equipped with an induction loop and a limited number of neck loops for the hearing impaired. Please let the City know if you require any special assistance under the Americans with Disabilities Act, please call City Hall 48 hours prior to the meeting date, 503-657-0331.*

*Community Comments provide an opportunity for statements from citizens regarding issues related to City government, properly the subject of Council/Commission consideration and not issues on the agenda. Persons wishing to speak shall be allowed to do so only after completing forms provided in the foyer in advance of Community Comments. All remarks should be addressed to the governing body. The City Council/Planning Commission will not engage in discussion with those making comments. The time limit for each participant is three (3) minutes or will be set by the Mayor or Chair.*

*Consent Agenda items are routine and will not be allotted individual hearing time. The items may be passed in one blanket motion. Any member may remove an item for discussion or questions by requesting such action prior to consideration.*

*Persons wishing to speak on agenda items shall be allowed to do so only after completing the forms provided in the foyer and returning them to the Clerk prior to the item being called for discussion. A separate slip must be turned in for each item. The time limit for each participant is three (3) minutes, unless the Mayor decides prior to the item to allocate more or less time.*

*When needed, the Council will meet in Executive Session pursuant to ORS 192.660.*

*Please help us to accommodate citizens who are chemically sensitive to fragrances and other scented products. Thank you for not wearing perfume, aftershave, scented hand lotion, fragranced hair products, and/or similar products.*



22500 Salamo Road  
West Linn, Oregon 97068  
<http://westlinnoregon.gov>

# WEST LINN CITIZENS' BUDGET COMMITTEE MEETING NOTES May 6, 2013

## [Call to Order Citizens' Budget Committee Meeting](#)

### **Members of the Budget Committee Present:**

Mayor John Kovash, Council President Mike Jones, Councilor Jody Carson, Councilor Thomas Frank, Councilor Jenni Tan, Chair Bill Hill, Vice Chair Karen Hensley, and Ann Frazier.

### **Members of the Budget Committee Absent:**

Abigail Wojcik and Jon Monson.

### **Staff Present:**

City Manager Chris Jordan, Chief Financial Officer Richard Seals, Assistant City Manager Kirsten Wyatt, City Recorder Kathy Mollusky, Public Works Director Lance Calvert, Accounting Manager Lauren DeLorenzo, and City Attorney Damien Hall.

## [Budget Q&A Document](#)

Chief Financial Officer Richard Seals went through the questions submitted last week and summarized the answers.

The Citizens' Budget Committee discussed the Newsletter Frequency Issues and Options paper

on scaling back the newsletter to a quarterly newsletter (Option A - \$24,000); monthly having communication staff (Option B - \$62,000); or monthly using an intern (Option C - \$38,000). Option C is already included in the Proposed Budget.

Council President Mike Jones moved to adopt Option C. Councilor Jenni Tan seconded the motion.

**Ayes: Council President Mike Jones, Councilor Jody Carson, Councilor Thomas Frank, Councilor Jenni Tan, Chair Bill Hill, Vice Chair Karen Hensley, and Ann Frazier.**

**Nays: Mayor John Kovash.**

**The motion carried 7 - 1**

The Citizens' Budget Committee discussed the Issues and Options paper on increasing Environmental Services fees.

Council President Mike Jones moved to accept the budgeted amount which is a five percent increase in Environmental Services fees. Councilor Jody Carson seconded the motion.

Councilor Thomas Frank stated the fund balance is over the policy minimum and asked staff for a list of projects that are going to happen this next biennium.

Vice Chair Karen Hensley stated most things have healthy reserves for when things go wrong. She pointed out that staff believes the five percent increase is necessary to adequately fund the projects suggested by the master plan.

Chief Financial Officer Richard Seals pointed out the next page which shows the reserves dangerously low out a couple of years if there is only a three percent increase.

Mayor John Kovash stated if the fund is reduced by two percent, it is a permanent reduction. In the long run, the city will have trouble funding projects. He supports a five percent increase.

Public Works Director Lance Calvert directed the budget committee to the Six Year Capital Improvement Plan, Page 52 has a list of Environmental Service projects.

**Ayes: Mayor John Kovash, Council President Mike Jones, Councilor Jody Carson, Vice Chair Karen Hensley, and Ann Frazier.**

**Nays: Councilor Thomas Frank, Councilor Jenni Tan, and Chair Bill Hill.**

**The motion carried 5 - 3**

Chief Financial Officer Richard Seals discussed the Community Grants Issues and Options paper. There is \$20,000 budgeted, the citizens are recommending \$15,185 which is listed in the packet.

Vice Chair Karen Hensley moved to approve the Community Grants as suggested by the citizens committee. Council President Mike Jones seconded the motion.

Council President Jenni Tan stated she a member of the Mom's Club but is not on the board so there is no conflict of interest. She also is no longer on the Clackamas Women's Services Board and therefore will not be recusing herself this year.

Ann Frazier is a member of the West Linn Community Choir but is not on the board.

Councilor Jody Carson is on the Willamette Falls Heritage Foundation and is a member of the board so she will recuse herself.

**Ayes: Mayor John Kovash, Council President Mike Jones, Councilor Thomas Frank, Councilor Jenni Tan, Chair Bill Hill, Vice Chair Karen Hensley, and Ann Frazier.**

**Nays: None.**

**The motion carried 7 - 0**

Chief Financial Officer Richard Seals discussed the Street Maintenance Fees Issues and Options Paper.

Bill Hill submitted a 2007 newspaper article regarding utility fees.

[2007 Newspaper Article](#)

Public Works Director Lance Calvert discussed pavement conditions throughout the city and handed out the Pavement Condition Ratings 2002-2012 Map.

[Pavement Condition Ratings 2002-2012](#)

Vice Chair Karen Hensley moved to accept Option B on the streets and Option D on sidewalks. Ann Frazier seconded the motion.

Council President Mike Jones called the Previous Question.

Vice Chair Karen Hensley withdrew her motion.

Vice Chair Karen Hensley moved to accept Option D on the sidewalks. Chair Bill Hill seconded the motion.

**Ayes: Mayor John Kovash, Council President Mike Jones, Councilor Jody Carson, Councilor Thomas Frank, Councilor Jenni Tan, Chair Bill Hill, Vice Chair Karen Hensley, and Ann Frazier.**

**Nays: None.**

**The motion carried 8 - 0**

Vice Chair Karen Hensley moved to accept Option B on the Street Maintenance Fee. Ann Frazier seconded the motion.

Councilor Jody Carson would like a list of proposed streets and the dollar amount when this gets to Council.

**Ayes: Mayor John Kovash, Council President Mike Jones, Councilor Jody Carson, Councilor Thomas Frank, Councilor Jenni Tan, Chair Bill Hill, Vice Chair Karen Hensley, and Ann Frazier.**

**Nays: None.**

**The motion carried 8 - 0**

**[The following Public Hearings are noticed for the May 6, 2013 Budget Meeting]**

**[Public Hearing - State Revenue Sharing](#)**

**[Staff Presentation on Projected Amounts and Proposed Uses - please see page 169 of budget](#)**

Staff Note: Projected Amounts and Proposed Uses - please see the **Planning Fund, Page 94** of the budget.

Chair Bill Hill opened the public hearing.

Chief Financial Officer Richard Seals explained State Revenue Sharing and staff's proposal to allocate the funds of \$273,000 per year to the Planning Fund.

There were no public comments.

Chair Bill Hill closed the public hearing.

**Public Testimony**

**[Public Hearing - Review and Approval of Six Year Capital Improvement Plan \(CIP\)](#)**

**Committee Review and Discussion of CIP projects for FY 2012 through FY 2017**

Chair Bill Hill opened the public hearing.

Chief Financial Officer Richard Seals inquired if there were any more questions regarding the Six Year Capital Improvement Plan.

There were no public comments.

Chair Bill Hill closed the public hearing.

### **Public Testimony**

#### **Public Comment**

Alice Richmond talked about the article in the paper regarding citizens paying for an attorney for the Council lawsuit. Also, she would like the City to purchase microphones that work.

Mike Taylor spoke about the Police Department budget numbers and submitted the attached comments.

[Mike Taylor submittal](#)

Mary Swanson would like money allocated to regulate residential land use and the accessory dwellings that impact private use. She would like the City employees to enforce the Ordinances.

### **Final Budget Committee Vote**

#### **Approve Budget**

Council President Mike Jones moved to approve the budget as amended by the Issues and Options papers. Ann Frazier seconded the motion.

**Ayes: Mayor John Kovash, Council President Mike Jones, Councilor Jody Carson, Councilor Thomas Frank, Councilor Jenni Tan, Chair Bill Hill, Vice Chair Karen Hensley, and Ann Frazier.**

**Nays: None.**

**The motion carried 8 - 0**

#### **Approve Taxes**

#### **General Operating Tax Rate: \$2.12/\$1,000 TAV**

Vice Chair Karen Hensley moved to approve the general operating tax rate of \$2.12/\$1,000 of taxable assessed value. Councilor Jody Carson seconded the motion.

**Ayes: Mayor John Kovash, Council President Mike Jones, Councilor Jody Carson, Councilor**

**Thomas Frank, Councilor Jenni Tan, Chair Bill Hill, Vice Chair Karen Hensley, and Ann Frazier.**

**Nays: None.**

**The motion carried 8 - 0**

**[Bond Levy Amount: \\$1,380,000 in FY 2014 and \\$1,401,000 in FY 2015](#)**

Vice Chair Karen Hensley moved to approve the bond levy amount exempt from the limitations of taxation in the amount of \$1,380,000 in FY 2014 and \$1,401,000 in FY 2015. Council President Mike Jones seconded the motion.

**Ayes: Mayor John Kovash, Council President Mike Jones, Councilor Jody Carson, Councilor Thomas Frank, Councilor Jenni Tan, Chair Bill Hill, Vice Chair Karen Hensley, and Ann Frazier.**

**Nays: None.**

**The motion carried 8 - 0**

**[Adjourn](#)**

## Memorandum

**Date:** May 3, 2013

**To:** John Kovash, Mayor  
Members, West Linn City Council

**From:** Chris Jordan, City Manager 

**Subject:** Budget Committee Meeting and Council Meeting

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On Monday, May 6, the City will hold back-to-back meetings in the Council Chambers:

### **Citizens Budget Committee**

This will be the third Citizens Budget Committee meeting. The agenda for this meeting includes public hearings on the use of state shared revenues and the 2014-2019 Capital Improvement Plan. It is also expected that the Citizens Budget Committee will review the Issues and Options Papers, vote on the approval of the Budget and as well as the tax rate.

Attached to this memorandum is a memorandum responding to issues that were raised at last week's meeting as well as responding to those questions that staff has received since. We would suggest we address any particular issues with this response at the beginning of the May 6 meeting.

### **City Council Special Meeting**

Immediately following the Citizens Budget Committee, the Council will meet to consider two items:

- Appointment of Interim Municipal Court Judge. The Council has received inquiries from four attorneys interested in the interim appointment (from June 1 – September 30). The Council can either make a decision on the appointment Monday evening, or direct staff on how the Council would like to proceed.
- Review of Sport Courts Regulatory Proposal. The City Council should consider if it wishes to place the sport court regulatory proposal (transmitted to the City Council by April 26 memorandum) on its list of regulatory items to be consider, and, if so, where on the priority list should it fall. Direction from the Council on this item will be communicated to the Planning Commission.

### Attachment

C: Citizens Budget Committee

## Memorandum

Date: May 3, 2013

To: Chris Jordan, City Manager

From: Richard Seals, Chief Financial Officer

Subject: Responses to Inquiries from April 29, 2013 Citizens' Budget Committee Meeting

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Below please find responses to the inquiries raised at or after the Monday, April 29, 2013 Citizens' Budget Committee meeting. The Community Grants recommendation spreadsheet is also attached as an informational item. This memorandum is prepared for you to send to the City Council and the Committee members in advance of the Monday, May 6, 2013 meeting.

### **General Fund > Administration > Newsletters: Funded 12 or 4 per year?**

- We have planned to budget for only four city-wide newsletters each year.
- You will note on the Administration page, all the performance measures indicate quarterly newsletters. However, on the budget page (page 58), we inadvertently budgeted for monthly newsletters. Over the biennium, this means that we have "over budgeted" approximately \$16,000 in the Newsletter Publication line item.
- We have included an Issues and Options paper on this topic and we can discuss on May 6 if the Committee wants to leave those funds in place and publish monthly newsletters (option C in the I&O paper), or move the \$8,000 annually to be used for a different purpose.

### **General Fund > Information Technology: Cost breakdown of repairs and maintenance agreements; communications charges.**

- The Equipment Repair & Maintenance Agreements category is increasing for several reasons:
  - Information Technology assumed financial responsibility for yearly maintenance agreement from Public Works and the Police Department because they are technology tools that the departments bought prior to the CIO's arrival. These software maintenance agreements should be an IT responsibility.
  - Access to Portland Police Records system for the Police Department
  - Public Works Street finder hosted cloud software
  - Granicus moved out of Administration and into IT budget as monthly expense.
  - WestLaw Legal library subscription moved out of Administration and into the IT budget
  - Multiple software items in use in the library (W3, Volgistics, Wikispaces)
  - Incode Muni-Court software maintenance moved out of Finance and under IT budget
  - New software brought online that was not originally in the previous Biennium budget
  - Human Resources HTE module brought online giving HR digital recruiting capabilities
  - Electronic TimeSheets software eliminating paper timesheets and manual entry of those timesheets into HTE (electronic interface transfers time records)

- Police Department Brazos e-ticketing software yearly maintenance
- Electronic document signing software is being brought on line to assist with HP TRIM document management and reduced paper and printing supply consumption
- The Communication Charges category is increasing for several reasons:
  - We are converting our phone system from a fixed capital expense to a monthly operating expense. (shifting to cell or hosted IP phones with monthly re-occurring charge). This expense used to be a huge capital buy once every 5-10 years and now it is becoming an operating expense charged monthly.
  - IT is taking over all city cell phone plans in an attempt to get economy of scale in the organization. Currently cell phones are paid for by individual department where there is no scale of economy purchasing power.
  - Because we are moving to a hosted in the cloud financial software and eliminating the in-house IBM server (another large capital expense moving to a monthly operating expense) we need to have a secondary internet connection and an appliance to manage the dual connections with automatic failover. All of these are operating monthly expenses and no capital is required for start up

**Public Safety Fund: Why are citations down from 2,800 to 2,000?**

- An update from West Linn Police Chief Terry Timeus:
  - The West Linn-Oregon City Arch Bridge was closed during portions of the budget year and traffic congestion made traffic enforcement virtually impossible during morning and afternoon hours.
  - WLPD had five officers in training during this time frame that were with coaches, although traffic enforcement is a portion of their training there are many other topics that are covered during the training process.
  - We are issuing many more warnings and our traffic stops have remains relatively constant. A warning generally results in a positive contact and issuing a citation generally does not.
  - We will be exploring this issue further but we want to ensure that there is not a perception that we have a quota or issue citations as a means to generate revenue.

**Parks and Recreation Fund: List of events?**

- The Parks and Recreation Department will manage eleven Special Events in FY 2013:
  1. Take Care of West Linn Day
  2. Street Dance
  3. Old Time Fair
  4. Music in the Park
  5. Movies in the Park
  6. Haunted Trail
  7. Holiday Bazaar
  8. Community Tree Lighting
  9. Holiday Parade
  10. Centennial Celebration – August 15<sup>th</sup> – 17<sup>th</sup>
  11. The Great West Linn Outdoor Adventure – A **new** event that provides families the opportunity to camp and explore the outdoors at May S Young Park while enjoying outdoor activities/educational opportunities.
- In FY 2014 the list of events will not include #10. Centennial Celebration. We are anticipating the continuation of the Great West Linn Outdoor Adventure (based on acceptance by our community in 2013).
- FY 2013 has the addition of the Centennial Celebration and the Great West Linn Outdoor Adventure.

- The Centennial Celebration is a 3 day event that includes:
  - August 15<sup>th</sup> Music in the Park Concert with special give-a-ways, birthday cake, and ends with fireworks.
  - August 16<sup>th</sup> is a 100 years of Music Concert at Hammerle Park.
  - August 17<sup>th</sup> is A Day of Celebration at Mary S Young Park. This event will have a pet/dog element with parade, performances on the stage, food beverages and family activities.

