

A scenic photograph of a river with a dam and forested hills in the background. The river flows from the left towards the right, with a small waterfall or drop-off visible in the foreground. In the middle ground, there is a large concrete dam structure. Behind the dam, there are several industrial structures, including a tall metal tower and some smaller buildings. The background is filled with dense green forest covering rolling hills. The sky is a mix of blue and white, suggesting a clear day with some clouds. The overall tone of the image is natural and serene.

2022-2023 ADOPTED

BIENNIAL BUDGET

JULY 1, 2021 THROUGH JUNE 30, 2023



ADOPTED 2022-2023 BIENNIAL BUDGET

CITY OF WEST LINN, OREGON

for the biennium beginning July 1, 2021 and ending June 30, 2023

Budget Committee

Council Members

Mayor Jules Walters – term expires 12/31/24

Council President Bill Relyea– term expires 12/31/22

Councilor Rory Bialostosky – term expires 12/31/24

Councilor Mary Baumgardner – term expires 12/31/24

Councilor, Todd Jones – term expires 12/31/22

Citizen Members

Ann Frazier – term expires 12/31/23

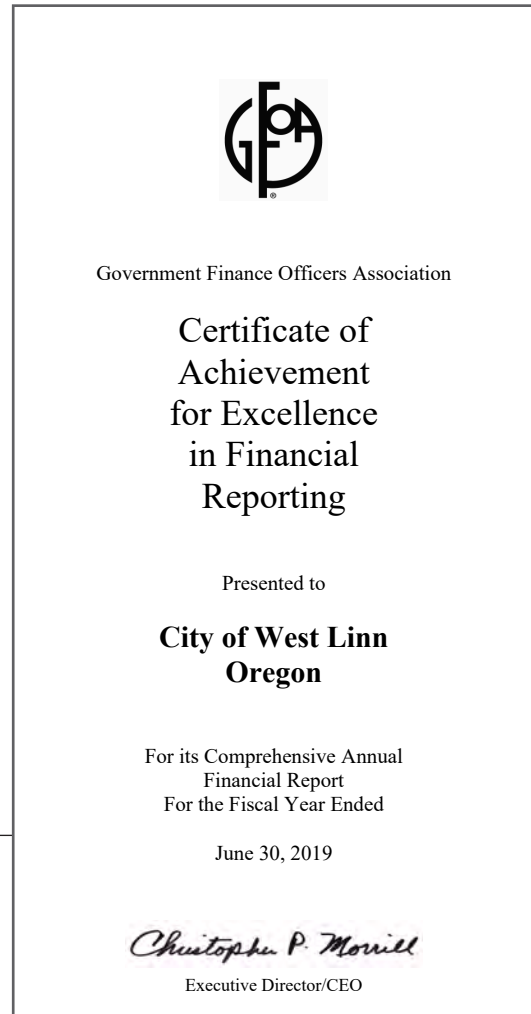
Sheila Waldron – term expires 12/31/22

Ed Schwarz – term expires 12/31/23

Abby Farber – term expires 12/31/21

Perrin Lim – term expires 12/31/22

National Awards Received



The City received the Distinguished Budget Presentation Award for its 2020-2021 biennial budget from the GFOA, making this the sixth consecutive City budget document to receive this award. This award is the highest form of recognition in governmental budgeting. Its attainment represents a significant accomplishment by a governmental entity, its financial staff, and its management. This international award program was first established in 1984 to encourage exemplary budgetary practices and to provide peer recognition for government finance officers who prepare budget documents. Budget proficiency is rated in four major categories: as a policy document, an operations guide, a financial plan, and a communications device.

We believe this budget document continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. In addition to the budget award, West Linn Finance receives awards for its *Comprehensive Annual Financial Reports* (CAFR) and *Popular Annual Financial Reports* (PAFR), making it one of the most decorated finance agencies in Oregon.



City of West Linn 2022-2023 Biennium Budget

City Manager's Budget Message

Budget Message	1
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City Overview

About West Linn	3
Budget Process	5
Budget Calendar	7
City Council Goals	8
Financial Policies	10
Demographics & Financial Trends	13
Reserves	14

Personnel

Organizational Chart	15
Personnel Summary: Positions and Salary Ranges	16
Comparisons with Other Cities: FTE per Capita	18

Budget Summary

Fund Types and Descriptions	19
Understanding the Budget Format	20
Budget at a Glance: Total of All Funds	21
Budget at a Glance: Summary by Fund	22
Sources and Uses of Funds	23
Performance Measures	32

General Fund and Departments Within

General Fund	33
City Council	36
City Management	38
Economic Development	40
Human Resources	42
Finance	44
Information Technology	46
City Facilities	48
Municipal Court	50
Public Works Support Services	52
Vehicle and Equipment Maintenance	54
Non-Departmental	56

Other Funds

Public Safety Fund	59
Library Fund	63
Parks & Recreation Fund	67
Building Inspections Fund	75
Planning Fund	79
Street Fund	83
Water Fund	87
Environmental Services Fund	91
SDC Funds	95
Parks	96
Streets	97
Bike/Pedestrian	98
Water	99
Waste Water	100
Surface Water	101
City Facilities, Parks, and Transportation Bond Fund	102
Debt Service Fund	105

Debt Outstanding

Long-Term Debt	107
Long-Term Debt Outstanding	108
Future Principal and Interest Payments Due	109
Comparison with Other Cities: Outstanding Debt	110

Appendices:

Appropriation Resolution	111
--------------------------------	-----

Five Year Forecast	115
--------------------------	-----

Capital Outlay Summary

Overview of Capital Improvement Plan & Projects	139
Capital Improvement Project Summaries	141
Vehicle Replacement Schedule	145

Transfers	147
-----------------	-----

Glossary	149
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TABLE OF CONTENTS



City Manager's Budget Message

A sepia-toned photograph of a river scene. In the foreground, a barge with two tall smokestacks is on the water. The background shows industrial buildings and a bridge, all reflected in the calm water. The overall tone is historical and somewhat somber.

April 27, 2021

To the West Linn Budget Committee:

My first email to all City staff began with the sentence, “It has been an eventful first day as City Manager.” I wrote that while the air quality index in West Linn rose to over 500, as the city and state were in the midst of the September 2020 wildfires.

As I introduce my first budget, I would like to expand on that statement – it has been an eventful first eight months as City Manager. In January, West Linn’s Council changed as a new Mayor and two Councilors were sworn in. In February, our City woke up to the widespread debris of an ice storm, the likes of which have not been seen in 40 years, which crippled our urban forest. The clean-up effort, which as of this writing is still ongoing, required an all-hands-on-deck approach. All of these events transpired during the COVID-19 pandemic, which has greatly changed our city, state, country and world.

Through it all, I have been grateful to be serving a Council that takes its work seriously and cares deeply for our residents and business community. I am blessed to have colleagues who, time and again, have risen to the challenge, and consistently demonstrated not only their resiliency, but their adaptability and intellect.

The budget I submit for your consideration reflects a strong desire to continue to provide a high level of service and work through the backlog that has accumulated as a result of the emergencies. After instituting an attrition program and abstaining from filling vacant positions in the current biennium, I now plan to add employees who can provide expertise and labor required to meet the challenges that currently face our City, but not at the expense of our long-term finances. That said, I propose that the following positions be added:

- **Emergency Manager** – Surely the aforementioned crises through which the City has navigated show the need for a person who can plan, promote and advance emergency management programs. This employee will also develop and maintain disaster preparedness programs and support the City's response to emergencies.
- **Policing** – A contracted position will be added to the force whose focus is aiding people in behavioral crises that result from mental illness or drug and alcohol addiction. I believe this addition is a strategic use of resources that will better serve the community.
- **GIS Specialist** – The City's Public Works Department needs to bring its asset management software to current levels, integrate and transition its former asset data and keep pace with the GIS work as mandated by state statute and need for items like utility locates.
- **Citizen Engagement Coordinator** – As capital projects have become larger and more complex, so has public outreach. The Public Works Department is scheduled to redesign and remake some of West Linn's most trafficked infrastructure, with an intent to further develop multi-modal transportation. Communication will be critical. This position, as well as the GIS Specialist will be funded by the utility funds.
- **Parks Maintenance Worker** – Since 2005, the amount of developed acreage serviced by each worker has increased from 15.4 to 23.3. Another person to perform the work will reduce the burden. This position would be funded with an increase of the Parks Maintenance Fee of 10%. The effect on each household would be an additional \$1.66 per household per month.

Priorities are set by the City Council during their goal setting. This year, the Council has identified four main goals that were the basis of establishing the budget. Diversity, equity and inclusion, livability, affordability and sustainability continue to be high priorities of the council. This biennium there is also an increased priority on community and stakeholder partnerships. While the overarching goals of the city remain the same, the strategy of implementing those goals have changed slightly over the past few years.

The additions of the positions noted above will increase service levels in the applicable departments. There are no other major changes to service levels or taxes presented in this budget.

The economic effect of the pandemic and the federal government's response to it have presented challenges and opportunities. Thankfully, the pandemic did not dramatically impact the City's finances. The City received \$836,000 from the federal government through the CARES Act (Coronavirus Aid, Relief and Economic Securities). These funds were received as reimbursement for necessary expenditures that were incurred due to the pandemic. The City also allocated these funds for emergency grants to businesses affected by the pandemic.

The City expects to receive \$5.4 million from the American Rescue Plan that passed in March 2021. Half of the funding is projected to arrive in June, the remainder will be received in fiscal year 2022. Guidelines about how the money can be spent are forthcoming from the United States Treasury. However, the Government Finance Officers Association explains that eligible expenditures include, but are not limited to revenue replacement, COVID-19 expenses or expenditures that mitigate negative economic impacts caused by the pandemic and investment in water, sewer and broadband infrastructure. As of this writing, staff is exploring how the funding can be best invested. Strong consideration is being given to the creation of a contract position within the city that will aid our business community as it recovers from the pandemic.

There are also allocations that have been made to achieve Council goals and continue the ongoing work of our City. Capital projects of note include the Highway 43 improvement, over \$3 million in street pavement maintenance and construction projects and sanitary sewer and surface water improvements. Projects funded by the 2018 GO Bond that are physically transforming our city are underway. These projects, which include improvements to many parks, city facilities and the 10th Street Interchange Streetscape are making West Linn better for riding, biking and play.

An allocation was made to continue the Diversity, Equity and Inclusion work begun earlier this year, congruent with the Council goal of ensuring that West Linn is a welcoming community where all feel a sense of belonging. Funding has also been allocated to the continuation of the work performed by the Police Oversight and Accountability Task Force.

Staff has worked to devise a budget that is fiscally responsible and meets the near and long-term needs of our city. I humbly submit it for your consideration.

Sincerely,

Jerry Gabrielatos



About West Linn



The City of West Linn is a community where citizens, civic organizations, businesses and city government work together to ensure that the community retains its hometown identity, high quality of life and natural beauty. The estimated population is 25,975.

The City's economy is linked with that of the entire Portland Metropolitan area, but is more insulated from economic downturns because of the high education and skill level of the population. Per capita income is one of the highest of any city in the State of Oregon. West Linn is primarily a residential community with a low ratio of heavy industry and retail-based commercial activity. The largest non-manufacturing employers are the West Linn Wilsonville School District and the City itself.

West Linn is close to the region's business core and urban amenities, with Portland approximately twenty miles to the north. At the same time, the city provides a small-town atmosphere and distinct neighborhoods that range from the historic Willamette district with its pioneer-era dwellings, to the contemporary architecture of newer homes. West Linn is also approximately twenty miles to the Portland International Airport. West Linn's special assets include dedicated parks and open spaces, panoramic views of the Willamette and Tualatin rivers, with Mount Hood, Mount Adams, Mount St. Helens and the Cascades serving as backdrops.

Form of Government

West Linn operates under a Council-Manager form of government. The Mayor and City Councilors are responsible for establishing policy and providing direction to the City Manager. The Mayor and City Councilors are elected at-large and serve staggered four-year terms. The Mayor presides at official meetings and work sessions.

The West Linn City Council meets the second Monday of each month at City Hall. Council meetings are televised live on cable channel 30, and are replayed at various times during the week on cable television on online at <http://westlinnoregon.gov>.

Services

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

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

Financial Accolades

The City receives the Distinguished Budget Presentation Award for its budget document from the Government Finance Officers Association (GFOA). This award is the highest form of recognition in governmental budgeting. Its attainment represents a significant accomplishment by a governmental entity, its financial staff, and its management. They rate a budget's proficiency in four major categories: as a policy document, an operations guide, a financial plan, and a communications device.

The City receives the Certificate of Achievement for Excellence in Financial Reporting award from the GFOA for its *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.

Statistic	Data
Area in square miles:	8.1
Average household size:	2.72
Bond rating:	AA+/Aa2
City bonded debt tax rate:	\$0.42/\$1,000 AV
City maintained roads:	216 miles
City property tax rate:	\$2.12/\$1,000 AV
City share of total tax rate:	13%
Date of incorporation:	1913
Employees:	134.06 FTE
Form of government:	Council/Manager
Median age:	38.1
Median family income:	\$111,042
Median property RMV/AV:	\$462,000/\$322,000
Number of catch basins:	2,900
Number of housing units:	10,476
Number of sewer manholes:	3,274
Number of storm manholes:	2,518
Number of registered voters:	15,125
Occupied housing units:	9,948
Parks & Open Space:	558 acres
Outstanding debt:	\$31.0 million
Percent female:	51%
Percent male:	49%
Percent owner occupied:	82%
Percent renter occupied:	18%
Population:	25,975
Professional sector workforce:	50%
Sewer mains:	126 miles
Sidewalks:	120 miles
Storm water pipes:	82 miles
Creeks & Open Ditches:	44 miles
Total Budget (Annual/Biennial):	\$92M/\$137M
Total property tax rate:	\$19.3989/\$1,000 AV



Budget Process



Budgeting in the City of West Linn

West Linn prepares and adopts a budget in accordance with its city charter and ORS 294.305–294.565. The budget is presented in fund and department categories for a biennial (two-year) period. Over-expenditures in any category are prohibited and unexpended budget appropriations lapse at fiscal year end.

Under the City's expenditure limitation, total expenditures cannot exceed the appropriation budget. The budget can be amended through adoption of a supplemental budget. Supplemental budgets are adopted using public hearings and shall not extend beyond the budget period during which they are submitted. The City Manager has responsibility for management of the overall City budget and maintaining budgetary control at the approved appropriation level. Ongoing review and monitoring of revenues and expenditures is performed by the Finance Department and the respective operating department directors.

