

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the City Council of West Linn, Oregon, will be held on June 23, 2025 at 6:15 p.m. at City Hall, 22500 Salamo Road, West Linn, Oregon. The purpose of this meeting is to discuss the budget for the biennium beginning July 1, 2025 as approved by the City of West Linn Citizens' Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, 22500 Salamo Road, West Linn, Oregon, between the hours of 7:30 a.m. and 5:30 p.m. or online at <http://www.westlinnoregon.gov/finance>. This budget is for a biennial budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. Major changes, if any, and their effect on the budget are explained in this overview document.

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FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount BN 2022- 2023	Adopted Budget This Biennium 2024- 2025	Approved Budget Next Biennium 2024 - 2025
Beginning Fund Balance/Net Working Capital	40,997,000	63,262,000	92,854,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	41,535,000	40,222,000	44,976,000
Federal, State & all Other Grants, Gifts, Allocations & Donations	19,022,000	11,425,000	17,650,000
Revenue from Bonds and Other Debt	13,041,000	25,367,000	440,000
Interfund Transfers / Internal Service Reimbursements	17,605,000	19,595,000	12,747,000
All Other Resources Except Current Year Property Taxes	2,592,000	969,000	2,280,000
Current Year Property Taxes Estimated to be Received	20,835,000	21,573,000	23,131,000
Total Resources	155,627,000	182,413,000	194,078,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	33,931,000	42,244,000	48,722,000
Materials and Services	19,162,000	21,444,000	23,649,000
Capital Outlay	13,371,000	67,855,000	62,370,000
Debt Service	4,324,000	9,361,000	12,561,000
Interfund Transfers	17,605,000	19,595,000	12,747,000
Contingencies	157,000	16,776,000	27,960,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	67,077,000	5,138,000	6,069,000
Total Requirements	155,627,000	182,413,000	194,078,000

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
City Attorney	0	1,538,000	1,566,000
FTE	0.00	2.00	2.00
City Council	1,360,000	265,000	466,000
FTE	0.00	0.00	0.00
City Management	2,417,000	2,862,000	3,321,000
FTE	6.00	6.00	6.00
Economic Development	203,000	269,000	0
FTE	1.00	0.85	0.00
Human Resources	1,057,000	1,092,000	1,252,000
FTE	2.80	2.20	2.55
Finance	1,731,000	2,456,000	2,895,000
FTE	4.80	6.50	6.50
Information Technology	2,867,000	3,288,000	3,832,000
FTE	3.00	3.00	3.00
City Facilities	1,379,000	1,539,000	2,387,000
FTE	1.00	1.00	1.00
Library	6,801,000	6,990,000	5,252,000
FTE	15.71	16.51	17.08
Municipal Court	951,000	1,063,000	1,235,000
FTE	3.00	2.50	2.54
Parks & Recreation	11,778,000	17,608,000	16,278,000
FTE	23.75	23.75	23.75
Planning	2,839,000	2,902,000	2,425,000
FTE	4.50	5.00	5.15
Public Safety	19,700,000	20,548,000	17,266,000
FTE	33.50	34.00	34.00
Public Works Support Services	3,065,000	3,857,000	4,463,000
FTE	11.50	11.50	11.75
Vehicle & Equipment Maintenance	550,000	936,000	1,137,000
FTE	1.50	1.50	1.50
Non-Departmental	11,575,000	9,238,000	11,370,000
FTE	0.00	0.00	0.00
Building Inspections	3,564,000	2,531,000	3,737,000
FTE	3.50	3.00	3.60

Streets	16,921,000	23,381,000	26,686,000
FTE	5.00	5.00	5.00
Water	28,404,000	35,106,000	44,881,000
FTE	7.00	6.00	6.50
Environmental Services	14,725,000	24,839,000	28,466,000
FTE	6.50	6.50	6.50
System Development Charges	8,144,000	8,320,000	10,059,000
FTE	0.00	0.00	0.00
City Facilities, Parks, and Transportation Bond	11,908,000	8,049,000	1,026,000
FTE	0.00	0.00	0.00
Debt Service	3,688,000	3,736,000	4,078,000
FTE	0.00	0.00	0.00
Total Requirements	155,627,000	182,413,000	194,078,000
Total FTE	134.06	136.81	138.42

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Resources and requirements are increased due to expected revenue from Full Faith and Credit Obligation (FFCO) issuance of \$35 million in FY2025 and the spending of that bond on a new operations building in Biennium 2026-2027. Therefore, beginning fund balance is higher due funds not being fully expended for the operations building and and issuance of FFCO for water line work that will be completed in the 2026-2027 biennium. In addition, the FTE has increased by 1.61 this biennium from the prior biennium due primarily to the addition of a Community Development Administrative Assistant.

PROPERTY TAX LEVIES

	Rate or Amount Imposed BN 2022- 2023	Rate or Amount Imposed This Biennium 2024-2025	Rate or Amount Approved Next Biennium 2026-2027
Permanent Rate Levy (rate limit \$2.12 per \$1,000)	\$2.1200	\$2.1200	\$2.1200
Local Option Levy	\$0	\$0	\$0
Levy For General Obligation Bonds	\$3,479,000	\$3,437,000	\$3,713,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2025	Estimated Debt Authorized, But Not Incurred on July 1, 2025
General Obligation Bonds	\$22,165,000	\$0
Other Bonds	\$13,125,000	\$35,000,000
Other Borrowings	\$0	\$0
Total	\$35,290,000	\$35,000,000

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.