**Environmental Services Fund: Street sweeper savings analysis.**

- Street sweeping is performed by the Environmental Division of the Public Works Department with responsibility for sweeping approximately 215 lane miles of streets multiple times per year, as well as City parking lots.
- In addition, street sweeping is completed for special events, such as parades and festivals, as well as debris and spill cleanup resulting from truck or vehicle accidents on City roads. Street sweeping is funded by surface water fee charges.
- Regular scheduled municipal sweeping accomplishes the following tasks:
  - Sweeping is a recognized Best Management Practice for compliance with the mandated federal and state NPDES Phase I storm water run-off program.
  - Sweeping can pick up pollutants at a much lower cost than cleaning stream runoff.
  - Regular sweeping is proven to maintain particulate compliance and can reduce suspended solids in downstream receiving waters by more than 75% (Source: EPA 832-F-99).
  - Sand, dirt and other particulates are abrasive, and will shorten the useful life of pavement if not swept regularly.
- To accomplish these sweeping functions, the City currently contracts out all regular street sweeping to a private vendor. In addition, the City owns one older street sweeper operated by City staff for special occasions.
- Street sweeping occurs all year with the busiest time during the fall leaf season. Arterial and collector routes are generally swept monthly or twelve times per year. Residential streets are swept six times per year with less sweeping in the summer and more sweeping in the fall. The Willamette business area is generally swept twice a month and/or as needed.
- In the 2012-13 budget year, the total cost of contract sweeping is estimated at \$110,265 for a full fiscal year. The change to all in-house sweeping operations would require the addition of a part-time employee resulting in a 0.5 FTE increase. This position would be held to 20 hours per week/1,040 hours per year thus no benefits would be included beyond base pay.
- For the purpose of determining the cost of completing sweeping in-house, the following assumptions were made:
  - The hourly cost of the part-time staff addition will be \$25/hour at the maximum 1040 hours/year.
  - The purchase price of a new sweeper meeting current emissions standards will be \$220,000.
  - The life span of the sweeper will be ten years resulting in an amortized capital cost of \$22,000/year.
  - Fuel and maintenance costs including the cost of regular brush replacement will be \$21,000/year.
  - Local debris drop off at the existing Recology waste/recycling facility on Willamette Falls Drive.
- Based upon the above assumptions, the annual cost of in-house sweeping would be \$69,000 per year. This represents a savings of \$41,265 per year over the cost of contract sweeping resulting in over \$400,000 in savings to the Environmental Fund over a ten year period with no change in level of service.

**Environmental Services Fund: Will the new street sweeper be more environmentally friendly?**

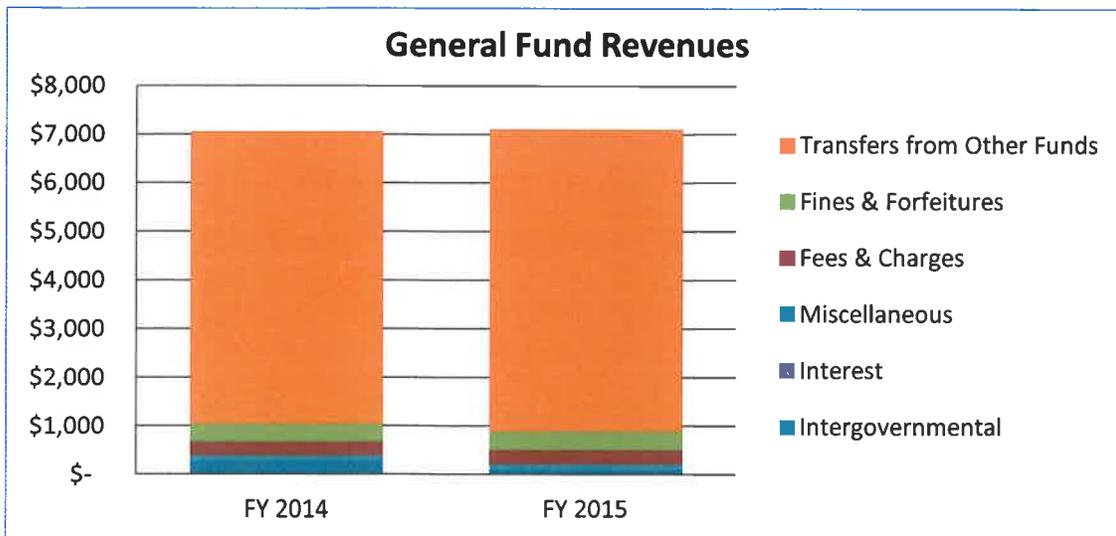
- Yes.

**How many public opinion surveys has the City conducted, and what is the average cost?**

- All City of West Linn public opinion surveys are available online at <http://WestLinnOregon.gov/CityCouncil>.
- In the current biennium, the City conducted five surveys:
  - Community Attitudes Telephone Survey (January 2012)
  - Water Rate Structures (March 2012)
  - Aquatic Community Center Public-Private Partnership Survey (May 2012)
  - Community Attitudes Web Survey (December 2012)
  - Aquatic Community Center Scope Survey (May 2013)
- Community attitudes surveys were also conducted in 2008 and 2010; and research on a police station was conducted in 2011; and on an aquatic community center was conducted in 2010 and 2011.
- On average, each survey costs \$10,000. This covers consultant time, phone banks (when used) and web coding (when used).

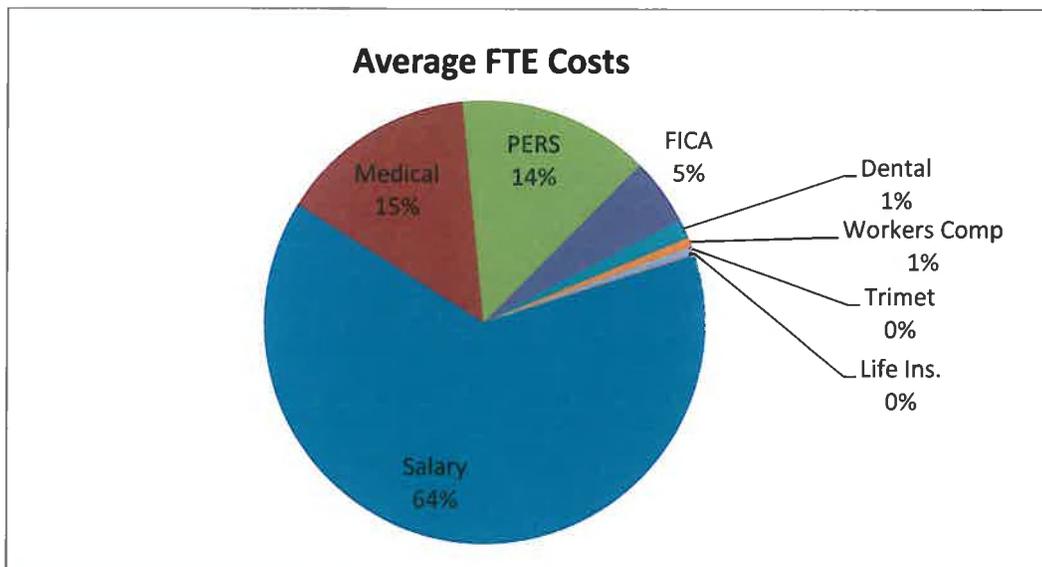
**General Fund - I'd like to see resources also allocated, where possible, to the sub-funds (i.e. court, Finance IGA, etc.)**

- Oregon Local Government Budget Law codes revenues at the Fund, not Department, levels.
- Switching Departments to Funds would mimic the budgetary structure 2005 which the City promptly changed when West Linn’s financial reporting challenges were found.
- Essentially, back then, the fund structure was centered on the source of the revenue. There were almost 30 funds and simple item, such as the police chief’s salary, was partially funded in multiple, different funds. This made for an accounting nightmare and a budget that was not transparent.
- The below graph shows the allocation of revenues in the General Fund.
- You will note that the majority is from transfers; you can review the Activity Based Costing supporting these transfers on page 127 of the Proposed Budget.
- “Fines & Forfeitures” result from Municipal Court operations. “Fees & Charges” result from Engineering operations. “Intergovernmental” revenues result from intergovernmental agreements for Finance and Information Technology with the City of Milwaukie.



**Employee reductions/costs - as we discussed last night, there are examples of FTE counts reducing in departments but the total personnel services amount is similar to before. Why? If it is a PERS issue, shouldn't this be posted elsewhere in the budget? Personally, I would like to see the funds be accurate to current operations reflecting current FTEs and the PERS liability as one lump sum in the general fund.**

- The unfunded portion of the PERS liability is footnoted in the audit. We budget the current liability at the FTE level in each Fund so the total employee cost can be included in that Fund and tied to the personnel wages.
- Included below is an average FTE cost chart to show how the various employee benefits affect the total cost of an FTE. As you will note, the rising PERS and Medical costs comprise 30 percent of the average employee cost.
- Segmenting out the PERS current liability into the General Fund would result in a less-transparent budget document because the true program cost of City functions would be difficult to identify with the PERS cost separate from its associated Fund and the associated personnel wage.



**Consulting FTE - add per department to bring a more accurate FTE count city wide**

- The Information Technology department is the only department where a full-time FTE is replaced with a consultant on an ongoing/semi-permanent basis. The former Chief Technology Officer position was replaced with a contracted Chief Information Officer.

**Public Safety Fund - I would like detail on what exactly is fine and forfeitures and miscellaneous under the resources side. What are these line items? In FY 2011 Parker Road was debited from the budget at 1.5M. I thought that was reimbursed back to this fund. Where is that transaction?**

- They are not Court fines as these go to the General Fund. In Public Safety, "Fines & Forfeitures" are vehicle impound fines and seizures.
- Please see page 138 which shows the resource side of this transaction in FY 2009, so it is already reimbursed.

**Library Fund - could we get detail on the Caufield Endowment. I am sure not many people know what this is and it would be great to showcase how this endowment helps out our library.**

- Per the note in the West Linn audit document on the Caufield Library Endowment:

- *In 1981 the Wallace B. Caufield Trust endowed funds to the City where the principal is to be legally preserved and the interest can be used only to purchase books for the library. This Trust called for an initial distribution followed by the splitting of the proceeds from the sale of a building with the City of Oregon City.*
- *The final distribution of this Trust occurred in 1982 after the Trust completed the sale of the building. As the amount of this endowment is immaterial to the financial statements as a whole, a separate permanent fund is not utilized.*
- *The City properly accounts for the legally restricted principal in the net assets section of the Statement of Net Assets and restricted cash and non-spendable fund balance on the library fund's Balance Sheet.*

**Council Goals - I think it would be helpful to highlight how Council Goals are being funded in this document. Perhaps, create links to show that alignment.**

- Transportation System Maintenance and Improvements
  - TGM Grant & Transportation System Plan long range planning assistance – page 94
  - Trails Master Plan long range planning assistance – page 94
  - Trails Master Plan professional services – page 86
  - Streets & sidewalks projects – page 98
  - Sidewalk SDC methodology update – page 112
- Aquatic Center
  - Community survey costs – page 86
- Blue Heron Property
  - Long range planning assistance – Page 94
- Water Infrastructure
  - Council work & communications assistance – page 58
- Economic Development
  - Economic Development department – page 60
  - Long range planning assistance – page 94
  - Arch Bridge CET grant – page 94
- Centennial Celebration
  - Event costs and staff time – page 86

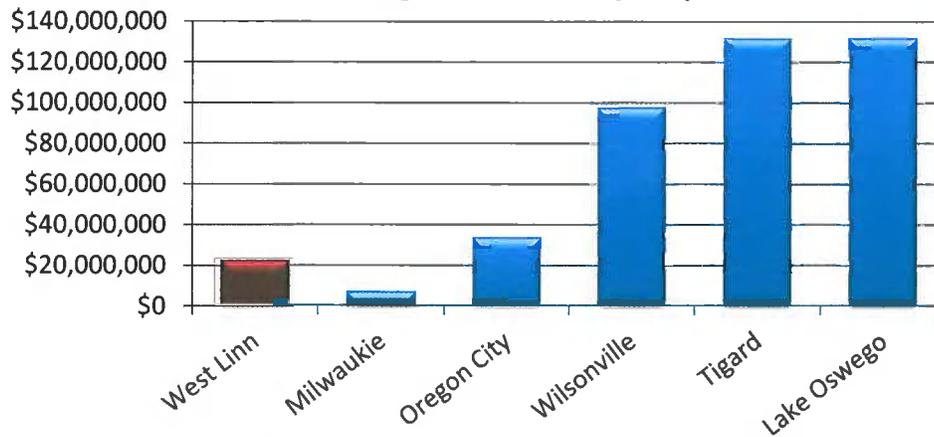
**Debt Outstanding - How do we compare to neighboring cities?**

**Comparing Debt to Other Cities**

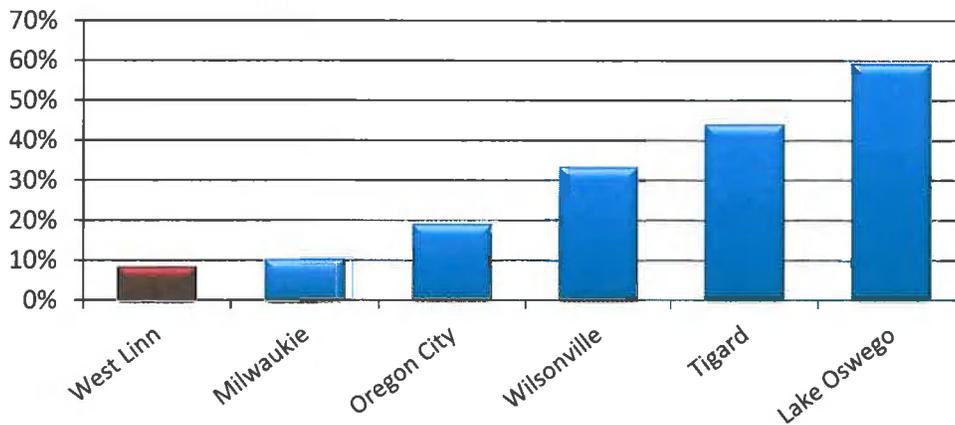
As of June 30, 2012

	West Linn	Milwaukie	Oregon City	Wilsonville	Tigard	Lake Oswego
General Obligation Bonds	\$ 14,705,000	\$ -	\$ 17,625,000	\$ 48,500,000	\$ 30,700,000	\$ 16,000,000
Full Faith and Credit Obligations	6,397,008	-	-	-	-	11,100,000
Revenue Bonds	1,060,000	-	12,715,000	49,500,000	97,700,000	105,100,000
Bank loans and other	-	7,005,125	3,446,000	-	3,400,000	-
<b>Total long-term debt</b>	<b>\$ 22,162,008</b>	<b>\$ 7,005,125</b>	<b>\$ 33,786,000</b>	<b>\$ 98,000,000</b>	<b>\$ 131,800,000</b>	<b>\$ 132,200,000</b>
Total Assets per Balance Sheet	\$ 294,734,557	\$ 78,932,230	\$ 218,173,458	\$ 399,725,227	\$ 451,902,198	\$ 407,900,210
Debt to Total Assets	7.52%	8.87%	15.49%	24.52%	29.17%	32.41%
Net Assets per Balance Sheet	\$ 268,892,022	\$ 68,664,918	\$ 176,645,419	\$ 293,474,570	\$ 299,069,675	\$ 223,047,511
Debt to Net Assets	8.24%	10.20%	19.13%	33.39%	44.07%	59.27%

**Total Long-term Debt by City**



**Debt to Net Assets by City**



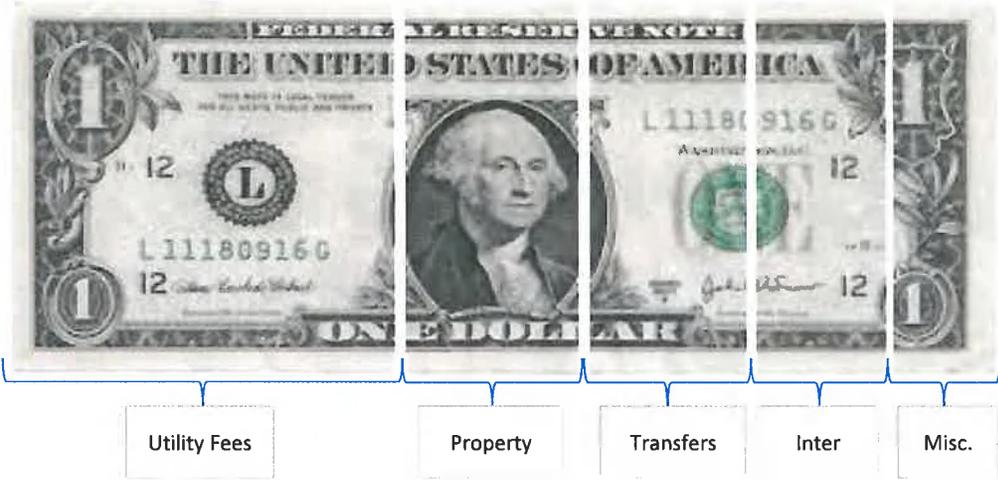
- Public Works Office Supplies - Can Lance show us the consolidation support for this line item?**
- The change is largely related to the consolidation of Public Works operations and engineering office supplies to this one account so we aren't tracking it separately by fund since all the utility funds pay for Public Works Support Services.
  - In addition, this isn't just paper & pens. It also includes publications, safety supplies, small tools/supplies, drafting/surveying supplies, and other miscellaneous expenses.