Budget Amendments

The budget may be amended during the biennium through adoption of a supplemental budget. Supplemental budgets are adopted through a similar process used for the regular budget (including the use of public hearings but excluding Citizens' Budget Committee meetings) and shall not extend beyond the end of the biennium. Supplemental budgets cannot be used to authorize a tax levy.

By transferring appropriations, the City usually has enough flexibility to carry out the programs prescribed in its adopted budget. There will be times, however, when an adopted budget has no authority to make certain expenditures or when revenues are received for which the City had no prior knowledge. In those cases it is possible to use a supplemental budget to authorize expenditures and/or appropriate additional revenues in the current budget period.

Citizens' Budget Committee

The Citizens' Budget Committee consists of the governing body plus an equal number of legal voters (citizen members of the budget committee) appointed by the City Council. Accordingly, West Linn has ten budget committee members, and the votes of all members are equal. State law (ORS 294.336) mandates a budget committee for all Oregon local governments. The Budget Committee meets periodically to review budget and financial information. The first review of the budget occurs when the budget is presented to the committee; at that time, the budget is publicly available, and the committee begins their review of the budget presented by the City Manager. The committee may approve the proposed budget intact, or change part or all of it prior to final approval. After notices and publications are filed according to local budget law, the budget is forwarded to the council for formal adoption prior to June 30.

Basis of Budgeting

All of the funds are budgeted using the modified accrual basis of accounting in accordance with budgetary accounting practices. In modified accrual, revenues are recognized when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectible within the current period, or soon enough after the end of the current period to pay off liabilities of the current period.

Significant revenues that are considered to be measurable and available under the modified accrual basis of accounting are property taxes, franchise fees, and assessment lien installments received within approximately 60 days of the end of the fiscal year. Expenditures are recognized when the liability is incurred, except for interest on general long-term obligations which is recorded when due.

Basis of Auditing

The audit, as reported in the *Comprehensive Annual Financial Report* (CAFR), accounts for the City's finances on the basis of generally accepted accounting principles. Generally accepted accounting principles or GAAP is defined as conventions, rules, and procedures necessary to describe accepted accounting practice at a particular time.

The modified accrual basis of accounting, a GAAP-approved method, is also used in the audit for all funds except for the Proprietary Fund Types (i.e., Water and Environmental Services Funds).

The audit uses the full-accrual method of accounting for the Proprietary Funds. The CAFR shows all of the City's funds on both a budgetary and GAAP basis for comparison purposes.

Budgeting in the State of Oregon

Chapter 294.311, paragraph 5 of Oregon State Law, Oregon Revised Statutes (ORS), defines a budget as:

"A plan of financial operation embodying an estimate of expenditures for a given period or purpose and the proposed means of financing the estimated expenditures."

Local budget law for local governments is set out in ORS 294.305 to 294.565. Chapter 294.321 defines the six major purposes of local budget law:

- *"To establish standard procedures for the preparation, presentation, administration and appraisal of budgets of municipal corporations;*
- *To provide for a brief description of the programs of a municipal corporation and the fiscal policy which is to accomplish these programs;*
- *To provide for estimation of revenues, expenditures and proposed taxes;*
- *To provide specific methods for obtaining public views in the preparation of fiscal policy;*
- *To provide for the control of revenues and expenditures for the promotion of efficiency and economy in the expenditure of public funds;*
- *To enable the public, taxpayers and investors to be apprised of the financial policies and administration of the municipal corporation in which they are interested."*

Biennial Budgeting

Beginning with FY 2010 and FY 2011, the City of West Linn started using a biennial budgeting process. A biennial budget period is a 24-month period beginning July 1 and ending June 30 of the second succeeding year. For this biennial budget, the period commences July 1, 2021 and ends June 30, 2023.

Oregon Budget Law Related to Biennial Budgeting

Local governments may budget either on a one-year or a two-year cycle. The governing body may, by ordinance, resolution, or charter, provide that the budget be prepared for a biennial period.

The biennial budget period begins July 1 and ends June 30 of the second following calendar year. In brief, the differences between fiscal year budgeting and biennial budgeting are:

1. Members of a budget committee reviewing a biennial budget are appointed to four-year terms. The terms of the members should be staggered so that one-fourth of the terms end each year.
2. The budget estimate sheets containing the estimates of resources and expenditures in a biennial budget must show:
 - actual expenditures for the two budget periods preceding the current budget period,
 - the estimated expenditures for the current budget period, and
 - the estimated expenditures for the ensuing budget period.
3. The summary of the budget as approved by the budget committee that is published along with the notice of the budget hearing will show the proposed budget for the two-year biennium. If a taxing district adopts biennial budgeting, the budget committee must approve the amount or rate of ad valorem property taxes for each year of the biennium.
4. After the budget committee approves a biennial budget and before the budget is adopted, the governing body may not increase the amount of estimated expenditures for the biennium in any fund by more than \$10,000 or 10 percent, whichever is greater, and may not increase the amount or rate of the tax levies approved by the budget committee for either year of a biennial budget unless the amended budget document is republished and another budget hearing is held. Once the budget is adopted, the tax amount cannot be increased in the second year.
5. If a district adopts a biennial budget, then after the budget hearing and before the June 30 that precedes the start of the budget period, the governing body must pass a resolution or ordinance to adopt the budget and make appropriations for the ensuing biennium. The governing body must also pass a resolution or ordinance to levy and categorize property taxes for each year of the ensuing biennium.
6. Whether a budget is for a fiscal year or for a biennium, certification of property tax levies and a copy of a resolution or ordinance levying and categorizing taxes for the ensuing year must be submitted to the county assessor every year by July 15.

Budget Calendar

FY 2022

FIRST YEAR OF BIENNIUM

SEPTEMBER—DECEMBER 2020

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

FEBRUARY 2021

- City Council establishes goals

MARCH 2021

- Preliminary budget drafts prepared
- Budget review with departments

APRIL 2021

- Final budget review meetings with departments
- Advertise notice of state revenue sharing uses
- Budget Committee meetings are advertised
- Finance performs final review and reconciliations and print proposed budgets

MAY 2021

- City Manager presents budget message and budget at the first Budget Committee meeting
- Budget Committee discusses, deliberates and approves the budget
- Budget is updated to reflect Committee changes
- Prepare and publish Financial Summary and Notice of Budget Hearing
- Publish Notice of Supplemental Budget Hearing

JUNE 2021

- Council passes budget resolution
- Council passes resolutions for state revenue sharing eligibility and proposed uses
- Council holds Budget Hearing and adopts the Budget, makes appropriations and declares tax rate and bond levies

FY 2023

SECOND YEAR OF BIENNIUM

JANUARY & FEBRUARY 2022

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

MARCH 2022

- Department budget meetings are held

APRIL 2022

- Advertise notice of election to receive state revenue sharing and classification of property taxes
- City Manager presents second year update with any changes to City Council

MAY 2022

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

JUNE 2022

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

2021 City Council Goals & Initiatives

April 2 & 3 Goal Setting Session

Strategic Goals

Every year, the West Linn City Council meets and develops strategic goals. Goal setting is done as a collaboration between the Council, staff and citizens of West Linn. Priorities are established and then initiatives of how the City will meet the goals are put into place. Strategic goals are tracked as the year goes on and changes are made if necessary.

A West Linn that is for all people...

- Equitable, inclusive and diverse and where all feel a sense of belonging
- Livable and affordable
- Sustainable and supporting a healthy environment
- Thriving and moving forward under community/stakeholder direction

Goal 1:

Ensure an equitable, inclusive and diverse community where all feel a sense of belonging

Council Initiatives

1. Reflect diversity, equity, and inclusion in our actions and in city staff, public safety staff, and citizen advisory groups through intentional community partnerships, hiring, and appointment practices.
2. Ensure all voices are heard through restorative community building and by meeting people where they are. Reach our busy community members through gatherings in the community and via convenient electronic means.
3. Ensure equity in land use decisions by working with the Committee for Citizen Involvement on implementing their recommendations for improving community engagement in the land use process.
4. Celebrate our different cultures and creating create opportunities to learn more about each other.
 - a. Have the Library and Arts & Cultural Advisory Committee work together on cultural events and displays.
5. Create a diversity, equity, and inclusion plan for the City, include an accessibility lens to view Council and other City decisions through.
6. Consider creation of a DEI advisory committee.
7. Reform hiring, training, policies, and oversight of the Police Department.
 - a. Implement the OIR recommendations
 - b. Implement recommendations from Police Oversight Task Force

Goal 2:

Maintain livability and affordability for all

Council Initiatives

1. Maintain ease and safety of movement.
 - a. Advocate against I-205 tolling.
 - b. Pursue regional, state, and federal funding for highway Highway 43 and Willamette Falls improvements.
 - c. Continue 2018 GO bond Bond projects on safe routes to schools.
2. Hire an emergency manager to coordinate a more comprehensive disaster preparedness response with assistance from the Public Safety Advisory Board. Ensure our most vulnerable populations are protected, including the elderly and people from historically marginalized groups.
3. Enhance recreational opportunities.
 - a. Move forward GO Bond funded Willamette River waterfront park.
 - b. Make progress on Willamette riverside trail.
 - c. Improve indoor spaces for recreation, emergency response, and community gathering. Address need for additional Parks and Recreation staff during the budget process.
4. Make improvements to the Community Development Code
 - a. Support the Planning Department and Economic Development Committee's work on on zoning changes around Highway 43.
 - b. Make decisions in accordance with the HB2001/2003 process to support accessible and affordable housing.
5. Update the development code.
 - a. Making codes clear and objective to be in compliance with state law.
6. Examine civic infrastructure needs.
 - a. Public Works Operations Center
 - b. Water infrastructure
 - i. Abernethy Bridge water transmission main replacement during I-205 Project.
 - ii. Identify grant funding opportunities through South Fork Water Board.
 - iii. Continue annual water main improvement projects, including Marylhurst area and portions of Highway 43.
 - c. Continue work to ensure restoration of a West Linn Post Office.



Goal 3:

Support a sustainable and healthy environment for all

Council Initiatives

1. Improve public and multi-modal transportation in West Linn in coordination with the Transportation Advisory Board.
 - a. Lobby Trimet for additional routes in town.
 - b. Consider intracity shuttle options.
 - c. Leverage funding opportunities to build sidewalks and bike lanes on Highway 43 and Willamette Falls Dr.
 - d. Amend the Transportation System Plan with the updated Willamette Falls Drive Concept Plan.
2. Build out the City's electric charging infrastructure and vehicle fleet.
3. Adopt a climate action plan in coordination with Clackamas County, other local agencies, community members, and the Sustainability Advisory Board.
4. Have the Sustainability Advisory Board recommend sustainability improvements to the Community Development Code.
5. Protecting riparian and Goal 5 wetland areas when planning the Waterfront development.
6. Develop a plan for funding and restoration of the street tree canopy following the historic ice storm damage.

Goal 4:

Thrive and move forward under community/ stakeholder direction

Council Initiatives

1. Strengthen partnerships with public and private entities.
 - a. Partner with the County to improve access to services (houselessness, healthcare, behavioral health, addiction, women's services, etc.)
 - b. Local nonprofits, faith-based organizations, school district, environmental agencies, and others.
 - c. Partnership with Lake Oswego on police, mental health, and social services.
2. Support small/local businesses.
 - a. Work with West Linn Chamber, Historic Main Street, and the Economic Development Committee on code changes and initiatives to create a thriving local business environment (e.g. food trucks, hotel zoning, National Federation of Independent Business (NFIB) code review, etc.).
 - b. Dedicated individual in the city to support businesses.
3. Adopt a balanced biennial budget
 - a. Ensure resources are allocated and prioritized in a manner that serves the community's needs now and into the future.
 - b. Analyze potential sources of revenue.
 - c. Leverage grant opportunities.
 - d. Determine uses for American Recovery Act (ARA) funding.
4. Continue Waterfront development planning.
 - a. Adopt a Waterfront Master Plan
 - b. Tax Increment Financing
 - c. Support the Cultural Center at Historic City Hall.
 - d. Work with tribal partners.
5. Ensure adequate staffing levels to support services.
 - a. Address needs for parks maintenance, emergency management, and other positions during the budget process.
 - b. Examine legal services provision.

Financial Policies



Statement of Financial Policies

This section summarizes the policies the City follows in managing its finances.

Financial Goals

The City of West Linn's financial goals seek to:

- Ensure the financial integrity of City operations
- Improve financial information for:
 - Policy makers as they contemplate policy
 - Managers as they implement policy
- Maintain the City's bond rating
- Ensure accountability, transparency, understanding

Financial Objectives

West Linn's fiscal policies address the following:

- **Revenue Policy** Addresses property taxes, user charges and other sources to adequately fund desired services.
- **Operating Budget Policy** Relating to budgeting guidelines.
- **Capital Improvement Policy** Relating to capital improvement planning and implementation.
- **Accounting Policy** Relating to reporting financial transactions and preparing financial reports.
- **Debt Policy** Dealing with long-term financing of the City's capital needs and its bond rating.
- **Reserve Policy** For establishing reserves and contingency funding as needed for the various activities of the City.
- **Management of Finance Policy** Dealing with approval, recommendation, review and implementation of policies – including monitoring compliance.

Revenue Policy

- System development charges shall be established to fund the costs of improvements to service additional increments to growth, such as street, water, sewer, surface water, and park and recreation facilities.

- The City will maximize user charges in lieu of *ad valorem* taxes and subsidies from other City funds, for services that can be identified and where costs are directly related to the level of service provided.
- Charges for providing utility services shall be sufficient to finance all operating, capital outlay and debt service expenses of the City's enterprise funds, including operating contingency and reserve requirements.
- User charges shall fund 100% of the direct cost of development review and building activities. User charges include land use, engineering inspection, building permit and building inspection fees.
- Park recreation programs shall be funded by user charges. Annual revenues raised by participant fees shall cover at least 100% of the program's cost with no assessment made for administration. No one shall be denied access to park recreation programs due to their lack of ability to pay for the full participant fee.
- Other reimbursable work performed by the City (labor, contracted services, equipment and other indirect expenses) shall be billed at actual or estimated actual cost, including indirect overhead.
- Charges for services shall accurately reflect the actual or estimated cost of providing a specific service. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The City shall maintain a current schedule of fees, showing when the fees were last reviewed and/or recalculated.
- The City shall pursue an aggressive policy of collecting delinquent accounts. When necessary, discontinuing service, small claims court, collection agencies, foreclosure, liens and other methods of collection, such as imposing penalties, collection and late charges, may be used.