**The Community Grants recommendation spreadsheet is also included as an informational item:**

COMMUNITY GRANT REQUESTS				FY 2014 REQUESTED AMOUNT		RECOMMENDED BY CITIZEN MEMBERS OF CITIZENS' BUDGET COMMITTEE		
Requesting Entity	Prior Year -2 FY 2012		Prior Year -1 FY 2013		Requested Amount for FY 2014	Approved	Condition	Comments
	Requested	Approved	Requested	Approved				
1 AWOL Dance Collective	\$ 3,500	\$ -	\$ 1,000	\$ 750	\$ 3,500	\$ 750	subject to getting permit subject to running program	For dance event in West Linn
2 West Linn Community Chorus	3,500	1,000	7,700	1,000	2,900	1,000		For weekly rehearsals and new music for chorus ever
3 West Linn Lions Club Foundation	1,746	1,000	1,854	1,854	1,435	1,435		For health screening at two events
4 West Linn Community Task Force	10,000	2,800	1,700	1,200	1,800	1,200		For Text-a-Tip and other anti-drug programs
5 Friends of Maddax Woods	400	400	400	400	2,000	1,000		For materials to build a pole barn
6 Friends of the Robinwood Station	3,205	-	4,400	2,200	2,400	2,200		For musician stipends for 12 local artist performance
7 Willamette Falls Heritage Foundation	1,000	750	1,000	1,000	1,000	1,000		For shuttle and canopy at Lock Fest event
8 Willamette Living History Committee	2,600	1,000	1,100	1,100	1,500	1,100		For costumes and other expenses at Tour event
9 Clackamas Women's Services	5,000	1,000	3,000	2,000	3,000	2,000		For T739 bus tickets and 40 gas cards
10 Happy Trails Riding Center	1,500	1,500	1,500	1,500	1,500	1,500		For classes and camps serving disabled customers
11 July 4th Fireworks Event	1,500	1,000	2,000	1,500	2,000	1,500		For fireworks and expenses for 4th event
12 MOMS Club of West Linn	-	-	2,000	500	2,500	500		For Santa Bruch fund-raising expenses
13 NEW: Sachi Wellness Center	-	-	-	-	750	-		Not funding
<b>Total</b>	<b>\$ 96,267</b>	<b>\$ 19,700</b>	<b>\$ 57,699</b>	<b>\$ 21,004</b>	<b>\$ 26,285</b>	<b>\$ 15,185</b>		
<b>Total amount available to fund</b>					<b>\$ 20,000</b>	<b>20,000</b>		
<b>Unallocated amount undesignated</b>					<b>\$ 20,000</b>	<b>\$ 4,815</b>		<i>Leave for Council Parks during the year - or o.s.m.c</i>

# Revenues

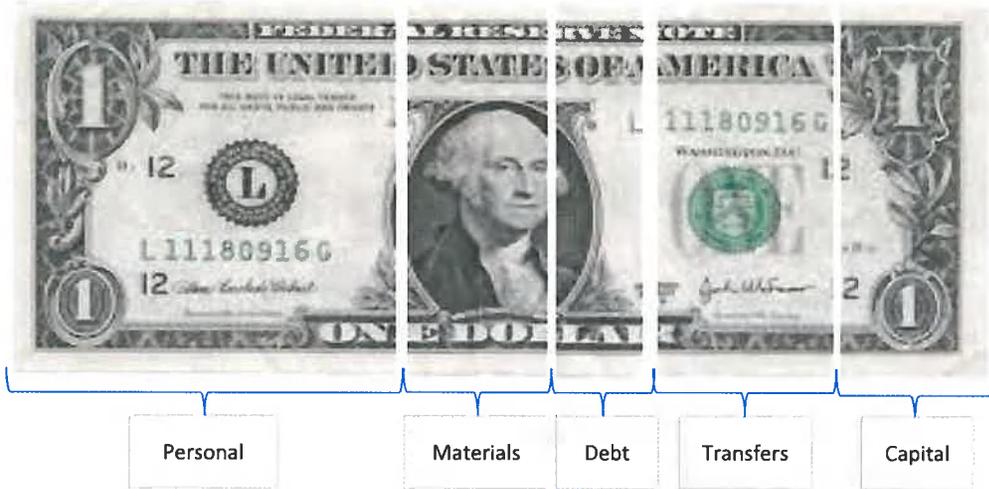
	FY 2015		
Utility Fees	\$ 13,642,000	\$	41
Property Taxes	\$ 7,875,000	\$	24
Transfers	\$ 6,932,000	\$	21
Intergovernmental	\$ 4,127,000	\$	12
Miscellaneous	\$ 881,000	\$	3
	<b>\$ 33,457,000</b>	<b>\$</b>	<b>100</b>



# Expenditures By Type

FY 2015

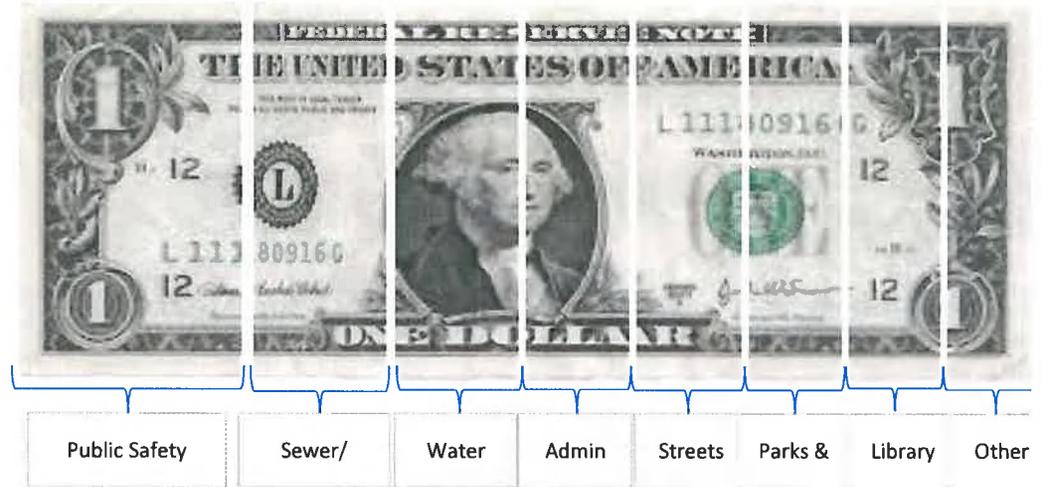
Personal Services	\$ 14,688,000	\$ 41
Materials & Services	\$ 7,136,000	\$ 20
Debt Service	\$ 2,114,000	\$ 6
Transfers	\$ 6,932,000	\$ 19
Capital Outlay	\$ 4,822,000	\$ 14
	<b>\$ 35,692,000</b>	<b>\$ 100</b>



# Expenditures By Program

FY 2015

Public Safety	\$ 7,373,000	\$ 21
Sewer/Surface Wtr	\$ 4,793,000	\$ 13
Water	\$ 4,155,000	\$ 12
Administrative Svcs.	\$ 4,081,000	\$ 11
Streets	\$ 3,626,000	\$ 10
Parks & Recreation	\$ 3,577,000	\$ 10
Library	\$ 2,771,000	\$ 8
Debt Service	\$ 2,385,000	\$ 7
SDCs	\$ 1,200,000	\$ 3
Planning	\$ 941,000	\$ 3
Building	\$ 790,000	\$ 2
	<u>\$ 35,692,000</u>	<u>\$ 100</u>

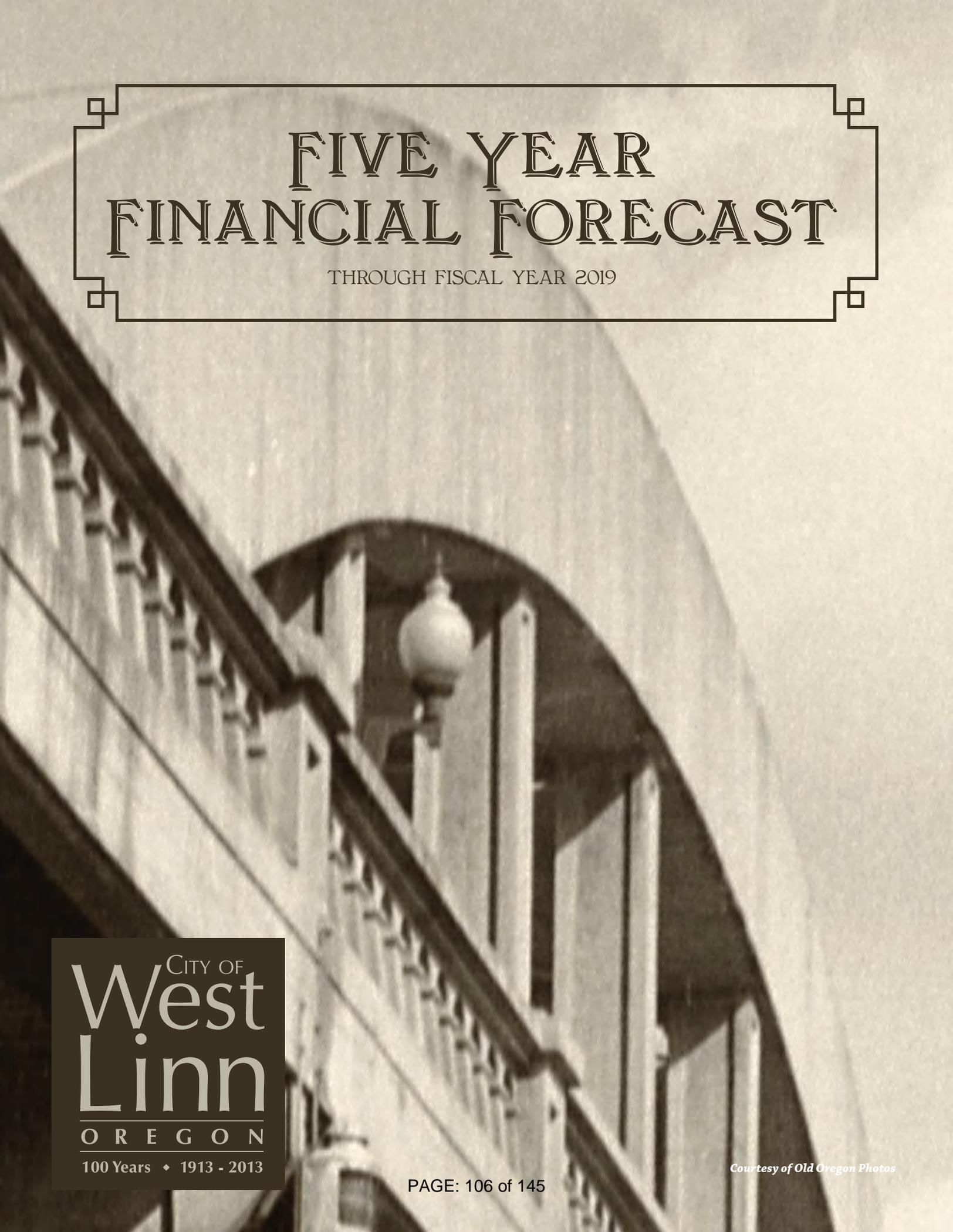




## TAB 6

Reference Materials:

Updated Five Year Financial Forecast



# FIVE YEAR FINANCIAL FORECAST

THROUGH FISCAL YEAR 2019

CITY OF  
**West  
Linn**

OREGON

100 Years ♦ 1913 - 2013

# CITY OF WEST LINN

## FIVE YEAR FINANCIAL FORECAST

### FY 2015 TO FY 2019

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# INTRODUCTION

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## **Purpose of the Five Year Financial Forecast**

Financial planning is a continuous process of directing and allocating financial resources to meet strategic goals and objectives. This Five Year Financial Forecast takes a look at the City's future resources and requirements to identify financial trends, shortfalls, and issues so that the City may proactively address them. Future results are projected based on the City's current service levels, policies and unavoidable future impacts.

This financial forecast is not intended to be a budget, though two of the five forecasted fiscal years do serve as the foundation for the City's biennial budgets. The intent of this document is to set the stage for the upcoming budget process, aiding the City Manager, Citizens' Budget Committee, and City Council in establishing priorities and allocating resources appropriately. Responsible financial stewardship is imperative in providing for the current and future needs of our community. Forecasting is one of the most powerful tools the City has in making informed financial decisions that will ensure the City's future vitality and economic stability.

The City of West Linn continues to refine the financial planning process to meet citizens' demands and achieve City goals. Periodically reviewing and updating these plans focuses our resources and ensures alignment with our customers, ultimately allowing the City to achieve the necessary results the community expects.

The City's forecasting process is an effort to analyze, understand, anticipate, and leverage financial changes. Through this document, the City is utilizing long-term forecasting as a strategic planning tool to help guide the City's financial solidarity into tomorrow.

## **The Benefits of Financial Forecasting**

Financial forecasting is intended to enhance the City's ability to think and act strategically. The potential benefits are numerous, but primarily a financial forecast allows for financial decisions while being informed about the *bigger financial picture*. Other benefits include:

- *Increased effectiveness*: City Council and staff's performance is enhanced, its mission furthered, and its mandates met. In addition, there is more effective response to rapidly changing financial circumstances.
- *Increased efficiency*: When planned, better results are achieved with fewer resources.
- *Improved understanding and learning*: City Council and staff understand the financial situation far more clearly. They are able to re-conceptualize when necessary, and establish an interpretive framework that guides strategy development and implementation.
- *Better decision making*: A coherent, focused, and defensible basis for decision making is established, and today's decisions are made in light of potential future consequences.
- *Enhanced organizational capabilities*: Broadly based city leadership is improved and the capacity for further strategic thought and action is enhanced.
- *Improved communications and public relations*: Mission, vision, goals, strategies, and action programs are communicated more effectively to key stakeholders. A desirable image for the City is established and managed.

- *Increased political support:* The City’s legitimacy and transparency is enhanced, its advocacy base broadened, and a powerful and supportive coalition developed.
- *Early identification of potential shortfalls:* City Council and staff are aware of potential shortfalls and/or issues with adequate time to take corrective action before the situation occurs.

## **Forecast Methodology**

The City of West Linn’s forecasting approach is to apply a conservative philosophy that neither overstates revenues nor understates expenditures. Economic forecasting is not an exact science; rather it is often dependent upon the professional judgment of the forecaster utilizing the best information available at the time. To enhance the accuracy of projections, the City identifies factors that contribute to changes in revenues and expenditures, such as development, inflation, interest rates and known future events that will affect operations. Within the five years covered by this forecast, the first two years provide insight to the budget for the 2016-2017 biennium. The remaining fiscal years are forecasted on a variety of assumptions as explained in the Executive Summary.

The forecasting of capital improvements is based on available operating resources. To the extent possible, operations are funded first and remaining resources are allocated to fund capital improvements. This may mean that improvements are delayed until operations have been fully funded. Certain improvements which are too expensive to be paid from net operating resources are assumed to be funded via bonded debt. The impact of issuing debt is reflected in the debt service portion of the Fund Forecasts. Operating and capital grants and contributions are included when there is reasonable assurance of receipt. For a more detailed listing of capital improvements, please refer to the City’s CIP and various Master Plans (<http://westlinnoregon.gov/finance/master-plans>).

## **Forecast Follow-up and Reassessment**

This Five Year Financial Forecast is a living document and is currently marked draft with the intention of being finalized with the Spring’s budget document once the two areas “circled” are improved. It is a combined effort of all City Staff. Our goal in assembling this report is to reveal trends, highlight financial issues, and provide suggestions/options. We look forward to feedback and input from the Citizens’ Budget Committee and the Utility Advisory Board on their respective goals, interests, and concerns. Where possible, the major relevant assumptions used in the projections have been described in detail. However, as major financial assumption change, so must the forecast. This forecast is updated periodically in accordance with the goals and objectives of the citizens and City Council of the City of West Linn.

This forecast is not a stand-alone document. It is one of several financial policy tools the City of West Linn utilizes for effective financial management of all City resources. Other relevant financial tools include financial policies such as the investment policy, the policy on reserves, contingencies, and ending fund balance requirements. This forecast, along with the prior financial forecast, is available online (<http://westlinnoregon.gov/finance/financial-forecasting>).

Periodically, all financial policies are reviewed and updated as needed. A follow-up analysis is performed to determine if the intended results actually occurred. And most importantly, goals and objectives are reassessed to determine their current validity, applicability, and congruence with current operations.

The following Executive Summary focuses on the most significant issues facing the City of West Linn. The Organizational Chart and Budgeted Full-time Equivalent Employee Positions information included in the Appendix aids you in understanding the City’s departmental structure.

# EXECUTIVE SUMMARY

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## Overview

The City's forecast projects that most City Funds will have sufficient resources to meet operating expenses over the five year period and presents balanced budgets. A couple of funds present priority issues of which further input and discussion is necessary. Many funds have informational sharing items on economic matters, but do not require discussion or changes at this time.

Some Funds forecast a declining available balance of resources. While this may seem alarming, it is just an estimate. In reality, Local Budget Law does not allow a city to submit a budget showing a fund balance deficit.

## Revenue Assumptions

### **Property Taxes**

Taxes are based on assessed value as determined by the Clackamas County Assessor. Generally, assessed values grow by 3% per year following Measure 50, passed by voter approval in 1995-96. There is no direct correlation between real market value and assessed value. In addition to the 3% annual growth, an estimate is provided for expected new construction. The City's tax rate remains constant at \$2.1200 per \$1,000 of assessed value. The bonded debt tax rate increased \$0.14 cents as a result of the bond sale completed in January 2012 for the new police station and is estimated to be \$0.4802 per \$1,000 assessed value in fiscal year 2014.

### **Franchise Fees**

Franchise fees are assessments on utility companies' gross receipts for using the City's rights-of-way. Rates vary by type of utility with telecommunications at 7% and electric, natural gas, cable, and garbage at 5%. Historically this resource grows between 3% and 5% per year, with the exception of the most recent year where all cities have seen about a 5% one-year decline. Going forward, this forecast is assuming an annual increase of 5%.

## **Utility User Charges**

### **Water**

The City's Charter limits water, sewer, and surface water rate increases to no more than 5% annually unless voters approve otherwise. Commencing in 2005, water rates have increased 5% per year following four years of no increases. Even with the 5% rate increases, total water revenues have remained relatively flat at \$3.6 million. The Water Master Plan assumed a 5% annual water rate increase to keep revenues in line with the inflationary expenses. A one-time rate increase of 18% is included in the forecast for fiscal year 2015. This increase is currently under consideration of the Utility Advisory Board.

### **Sewer**

As with water, this forecast assumes 5% annual rate increase for inflationary growth. A rate increase of 5% is also projected for the Tri-City's portion of the sewer bill. This component represents the portion paid by the City directly to Tri-City for sewage processing.

### **Surface Water**

As with water and sewer utility user charges, this forecast assumes 5% annual rate increases for surface water. The Surface Water Master Plan, completed in 2006, called for compliance with many storm-water state and federal regulatory programs including the Clean Water Act, Endangered Species Act, and National Flood Insurance Program.

### **Street Maintenance Fee**

The street maintenance fee started in 2008 for City residences, with businesses being phased-in one year later. This resource provides additional funding for annual street operations of approximately \$1.3 million. This forecast assumes a 75% increase in residential street maintenance fees effective September 1, 2013. This forecast assumes 5% annual growth after fiscal year 2014.

### **Park Maintenance Fee**

The park maintenance fee started in 2008. This resource provides additional funding for park maintenance operations of approximately \$1.4 million annually. This forecast also assumes 5% annual growth.

### **Gas Taxes**

House Bill 2001, passed in 2009, increased state gas taxes from 24 cents to 30 cents per gallon in fiscal year 2011 effective January 1, 2011. In addition to the state gas tax, there is a federal gas tax of 18.4 cents per gallon. A recently proposed House bill could increase the federal gas tax by 15 cents to 33.4 cents per gallon as of October 2014. This forecast uses estimates provided by the League of Oregon Cities.

### **Building, Planning and Engineering Permits**

Permit revenues are based on developer commitments for the completion of specific projects. This forecast estimates future revenues based upon a slight upward trend in current year permit fee activity and projects this trend forward.

### **Other Resources**

#### **Lake Oswego-Tigard Water Partnership Franchise Agreement**

This forecast includes a one-time receipt of \$5 million from Lake Oswego for the use of rights of way in West Linn. The \$5 million revenue is forecasted to be received in fiscal year 2014 and will be designated in the Water Fund for constructing a new Bolton Reservoir.

#### **Bond Sales**

Working with the Utility Advisory Board, the City anticipates a bond sale to upgrade the 97-Year old Bolton Reservoir in the Water Fund. A definitive construction cost cannot be determined at this time, but it is estimated to be around \$9 million.

#### **Transfers from Other Funds**

This category relates to services of one fund provided to another Fund. Forecasts are based upon an Activity-Based Costing (ABC) allocation methodology developed in 2010. This ABC methodology allocates General Fund costs to other Funds based upon a direct measure (driver) of a particular overhead cost. For example, the costs of the Human Resources Department are allocated to other funds based upon the number of budgeted FTEs and the costs of the Information Technology Department are allocated to the other funds based upon their number of computers served. There is a corresponding *Transfer to Other Funds* for each *Transfer from Other Funds*.

### **Expenditure Assumptions**

#### ***Personal Services - Wages***

Each position is forecasted based upon a variety of variables driving that position's salary and benefit increases. Union contracted step increases of 5% are forecasted for those positions under their maximum step level while base wage amounts are forecasted at 2%. All positions, including vacancies, are forecasted as if filled and any termination payouts or severance arrangements are not included.

### **Personal Services - Benefits**

Health insurance is forecasted to increase 8% per year and dental insurance is forecasted at 3%. After our most recent rate increase paid into Oregon PERS of 0.17%, this forecast projects a 3.33% rate increase in fiscal year 2015 and a total increase of 15% in annual PERS cost. Recent PERS reforms are currently being reviewed by the Oregon Supreme Court. These forecasts are based on the assumption that PERS reforms will hold up. As a reminder, West Linn did not sell any PERS Bonds and joined the state pool in January 2009, effectively spreading its retirement risk.

### **Materials and Services**

Recurring supplies and services are based on inflationary factors estimated at 3% annually. Some of these costs however, are estimated based on higher contractual increases, i.e. the contracted cost for dispatch services with Lake Oswego and estimated 10% increases for purchased water from South Fork Water Board.

### **Capital Equipment**

Capital equipment is forecasted where appropriate and affordable. The vehicle and equipment maintenance department, within the General Fund, manages to a 10-year vehicle replacement cycle for non-emergency vehicles with police vehicles often being replaced every three years. Accordingly, the Public Safety Fund forecasts approximately \$120,000 per year for vehicle replacement. The Water and Environmental Services Funds have nominal funding levels (\$10,000 to \$20,000 per year) for equipment replacement.

### **Debt Service**

Estimates are based on actual amortization schedules for outstanding debt issues. New debt is typically forecasted on 4%, 20-year repayment terms.

### **Other Uses**

#### **Bond Refundings**

Potential bond refundings are not included in this forecast. With the refunding of the 1998 and 1999 bond issues in January 2009 and the refunding of the two 2000 bond issues in September 2010, the City's long-term debt now has extremely low interest rates, the lowest possible in today's environment. The September 2010 bond refunding received an overall interest rate of 2.09%, saving \$1.1 million in future interest costs. Much of this success is exhibited in renewed confidence of the credit rating agencies in the City's current financial management practices. In 2010, the City received rating upgrades by both Moody's and Standard & Poors to Aa2 and AA respectively.

#### **Transfers to Other Funds**

This is the counter-part to the *Transfers from Other Funds* revenue line. *Transfers to Other Funds* from operating funds are primarily for administrative services provided by departments within the General Fund. Forecasts are based upon an Activity-Based Costing (ABC) allocation methodology developed in 2010. This ABC methodology allocates General Fund costs to other Funds based upon a direct measure (driver) of a particular overhead cost. For example, the costs of the Human Resources Department are allocated to other funds based upon the number of budgeted FTEs and the costs of the Information Technology Department are allocated to the other funds based upon their number of computers served. There is a corresponding *Transfer to Other Funds* for each *Transfer from Other Funds*.

# CITY-WIDE TOTALS FROM ALL FUNDS

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## **Background**

The City of West Linn provides municipal services to a community of 25,370 residents including the provision of water and sewer services, police protection, a library, and parks and recreation services. It operates under a home rule charter with a Council/City Manager form of government. The five-member Council acts as a legislative body and the City Manager, who serves at the pleasure of the Council, acts as the administrative head of the City.

The Finance Department is responsible for controlling and processing all City revenues, expenditures, assets, investments and debt management services, and maintains the City's legally required accounting records. Most of the department's responsibilities are governed by federal, state and city laws designed to assure strict accountability for public funds.

## ***Financial Structure***

The next few pages show the financial activity (by fiscal year) of the combined City-wide funds. Subsequently, the individual Funds are displayed, each of which reporting financial activity of their various City operations. These individual Funds are as follows:

1. General Fund
2. Public Safety Fund
3. Library Fund
4. Parks and Recreation Fund
5. Building Inspections Fund
6. Planning Fund
7. Street Fund
8. Water Fund
9. Environmental Services Fund
10. Systems Development Charges Fund
11. Debt Service Fund
12. Park Bond Fund

## ***City-wide***

City-wide, each fiscal year balances the **Total Resources** line with the **Total Requirements** line. Historical totals range from \$40 to \$55 million depending upon the occurrence of any bond refundings in the particular fiscal year, therefore, \$45 million serves as a general baseline. Bond refundings, and their corresponding payoff included in the *Debt Service* line item, have occurred in fiscal years 2009 and 2011 saving our citizens just over \$1.5 million in future interest costs.

As a result of the bond refunding completed in September 2010, the City of West Linn received upgrades in their credit ratings to AA with Standard and Poor's and Aa2 with Moody's noting the "City's use of a five-year financial forecast to build budgets and its quarterly reports on budgeted numbers compared to actual performance to the City Council."

In 2012, these "Double A" bond ratings were reaffirmed with the successful general obligation bond sale of \$8.5 million for the City's new police station. This bond sale received an overall 20-year interest rate of 2.25%.

City of West Linn

Total of 12 Funds  
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5	% of Total
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19	
								FY16	FY17			
<b>Resources</b>												
Beginning fund balance	\$10,245	\$12,962	\$13,298	\$12,882	\$23,671	\$23,210	\$19,221	\$15,660	\$11,576	\$9,000	\$6,804	% of rev
Taxes	6,392	6,603	6,834	6,958	7,497	7,880	8,129	8,364	8,612	8,884	8,870	23%
Fees and Charges	10,883	11,097	11,491	13,269	13,048	13,663	14,872	15,534	16,229	16,954	17,714	45%
Intergovernmental	2,485	3,525	3,922	4,785	3,913	5,298	3,848	3,915	3,984	4,054	4,126	10%
Transfers from other funds	5,207	5,355	5,428	5,647	5,995	6,510	6,682	6,793	7,069	7,277	7,490	19%
Debt proceeds	9,121	-	5,935	8,603	-	5,000	-	2,000	-	-	-	0%
Other	1,673	1,249	1,998	1,041	995	994	1,019	1,044	1,070	1,097	1,125	3%
Total revenues	35,761	27,829	35,608	40,303	31,448	39,345	34,550	37,650	36,964	38,266	39,325	100%
<b>Total Resources</b>	<b>\$46,006</b>	<b>\$40,791</b>	<b>\$48,906</b>	<b>\$53,185</b>	<b>\$55,119</b>	<b>\$62,555</b>	<b>\$53,771</b>	<b>\$53,310</b>	<b>\$48,540</b>	<b>\$47,266</b>	<b>\$46,129</b>	
<b>Requirements</b>												% of Total
Personal services	\$12,140	\$12,048	\$12,464	\$13,073	\$13,528	\$13,360	\$13,863	\$14,717	\$15,229	\$15,834	\$16,465	40%
Materials & services	5,741	5,608	5,755	5,743	6,262	7,042	7,250	7,443	7,729	8,002	8,284	20%
Debt service	6,378	1,839	7,572	1,641	2,047	2,080	2,114	2,162	2,331	2,354	2,049	5%
Transfers to other funds	5,207	5,355	5,428	5,647	5,995	6,510	6,682	6,793	7,069	7,277	7,490	18%
Capital outlay	3,578	2,643	4,805	3,410	4,077	14,342	8,202	10,619	7,182	6,995	6,497	16%
Total expenditures	33,044	27,493	36,024	29,514	31,909	43,334	38,111	41,734	39,540	40,462	40,785	100%
Ending Fund Balance	12,962	13,298	12,882	23,671	23,210	19,221	15,660	11,576	9,000	6,804	5,344	
<b>Total Requirements</b>	<b>\$46,006</b>	<b>\$40,791</b>	<b>\$48,906</b>	<b>\$53,185</b>	<b>\$55,119</b>	<b>\$62,555</b>	<b>\$53,771</b>	<b>\$53,310</b>	<b>\$48,540</b>	<b>\$47,266</b>	<b>\$46,129</b>	

## **City-wide Totals - Resources**

### ***Beginning Fund Balances***

Fund Balance is the difference between the assets and liabilities within each City Fund. It is an approximate measure of liquidity and is similar to the working capital of a private-sector business. *Beginning Fund Balance*, in particular, is the same as the prior fiscal year's *Ending Fund Balance* (it represents the amount of monies carried over from one fiscal year to the next).

Much of the City's Fund Balances are legally restricted for one purpose or another. For example, the City currently has \$6 million restricted in the System Development Charges Fund and another \$6.2 million restricted from recent bond issues, both reserved for future capital projects.

### ***Revenues***

At approximately 45% of total revenues, *Fees and Charges* are the City's largest source of revenue. Property Taxes are the second largest revenue source at 23% of total revenue. Growth of property tax revenue is expected to be 3% per year, plus a small amount for new construction.

The third most significant revenue is *Intergovernmental* revenue at 10% of total City-wide resources. *Intergovernmental* revenue is mostly composed of state shared revenues (gas taxes, cigarette taxes, and liquor taxes) and the City's share of the new Clackamas County Library Dedicated Levy. Revenue growth in the *Intergovernmental* category is generally based on formulas where population is a key factor.

*Charges for Services* account for the City's *Transfers from Other Funds*. There is a corresponding line item on the expenditure side for *Transfers to Other Funds*. This category relates to General Fund services charged to the Funds in which services are provided. Forecasts are based upon an Activity-Based Costing (ABC) allocation methodology developed in 2010. This ABC methodology allocates General Fund costs to other Funds based upon a direct measure (driver) of a particular overhead cost.

City of West Linn

**Total of 12 Funds**  
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5	% of Total
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19	
								FY16	FY17			
<b>Resources</b>												
Beginning fund balance	\$10,245	\$12,962	\$13,298	\$12,882	\$23,671	\$23,210	\$19,221	\$15,660	\$11,576	\$9,000	\$6,804	
<b>Taxes</b>												
Taxes - General	5,467	5,776	5,946	6,124	6,188	6,500	6,728	6,963	7,207	7,459	7,720	20%
Taxes - Bonded Debt	925	827	888	834	1,309	1,380	1,401	1,401	1,405	1,425	1,150	3%
	6,392	6,603	6,834	6,958	7,497	7,880	8,129	8,364	8,612	8,884	8,870	23%
<b>Fees and Charges</b>												
Fees and charges - Water	2,955	2,908	2,902	3,152	3,485	3,624	4,240	4,410	4,587	4,770	4,961	13%
Fees and charges - Sewer	1,775	1,633	1,714	1,935	1,970	2,069	2,172	2,281	2,395	2,515	2,642	7%
Fees and charges - Surface	562	593	627	667	696	731	768	806	846	888	932	2%
Fees and charges - Parks	1,060	1,128	1,181	1,289	1,329	1,395	1,465	1,538	1,615	1,696	1,781	5%
Fees and charges - Streets	714	778	792	870	904	1,319	1,472	1,546	1,623	1,704	1,789	5%
Fees and charges - SDCs	620	607	1,026	1,765	1,367	1,035	1,068	1,100	1,133	1,166	1,200	3%
Fees and charges - Other	867	856	875	1,031	967	1,023	1,070	1,118	1,170	1,223	1,279	3%
Franchise fees	1,726	1,952	1,663	1,749	1,662	1,750	1,842	1,931	2,026	2,126	2,231	6%
Licenses and permits	604	642	711	811	668	717	775	804	834	866	899	2%
	10,883	11,097	11,491	13,269	13,048	13,663	14,872	15,534	16,229	16,954	17,714	45%
<b>Intergovernmental</b>	2,485	3,525	3,922	4,785	3,913	5,298	3,848	3,915	3,984	4,054	4,126	10%
<b>Fines and forfeitures</b>	586	564	520	403	434	508	523	538	554	570	587	1%
<b>Interest</b>	239	32	20	18	10	10	10	10	10	10	10	0%
<b>Miscellaneous</b>	848	653	1,458	620	551	476	486	496	506	517	528	1%
<b>Debt proceeds</b>	9,121	-	5,935	8,603	-	5,000	-	2,000	-	-	-	0%
<b>Transfers from other funds</b>	5,207	5,355	5,428	5,647	5,995	6,510	6,682	6,793	7,069	7,277	7,490	19%
<b>Total revenues</b>	35,761	27,829	35,608	40,303	31,448	39,345	34,550	37,650	36,964	38,266	39,325	100%
<b>Total Resources</b>	\$46,006	\$40,791	\$48,906	\$53,185	\$55,119	\$62,555	\$53,771	\$53,310	\$48,540	\$47,266	\$46,129	

## **City-wide Total Requirements**

### ***Expenditures***

Expenditures are broken down into five main categories with *Personal Services* accounting for almost half of the City's *Total Expenditures* in any given fiscal year. The *Personal Service* category funds the 124 full-time equivalent (FTEs) employee positions held with the City of West Linn. An Organizational Chart is provided in the Appendix section of this forecast. In the current year, *Total Expenditures* for the City are approximately \$43 million. Total expenditures vary from one fiscal year to the next, depending upon the level of capital projects funded and the occurrence of bond refundings. Bond refundings are included in *Debt Service* and have occurred in fiscal years 2009 and 2011 saving our citizens just over \$1.5 million in future interest costs. Bond sales typically are needed to fund significant capital projects, and accordingly, City-wide *Capital Outlay* is forecasted to significantly increase in FY14 due to the police station construction.