Operating Budget Policy

- The City shall prepare, present, adopt and amend its operating budget(s) in accordance with Oregon Local Budget Law.
- The City shall maintain a budget system to monitor expenditures and revenues on ongoing basis, with thorough analysis and adjustment periodically if required.
- The City shall not adopt an operating budget that is greater than the amount of resources available to fund it. Current operating resources will be sufficient to support current operating expenditures, transfers, reserves, and contingencies.
- The City operating budget is a balanced budget which means expenditures equal revenues and do not create a deficit.
- Annual recurring revenues (including interfund transfers shall not be less than annual recurring operating expenditures (total annual budget, minus capital outlay, transfers, reserves, and contingencies).
- Unless otherwise authorized by City Council, general unrestricted revenues shall not be earmarked for specific programs, activities or services.
- Long-term debt or bond financing shall only be used for capital purposes and shall not be used to finance current operations.

Capital Asset Management Policy

- The City shall adopt a Capital Improvement Plan (CIP) and update it periodically. Prior to adopting a Capital Improvement Plan, the City shall hold public meetings and a public hearing on the contents of the CIP document. The document shall provide details on each capital project plan: its estimated costs, sources of financing and a full description, including a detailed statement identifying: (a) the needs, conditions and circumstances that have caused the project's creation and (b) the expected results if the project is approved and implemented.
- Operating expenditures shall be programmed into each capital project plan, including the cost of implementing the plan and all continuing labor, operating and capital outlay costs.

Debt Policy

- Capital projects financed through the issuance of debt shall not be financed for a period which (a) exceeds the expected useful life of the project and (b) is less than 30% of the expected useful life of the improvements.
- The City shall use the most prudent methods of acquiring capital outlay items, including the use of lease-purchase agreements.
- The City shall maintain its bond rating at the highest level fiscally prudent, so that future borrowing costs are minimized and access to the credit market is preserved.

Accounting Policy

- The City shall establish and maintain its accounting systems according to generally accepted accounting practices and shall adhere to generally accepted accounting principles and standards promulgated by the Government Finance Officers Association (GFOA), Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
- An annual audit shall be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, along with a management letter identifying any areas needing improvement.
- Full disclosure shall be provided in the financial statements and bond representations.
- Quarterly budget reports showing the current status of revenues and expenditures shall be prepared and distributed to appropriate legislative, staff and management personnel in a timely manner and made available for public inspection.





Reserve Policy

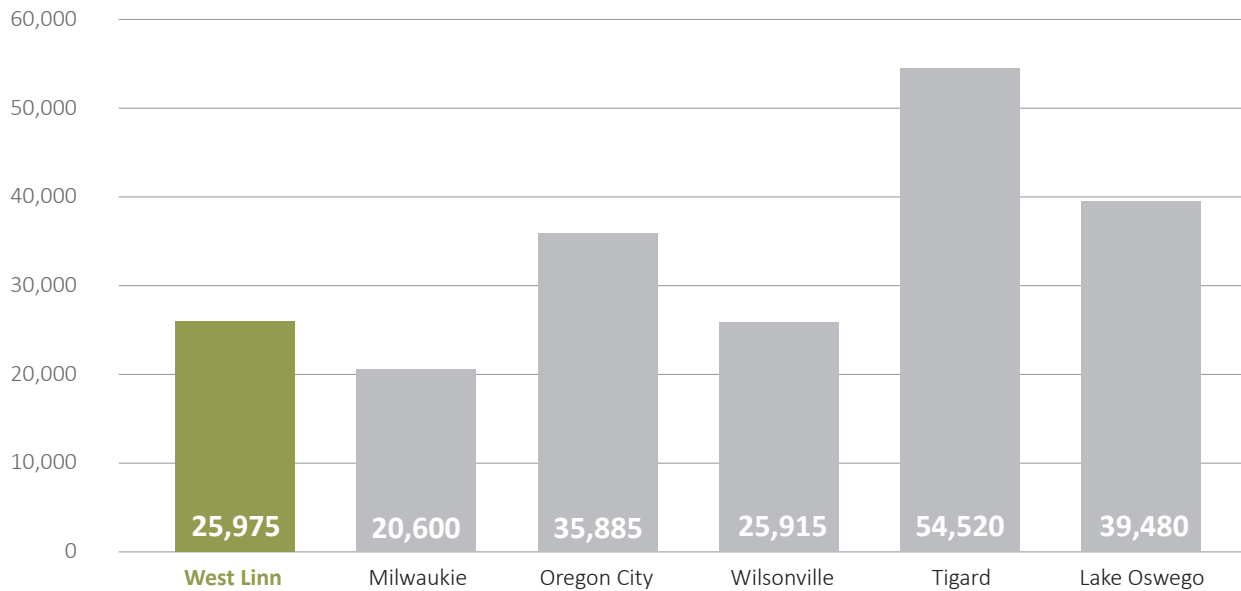
- The City shall establish a contingency reserve to provide for unanticipated expenditures of a nonrecurring nature to meet unexpected increases in service delivery costs. In accordance with local budget law in the State of Oregon, the contingency reserve must be an appropriated budget item, though funds may not be directly disbursed from the contingency reserve. Amounts must be reclassified into a spendable budget category through a supplemental budget process. Also, budget law does not allow for a contingency reserve to be budgeted in a debt service fund. The contingency reserve policy must be at least equal to 10 percent of the Fund's annual operational expenditures (which includes Personal Services and Materials & Services line items and excludes Debt Service, Transfers, and Capital Outlay line items).
- The City shall maintain an unappropriated ending fund balance reserve to provide working capital for the post-budget period until sufficient revenues arrive to fund post-budget period operations. In accordance with local budget law in the State of Oregon, the unappropriated ending fund balance reserve is not appropriated and cannot be spent in the current year unless a state of emergency is declared by the City Manager. The unappropriated ending fund balance reserve policy must be at least equal to five percent of the Fund's annual operational expenditures (which includes Personal Services and Materials & Services line items and excludes Debt Service, Transfers, and Capital Outlay line items).
- Neither reserve policies apply to debt service, trust and agency, capital projects, serial levy, temporary or certain special purpose funds.

Management of Fiscal Policy

- Fiscal policies and changes in policies shall be approved by the City Council, reviewed by the Citizens' Budget Committee through the budget process, and included in the adopted resolution at a public hearing.
- The City Manager shall recommend fiscal policy and changes in policy to the City Council. The City Manager shall prepare a report explaining the substantive impact of all recommendations and their impact on the City's operations, service levels and/or finances.
- The City Council's Audit Committee shall conduct an annual review of the City's fiscal policies.
- The City Manager shall implement fiscal policies and monitor compliance.
- If the City Manager discovers a material deviation from policy, he/she shall report it in writing to the City Council within thirty days.
- As a part of the City's budget document, the City Manager's budget message shall identify: (a) any major changes in policy since the previous budget period and (b) any material variations from policy in the ensuing year's budget.

Demographics & Financial Trends

2020 City Populations (PSU census)



General Economic Information

West Linn is located in northwestern Oregon, in the Portland metropolitan area south of Lake Oswego, in Clackamas County. Clackamas, Multnomah, and Washington Counties are among the five counties that comprise the Portland-Vancouver Primary Metropolitan Statistical Area. The City's economy is linked with that of the metropolitan area, which is based on manufacturing, national and international trade, and service industries. Primarily a residential community, West Linn has a low level of industry and retail-based commercial activity.



Consumer Price Index

The Bureau of Labor Statistics for the U.S. Department of Labor tracks the Consumer Price Index (CPI) for most U.S. cities. The CPI is a leading economic indicator that measures inflation, which is central to assessing the cost of living and whether living standards are rising or falling. Percentage growth in wages, products, and services climbed to more than five percent in 1990. The City uses the CPI-W Western Cities B/C for urban wage earners index. Currently, annual growth rate is about 1.7 percent.

Population

The City's population historically grew steadily, but in recent years has leveled off. The 1860 census listed 225 residents. By 1920, the number had grown to 1,628. The 1960 census set the population at 2,923, and by 1970, West Linn had grown to more than 7,000. The city's population has continued to grow each year. Currently, the city's population, as estimated by the Portland State Population Research Center is 25,975.

City Overview

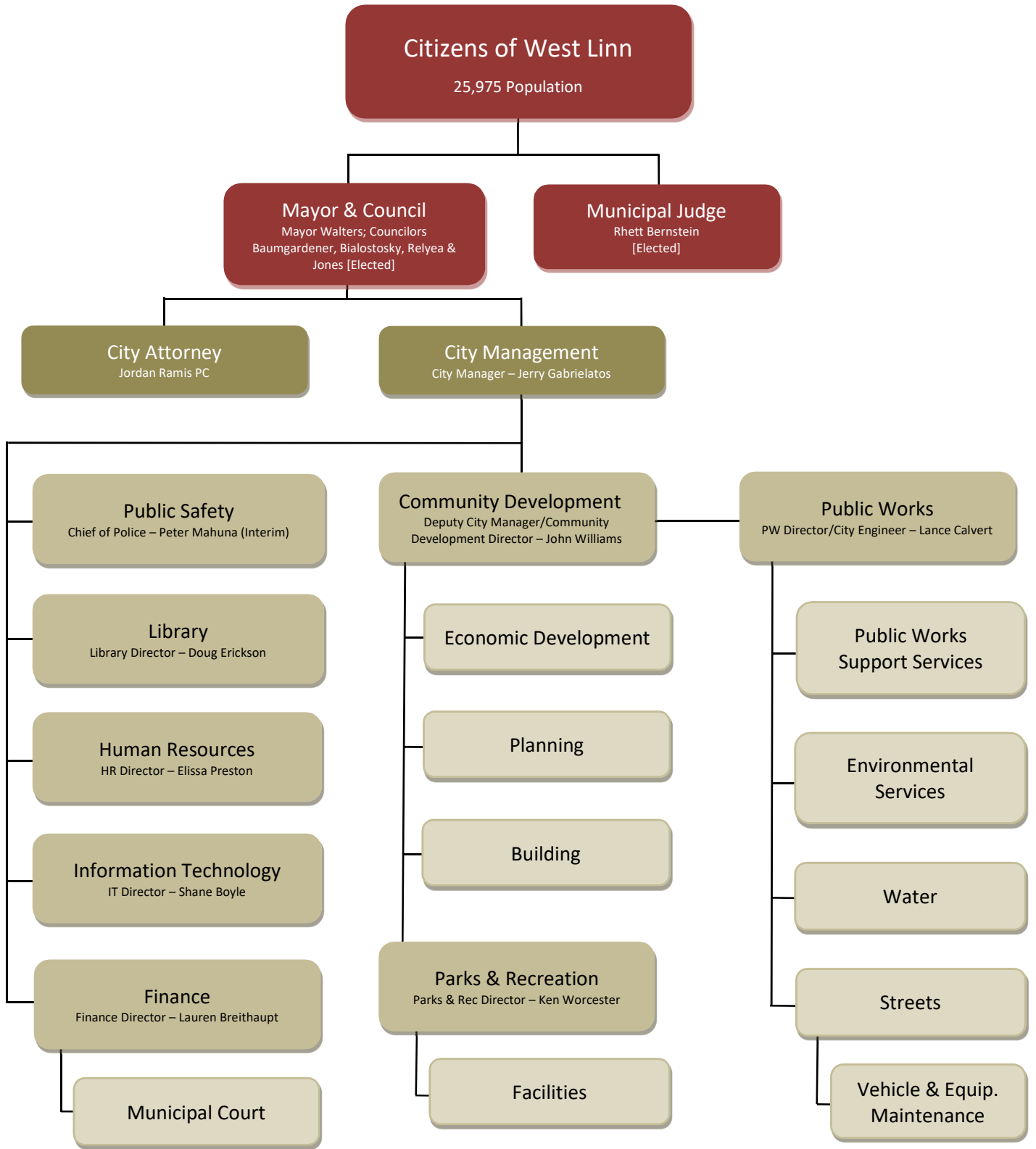
Reserves

City of West Linn - Finance Department
Summary of Budgeted Reserves

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

		FY 2023		Total (subject to reserve calculation)	Contingency		Unappropriated EFB		Total		Reserves	Over(under)
		Personal	Materials &		Policy		Policy		Policy		per Proposed	Policy
		Services	Services		Minimum		Minimum		Minimum		Budget	Minimum
					%		%		%			
1	General Fund	\$ 5,598	\$ 4,412	\$ 10,010	10%	\$ 1,001	5%	\$ 501	15%	\$ 1,502	\$ 1,508	\$ 6
2	Public Safety Fund	5,510	999	6,509	10%	651	5%	325	15%	976	1,128	152
3	Library Fund	1,785	248	2,033	10%	203	5%	102	15%	305	673	368
4	Parks & Recreation	2,156	1,168	3,324	10%	332	5%	166	15%	498	971	473
5	Building Inspections	495	50	545	10%	55	5%	27	15%	82	94	12
6	Planning Fund	737	96	833	10%	83	5%	42	15%	125	128	3
7	Street Fund	914	680	1,594	10%	159	5%	80	15%	239	3,487	3,248
8	Water Fund	958	2,410	3,368	10%	337	5%	168	15%	505	1,846	1,341
9	Environmental	843	494	1,337	10%	134	5%	67	15%	201	2,048	1,847
10	SDC Fund	-	11	11	10%	1	5%	1	15%	2	2,305	2,303
11	Parks Bond Fund	-	-	-		-		-		-	-	-
12	City Facilities Bond Fund	-	-	-		-		-		-	200	-
	Debt Service Fund	-	-	-		-		-		-	327	327
		<u>\$ 18,996</u>	<u>\$ 10,568</u>	<u>\$ 29,564</u>		<u>\$ 2,956</u>		<u>\$ 1,479</u>		<u>\$ 4,435</u>	<u>\$ 14,715</u>	<u>\$ 10,080</u>
Reserves budgeted as Contingency												\$ 12,068
Reserves budgeted as Contingency - Reserved (Library Caufield Endowment)												\$ 157
Reserves budgeted as Unappropriated EFB												2,490
Total Reserves in Proposed Budget												<u>\$ 14,715</u>