### ***Ending Fund Balances***

*Ending Fund Balance* represents the funds carried over from one fiscal year to the next to fund the following year's operations. Much of the City's *Ending Fund Balance's* are legally restricted for one purpose or another. For example, the City currently has \$6 million restricted in the System Development Charges Fund and another \$6.2 million is restricted from recent bond issues, both reserved for future capital projects.

City of West Linn

**Total of 12 Funds**  
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5	% of Total
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19	
								FY16	FY17			
<b>Requirements</b>												
Personal services	\$12,140	\$12,048	\$12,464	\$13,073	\$13,528	\$13,360	\$13,863	\$14,717	\$15,229	\$15,834	\$16,465	40%
Materials & services	5,741	5,608	5,755	5,743	6,262	7,042	7,250	7,443	7,729	8,002	8,284	20%
Debt service	6,378	1,839	7,572	1,641	2,047	2,080	2,114	2,162	2,331	2,354	2,049	5%
Transfers to other funds	5,207	5,355	5,428	5,647	5,995	6,510	6,682	6,793	7,069	7,277	7,490	18%
Capital outlay	3,578	2,643	4,805	3,410	4,077	14,342	8,202	10,619	7,182	6,995	6,497	16%
Total expenditures	33,044	27,493	36,024	29,514	31,909	43,334	38,111	41,734	39,540	40,462	40,785	100%
Ending Fund Balance												
Policy requirements	2,759	2,730	2,827	2,937	3,108	3,190	3,280	3,493	3,630	3,783	3,939	
Reserves for debt service	151	151	151	151	151	150	154	153	150	150	150	
Reserves for capital projects	3,726	3,727	4,269	5,459	12,972	10,737	4,392	2,963	1,955	951	381	
Over (under) policy/reserves	6,326	6,690	5,635	15,124	6,979	5,144	7,834	4,967	3,265	1,920	874	
Total ending fund balance	12,962	13,298	12,882	23,671	23,210	19,221	15,660	11,576	9,000	6,804	5,344	
<b>Total Requirements</b>	<b>\$46,006</b>	<b>\$40,791</b>	<b>\$48,906</b>	<b>\$53,185</b>	<b>\$55,119</b>	<b>\$62,555</b>	<b>\$53,771</b>	<b>\$53,310</b>	<b>\$48,540</b>	<b>\$47,266</b>	<b>\$46,129</b>	

## General Fund

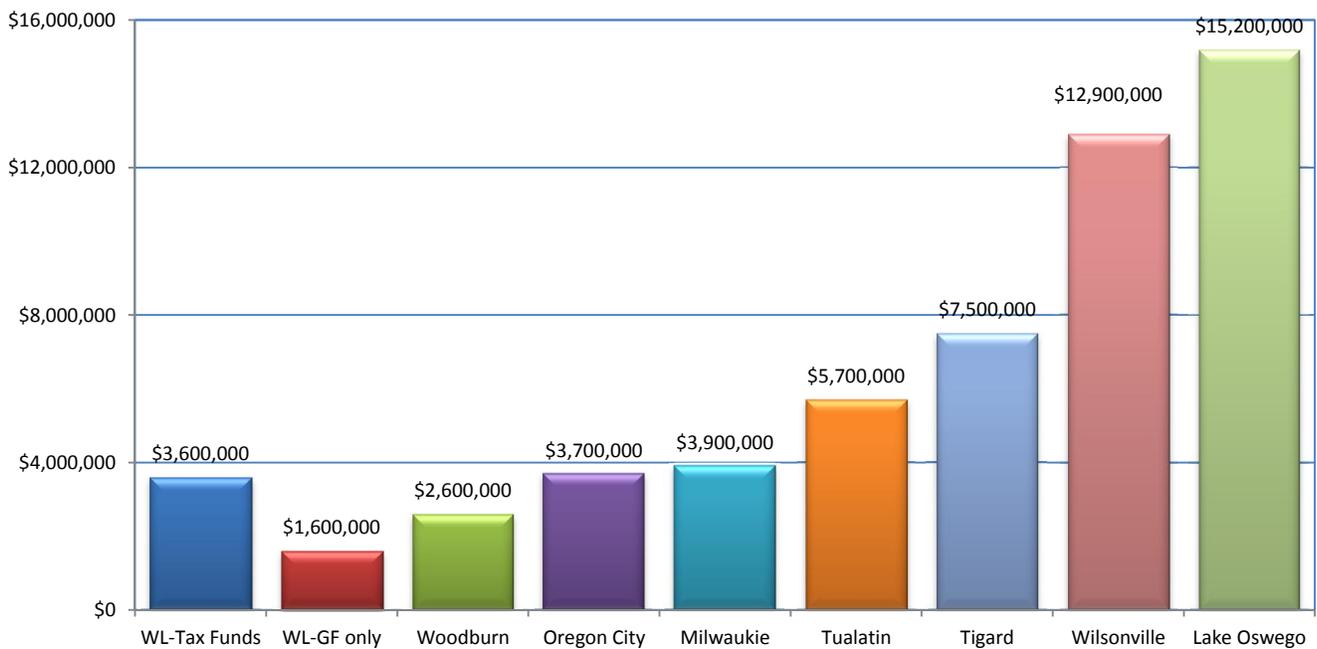
### **The Purpose**

The purpose of the General Fund is to account for City's legislative and administration, human resources, finance, information technology, municipal court, facilities maintenance, public works support, and vehicle and equipment maintenance services as well as the City's related *Debt Service*. The General Fund's primary revenue sources will consist of *Transfers from Other Funds, Fines and Forfeitures, Licenses and Permits, and Miscellaneous* revenue.

### **Forecast**

The General Fund has held a steady fund balance (around \$1.5 million) for several years, but unfortunately, this is far from a healthy fund balance. This balance is used to pay for contingencies and/or major emergencies that may arise during the year while maintaining sufficient resources to fund a consistent level of service from year to year.

**General Fund Ending Fund Balances of Neighboring Cities**



In comparison with other cities' General Funds, it is important to note that some cities provide different services in their General Funds (for example, fire services in West Linn are handled by Tualatin Valley Fire and Rescue as opposed to the General Fund) and other cities organize their Funds differently (for example, police services in Lake Oswego are under the General Fund, but in a separate Public Safety Fund in West Linn).

The challenge in moving forward with West Linn's General Fund is twofold. City-wide, the City must increase *Ending Fund Balance* and control rising expenditures to ensure that the rising costs to support the General Fund do not exceed the rate at which individual fund revenues are growing (averaging 3%).

City of West Linn

General Fund  
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$838	\$985	\$1,182	\$1,203	\$1,490	1,470	\$1,584	\$1,541	\$1,512	\$1,564	\$1,564
Transfer from other funds	4,670	5,079	5,079	5,436	5,714	6,025	6,229	6,543	6,844	7,050	7,261
Fines and forfeitures	410	428	421	333	350	400	412	424	437	450	464
Fees and charges	427	178	195	284	225	240	247	254	262	270	278
Interest	8	3	6	18	9	5	5	5	5	5	5
Miscellaneous	488	208	274	190	78	102	104	106	108	110	112
Taxes	-	-	-	-	-	-	-	-	-	-	-
Franchise fees	20	-	31	94	151	-	-	-	-	-	-
Intergovernmental	114	6	41	112	140	54	-	-	-	-	-
Debt proceeds	-	-	5,935	-	-	-	-	-	-	-	-
Total revenues	6,137	5,902	11,982	6,467	6,667	6,826	6,997	7,332	7,656	7,885	8,120
<b>Total Resources</b>	<b>\$6,975</b>	<b>\$6,887</b>	<b>\$13,164</b>	<b>\$7,670</b>	<b>\$8,157</b>	<b>\$8,296</b>	<b>\$8,581</b>	<b>\$8,873</b>	<b>\$9,168</b>	<b>\$9,449</b>	<b>\$9,684</b>
<b>Requirements</b>											
Personal services	\$3,206	\$3,339	\$3,676	\$3,755	\$3,835	\$3,541	\$3,579	\$3,797	\$3,936	\$4,093	\$4,257
Materials & services	1,819	1,974	1,919	1,873	2,198	2,415	2,572	2,790	2,929	3,051	3,177
Debt service	340	341	6,241	413	412	414	414	414	414	414	414
Transfers to other funds	350	31	32	123	191	199	365	250	225	227	229
Capital outlay	275	20	93	16	51	143	110	110	100	100	100
Total expenditures	5,990	5,705	11,961	6,180	6,687	6,712	7,040	7,361	7,604	7,885	8,177
Ending Fund Balance											
Policy requirement (15%)	754	797	839	844	905	893	923	988	1,030	1,072	1,115
Over (under) Policy	231	385	364	646	565	691	618	524	534	492	392
Total ending fund balance	985	1,182	1,203	1,490	1,470	1,584	1,541	1,512	1,564	1,564	1,507
<b>Total Requirements</b>	<b>\$6,975</b>	<b>\$6,887</b>	<b>\$13,164</b>	<b>\$7,670</b>	<b>\$8,157</b>	<b>\$8,296</b>	<b>\$8,581</b>	<b>\$8,873</b>	<b>\$9,168</b>	<b>\$9,449</b>	<b>\$9,684</b>
<b>Expenditures - by Department</b>											
City Council	\$40	\$55	\$52	\$247	\$234	\$152	\$155	\$171	\$178	\$185	\$192
City Administration	762	916	993	819	1,151	1,011	1,043	1,125	1,170	1,217	1,266
Economic Development	-	-	-	-	-	211	223	237	246	256	266
Human Resources	281	333	342	336	418	426	442	470	489	509	529
Finance	847	944	977	1,018	1,049	880	850	894	930	967	1,006
Municipal Court	206	221	327	284	295	323	343	407	423	440	458
Information Technology	974	740	826	757	978	1,012	1,027	1,068	1,111	1,155	1,201
Facility Services	531	441	482	454	465	490	547	569	592	616	641
Public Works Support Services	1,261	1,238	1,206	1,156	1,037	1,080	1,112	1,156	1,202	1,250	1,300
Vehicle & Equipment Maint	359	341	368	355	364	350	355	379	394	410	426
Non-Departmental											
General	39	104	115	218	93	164	164	221	230	239	249
Debt service	340	341	6,241	413	412	414	414	414	414	414	414
Transfers to other funds	350	31	32	123	191	199	365	250	225	227	229
	\$5,990	\$5,705	\$11,961	\$6,180	\$6,687	\$6,712	\$7,040	\$7,361	\$7,604	\$7,885	\$8,177

## **Public Safety Fund**

### ***The Purpose***

The purpose of the Public Safety Fund is to account for the activities of the City's Police Department, including 911 dispatch services which are contracted out with the City of Lake Oswego. The primary revenues are an allocation of the City's property tax levy (*Taxes*), *Franchise Fees*, and *Intergovernmental* revenue.

### ***Forecast***

The primary driver of this \$7 million a year operation is *Personal Service* costs which fund 33 full-time equivalent employees (29 are sworn officers). Throughout the City, without exception of the Public Safety Fund, increasing health insurance and PERS retirement costs continue to be the primary challenge in balancing future forecasts. With overall revenue growth limited to an average of 3%, this is especially difficult.

### ***New Bonds Issued***

In January 2012, the City of West Linn completed the sale of \$8.5 million of General Obligation Bonds to finance the voter approved acquisition, construction and furnishing of a new police station to be located at 8th Avenue and 13th Street. Due to the high number of bidders and a low interest rate market, the actual cost of borrowing was 2.09%, which results in a significant savings to West Linn taxpayers.

The favorable interest rate results in an approximate \$2 million reduction in interest payments on the debt over the life of the loan. The attractive interest rate can be attributed to the City's Aa2 and AA credit ratings from Moody and Standard & Poor's, respectively.

Also in January 2012, the City closed escrow on the purchase of three lots at the intersection of 8th Avenue and 10th Street, for a total of \$1,453,000. The new police facility construction began in the Spring of 2013 and the completion date is scheduled for late Summer of 2014.

	Total	Sworn Officers	CSOs & Support	Population	Total	Sworn Officers	CSOs & Support
City of West Linn- Per BN 15 Budget	33	29	4	25,370	1.30	1.14	0.16
City of Milwaukie	43	38	5	20,867	2.06	1.82	0.24
City of Tualatin	47	38	9	26,130	1.80	1.45	0.34
City of Oregon City	49	39	10	31,826	1.54	1.23	0.31
City of Lake Oswego	55	43	12	36,698	1.50	1.17	0.33
City of Tigard	90	72	18	41,223	2.18	1.75	0.44
City of Gresham	152	120	32	101,015	1.50	1.19	0.32
City of Beaverton	166	133	33	91,757	1.81	1.45	0.36
City of Hillsboro	181	129	52	93,638	1.93	1.38	0.56

City of West Linn

Public Safety Fund  
(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	Year		PROJECTED			
						FY14	FY15	FY16	FY17	FY18	FY19
<b>Resources</b>											
Beginning fund balance	\$955	\$2,160	\$2,085	\$895	\$8,287	7,275	\$1,057	\$1,183	\$1,188	\$1,156	\$1,190
Fines and forfeitures	108	77	36	4	16	42	43	44	45	46	47
Fees and charges	-	-	-	-	-	-	-	-	-	-	-
Interest	8	5	4	-	-	-	-	-	-	-	-
Miscellaneous	44	50	3	9	59	57	58	59	60	61	62
Taxes	2,924	3,851	4,214	4,129	4,114	4,450	4,328	4,793	4,892	5,104	5,280
Franchise fees	1,412	1,568	1,372	1,486	1,314	1,431	1,517	1,600	1,688	1,781	1,879
Intergovernmental	379	303	515	596	524	573	584	596	608	620	632
Intergovernmental (State 911)	130	125	124	124	124	-	-	-	-	-	-
Licenses and permits	28	28	14	20	18	36	37	38	39	40	41
Debt proceeds	1,522	-	-	8,603	-	-	-	-	-	-	-
Transfers from other funds	200	-	-	-	-	-	365	-	75	77	79
<b>Total revenues</b>	<b>6,755</b>	<b>6,007</b>	<b>6,282</b>	<b>14,971</b>	<b>6,169</b>	<b>6,589</b>	<b>6,932</b>	<b>7,130</b>	<b>7,407</b>	<b>7,729</b>	<b>8,020</b>
<b>Total Resources</b>	<b>\$7,710</b>	<b>\$8,167</b>	<b>\$8,367</b>	<b>\$15,866</b>	<b>\$14,456</b>	<b>\$13,864</b>	<b>\$7,989</b>	<b>\$8,313</b>	<b>\$8,595</b>	<b>\$8,885</b>	<b>\$9,210</b>
<b>Requirements</b>											
Personal services	\$3,998	\$3,924	\$3,960	\$4,281	\$4,478	\$4,272	\$4,459	\$4,741	\$4,859	\$5,041	\$5,230
Less savings from vacancies	-	-	(221)	(167)	(36)	(35)	(35)	(35)	(36)	(37)	(38)
Materials & services	592	510	695	778	725	805	810	834	859	885	912
Debt service	-	113	112	-	-	-	-	-	-	-	-
Transfers to other funds	829	1,459	1,355	1,116	1,175	1,410	1,452	1,465	1,637	1,686	1,737
Capital outlay - Police Station	-	-	-	1,497	768	6,235	-	-	-	-	-
Capital outlay	131	76	1,571	74	71	120	120	120	120	120	120
<b>Total expenditures</b>	<b>5,550</b>	<b>6,082</b>	<b>7,472</b>	<b>7,579</b>	<b>7,181</b>	<b>12,807</b>	<b>6,806</b>	<b>7,125</b>	<b>7,439</b>	<b>7,695</b>	<b>7,961</b>
Ending Fund Balance											
Policy requirement (20%)	918	887	887	978	1,033	1,008	1,047	1,108	1,136	1,178	1,221
Over (under) Policy	1,242	1,198	8	7,309	6,242	49	136	80	20	12	28
<b>Total ending fund balance</b>	<b>2,160</b>	<b>2,085</b>	<b>895</b>	<b>8,287</b>	<b>7,275</b>	<b>1,057</b>	<b>1,183</b>	<b>1,188</b>	<b>1,156</b>	<b>1,190</b>	<b>1,249</b>
<b>Total Requirements</b>	<b>\$7,710</b>	<b>\$8,167</b>	<b>\$8,367</b>	<b>\$15,866</b>	<b>\$14,456</b>	<b>\$13,864</b>	<b>\$7,989</b>	<b>\$8,313</b>	<b>\$8,595</b>	<b>\$8,885</b>	<b>\$9,210</b>

## **Library Fund**

### ***The Purpose***

The purpose of the Library Fund is to account for the activities of the West Linn Public Library located on Burns Street (just off of Highway 43) and associated library functions. The primary revenues for the Library Fund are an allocation of the City's property tax levy (*Taxes*) and the new Clackamas County Dedicated Library Levy (*Intergovernmental*).

### ***Forecast***

The primary cost facing the City Library Fund is *Personal Services*, made up of 16 full-time equivalent employees. Throughout the City, without exception of the Library Fund, increasing health insurance and PERS retirement costs continue to be the primary challenge in balancing future forecasts. With overall revenue growth limited to an average of 3%, this is especially difficult.

### ***Clackamas County Dedicated Library Levy***

The Clackamas County Dedicated Library Levy stems from a voter-approved County Library District that created a tax rate of \$0.3974 per \$1,000 of assessed property value (or about \$80 annually for a residence with \$200,000 of assessed value), which offset the County's loss of \$12 million from the Federal Secure Rural School Fund.

Under this new library taxing district, city libraries within the County receive the full value of the taxes collected on the assessed property value within their respective city limits. All libraries then share the remainder of the funds on a per-capita basis of the unincorporated areas they serve. West Linn's portion of this new levy allows the City to continue serving library patrons with the same high-quality services, programs, and collections they expect. The West Linn Public Library is the cultural center of the community and the passage of this Dedicated Library Levy allows the City to continue in this important role.

City of West Linn

Library Fund  
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$316	\$231	\$247	\$219	\$1,045	\$774	\$316	\$326	\$342	\$353	\$368
Fines and forfeitures	68	59	63	66	68	66	68	70	72	74	76
Interest	1	1	-	-	-	-	-	-	-	-	-
Miscellaneous	7	10	8	14	8	14	14	14	14	14	14
Taxes	963	398	405	796	763	750	1,200	1,040	1,130	1,205	1,275
Intergovernmental - current	517	-	-	-	-	-	-	-	-	-	-
Intergovernmental - new district	-	1,189	1,264	1,305	1,314	1,326	1,353	1,380	1,408	1,436	1,465
Intergovernmental - new capital	-	-	-	1,000	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	1,556	1,657	1,740	3,181	2,153	2,156	2,635	2,504	2,624	2,729	2,830
<b>Total Resources</b>	<b>\$1,872</b>	<b>\$1,888</b>	<b>\$1,987</b>	<b>\$3,400</b>	<b>\$3,198</b>	<b>\$2,930</b>	<b>\$2,951</b>	<b>\$2,830</b>	<b>\$2,966</b>	<b>\$3,082</b>	<b>\$3,198</b>
<b>Requirements</b>											
Personal services	\$1,091	\$1,083	\$1,187	\$1,184	\$1,272	\$1,276	\$1,337	\$1,425	\$1,489	\$1,556	\$1,626
Materials & services	181	189	202	230	199	217	224	231	238	245	252
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	359	369	379	738	769	774	804	832	886	913	940
Capital outlay	10	-	-	203	184	347	260	-	-	-	-
Total expenditures	1,641	1,641	1,768	2,355	2,424	2,614	2,625	2,488	2,613	2,714	2,818
Ending Fund Balance											
Policy requirement (20%)	97	97	121	126	137	142	155	174	188	203	219
Reserve for Caufield (inc.)	157	157	157	157	157	157	157	157	157	157	157
Over (under) Policy	(23)	(7)	(59)	762	480	17	14	11	8	8	4
Total ending fund balance	231	247	219	1,045	774	316	326	342	353	368	380
<b>Total Requirements</b>	<b>\$1,872</b>	<b>\$1,888</b>	<b>\$1,987</b>	<b>\$3,400</b>	<b>\$3,198</b>	<b>\$2,930</b>	<b>\$2,951</b>	<b>\$2,830</b>	<b>\$2,966</b>	<b>\$3,082</b>	<b>\$3,198</b>

## **Parks and Recreation Fund**

### ***The Purpose***

The purpose of the Parks and Recreation Fund is to account for the operation and maintenance of the City's park programs, including open space, recreational programs, special events and other community activities. The primary sources of revenue include an allocation of the City's property tax levy (*Taxes*), *Fees and Charges* composed of revenue from the parks maintenance fee, and charges received from recreational programs.

### ***Forecast***

*Personal Service* costs are the primary driver of this \$4 million a year operation, employing 21 full-time equivalents. Throughout the City, without exception of the Parks and Recreation Fund, increasing health insurance and PERS retirement costs continue to be the primary challenge in balancing future forecasts. With overall revenue growth limited to an average of 3%, this is especially difficult.

### ***Park Maintenance Fee Charges***

Commencing in 2008, the City implemented the Parks Maintenance Fee which now provides resource of approximately \$1.4 million annually to fund parks maintenance operations. This fee is charged on the City's utility bills at a current rate of \$11.80 per residence. This forecast assumes 5% annual growth.

City of West Linn

Parks and Recreation Fund

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$223	\$494	\$402	\$489	\$447	\$358	\$487	\$497	\$515	\$553	\$556
Fees - Rec Program Fees	416	403	519	549	514	573	602	632	664	697	732
Fees - Park Maintenance Fee	1,060	1,128	1,181	1,289	1,329	1,395	1,465	1,538	1,615	1,696	1,781
Interest	1	1	-	-	-	-	-	-	-	-	-
Miscellaneous	29	25	489	9	58	28	29	30	31	32	33
Taxes	1,580	1,527	1,327	1,199	1,311	1,300	1,200	1,130	1,185	1,150	1,165
Franchise fees	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	111	48	560	13	184	1,566	225	234	243	253	263
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Proceeds from debt issues	-	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	3,197	3,132	4,076	3,059	3,396	4,862	3,521	3,564	3,738	3,828	3,974
<b>Total Resources</b>	<b>\$3,420</b>	<b>\$3,626</b>	<b>\$4,478</b>	<b>\$3,548</b>	<b>\$3,843</b>	<b>\$5,220</b>	<b>\$4,008</b>	<b>\$4,061</b>	<b>\$4,253</b>	<b>\$4,381</b>	<b>\$4,530</b>
<b>Requirements</b>											
Personal services	\$1,319	\$1,386	\$1,416	\$1,476	\$1,592	\$1,571	\$1,636	\$1,731	\$1,800	\$1,872	\$1,947
Materials & services	727	670	786	724	745	773	796	820	845	870	896
Debt service	-	37	39	36	37	38	38	38	38	38	38
Transfers to other funds	617	780	803	830	865	901	941	857	917	945	973
Capital outlay	263	351	945	35	246	1,450	100	100	100	100	100
Total expenditures	2,926	3,224	3,989	3,101	3,485	4,733	3,511	3,546	3,700	3,825	3,954
Ending Fund Balance											
Policy requirement (20%)	409	411	440	440	467	469	486	510	529	548	569
Over (under) Policy	85	(9)	49	7	(109)	18	11	5	24	8	7
Total ending fund balance	494	402	489	447	358	487	497	515	553	556	576
<b>Total Requirements</b>	<b>\$3,420</b>	<b>\$3,626</b>	<b>\$4,478</b>	<b>\$3,548</b>	<b>\$3,843</b>	<b>\$5,220</b>	<b>\$4,008</b>	<b>\$4,061</b>	<b>\$4,253</b>	<b>\$4,381</b>	<b>\$4,530</b>

## **Building Inspections Fund**

### ***The Purpose***

The purpose of the Building Inspections Fund is to account for building inspections, including permit applications and plan review, starting with the permit application through inspection. The primary revenues of the Building Inspections Fund are *Fees and Charges* to developers and builders for related activities.

### ***Forecast***

The primary driver of this \$0.7 million a year operation is *Personal Service* costs which fund 3.5 full-time equivalent employees. Throughout the City, without exception of the Building Inspections Fund, increasing health insurance and PERS retirement costs continue to be the primary challenge in balancing future forecasts. With overall revenue growth limited to an average of 3%, this is especially difficult.

City of West Linn

Building Inspections Fund  
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$109	(\$2)	\$73	\$244	\$255	\$134	\$48	(\$21)	\$55	\$31	\$13
Fees and charges	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	5	7	-	-	-	1	1	1	1	1	1
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	528	558	643	715	578	628	684	711	739	769	800
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	100	-	-	-
<b>Total revenues</b>	<b>533</b>	<b>565</b>	<b>643</b>	<b>715</b>	<b>578</b>	<b>629</b>	<b>685</b>	<b>812</b>	<b>740</b>	<b>770</b>	<b>801</b>
<b>Total Resources</b>	<b>\$642</b>	<b>\$563</b>	<b>\$716</b>	<b>\$959</b>	<b>\$833</b>	<b>\$763</b>	<b>\$733</b>	<b>\$791</b>	<b>\$795</b>	<b>\$801</b>	<b>\$814</b>
<b>Requirements</b>											
Personal services	\$418	\$290	\$383	\$415	\$394	\$396	\$423	\$450	\$465	\$480	\$496
Materials & services	21	9	16	11	10	15	16	36	37	38	39
Debt service	63	120	-	-	-	-	-	-	-	-	-
Transfers to other funds	142	71	73	278	295	304	315	250	262	270	278
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>644</b>	<b>490</b>	<b>472</b>	<b>704</b>	<b>699</b>	<b>715</b>	<b>754</b>	<b>736</b>	<b>764</b>	<b>788</b>	<b>813</b>
Ending Fund Balance											
Policy requirement (15%)	66	45	60	64	61	62	66	73	75	78	80
Over (under) Policy	(68)	28	184	191	73	(14)	(87)	(18)	(44)	(65)	(79)
<b>Total ending fund balance</b>	<b>(2)</b>	<b>73</b>	<b>244</b>	<b>255</b>	<b>134</b>	<b>48</b>	<b>(21)</b>	<b>55</b>	<b>31</b>	<b>13</b>	<b>1</b>
<b>Total Requirements</b>	<b>\$642</b>	<b>\$563</b>	<b>\$716</b>	<b>\$959</b>	<b>\$833</b>	<b>\$763</b>	<b>\$733</b>	<b>\$791</b>	<b>\$795</b>	<b>\$801</b>	<b>\$814</b>

## **Planning Fund**

### ***The Purpose***

The purpose of the Planning Fund is to account for activities such as current- and long-range City planning and building plan review. The current planning function involves the review of all proposed development applications in the City such as zone changes, subdivisions, and design review. In addition, this Department is responsible for implementing conditions of approval and administration of land use related code violations. The long-range planning function of the Department is responsible for the development and maintenance of the City's Comprehensive Plan and implementing ordinances such as the Community Development Code. The primary revenues for the Planning Fund include general revenue allocations of State Shared Revenues (*Intergovernmental*), *Fees and Charges* to developers and builders, and *Transfers from Other Funds*.

### ***Forecast***

4.5 full-time equivalent employees are assigned to this fund, making *Personal Service* the most significant cost faced by the Planning Fund. Throughout the City, without exception of the Planning Fund, increasing health insurance and PERS retirement costs continue to be the primary challenge in balancing future forecasts.

With projected revenue growth limited to an average of 3% and with the recent declines in Franchise Fee and Planning revenues, the projection for the Planning Fund is unsustainable – the largest financial challenge facing the City in the coming biennium.

City of West Linn

Planning Fund  
(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	Year		PROJECTED			
						FY14	FY15	FY16	FY17	FY18	FY19
<b>Resources</b>											
Beginning fund balance	\$288	\$211	\$326	\$263	\$67	(\$65)	\$167	\$89	\$64	\$28	(\$24)
Fees and charges	24	275	161	198	228	210	221	232	244	256	269
Interest	1	1	-	-	-	-	-	-	-	-	-
Miscellaneous	4	-	5	6	3	1	1	1	1	1	1
Franchise fees	110	168	65	56	84	199	199	199	199	199	199
Intergovernmental	216	207	214	263	242	380	273	278	284	290	296
Transfers from Building Fund	-	-	-	77	79	86	88	-	-	-	-
Transfers for TSP Planning	-	-	-	11	11	200	-	-	-	-	-
Transfers from General Fund	337	276	349	123	191	199	-	150	150	150	150
Total revenues	692	927	794	734	838	1,275	782	860	878	896	915
<b>Total Resources</b>	<b>\$980</b>	<b>\$1,138</b>	<b>\$1,120</b>	<b>\$997</b>	<b>\$905</b>	<b>\$1,210</b>	<b>\$949</b>	<b>\$949</b>	<b>\$942</b>	<b>\$924</b>	<b>\$891</b>
<b>Requirements</b>											
Personal services	\$527	\$573	\$612	\$591	\$594	\$476	\$536	\$571	\$594	\$618	\$643
Materials & services	45	37	38	44	38	302	50	52	54	56	58
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	197	202	207	295	338	265	274	262	266	274	282
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	769	812	857	930	970	1,043	860	885	914	948	983
Ending Fund Balance											
Policy requirement (15%)	86	92	98	95	95	117	88	93	97	101	105
Over (under) Policy	125	234	165	(28)	(160)	50	1	(29)	(69)	(125)	(197)
Total ending fund balance	211	326	263	67	(65)	167	89	64	28	(24)	(92)
<b>Total Requirements</b>	<b>\$980</b>	<b>\$1,138</b>	<b>\$1,120</b>	<b>\$997</b>	<b>\$905</b>	<b>\$1,210</b>	<b>\$949</b>	<b>\$949</b>	<b>\$942</b>	<b>\$924</b>	<b>\$891</b>

## **Street Fund**

### ***The Purpose***

The purpose of the Street Fund is to account for the maintenance and operation of the City's streets and sidewalks, including street signage, medians, and rights-of-way. The primary revenues for the Street Fund include State Gas Taxes (*Intergovernmental*) and revenues from the City's Street Maintenance Fee (*Fees and Charges*).

### ***Forecast***

*Personal Service* costs are the primary driver of this \$3 million a year operation which funds 5 full-time equivalent employees. Throughout the City, without exception of the Street Fund, increasing health insurance and PERS retirement costs continue to be the primary challenge in balancing future forecasts. With overall revenue growth limited to an average of 3%, this is especially difficult.

### ***State Gas Tax Funds***

Over the last few years, the City's gas tax allocation from the State has been declining while operational costs continue to rise. Until a few years ago, State Gas Taxes were sufficient to cover basic street maintenance, including street tree replacement, sidewalk repair and in-fill, and slurry seals, but with a declining allocation, this is no longer the case. State Gas Taxes now only pay for small maintenance items, signage, striping, signal lights, crosswalk lighting, speed indicators and median landscaping maintenance.

House Bill 2001, passed in 2009, increases State Gas Taxes from 24 cents to 30 cents per gallon in fiscal year 2011, effective January 1, 2011. Many registration and license fees will also increase. The impact of the increases will be phased-in over four years. This forecast uses estimates provided by the League of Oregon Cities.

### ***Street Maintenance Fee***

Commencing in 2008 for City residences and businesses being phased-in one year later, the Street Maintenance Fee provides additional funding for street operations of approximately \$1.3 million annually. This forecast assumes a 75% increase in residential street maintenance fees effective September 1, 2013. This forecast assumes 5% annual growth after fiscal year 2014. The revenues from the Street Maintenance Fee are also used to pay for street operations including repairs and maintenance. This work ranges from slurry seals and overlays to total reconstruction. Unlike slurry and overlays, reconstruction requires engineering design and project administration. This level of work can entail rebuilding the street from the ground up, and not surprisingly, is significantly expensive.