Organizational Chart



Positions & Salary Ranges

Full-Time Equivalent (FTE) Counts								Compensation Plan (pay ranges by position)	
BN 2015	BN 2017	BN 2019	BN 2021	Increase (decrease)	BN 2023	Position Title	Notes	Low Step	High Step
CITY MANAGEMENT									
1.00	1.00	1.00	1.00	-	1.00	City Manager		\$145,000	
1.00	1.00	1.00	1.00	-	1.00	Community Devp Dir/Deputy City Mgr	moved from Eco. Dev.	107,781	147,105
0.80	0.80	-	-	-	-	Assistant City Manager			
1.00	1.00	1.00	-	-	-	Assistant City Attorney			
1.00	1.00	1.00	1.00	-	1.00	City Recorder/Council Policy Coord.		75,882	103,550
-	-	1.00	1.00	-	1.00	Assistant to City Manager		72,211	98,623
1.00	1.00	1.00	1.00	-	1.00	Community Relations Coordinator		64,264	83,197
				1.00	1.00	Emergency Operations Coordinator	(add position in BN23)	64,264	83,197
1.00	1.00	1.00	1.00	(1.00)	-	Records Coord./Deputy City Recorder	(position held for BN21 savings)	59,708	77,611
6.80	6.80	7.00	6.00	-	6.00				
HUMAN RESOURCES									
0.50	-	1.00	1.00	-	1.00	HR Director		92,032	125,701
1.00	1.00	-	-	-	-	HR Manager			
0.50	0.80	0.80	0.80	-	0.80	HR Generalist		58,597	78,402
1.00	1.00	1.00	1.00	-	1.00	Payroll & Benefits Administrator		58,597	78,402
3.00	2.80	2.80	2.80	-	2.80				
FINANCE									
1.00	1.00	1.00	0.50	-	0.50	Finance Director	(sharing FTE with Court)	101,794	138,932
1.00	-	-	-	-	-	Deputy Chief Fin'l Officer			
0.50	0.50	0.50	1.00	-	1.00	Accounting Manager	(moved FTE share to Director)	68,623	93,756
0.50	0.80	0.80	0.80	-	0.80	Accountant		64,264	83,197
1.00	1.00	1.00	1.00	-	1.00	Senior Accounting Clerk		55,180	71,643
1.50	1.50	1.50	1.50	-	1.50	Accounting Clerk II		50,565	65,720
5.50	4.80	4.80	4.80	-	4.80				
INFORMATION TECHNOLOGY									
-	-	1.00	1.00	-	1.00	IT Director		92,032	125,701
1.00	1.00	-	-	-	-	IT Manager			
1.00	1.00	1.00	1.00	-	1.00	Network & Computer Systems Administrator		64,264	83,197
1.00	1.00	1.00	1.00	-	1.00	IT Analyst		59,708	77,611
3.00	3.00	3.00	3.00	-	3.00				
FACILITY SERVICES									
1.00	1.00	1.00	1.00	-	1.00	Building Maintenance Worker III		55,180	71,643
1.00	1.00	1.00	1.00	-	1.00				
MUNICIPAL COURT									
-	-	-	-	-	-	Municipal Court Judge		58,231	
0.50	0.50	0.50	0.50	-	0.50	Finance Director	(sharing FTE with Finance)	101,794	138,932
-	-	-	1.00	-	1.00	Court Administrator		61,108	81,852
2.00	2.00	2.00	1.50	-	1.50	Municipal Court Clerk II		50,565	65,720
-	-	0.50	-	-	-	Municipal Court Clerk I			
2.50	2.50	3.00	3.00	-	3.00				
PUBLIC WORKS SUPPORT SERVICES									
1.00	1.00	1.00	1.00	-	1.00	Public Works Director/City Engineer		98,031	133,794
1.00	1.00	1.00	1.00	-	1.00	Assistant City Engineer		89,521	122,247
1.00	1.00	1.00	1.00	-	1.00	Senior Project Engineer		75,822	103,550
1.00	1.00	1.00	1.00	-	1.00	GIS Coordinator		68,851	89,106
-	-	-	-	1.00	1.00	GIS Specialist	(add position in BN23)	55,180	71,643
2.00	2.00	1.00	1.00	-	1.00	Senior Engineering Technician		59,708	77,611
1.00	1.00	1.00	1.00	(1.00)	-	Engineering Technician		55,180	71,643
-	-	1.00	1.00	1.00	2.00	Associate Engineer		59,708	77,611
1.50	1.50	1.50	1.00	-	1.00	Management Analyst		64,264	83,197
-	-	0.50	0.50	0.50	1.00	Administrative Staff Assistant	(increase FTE in BN23)	50,565	65,720
1.00	1.00	1.00	1.00	-	1.00	Lead Mechanic		55,180	71,643
-	-	-	-	1.00	1.00	Community Relations Coordinator		64,264	83,197
0.50	0.50	0.50	0.50	-	0.50	Vehicle & Equip Mechanic		50,565	65,720
-	-	0.50	0.50	-	0.50	Summer Interns (2)		37,440	37,440
10.00	10.00	11.00	10.50	2.50	13.00				
LIBRARY									
1.00	1.00	1.00	1.00	-	1.00	Library Director		98,031	133,794
-	1.00	1.00	2.00	-	2.00	Library Manager		72,211	98,623
-	1.00	1.00	1.00	-	1.00	Library Operations Supervisor/Asst to Dir	(formerly Circulation Supervisor)	61,108	81,852
1.00	-	-	-	-	-	Asst Library Director			
-	1.00	1.00	1.00	(1.00)	-	Administrative Assistant			
4.00	4.50	4.50	3.00	(1.00)	2.00	Librarian II		55,180	71,643
2.50	-	-	2.50	1.00	3.50	Librarian I		50,565	65,720
-	1.00	1.00	0.80	0.08	0.88	Library Children's Services Specialist		46,451	59,767
1.00	1.50	1.50	-	-	-	Library Assistant III		46,451	59,767
1.00	0.65	0.65	0.65	1.90	2.55	Library Assistant II		41,451	53,872
2.00	1.20	1.20	2.40	(1.90)	0.50	Library Assistant I		36,924	47,948
2.00	0.90	0.90	-	-	-	Library Aide			
1.13	1.88	2.88	2.28	(0.00)	2.28	Library Assistant/On Call		27,560	49,920
15.63	15.63	16.63	16.63	(0.93)	15.71				

Positions & Salary Ranges (continued)

Full-Time Equivalent (FTE) Counts								Compensation Plan (pay ranges by position)	
BN 2015	BN 2017	BN 2019	BN 2021	Increase (decrease)	BN 2023	Position Title	Notes	Low Step	High Step
COMMUNITY DEVELOPMENT									
ECONOMIC DEVELOPMENT									
-	-	-	-	1.00	1.00	Economic Development Coord.		60,424	79,934
PLANNING									
1.00	-	-	-	-	-	Planning Director			
-	1.00	1.00	1.00	-	1.00	Planning Manager		80,312	109,695
3.00	3.00	3.00	3.00	-	3.00	Associate Planner		64,264	83,197
0.50	0.50	0.50	0.90	(0.40)	0.50	Administrative Assistant	(shares FTE with Building)	55,180	71,643
BUILDING INSPECTIONS									
1.00	1.00	1.00	1.00	-	1.00	Building Official		80,312	109,695
1.00	1.00	1.50	2.00	-	2.00	Building Inspector III	(promoted from II to III)	55,810	71,643
-	-	-	1.00	(1.00)	-	Building Plans Examiner	(removed for BN23)		
1.00	1.00	1.00	-	-	-	Permit Coordinator			
0.50	0.50	0.50	0.10	0.40	0.50	Administrative Assistant	(shares FTE with Planning)	55,180	71,643
8.00	8.00	8.50	9.00	-	9.00				
PARKS AND RECREATION									
0.50	0.50	0.50	0.50	0.50	1.00	Parks & Recreation Director		92,032	125,701
1.00	1.00	1.00	1.00	(1.00)	-	Asst Parks & Recreation Director			
-	-	-	-	1.00	1.00	Recreation Supervisor	(replaced Assistant Director)	68,623	93,756
1.00	1.00	1.00	1.00	-	1.00	Park Maintenance Supervisor		68,623	93,756
1.00	1.00	1.00	1.00	-	1.00	Arborist		55,180	71,643
7.00	7.00	-	-	3.00	3.00	Park Maintenance Worker III		55,180	71,643
-	-	3.00	4.00	(1.00)	3.00	Park Maintenance Worker II		50,565	65,720
-	-	3.00	2.00	-	2.00	Park Maintenance Worker I	(add maintenance worker in BN23)	41,451	53,872
-	-	1.00	1.00	-	1.00	Park Program Manager - Maintenance		59,708	77,611
0.40	0.40	-	-	-	-	Meals Coordinator			
2.50	3.00	3.00	3.00	-	3.00	Recreation Coordinator		46,451	59,767
0.15	0.15	0.15	0.25	-	0.25	Park Ranger		43,680	56,502
0.60	0.60	0.60	0.50	-	0.50	Office Specialist		41,451	53,872
7.00	7.00	7.00	7.00	-	7.00	Seasonal Help		27,040	31,720
21.15	21.65	21.25	21.25	2.50	23.75				
PUBLIC SAFETY									
1.00	1.00	1.00	1.00	-	1.00	Chief of Police		107,781	147,105
1.00	1.00	1.00	2.00	-	2.00	Captain		89,521	122,247
1.00	1.00	1.00	-	-	-	Lieutenant			
6.00	6.00	6.00	6.00	-	6.00	Sergeant		72,696	92,778
20.00	21.00	21.00	21.00	(1.00)	20.00	Police Officer	(Behavior Health IGA with L.O.)	62,163	80,861
2.00	2.00	2.00	2.00	-	2.00	Community Service Officer		46,733	60,789
1.00	1.00	1.00	1.00	-	1.00	Assistant to the Chief of Police		72,696	92,778
1.00	1.00	1.00	1.00	-	1.00	Assistant to the Captain		55,453	74,677
-	0.50	0.50	0.50	-	0.50	Records Specialist		45,781	59,550
33.00	34.50	34.50	34.50	(1.00)	33.50				
STREETS									
1.00	1.00	1.00	1.00	-	1.00	Operations Supervisor		68,623	93,756
4.00	4.00	4.00	4.00	-	4.00	Utility Worker I, II, III		41,451	71,643
5.00	5.00	5.00	5.00	-	5.00				
WATER									
1.00	1.00	1.00	1.00	-	1.00	Operations Supervisor		68,623	93,756
4.00	4.00	5.00	5.00	1.00	6.00	Utility Worker I, II, III		41,451	71,643
5.00	5.00	6.00	6.00	1.00	7.00				
ENVIRONMENTAL SERVICES									
1.00	1.00	1.00	1.00	-	1.00	Operations Supervisor		68,623	93,756
5.50	5.50	5.50	5.50	-	5.50	Utility Worker I, II, III		41,451	71,643
6.50	6.50	6.50	6.50	-	6.50				
126.08	127.18	130.98	129.98	4.08	134.06	Total Full-Time Equivalent (FTEs)			

Comparisons with Other Cities: FTE per Capita

Measured in Full-Time Equivalents (FTEs)

	City Employees by Department by City (FTEs)					
	West Linn	Milwaukie	Oregon City	Wilsonville	Tigard	Lake Oswego
Service Departments						
Building Inspections	3.50	3.00	8.60	8.80	15.10	9.10
Code Enforcement	-	2.00	5.68	-	2.00	-
Engineering	5.00	11.50	6.02	13.50	23.00	24.30
Library	15.71	18.25	16.15	16.36	39.20	33.70
Municipal Court	3.00	1.50	4.72	1.65	9.50	3.50
Parks and Recreation	23.75	-	37.72	19.45	17.75	46.70
Planning	4.50	4.00	4.40	7.60	16.65	14.50
Public Safety - Police	33.50	40.50	53.80	-	95.00	51.00
Utility - Streets/Transportation	5.00	5.50	13.60	3.85	7.30	4.00
Utility - Water	7.00	7.50	13.10	5.53	14.05	19.90
Utility - Sewer/Wastewater and Storm	6.50	12.50	20.19	6.37	11.00	11.10
	107.46	106.25	183.98	83.11	250.55	217.80
Support Departments						
City Attorney/Assistant City Attorney	-	1.00	-	3.70	1.10	4.00
City Manager's Office	3.00	4.00	2.00	6.50	3.90	5.70
City Recorder	2.00	3.00	2.00	-	3.25	1.00
Comm Dev / PW Administration	4.50	11.50	-	6.50	8.95	8.50
Community Services/Public Affairs	3.00	2.00	1.00	-	5.55	1.00
Economic Development	1.00	1.00	3.00	3.00	3.00	1.30
Facilities Management	1.00	3.00	1.75	5.75	6.50	4.50
Finance and Risk Management	4.80	7.50	11.49	9.50	21.10	10.50
Fleet/Vehicle Maintenance	1.50	3.00	-	8.00	2.75	1.00
Human Resources	2.80	2.00	2.15	3.60	5.00	3.00
Information Technology	3.00	3.00	3.00	5.50	17.00	9.50
	26.60	41.00	26.39	52.05	78.10	50.00
Common Full Time Equivalents (FTEs)	134.06	147.25	210.37	135.16	328.65	267.80
Population (PSU 2020 census)	25,975	20,600	35,885	25,915	54,520	39,480
FTEs per Capita (per 1,000 of Population)	5.16	7.15	5.86	5.22	6.03	6.78
Unique Services						
City Transit/Bus Service	-	-	-	43.13	-	-
City Fire Department	-	-	-	-	-	52.00
City 911 Dispatch Service	-	-	-	-	-	17.50
City Golf and Tennis	-	-	-	-	-	6.40
City of Tigard Green Team Stormwater Infrastructure Maintenance					4.30	
City LO-Tigard Water Partnership	-	-	-	-	-	3.00
Total unique services:	-	-	-	43.13	4.30	78.90
Full Time Equivalents (FTEs)	134.06	147.25	210.37	178.29	332.95	346.70
Population	25,975	20,600	35,885	25,915	54,520	39,480
FTEs per Capita (per 1,000 of Population) including Unique Services	5.16	7.15	5.86	6.88	6.11	8.78

Fund Types & Descriptions

Budgeting in West Linn

The City of West Linn budgets at the “fund” level. A fund is a fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, and balances and changes, which are segregated for specific activities and objectives. Funds are grouped into three types:

1. **Governmental Funds**
Governmental funds are used to account for most of the city’s functions and include general, special revenue, debt service, and capital projects funds.
2. **Proprietary Funds**
Enterprise funds are used to account for city activities that are similar to those often found in the private sector.
3. **Fiduciary Funds**
Fiduciary funds account for resources received and held by the City in a fiduciary capacity. The City of West Linn does not currently have any fiduciary funds.

Description of Funds

General Fund

The general fund of the City of West Linn provides the accounting for the City’s administrative, financial, municipal court, and vehicle maintenance activities.

Public Safety Fund

The public safety fund is a special revenue fund for police services including payment for 911 dispatching services provided by Lake Oswego.

Library Fund

The library fund is a special revenue fund for the operation of the City’s library activities.

Parks and Recreation Fund

The parks and recreation fund is a special revenue fund for the maintenance and operation of the City’s parks and open space, and recreation programs and activities.

Building Inspections Fund

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

Planning Fund

The planning fund is a special revenue fund for the City’s planning related activities.

Street Fund

The street fund is a special revenue fund for the maintenance and operation of the city’s streets, sidewalks, street signage, medians, and rights-of-way.

Water Fund

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

Environmental Services Fund

The environmental services fund is an enterprise fund for the maintenance and operation of the City’s waste and surface water utilities. All sewer collection and treatment and surface water related revenue and expenditures, including capital replacement, are included in this fund. Capital expansion projects are accounted for in the SDC Fund.

Systems Development Charges Fund

The systems development charges (SDC) fund accounts for the City’s collection and expenditure of streets, water, waste water, surface water, and park SDCs.

City Facilities, Parks, and Transportation Bond Fund

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

Debt Service Fund

The debt service fund accounts for the repayment of voter approved general obligation bonds issued.

Understanding the Budget Format

The City of West Linn presents budgeted financial information in detail tables by fund, and for the General Fund, by department. Each table includes several columns:

Fund Name									
	Actual FY 2018	Actual FY 2019	BN 2021				BN 2023		
			Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10

Column 1 - Description

Resources are grouped by thirteen different revenue types; requirements are grouped by expenditure type.

Columns 2, 3 & 4 - Actual data for prior three years

Revenues and expenditures for the prior fiscal years are shown in the second, third and fourth columns of the budget detail for each fund.

Column 5 - Estimate for current year data

Revenues and expenditures for fiscal year 2021 are shown on an estimated basis in the fifth column of the budget detail for each fund. The estimates are as of the date of publication of the budget document.

Column 7 - Budget for current biennium data

Revenues and expenditures for the current biennium are shown on a budgeted basis in the seventh column of the budget detail for each fund.

Columns 8 & 9 - Proposed budget for each year

Revenues and expenditures for fiscal years 2022 & 2023 are shown on a proposed basis in the eighth and ninth columns of the budget detail for each fund.

Column 10 - Biennial budget total

The biennial total for 2022 & 2023 proposed budgets are totaled (added together); this is the appropriation level at which the budget is approved and adopted.

In addition to the budget detail tables for each fund, information about each fund and the services provided by each department are shown including additional detail on:

- Number of full time equivalent employees (FTEs);
- Monthly operating cost per capita;
- Types of revenues and expenditures;
- Description of services provided;
- A listing of accomplishments, goals and objectives;
- Performance measurement data.

Budget at a Glance: Total of all Funds

(Amounts in Thousands: \$87 = \$87,000)									
	Actual FY 2018	Actual FY 2019	BN 2021				BN 2023		
			Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Resources									
Beginning Fund Balance	\$ 14,892	\$ 16,025	\$ 39,558	\$ 39,136	\$ 39,558	\$ 17,735	\$ 38,892	\$ 25,922	\$ 38,892
Property Taxes	8,956	9,506	9,629	9,811	19,440	19,510	10,128	10,392	20,520
Fees & Charges	15,762	16,575	16,034	16,515	32,549	33,718	17,629	18,039	35,668
Intergovernmental	5,798	4,586	4,900	8,475	13,375	9,779	9,780	7,147	16,927
Fines & Forfeitures	484	429	350	272	622	1,000	317	347	664
Interest	31	610	618	154	772	42	100	85	185
Miscellaneous	424	590	377	250	627	773	272	276	548
Proceeds from Bond Issues	-	20,246	-	-	-	16,857	6,000	-	6,000
Proceeds from Leases	-	-	235	461	696	-	184	144	328
Transfers from Other Funds	8,777	7,864	8,377	8,466	16,843	17,107	8,807	8,746	17,553
Total Resources	\$55,124	\$76,431	\$80,078	\$ 83,540	\$ 124,482	\$ 116,521	\$92,109	\$71,098	\$ 137,285
Requirements									
Personnel Services	\$ 14,783	\$ 14,733	\$ 15,352	\$ 16,452	\$ 31,804	\$ 34,268	\$ 18,438	\$ 18,996	\$ 37,434
Materials & Services	7,499	7,589	6,864	9,968	16,832	16,087	13,435	10,568	24,003
Debt Service - Lease Obligations	-	-	38	95	133	-	109	136	245
Debt Service	2,308	2,505	2,428	2,719	5,147	5,131	2,029	2,698	4,727
Operations before other items	24,590	24,827	24,682	29,234	53,916	55,486	34,011	32,398	66,409
Transfers to Other Funds	8,777	7,865	8,377	8,466	16,843	17,107	8,807	8,746	17,553
Capital Outlay	5,732	4,181	7,883	6,948	14,831	32,098	23,369	15,239	38,608
Operations, Transfers and Capital	39,099	36,873	40,942	44,648	85,590	104,691	66,187	56,383	122,570
Reserves:									
Contingency	-	-	108	-	-	9,967	15,708	12,068	12,068
Contingency - Restricted	260	267	157	2,857	2,857	157	1,557	157	157
Unappropriated Ending Fund Balance	15,765	39,291	38,871	36,035	36,035	1,706	8,657	2,490	2,490
Total Reserves	16,025	39,558	39,136	38,892	38,892	11,830	25,922	14,715	14,715
Total Requirements	\$55,124	\$76,431	\$80,078	\$ 83,540	\$ 124,482	\$ 116,521	\$92,109	\$71,098	\$ 137,285
Budgeted Positions (in FTEs)	128.38	128.38	128.28	129.98	130.98	129.58	134.06	134.06	134.06
Monthly Operating Costs per Capita	\$80	\$80	\$79	\$93	\$86	\$89	\$108	\$106	\$105

Budget at a Glance: Summary by Fund

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

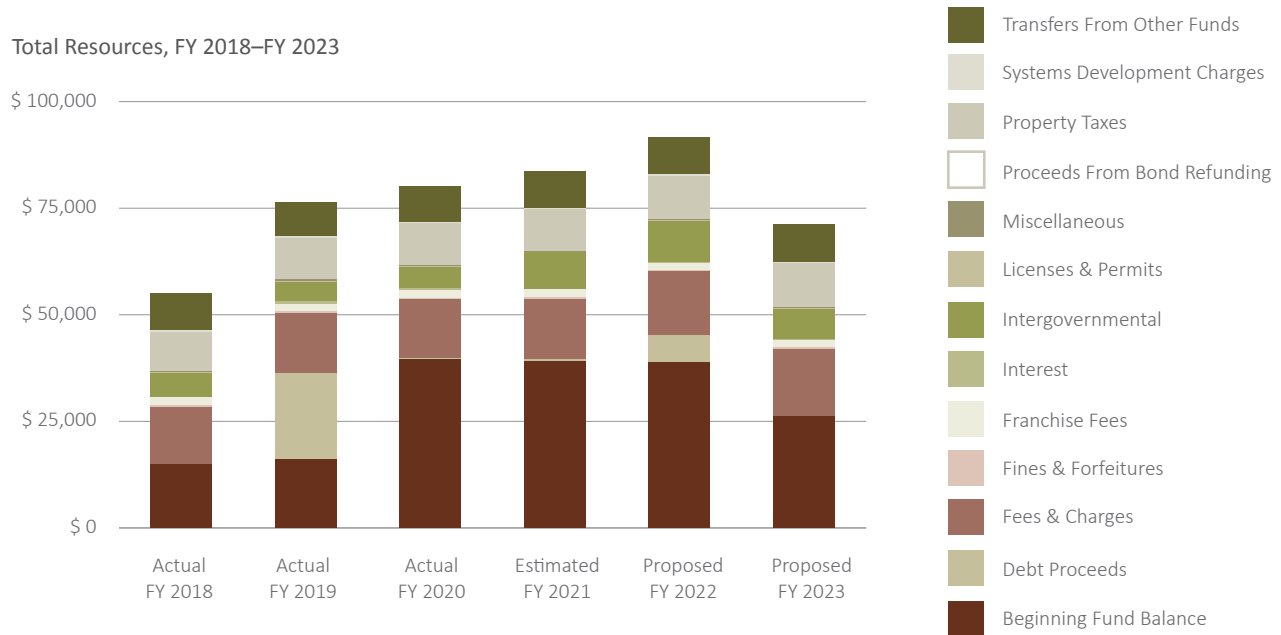
	BN 2021						BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total*
Total Resources by Fund:									
General Fund	\$ 10,876	\$ 10,172	\$ 11,170	\$ 14,377	\$ 22,570	\$ 18,903	\$ 16,598	\$ 12,169	\$ 25,418
Public Safety Fund	8,997	9,213	9,788	10,098	17,660	17,358	10,243	9,865	18,404
Library Fund	3,020	3,199	3,343	3,570	6,190	6,036	3,674	3,715	6,659
Parks Fund	4,184	4,346	4,944	5,092	8,908	9,388	5,421	5,561	10,093
Building Fund	852	846	1,148	1,386	2,133	1,878	1,593	937	2,153
Planning Fund	1,217	1,275	1,326	1,413	2,454	2,426	1,368	1,250	2,434
Streets Fund	5,598	5,761	7,156	8,790	11,565	10,566	10,265	10,276	17,062
Water Fund	7,251	7,140	7,642	8,434	12,857	13,034	14,485	8,278	20,119
Environmental Services Fund	5,844	6,226	7,273	8,445	11,299	10,937	9,877	8,017	14,212
System Development Charges Funds:									
Parks	1,024	729	304	381	492	483	435	419	570
Streets	1,182	1,201	1,241	1,054	1,288	1,085	912	154	954
Bike/Pedestrian Paths	595	573	577	365	606	564	275	69	305
Water	301	601	809	1,061	1,074	889	1,226	824	1,426
Sewer	1,715	1,772	1,774	1,827	1,836	1,815	1,857	1,290	1,892
Surface Water	801	763	714	709	720	660	710	511	714
Parks Bond Fund	-	-	-	-	-	-	-	-	-
City Facilities, Parks, & Trans. Bond Fund	-	20,663	19,019	14,458	19,190	16,857	11,294	5,815	11,354
Debt Service Fund	1,667	1,951	1,850	2,080	3,640	3,642	1,876	1,948	3,516
Total Resources	\$ 55,124	\$ 76,431	\$ 80,078	\$ 83,540	\$ 124,482	\$ 116,521	\$ 92,109	\$ 71,098	\$ 137,285
Total Requirements by Fund:									
General Fund	\$ 10,876	\$ 10,172	\$ 11,170	\$ 14,377	\$ 22,570	\$ 18,903	\$ 16,598	\$ 12,169	\$ 25,418
Public Safety Fund	8,997	9,213	9,788	10,098	17,660	17,358	10,243	9,865	18,404
Library Fund	3,020	3,199	3,343	3,570	6,190	6,036	3,674	3,715	6,659
Parks Fund	4,184	4,346	4,944	5,092	8,908	9,388	5,421	5,561	10,093
Building Fund	852	846	1,148	1,386	2,133	1,878	1,593	937	2,153
Planning Fund	1,217	1,275	1,326	1,413	2,454	2,426	1,368	1,250	2,434
Streets Fund	5,598	5,761	7,156	8,790	11,565	10,566	10,265	10,276	17,062
Water Fund	7,251	7,140	7,642	8,434	12,857	13,034	14,485	8,278	20,119
Environmental Services Fund	5,844	6,226	7,273	8,445	11,299	10,937	9,877	8,017	14,212
System Development Charges Funds:									
Parks	1,024	729	304	381	492	483	435	419	570
Streets	1,182	1,201	1,241	1,054	1,288	1,085	912	154	954
Bike/Pedestrian Paths	595	573	577	365	606	564	275	69	305
Water	301	601	809	1,061	1,074	889	1,226	824	1,426
Sewer	1,715	1,772	1,774	1,827	1,836	1,815	1,857	1,290	1,892
Surface Water	801	763	714	709	720	660	710	511	714
Parks Bond Fund	-	-	-	-	-	-	-	-	-
City Facilities, Parks, & Trans. Bond Fund	-	20,663	19,019	14,458	19,190	16,857	11,294	5,815	11,354
Debt Service Fund	1,667	1,951	1,850	2,080	3,640	3,642	1,876	1,948	3,516
Total Requirements	\$ 55,124	\$ 76,431	\$ 80,078	\$ 83,540	\$ 124,482	\$ 116,521	\$ 92,109	\$ 71,098	\$ 137,285

Sources and Uses of Funds

Revenue Trends & Assumptions

This section describes the City's major revenue sources, explains the underlying assumptions for the revenue estimates, and discusses significant revenue trends. Throughout this budget document, there are revenue trend graphs for the City in total as well as for each of the major fund types.

The revenue sources and assumptions used in this budget are summarized below. Of the available revenues anticipated in 2022-2023, 91 percent of the total is represented by five revenue categories. These revenue sources are described in greater detail in the subsequent pages.



Total Resources

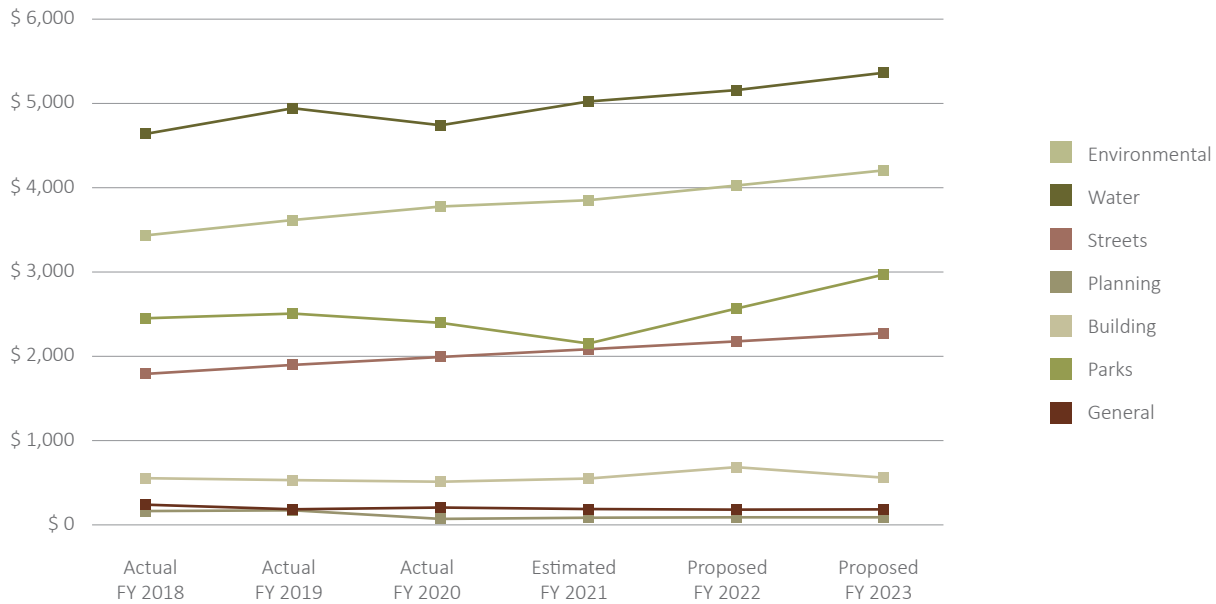
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Proposed FY 2022	Proposed FY 2023
Beginning Fund Balance	\$ 14,892	\$ 16,025	\$ 39,558	\$ 39,136	\$ 38,892	\$ 25,922
Debt Proceeds	—	20,246	235	461	6,184	144
Fees & Charges	13,461	14,094	13,831	14,119	15,485	15,886
Fines & Forfeitures	484	429	350	272	317	347
Franchise Fees	1,705	1,724	1,753	1,914	1,752	1,753
Interest	31	610	618	154	100	85
Intergovernmental	5,798	4,586	4,900	8,475	9,780	7,147
Licenses & Permits	89	109	91	87	81	89
Miscellaneous	424	590	377	250	272	276
Proceeds From Bond Refunding	—	—	—	—	—	—
Property Taxes	8,956	9,506	9,629	9,811	10,128	10,392
Systems Development Charges	507	648	359	395	311	311
Transfers From Other Funds	8,777	7,864	8,377	8,466	8,807	8,746

Major Revenues

Fees & Charges (32%)

Charges for water, sewer, surface water, parks maintenance and street maintenance are charged to all users in the City of West Linn. The fees for water, sewer, surface water, parks maintenance, and street maintenance are established through the city fees and charges resolution; this resolution is updated each year. The City Council approves water, sewer, and surface water rates based on costs to provide services, and ensures they remain within City Charter limitations.