**City of West Linn**

**Street Fund**  
(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	Year		PROJECTED			
						FY14	FY15	FY16	FY17	FY18	FY19
<b>Resources</b>											
Beginning fund balance	\$124	\$822	\$929	\$1,291	\$1,797	\$2,215	\$2,184	\$2,208	\$1,521	\$699	\$396
Fees - street maintenance fees	714	778	792	870	904	1,319	1,472	1,546	1,623	1,704	1,789
Intergovernmental - gas tax	1,018	1,013	1,204	1,372	1,385	1,399	1,413	1,427	1,441	1,455	1,470
SDC Reimbursement	3	63	202	157	135	120	122	124	126	129	132
Miscellaneous	144	149	273	14	28	30	31	32	33	34	35
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Debt proceeds	2,030	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	3,992	2,106	2,575	2,526	2,565	2,988	3,164	3,261	3,362	3,468	3,579
<b>Total Resources</b>	<b>\$4,116</b>	<b>\$2,928</b>	<b>\$3,504</b>	<b>\$3,817</b>	<b>\$4,362</b>	<b>\$5,203</b>	<b>\$5,348</b>	<b>\$5,469</b>	<b>\$4,883</b>	<b>\$4,167</b>	<b>\$3,975</b>
<b>Requirements</b>											
Personal services	\$433	\$410	\$453	\$490	\$514	\$569	\$589	\$623	\$648	\$674	\$701
Materials & services	511	488	433	433	527	498	526	556	573	590	608
Debt service	-	150	151	152	152	152	152	152	152	152	152
Transfers to other funds	719	671	659	529	550	660	683	767	830	855	881
Capital outlay											
Street capital projects	1,631	280	517	382	237	993	1,040	1,850	1,850	1,500	1,400
Equipment and vehicle	-	-	-	34	167	147	150	-	131	-	-
Total expenditures	3,294	1,999	2,213	2,020	2,147	3,019	3,140	3,948	4,184	3,771	3,742
Ending Fund Balance											
Policy requirement (15%)	142	135	133	138	156	160	167	177	183	190	196
Over (under) Policy	680	794	1,158	1,659	2,059	2,024	2,041	1,344	516	206	37
Total ending fund balance	822	929	1,291	1,797	2,215	2,184	2,208	1,521	699	396	233
<b>Total Requirements</b>	<b>\$4,116</b>	<b>\$2,928</b>	<b>\$3,504</b>	<b>\$3,817</b>	<b>\$4,362</b>	<b>\$5,203</b>	<b>\$5,348</b>	<b>\$5,469</b>	<b>\$4,883</b>	<b>\$4,167</b>	<b>\$3,975</b>

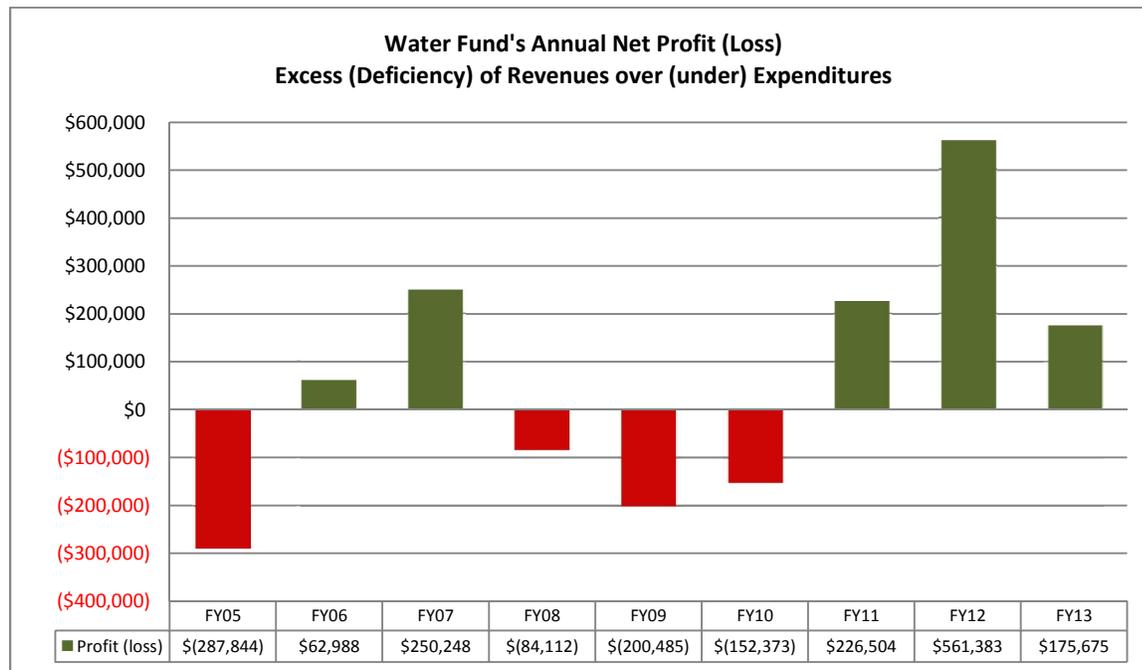
## Water Fund

### **The Purpose**

The purpose of the Water Fund is to account for water operations including assuring water quality meets State and Federal mandated standards, compliance with the Safe Drinking Water Act, providing uninterrupted service to all customers, maintain fire flow reserves, and implementing the Water Master Plan. The primary revenues are *Water Rate Revenues*.

### **Forecast**

As the primary driver of this \$3 million a year operation, *Personal Service* costs are incurred to fund 5 full-time equivalent employees. Throughout the City, without exception of the Water Fund, increasing health insurance and PERS retirement costs continue to be the primary challenge in balancing future forecasts. This forecast includes a one-time receipt of \$5 million from Lake Oswego for the use of rights of way in West Linn. The \$5 million revenue is forecasted to be received in fiscal year 2014 and will be designated for constructing a new Bolton Reservoir. The Utility Advisory Board is currently working on 20 year forecasting of the Water Fund. This forecast includes an 18% increase in water rates in fiscal year 2015 and \$2 million in bond proceeds in fiscal year 2016, which are currently under consideration by the Utility Advisory Board. This increase and bond sale will help fund capital water main replacement needs and construction of a new Bolton Reservoir. Going forward, overall *Water Rate Revenues* are forecasted to increase by an average of 5% annually, as allowed by the City's Charter.



City of West Linn

Water Fund  
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$820	\$620	\$468	\$695	\$1,256	\$1,431	\$6,165	\$3,348	\$1,706	\$1,337	\$820
Water charges - base	2,807	2,763	2,757	3,007	3,327	3,450	3,588	4,198	4,366	4,541	4,722
Water charges - rate increases	148	145	145	145	158	174	652	212	221	229	239
Interest	85	1	-	-	-	-	-	-	-	-	-
Miscellaneous	57	61	99	114	106	42	43	44	45	46	47
Proceeds from LOT and/or Debt	-	-	-	-	-	5,000	-	2,000	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	3,097	2,970	3,001	3,266	3,591	8,666	4,283	6,454	4,632	4,816	5,008
<b>Total Resources</b>	<b>\$3,917</b>	<b>\$3,590</b>	<b>\$3,469</b>	<b>\$3,961</b>	<b>\$4,847</b>	<b>\$10,097</b>	<b>\$10,448</b>	<b>\$9,802</b>	<b>\$6,338</b>	<b>\$6,153</b>	<b>\$5,828</b>
<b>Requirements</b>											
Personal services	\$510	\$580	\$522	\$523	\$457	\$601	\$618	\$649	\$675	\$702	\$730
Materials & services	1,249	1,313	1,298	1,348	1,525	1,592	1,629	1,678	1,728	1,780	1,833
Debt service	153	153	149	149	150	150	154	153	302	302	302
Transfers to other funds	1,027	686	743	657	684	703	730	997	868	894	921
Capital outlay											
Water capital projects	358	390	62	28	558	1,211	4,344	4,918	1,726	1,952	1,948
Less unfunded amounts	-	-	-	-	-	(400)	(400)	(325)	(325)	(325)	(325)
Equipment and vehicle	-	-	-	-	42	75	25	26	27	28	29
Total expenditures	3,297	3,122	2,774	2,705	3,416	3,932	7,100	8,096	5,001	5,333	5,438
Ending Fund Balance											
Policy requirement (15%)	113	133	122	130	146	179	183	196	210	222	234
Reserve for debt service (inc.)	151	151	151	151	151	150	154	153	150	150	150
Over (under) Policy	356	184	422	975	1,134	5,836	3,011	1,357	977	448	6
Total ending fund balance	620	468	695	1,256	1,431	6,165	3,348	1,706	1,337	820	390
<b>Total Requirements</b>	<b>\$3,917</b>	<b>\$3,590</b>	<b>\$3,469</b>	<b>\$3,961</b>	<b>\$4,847</b>	<b>\$10,097</b>	<b>\$10,448</b>	<b>\$9,802</b>	<b>\$6,338</b>	<b>\$6,153</b>	<b>\$5,828</b>

## Environmental Services Fund

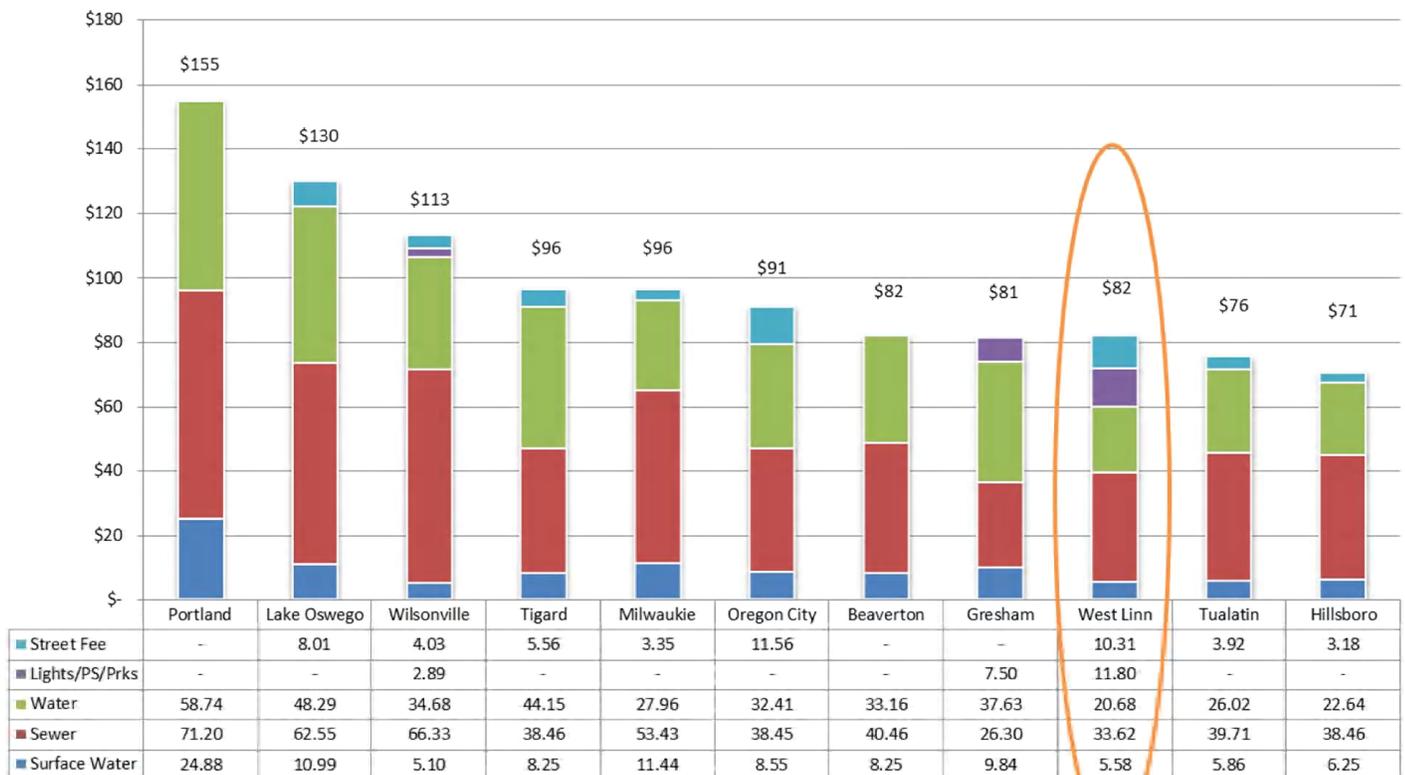
### *The Purpose*

The purpose of the Environmental Services Fund is to account for sanitary sewer and surface water management activities performed by the Public Works department. This includes assuring functional systems capable of meeting the needs of present and future populations, maintaining NPDES permit requirements, and meeting the objectives of the City's sewer and surface water master plans. The primary revenues are rate revenues for sewer and surface water.

### *Forecast*

The primary driver of this \$4 million a year operation is *Personal Service* costs which fund 6.5 full-time equivalent employees. Throughout the City, without exception of the Environmental Services Fund, increasing health insurance and PERS retirement costs continue to be the primary challenge in balancing future forecasts. In the Environmental Services Fund, overall *Sewer and Surface Rate Revenues* are projected in this forecast to increase by an average of 5% annually (over 5% requires a vote per the City's Charter).

**Comparison of Neighboring Cities' Average Monthly Utility Bills**  
(effective January 2014 at an average 8 ccfs)



**City of West Linn**

**Environmental Services Fund**

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$2,009	\$2,376	\$2,765	\$3,054	\$3,365	\$3,442	\$2,638	\$1,917	\$1,534	\$1,168	\$837
Wastewater charges - base	1,686	1,551	1,632	1,849	1,873	1,970	2,069	2,172	2,281	2,395	2,516
Wastewater charges - rate inc.	89	82	82	86	97	99	103	109	114	120	126
Surface water - base	534	563	597	636	663	696	731	768	806	846	888
Surface water - rate inc.	28	30	30	31	33	35	37	38	40	42	44
Interest	104	6	3	-	-	-	-	-	-	-	-
Miscellaneous	67	80	105	107	76	81	83	85	87	89	91
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	48	56	54	76	72	53	54	55	56	57	58
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>2,556</b>	<b>2,368</b>	<b>2,503</b>	<b>2,785</b>	<b>2,814</b>	<b>2,934</b>	<b>3,077</b>	<b>3,227</b>	<b>3,384</b>	<b>3,549</b>	<b>3,723</b>
<b>Total Resources</b>	<b>\$4,565</b>	<b>\$4,744</b>	<b>\$5,268</b>	<b>\$5,839</b>	<b>\$6,179</b>	<b>\$6,376</b>	<b>\$5,715</b>	<b>\$5,144</b>	<b>\$4,918</b>	<b>\$4,717</b>	<b>\$4,560</b>
<b>Requirements</b>											
Personal services	\$638	\$463	\$476	\$525	\$428	\$693	\$721	\$765	\$799	\$835	\$873
Materials & services	343	248	229	290	292	375	377	396	416	437	459
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	932	1,051	1,119	1,070	1,117	1,094	1,118	1,113	1,178	1,213	1,249
Capital outlay											
Sewer capital projects	151	98	303	488	505	800	1,250	886	907	945	950
Surface water capital projects	125	119	87	101	126	445	250	350	350	350	350
Equipment and vehicle	-	-	-	-	269	331	82	100	100	100	100
<b>Total expenditures</b>	<b>2,189</b>	<b>1,979</b>	<b>2,214</b>	<b>2,474</b>	<b>2,737</b>	<b>3,738</b>	<b>3,798</b>	<b>3,610</b>	<b>3,750</b>	<b>3,880</b>	<b>3,981</b>
Ending Fund Balance											
Policy requirement (15%)	147	107	106	122	108	160	165	174	182	191	200
Over (under) Policy	2,229	2,658	2,948	3,243	3,334	2,478	1,752	1,360	986	646	379
<b>Total ending fund balance</b>	<b>2,376</b>	<b>2,765</b>	<b>3,054</b>	<b>3,365</b>	<b>3,442</b>	<b>2,638</b>	<b>1,917</b>	<b>1,534</b>	<b>1,168</b>	<b>837</b>	<b>579</b>
<b>Total Requirements</b>	<b>\$4,565</b>	<b>\$4,744</b>	<b>\$5,268</b>	<b>\$5,839</b>	<b>\$6,179</b>	<b>\$6,376</b>	<b>\$5,715</b>	<b>\$5,144</b>	<b>\$4,918</b>	<b>\$4,717</b>	<b>\$4,560</b>

## Systems Development Charges Fund

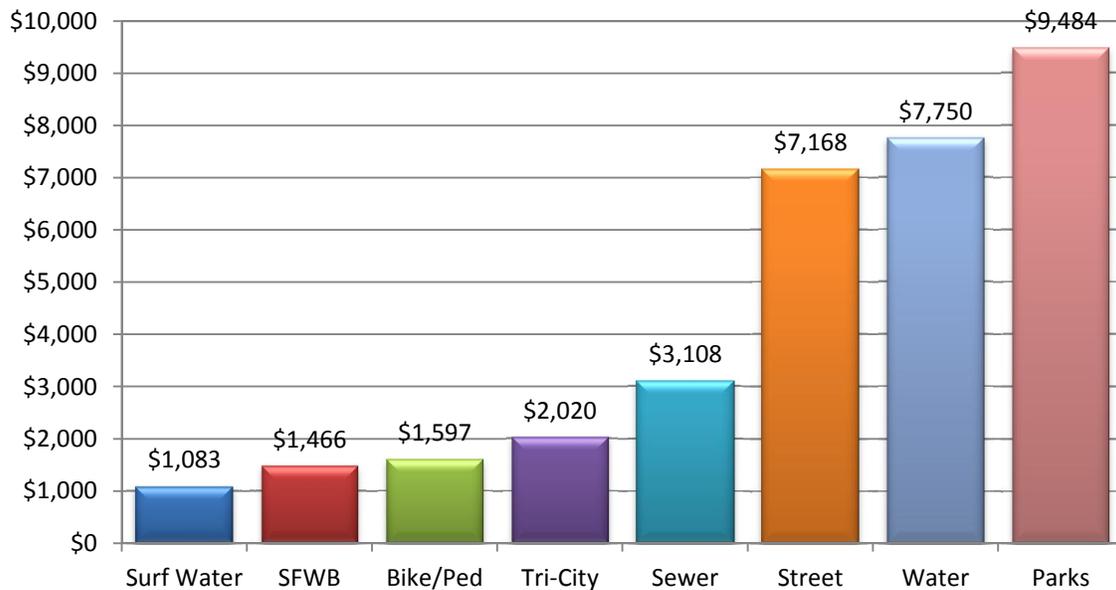
### **The Purpose**

The purpose of the Systems Development Charges Fund is to account for the receipt and expenditures of system development charges (SDCs) dedicated to streets, surface water, water, sewer, parks, and bike/pedestrian activities. These systems development charges are charged to developers during the permitting process to fund growth. The primary revenues are from these SDC fees (*Fees and Charges*) which are one-time fees imposed on new development and various types of redevelopment.