Fees & Charges by Fund, FY 2018–FY 2023



Fees & Charges – 32% of Total Revenues

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Proposed FY 2022	Proposed FY 2023
General	\$ 240	\$ 185	\$ 206	\$ 188	\$ 181	\$ 184
Parks	2,451	2,507	2,397	2,152	2,668	3,072
Building	554	531	512	550	1,050	560
Planning	164	173	71	85	90	90
Streets	1,791	1,898	1,992	2,084	2,177	2,275
Water	4,638	4,943	4,741	5,023	5,158	5,364
Environmental	3,434	3,617	3,777	3,852	4,026	4,206

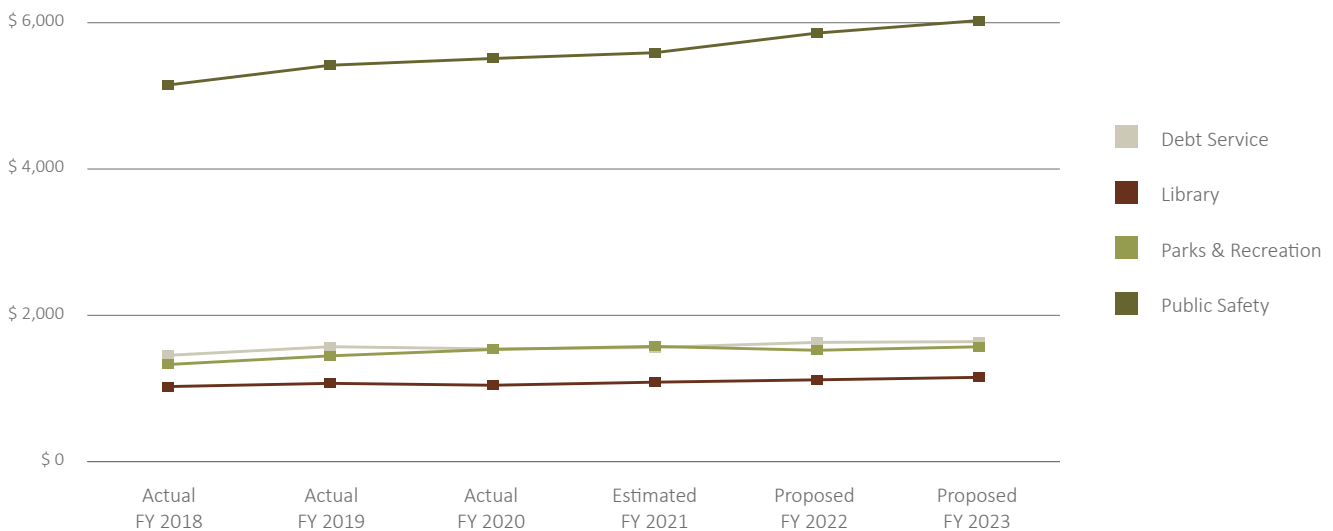
Property Taxes (22%)

West Linn's permanent tax rate of \$2.12 per thousand is applied to the projected taxable assessed value of property to generate revenues to support City of West Linn core operations. The City assumes a 95 percent collection rate for property tax revenue, so the budgeted total amount of property taxes is approximately 95 percent of the total calculated property tax revenue. The City of West Linn has a general obligation bond tax levy to fund debt service on general obligation bonds approved by the voters in 2012 and 2018 for facilities, including the public safety building, transportation and parks and recreation projects. The special option levy to fund police services expired in 2007. The final debt service payment for library services was made in fiscal year 2021.

This permanent tax rate can be compared to neighboring cities' permanent tax rates to compare and contrast tax bills in relation to government services provided. Taxable assessed value of property and the permanent property tax rate are used to calculate property taxes in the City of West Linn.

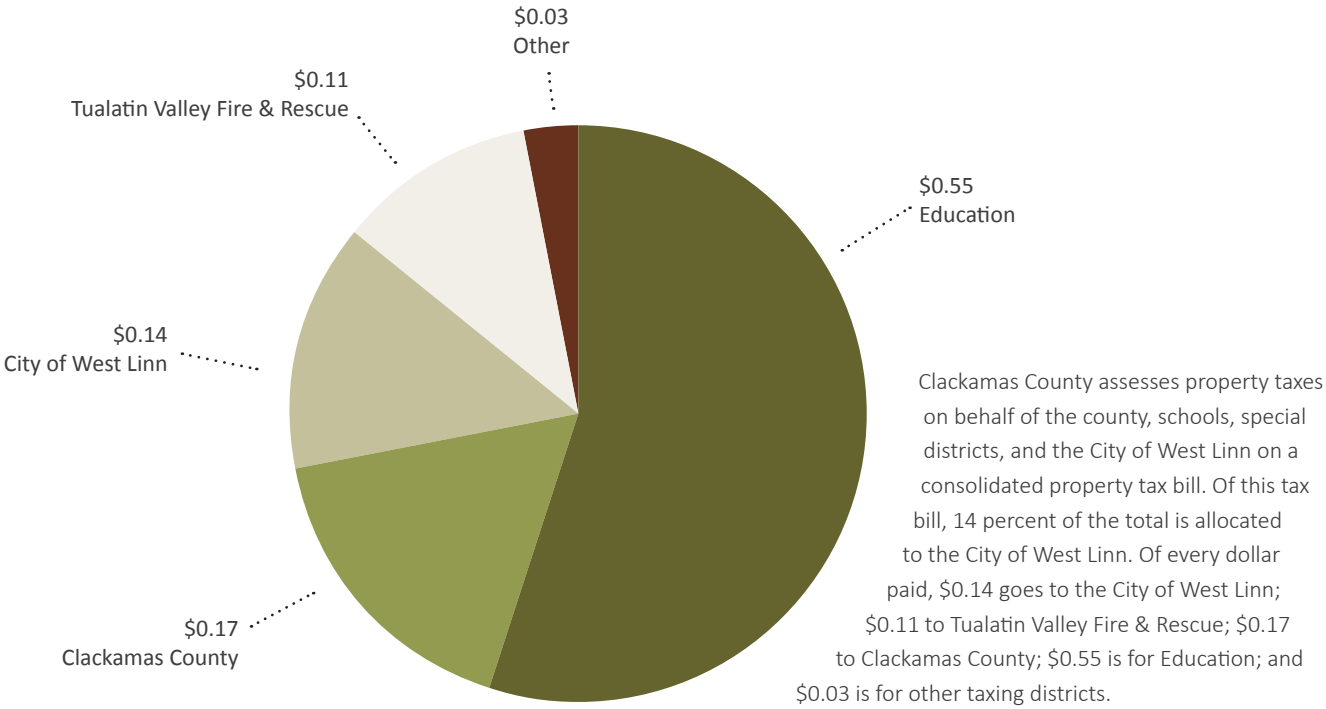
Taxable assessed values of existing property are limited to an increase of three percent per year; value added to a community via new construction increases the assessed value over the three percent growth rate limited by Measure 50.

Property Taxes by Fund, FY 2018–FY 2023



Property Taxes – 22% of Total Revenues

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Proposed FY 2022	Proposed FY 2023
Public Safety	\$ 5,149	\$ 5,419	\$ 5,511	\$ 5,590	\$ 5,858	\$ 6,030
Parks & Recreation	1,328	1,446	1,533	1,575	1,522	1,570
Library	1,026	1,070	1,044	1,086	1,118	1,152
Debt Service	1,453	1,571	1,541	1,560	1,630	1,640

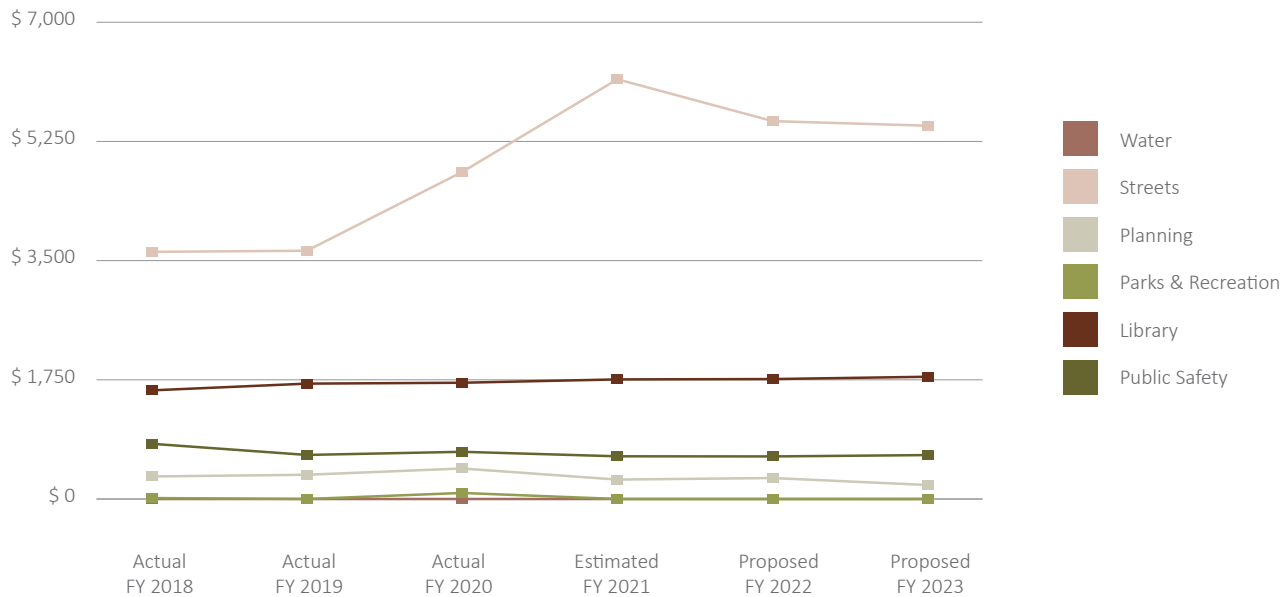


Sources and Uses of Funds

Intergovernmental (14%)

State revenues are distributed to cities based on state statute, which defines formulas incorporating population and per capita income. The League of Oregon Cities provides the source data for State Revenue Sharing projections. Pursuant to ORS 221.770, the City of West Linn must elect to receive its proportionate share of the revenues to be apportioned to the cities by the State of Oregon for the fiscal year. Further, ORS 221.760 provides that cities located in a county having more than 100,000 inhabitants according to the most recent federal decennial census, can disburse state shared revenue funds only if the city provides four or more of the following services: police protection; fire protection; street construction, maintenance, and lighting; sanitary sewer; storm sewers; planning, zoning, and subdivision control; one or more utility services.

Intergovernmental Revenues by Fund, FY 2018–FY 2023



Intergovernmental – 14% of Total Revenues

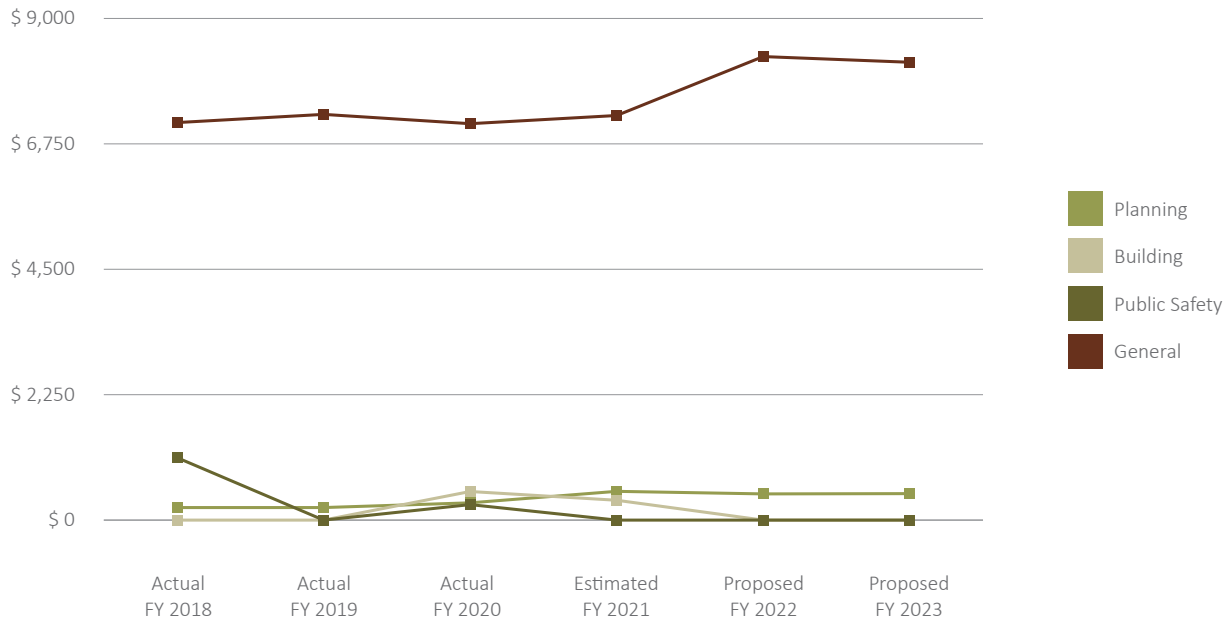
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Proposed FY 2022	Proposed FY 2023
Public Safety	\$ 811	\$ 647	\$ 693	\$ 627	\$ 625	\$ 645
Library	1,595	1,694	1,707	1,756	1,761	1,795
Parks & Recreation	14	–	89	–	–	–
Planning	331	356	448	285	308	184
Streets	3,629	3,645	4,801	6,163	5,548	5,461
Water	–	–	–	–	–	–

Transfers From Other Funds (19%)

Transfers from Other Funds occur when revenues are transferred between funds; revenue is received by a fund providing an internal service from a fund receiving the service, where the cost of the service is shown as an expense. All City services that receive reimbursement charge revenue are consolidated into the General Fund.

The amount that other funds are charged for the reimbursement costs is based on individual metrics identified for each City service. The cost of these services is spread to funds based on a cost allocation methodology, which assumes that the services provided have value, and that value is shown as a reimbursement amount.

Transfers by Fund FY 2018–FY 2023



Transfers From Other Funds – 19% of Total Revenues

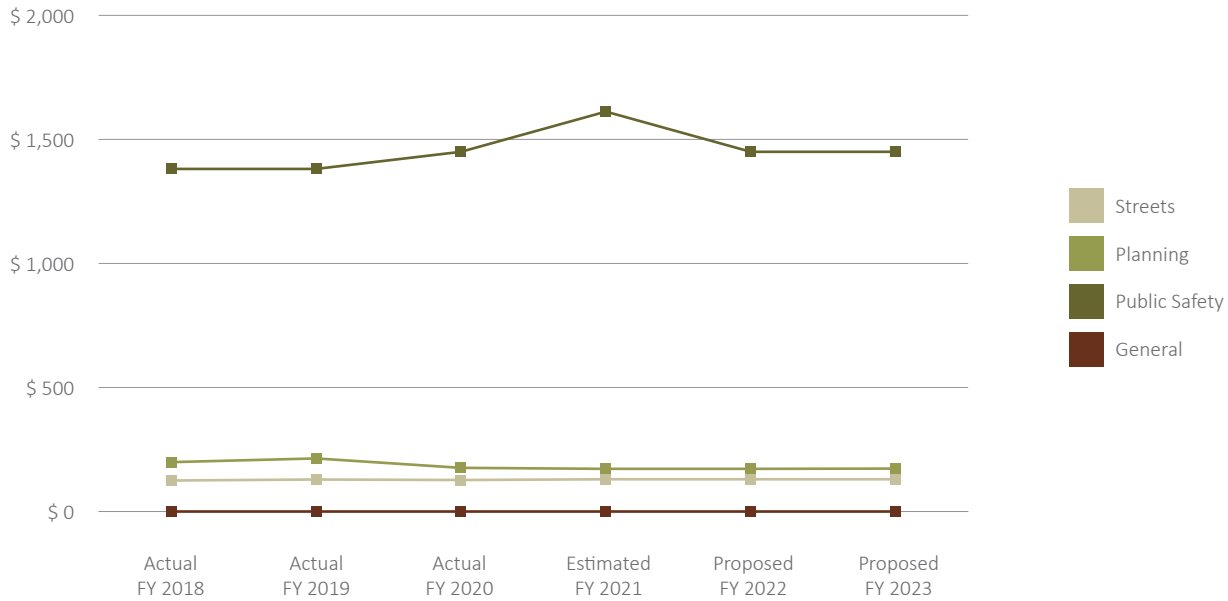
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Proposed FY 2022	Proposed FY 2023
General	\$ 7,132	\$ 7,279	\$ 7,112	\$ 7,259	\$ 8,337	\$ 8,271
Public Safety	1,120	–	278	–	–	–
Building	–	–	513	356	–	–
Planning	225	225	310	516	470	475

Sources and Uses of Funds

Franchise Fees (4%)

The City of West Linn receives franchise fees for the use of public rights of way within the city for utility, solid waste, and recycling collection, and similar purchases. Fees are paid for the right to this access. There are seven active franchises: West Linn Refuse and Recycling; Republic Services, Comcast; CenturyLink; PGE; NW Natural; and RingCentral.

Franchise Fees by Fund, FY 2018–FY 2023



Franchise Fees – 4% of Total Revenues

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Proposed FY 2022	Proposed FY 2023
General	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Public Safety	1,381	1,381	1,450	1,612	1,450	1,450
Planning	199	214	176	172	172	173
Communications	–	–	–	–	–	–
Streets	125	129	127	130	130	130

Expenses Trends & Assumptions

The purpose of this section is to describe the City's major expenses, explain the underlying assumptions for the expense estimates, and discuss significant trends. The City of West Linn budget includes five requirement categories: Personnel Services; Materials & Services; Debt Service; Transfers; and Capital Outlay.

Major Requirements

Sixty-one percent of total requirements are represented by Personnel Services (33.4 percent) and Capital Outlay (27.1 percent). These requirements relate to capital projects and the people who provide City services. Citywide, budgeted requirements are expected to increase for inflation going forward.

Personnel Services

Citywide, Personnel Services budgeted requirements increase by five percent per fiscal year of the proposed biennium which is primarily attributed to increasing benefit costs.

Materials & Services

Citywide, Materials & Services budgeted requirements increased over the previous biennium by three percent. This is largely due to the trend of rising costs throughout the country.

Transfers

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

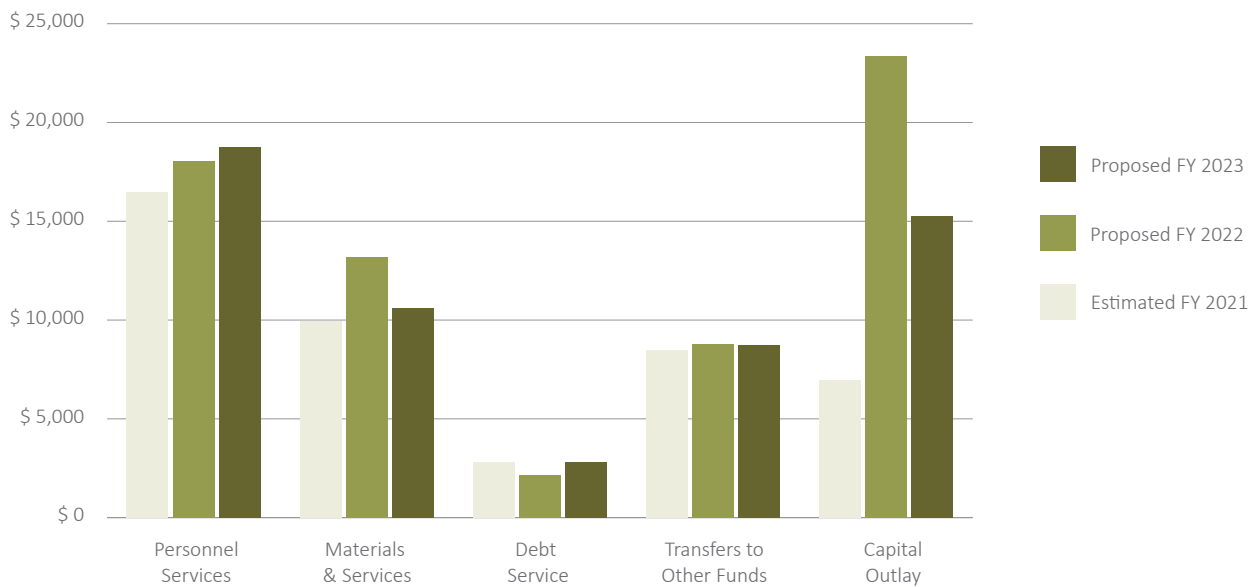
Capital Outlay

The Capital Outlay budget increases significantly for biennium 2021-2023. As detailed in the Capital Improvement Plan, major capital projects are anticipated mainly resulting from the voter approved 2018 general obligation bonds.

Debt Service

Debt Service requirements will decrease over the next two years with the pay down of existing debt issues.

Total City Expenses for FY 2021, FY 2022, and FY 2023

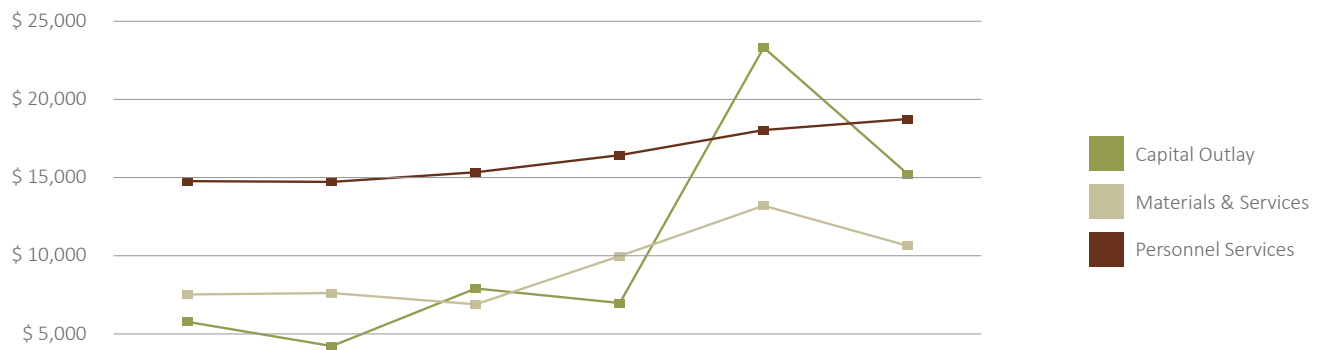


Total City Expenses

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Proposed FY 2022	Proposed FY 2023
Personnel Services	\$ 14,783	\$ 14,733	\$ 15,352	\$ 16,452	\$ 18,438	\$ 18,996
Materials & Services	7,499	7,589	6,864	9,968	13,435	10,568
Debt Service	2,308	2,505	2,466	2,814	2,138	2,834
Transfers to Other Funds	8,777	7,865	8,377	8,466	8,807	8,746
Capital Outlay	5,732	4,181	7,883	6,948	23,369	15,239

Sources and Uses of Funds

Major City Expenses FY 2018–FY 2023



Changes from the Proposed to the Adopted Budget

- Body Worn Cameras** – Increase Public Safety Materials and Services by \$110,000 and reduce Reserves in Public Safety fund by \$110,000 to balance fund.
- New Building Fund Expected Revenue** – Increase Building Fund Fees and Charges by \$365,000, increase Personnel Services by \$150,000 and Materials and Services by \$215,000.
- Carry Over in Planning Fund** – Increase Planning Fund Materials and Services by \$25,000 and reduce reserves by \$25,000 to balance fund.
- Add additional Parks Maintenance Employee** – Increase Parks Maintenance Fee revenue by \$204,000 and \$204,000 in Personnel Services in the Parks Fund.
- Add Economic Development Coordinator** – Increase Parks Fund Transfers to Other Funds expenditure by \$60,000 and decrease Parks Fund Reserves by \$60,000. Increase General Fund Transfers from Other Funds Revenue by \$60,000. Increase Economic Development Personnel Services by \$240,000. Decrease City Council Materials and Services by \$180,000.
- Increase to Main Street Grant - In the General Fund** – Decrease Finance Materials and Services by \$6,000, Decrease City Management Materials & Services by \$6,000 and Increase the General Fund Non-Departmental- Materials and Services by \$12,000.

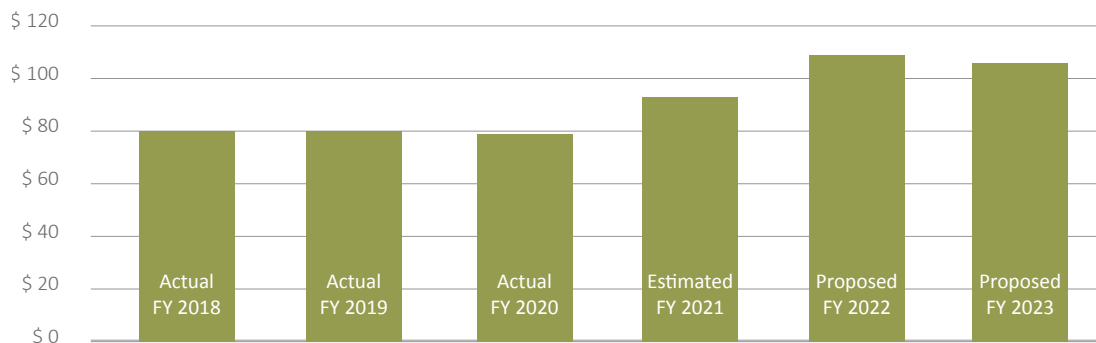
Description of Long Term Financial Planning Processes

The City of West Linn prepares five-year financial forecasts prior to the development of the biennial budget. The five-year model takes into account projected increases and decreases in revenues and expenditures. This information is shared with the Citizens' Budget Committee prior to budget deliberations.

The City of West Linn recently completed its capital improvement plan (CIP), which is aligned with the financial forecast and this budget document, as well as the corresponding master plan documents. These master plan documents provide long-range (20 year) planning for necessary capital improvements and investments in the City's infrastructure. The City refers to this as "multi-document transparency," because costly projects are planned and accounted for across many different documents. This level of planning allows for thoughtful project management and financing.

Financial forecasts are key to strategizing, studying different financial outcomes, modeling demographic trends, anticipating changes in revenue streams, and forecasting utility rates. The latest version of the City's updated forecast projections by Fund are included in this budget document. Copies of the Capital Improvement Plan are also available.

Monthly Operating Costs per Capita FY 2018–FY 2023



Performance Measures



Why Performance Measurements?

Governmental budgets result in spending plans that show how resources will be allocated in the coming budget period. Thinking of a budget purely as a spending plan, however, only reveals part of the picture. The addition of performance measuring identifies critical issues and needs, sets performance targets, and aligns spending with objectives by identifying and articulating links between funded activities and results.

Renewed Focus

During the past year, the focus on the citywide performance measures effort has been the continued collection of data and improved development on reported measures. The reporting of performance measures help the City in the following ways:

- Communicate levels of activity by municipal function to its citizens;
- Make performance-informed decisions on how to lead and manage through difficult times;
- Build opportunities for service improvements through collaboration and cooperation between groups with shared roles and missions;
- Demonstrate that city government is making a difference in the lives of its citizens, customers and stakeholders in a way that customers can understand and value.

Key Elements of Performance Measuring

Performance measuring is a process, not a document. The three distinguishing elements of performance measuring are:

- Identification of results to be achieved;
- Strategies for achieving the results; and
- Activities that are being funded because decision makers believe they provide the best value for the public achieving identified results.