### **Forecast**

The forecast for the SDC fund is primarily trend-based as a function of the economy and the City's best estimate of future development activity. Council sets the level of SDC fees charged to developers which are indexed every year for inflation based upon the Engineering News – Record Construction Cost Index (20-city average). Below is a chart illustrating the SDC fee amounts which currently total \$33,676 for one single-family residence:

**SDC Charges for one Single-family Residence**  
(total equals \$33,676)



City of West Linn

SDC Fund  
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$3,156	\$3,726	\$3,727	\$4,269	\$5,459	\$5,969	\$4,440	\$4,392	\$2,963	\$1,955	\$951
SDC improvement fees	620	607	1,026	1,765	1,367	1,035	1,068	1,100	1,133	1,166	1,200
Interest	18	9	5	-	1	5	5	5	5	5	5
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	634	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	638	1,250	1,031	1,765	1,368	1,040	1,073	1,105	1,138	1,171	1,205
<b>Total Resources</b>	<b>\$3,794</b>	<b>\$4,976</b>	<b>\$4,758</b>	<b>\$6,034</b>	<b>\$6,827</b>	<b>\$7,009</b>	<b>\$5,513</b>	<b>\$5,497</b>	<b>\$4,101</b>	<b>\$3,126</b>	<b>\$2,156</b>
<b>Requirements</b>											
Personal services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	-	-	-	12	3	50	250	50	50	50	50
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	35	35	36	11	11	200	-	-	-	-	-
Capital outlay	33	1,214	453	552	844	2,319	871	2,484	2,096	2,125	1,725
Total expenditures	68	1,249	489	575	858	2,569	1,121	2,534	2,146	2,175	1,775
Ending Fund Balance	3,726	3,727	4,269	5,459	5,969	4,440	4,392	2,963	1,955	951	381
<b>Total Requirements</b>	<b>\$3,794</b>	<b>\$4,976</b>	<b>\$4,758</b>	<b>\$6,034</b>	<b>\$6,827</b>	<b>\$7,009</b>	<b>\$5,513</b>	<b>\$5,497</b>	<b>\$4,101</b>	<b>\$3,126</b>	<b>\$2,156</b>

## Debt Service Fund

### **The Purpose**

The purpose of the Debt Service Fund is to account for the payment of General Obligation bond principal and interest on bonds issued pursuant to voter approval. The primary revenues are from the bonded debt portion of property taxes (*Taxes*) assessed to all property owners within city limits.

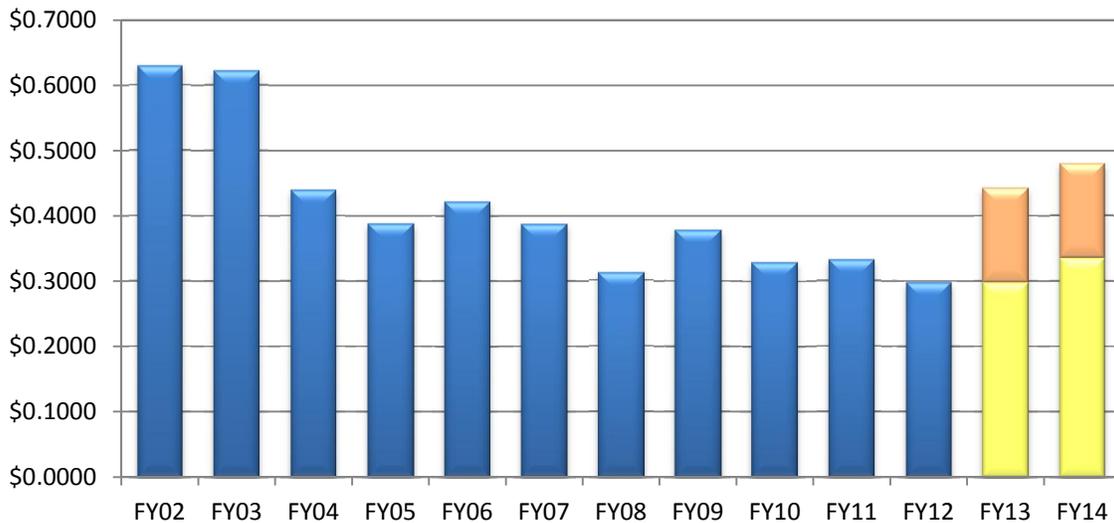
### **Forecast**

ORS 287.004 sets the legal limit on General Obligation bond indebtedness at 3% of the total property real market value in the City. The City's total bond indebtedness remained at less than 1% of total property real market value, well below this limitation.

Bond refundings have been completed in fiscal years 2009 and 2011 saving our citizens just over \$1.5 million in future interest costs. As a result of the most recent bond refunding completed in September 2010, the City of West Linn received credit rating upgrades to AA with Standard and Poor's and Aa2 with Moody's. The main factor noted in these credit rating upgrades was the "City's use of a five-year financial forecast to build budgets and its quarterly reports on budgeted numbers compared to actual performance to the City Council."

These prior refundings have continued to decrease the City's property tax rate for bonded debt. The recent bond sale for the police, completed in 2012, increased this rate by \$0.14 cents per \$1000 of Assessed Value starting in FY13 (shown in orange below).

**Bonded Debt portion of the City's Property Tax Rate**  
(rate per \$1000 of Assessed Value)



**City of West Linn**

**Debt Service Fund**  
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$117	\$214	\$117	\$125	\$68	\$81	\$135	\$180	\$176	\$156	\$133
Fees and charges	-	-	-	-	-	-	-	-	-	-	-
Interest	1	1	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Taxes	925	827	888	834	1,309	1,380	1,401	1,401	1,405	1,425	1,150
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>926</b>	<b>828</b>	<b>888</b>	<b>834</b>	<b>1,309</b>	<b>1,380</b>	<b>1,401</b>	<b>1,401</b>	<b>1,405</b>	<b>1,425</b>	<b>1,150</b>
<b>Total Resources</b>	<b>\$1,043</b>	<b>\$1,042</b>	<b>\$1,005</b>	<b>\$959</b>	<b>\$1,377</b>	<b>\$1,461</b>	<b>\$1,536</b>	<b>\$1,581</b>	<b>\$1,581</b>	<b>\$1,581</b>	<b>\$1,283</b>
<b>Requirements</b>											
Personal services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	-	-	-	-	-	-	-	-	-	-	-
Debt service:											
Series 2009 Refunded Parks	\$532	\$620	\$615	\$622	\$621	\$617	\$621	\$625	\$622	\$622	\$286
Series 2010 Refunded Librar	297	305	265	269	284	300	305	325	334	348	360
Series 2012 Police Station	-	-	-	-	391	409	430	455	469	478	497
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>829</b>	<b>925</b>	<b>880</b>	<b>891</b>	<b>1,296</b>	<b>1,326</b>	<b>1,356</b>	<b>1,405</b>	<b>1,425</b>	<b>1,448</b>	<b>1,143</b>
Ending Fund Balance											
Policy requirement (0%)	-	-	-	-	-	-	-	-	-	-	-
Reserve for debt service	-	-	-	-	-	-	-	-	-	-	-
Over (under) Policy	214	117	125	68	81	135	180	176	156	133	140
<b>Total ending fund balance</b>	<b>214</b>	<b>117</b>	<b>125</b>	<b>68</b>	<b>81</b>	<b>135</b>	<b>180</b>	<b>176</b>	<b>156</b>	<b>133</b>	<b>140</b>
<b>Total Requirements</b>	<b>1,043</b>	<b>\$1,042</b>	<b>\$1,005</b>	<b>\$959</b>	<b>\$1,377</b>	<b>\$1,461</b>	<b>\$1,536</b>	<b>\$1,581</b>	<b>\$1,581</b>	<b>\$1,581</b>	<b>\$1,283</b>

## Park Bond Fund

### **The Purpose**

The purpose of the Park Bond Fund is to account for the 1998 and 1999 voter-approved General Obligation bond funds issued to acquire land and develop parks. The primary revenues of this Fund are from original bond proceeds (in *Beginning Fund Balance*) and any *Interest* earned on unspent balances.

## Measure No. 3-37

### BALLOT TITLE

**GENERAL OBLIGATION BOND FOR PARKS AND RECREATIONAL PURPOSES**

**QUESTION:** Should the City of Chico issue up to \$10 million in general obligation bonds for parks and recreational purposes?

1. Develop and improve parks and recreational facilities throughout the City of Chico. Proceeds from the bonds are to be used for the purchase of land, construction of parks and recreational facilities, and other purposes as determined by the Parks and Recreation Commission.

**SUMMARY:** The proposed bonds are for the purpose of financing general obligation bonds for parks and recreational purposes. The bonds are to be used for the purchase of land, construction of parks and recreational facilities, and other purposes as determined by the Parks and Recreation Commission. The bonds are to be used for the purchase of land, construction of parks and recreational facilities, and other purposes as determined by the Parks and Recreation Commission. The bonds are to be used for the purchase of land, construction of parks and recreational facilities, and other purposes as determined by the Parks and Recreation Commission.

2. To provide for the purchase of land, construction of parks and recreational facilities, and other purposes as determined by the Parks and Recreation Commission.

3. To provide for the purchase of land, construction of parks and recreational facilities, and other purposes as determined by the Parks and Recreation Commission.

4. To provide for the purchase of land, construction of parks and recreational facilities, and other purposes as determined by the Parks and Recreation Commission.

5. To provide for the purchase of land, construction of parks and recreational facilities, and other purposes as determined by the Parks and Recreation Commission.

**City of West Linn**

**Parks Bond Fund**  
(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	PROJECTED		FY18	FY19
								FY16	FY17		
<b>Resources</b>											
Beginning fund balance	\$1,049	\$968	\$875	\$135	\$135	\$126	\$0	\$0	\$0	\$0	\$0
Interest	6	2	1	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt proceeds	5,569	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	5,575	2	1	-	-	-	-	-	-	-	-
<b>Total Resources</b>	<b>\$6,624</b>	<b>\$970</b>	<b>\$876</b>	<b>\$135</b>	<b>\$135</b>	<b>\$126</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Requirements</b>											
Personal services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	73	-	2	-	-	-	-	-	-	-	-
Debt service	4,993	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	590	95	739	-	9	126	-	-	-	-	-
Total expenditures	5,656	95	741	-	9	126	-	-	-	-	-
Ending Fund Balance	968	875	135	135	126	-	-	-	-	-	-
<b>Total Requirements</b>	<b>\$6,624</b>	<b>\$970</b>	<b>\$876</b>	<b>\$135</b>	<b>\$135</b>	<b>\$126</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# APPENDIX

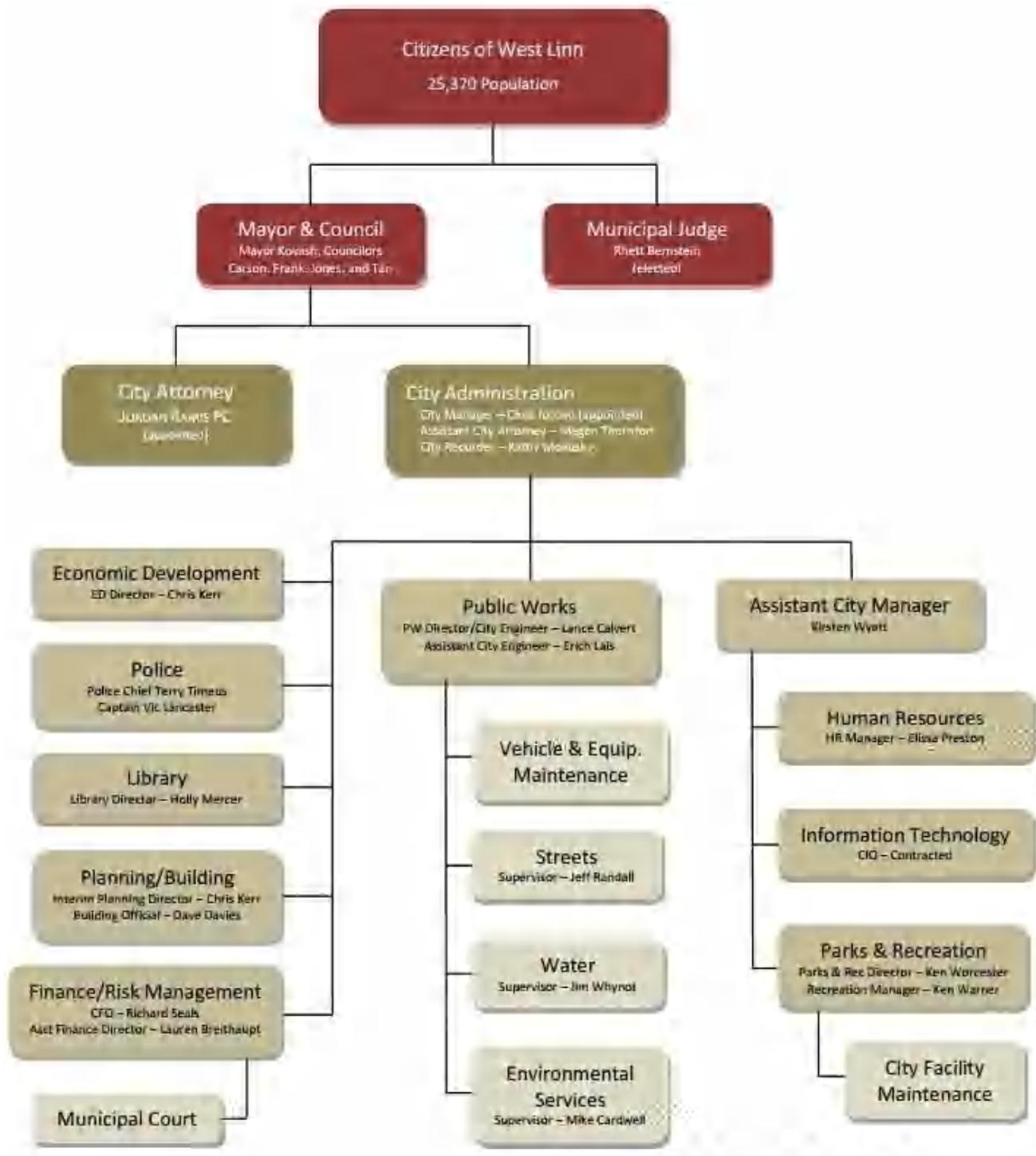
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## ***Budgeted Full-time Employee Positions***

The City is organized by functional department and where applicable, includes the funding for wages and benefits of City employees. Below is a list of the budgeted full-time employee (FTEs) positions as reflected in the City budget. The City's Organizational Chart on the following page shows the overall department structure of City operations and provides names and titles of key personnel in each department.

<u>Fund or Department</u>	<u>Budgeted No. of FTEs</u>
General Fund:	
City Administration	4.80
Economic Development	1.25
Human Resources	3.00
Finance	5.50
Municipal Court	2.50
City Facilities	1.00
Information Technology	2.00
Public Works Support Services	8.00
Vehicle and Equipment Maintenance	2.00
Public Safety Fund	33.00
Parks and Recreation Fund	21.15
Planning Fund	4.50
Building Inspections Fund	3.50
Library Fund	15.63
Street Fund	5.00
Water Fund	5.00
Environmental Services Fund	<u>6.50</u>
Total Full-time Equivalent (FTEs) positions	<u>124.33</u>

# ORGANIZATIONAL CHART



CITY OF  
**West  
Linn**  
FINANCE

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

Biennial Budget  
2012 Comprehensive Annual Financial Report  
2012 Popular Annual Financial Report  
Five Year Financial Forecast  
Budget Overview  
2013 Comprehensive Annual Financial Report  
2013 Popular Annual Financial Report  
Six Year Capital Improvement Plan  
**Five Year Financial Forecast**

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