Performance Measuring Processes

To support these elements, the process should incorporate, at minimum:

- A primary focus on the needs of the community. Internal organizational requirements should be funded based on their connection to meeting community needs.
- Decision-making processes informed by evidence related to results, strategies, targets, and the effectiveness of program and service options.
- Reliable performance measures and targets, both at the community needs or organization-wide level and at the program or service level. Measures and targets should help users understand whether performance in the area being measured is getting better, staying the same, or getting worse.
- Regular review of performance measures and evaluation of results.

Organization of Performance Measures

The data tables for the Fund budgets include reporting on full-time equivalent (FTE) employee positions included in the budget and one for the operating costs of each department (expressed in 1,000s). Operating costs of each department are then provided on a “per capita” basis as a function of the City’s population. This information provides the foundation for many of the measures that follow, which are organized by department representing each functional operation offered by the City to the citizens of West Linn.

General Fund

The General Fund is a governmental fund used to account for the city's administrative, financial, facilities, communications, public works support services, vehicle maintenance, and municipal court operations.



Budget Highlights:

- The monthly operating cost per capita for the General Fund had an increase to \$39.
- Budgeted FTEs increase by 1.5 to 33.6 FTEs.
- Debt service obligations decreased due to retirement of Full Faith and Credit Obligations.
- A key goal for the General Fund is to increase Ending Fund Balance (EFB).
- This budget includes funding for Diversity Equity and Inclusion, Urban Renewal and spending of expected American Rescue Plan (ARP) funding.

Capital Projects & Assets:

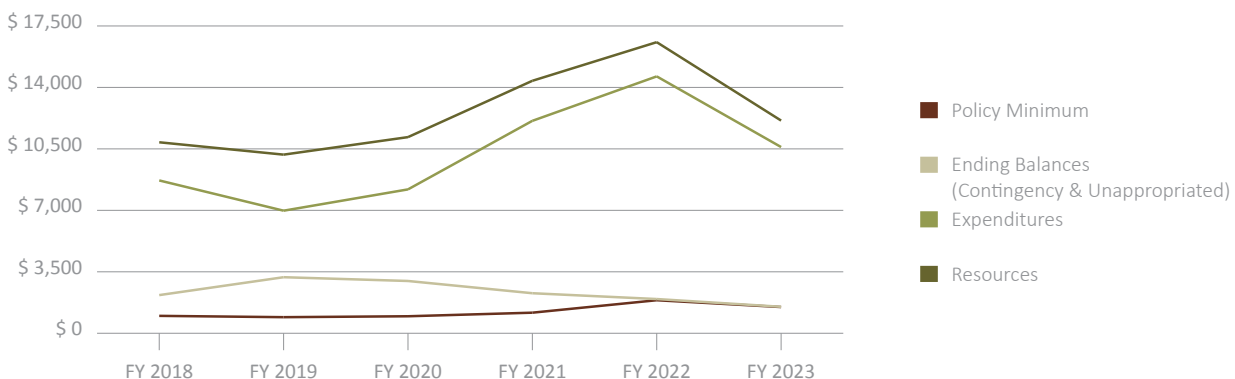
- This Fund includes \$100,000 for the biennium for lease vehicle payments.

General Fund

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

	BN 2021						BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Resources									
Beginning Fund Balance	\$ 2,983	\$ 2,173	\$ 3,192	\$ 2,977	\$ 3,192	\$ 2,947	\$ 4,980	\$ 3,349	\$ 4,980
Intergovernmental	-	57	190	3,495	3,685	-	2,700	-	2,700
Franchise Fees	-	-	-	-	-	-	-	-	-
Fees & Charges	240	185	206	188	394	500	181	184	365
Fines & Forfeitures	429	377	308	265	573	900	300	310	610
Interest	18	45	48	22	70	40	20	15	35
Miscellaneous	74	56	114	31	145	145	10	10	20
Transfers from Other Funds	7,132	7,279	7,112	7,259	14,371	14,371	8,337	8,271	16,608
Lease proceeds	-	-	-	140	140	-	70	30	100
Proceeds from Bond Refunding	-	-	-	-	-	-	-	-	-
Total Resources	\$10,876	\$10,172	\$11,170	\$14,377	\$22,570	\$18,903	\$16,598	\$12,169	\$25,418
Requirements									
Personnel Services	\$ 3,955	\$ 3,872	\$ 4,137	\$ 4,519	\$ 8,656	\$ 9,021	\$ 5,376	\$ 5,598	\$10,974
Materials & Services	2,649	2,235	2,318	3,292	5,610	5,269	7,187	4,412	11,599
Debt Service	404	403	413	428	841	815	146	146	292
Transfers to Other Funds	1,645	425	1,258	978	2,236	2,500	470	475	945
Capital Outlay	50	45	67	180	247	95	70	30	100
	8,703	6,980	8,193	9,397	17,590	17,700	13,249	10,661	23,910
Reserves:									
Contingency	-	-	-	-	-	840	1,321	1,007	1,007
Reserve for ARP	-	-	-	2,700	-	-	1,400	-	-
Unappropriated Ending Fund Balance	2,173	3,192	2,977	2,280	4,980	363	628	501	501
	2,173	3,192	2,977	4,980	4,980	1,203	3,349	1,508	1,508
Total Requirements	\$10,876	\$10,172	\$11,170	\$14,377	\$22,570	\$18,903	\$16,598	\$12,169	\$25,418
Budgeted Positions (in FTEs)	32.1	32.1	29.9	31.1	32.1	31.1	34.6	34.6	34.6
Monthly Operating Costs per Capita	\$29	\$23	\$27	\$30	\$28	\$29	\$43	\$35	\$39

General Fund Resources & Expenditure Trends

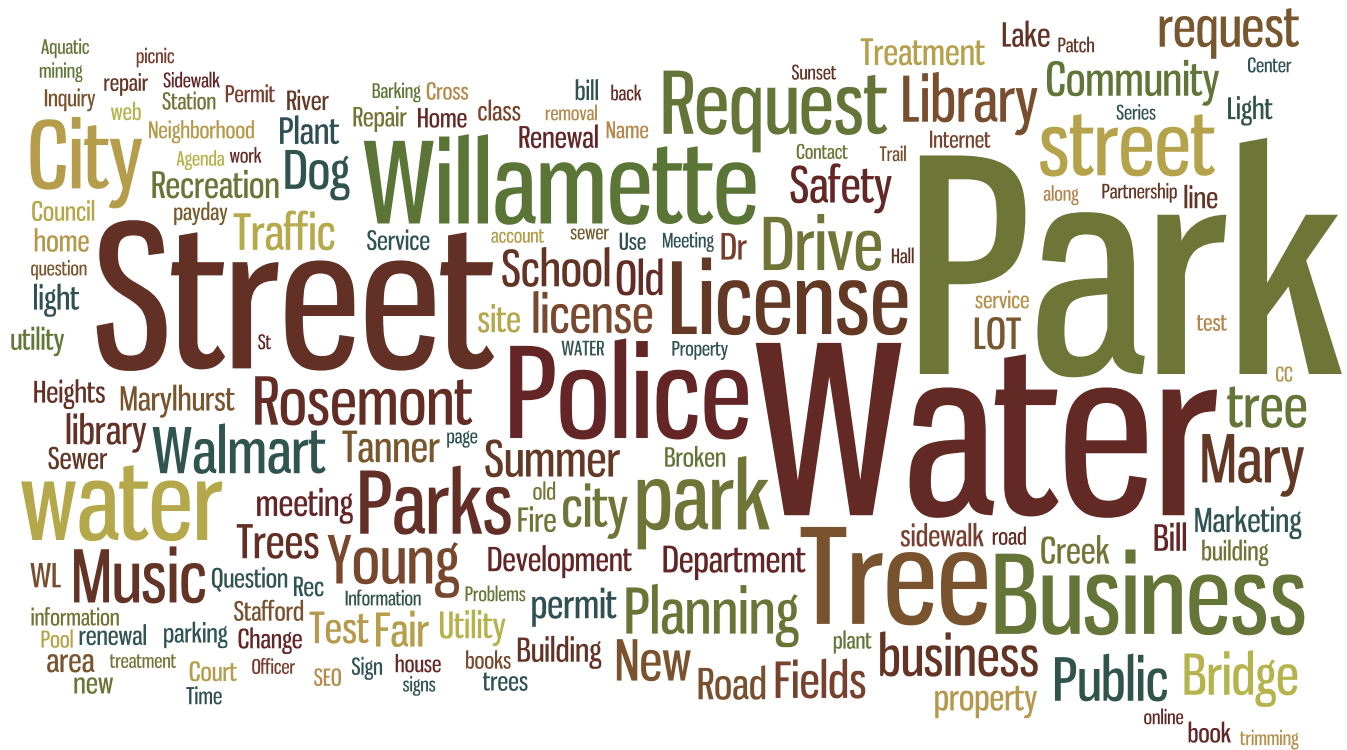




City Council

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

	BN 2021						BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Personnel Services									
FTE Positions	-	-	-	-	-	-	-	-	-
Council Stipends	\$ 27	\$ 27	\$ 28	\$ 30	\$ 58	\$ 59	\$ 31	\$ 32	\$ 63
Stipend Benefits	3	3	3	4	7	6	4	4	8
Total Personnel Services	30	30	31	34	65	65	35	36	71
Materials & Services									
Personnel Related Expense	12	8	9	7	16	24	12	12	24
General Office Supplies	1	1	-	2	2	2	2	2	4
Professional & Technical Services	25	4	4	142	146	50	91	25	116
Other - City Attorney services	176	235	426	492	918	707	400	400	800
Other - Community Outreach	1	6	-	-	-	6	2	2	4
Other - Contract Lobbyist	20	48	41	42	83	46	44	45	89
Other - Travel and Training	17	11	9	3	12	40	20	20	40
Total Materials & Services	252	313	489	688	1,177	875	571	506	1,077
City Council Total	\$ 282	\$ 343	\$ 520	\$ 722	\$ 1,242	\$ 940	\$ 606	\$ 542	\$ 1,148



Based on a Citizens' Budget Committee member's suggestion, the City conducted an informal survey of its 21 advisory groups to ascertain the words, phrases, and concepts that define West Linn. This word cloud represents the values that West Linn volunteers shared about West Linn.

Budget Highlights:

- The City Council budget includes funds for community outreach, a lobbyist, city attorney services, diversity, equity and inclusion, and council stipends.

Noteworthy Items:

- City Council priorities are reproduced in the beginning section of this budget document.
- Notably, all Council priorities are fully funded in the adopted budget.

City Management

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

	BN 2021						BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Personnel Services									
FTE Positions	6.0	6.0	5.0	5.0	6.0	5.0	6.0	6.0	6.0
Salaries & Wages	\$ 607	\$ 470	\$ 454	\$ 445	\$ 899	\$ 887	\$ 740	\$ 760	\$ 1,500
Employee Benefits	305	238	257	240	497	523	397	423	820
Total Personnel Services	912	708	711	685	1,396	1,410	1,137	1,183	2,320
Materials & Services									
Personnel Related Expense	12	13	10	8	18	41	33	34	67
General Office Supplies	6	6	8	11	19	16	11	12	23
Professional & Technical Services	134	73	42	40	82	170	75	75	150
Other - City Prosecutor Services	61	65	60	65	125	127	65	65	130
Other - Newsletter Publication	7	3	2	2	4	16	5	5	10
Other - Website Upgrades	-	-	-	-	-	-	-	-	-
Other - Promotion and Outreach	5	4	1	7	8	15	8	8	16
Other - TRIM Archiving Project	-	-	-	-	-	-	-	-	-
Other - West Linn Leadership Academy	-	-	-	-	-	-	-	-	-
Other	-	7	1	-	1	-	-	-	-
Total Materials & Services	225	171	124	133	257	385	197	199	396
City Management Total	\$ 1,137	\$ 879	\$ 835	\$ 818	\$ 1,653	\$ 1,795	\$ 1,334	\$ 1,382	\$ 2,716

PERFORMANCE MEASURES

Strategy	Measure	FY 2018	FY 2019	FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Adhere to public records law and respond to public records requests	Public records requests	247	250	336	275	280	280
	West Linn population	25,695	25,832	25,975	26,105	26,235	26,367
	Number of citizens making the public records requests	241	230	177	250	240	240
	Percent of citizens making public records requests	0.94%	0.89%	0.68%	0.96%	0.91%	0.91%
	Records available in electronic records management software	78,370	84,714	87,978	92,377	96,996	101,846
Provide timely and accessible information using a variety of tools	Number of Facebook followers	3,734	3,919	4,964	4,964		
	Number of Twitter followers	3,869	3,960	4,324	4,324		
	Percent of households following City on Facebook	36%	38%	50%	50%		
	Percent of households following City on Twitter	38%	39%	43%	43%		
	The City actively provides outreach in a number of ways to keep our community informed and engaged.						
	Outreach includes weekly City newsletters, events, public meetings, City website, email subscriptions, press releases, Facebook, Twitter, Nextdoor, Instagram, YouTube, Flash Alert emergency notifications, and direct communication such as mailings.						
	The City's weekly newsletter is one of the City's main forms of education and information and reaches about 5,700 subscribers.						

Social Media	February 2020 Snapshot: Social Media Comparison					
	City	Population	Facebook Friends	% Households Facebook	Twitter Followers	% Households Twitter
	West Linn	25,830	4,728	45%	4,324	42%
	Wilsonville	25,250	3,228	32%	1,646	17%
	Milwaukie	20,525	4,767	49%	2,151	22%
	Lake Oswego	38,215	5,353	30%	6,066	34%
	Tualatin	27,055	5,706	49%	4,019	34%
	Oregon City	34,860	3,038	22%	3,281	24%
	Tigard	52,785	8,226	38%	7,463	34%

Budget Highlights:

- The City Management budget includes general administration, records management, communications, community outreach, and special events costs.

General Fund & Departments Within
Economic Development

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

	BN 2021						BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Personnel Services									
FTE Positions	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Salaries & Wages	\$ 136	\$ 143	\$ 158	\$ 160	\$ 318	\$ 304	\$ 65	\$ 65	\$ 130
Employee Benefits	65	70	81	89	170	162	55	55	110
Total Personnel Services	201	213	239	249	488	466	120	120	240
Materials & Services									
Personnel Related Expense	9	12	2	8	10	26	-	-	-
General Office Supplies	1	-	-	1	1	4	2	2	4
Professional & Technical Services	62	52	60	230	290	52	80	30	110
Other - Master Plan (grant funded)	-	-	-	-	-	-	-	-	-
Total Materials & Services	72	64	62	239	301	82	82	32	114
Economic Development Total	\$ 273	\$ 277	\$ 301	\$ 488	\$ 789	\$ 548	\$ 202	\$ 152	\$ 354

PERFORMANCE MEASURES

Strategy	Measure	FY 2018	FY 2019	FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Raise the profile of economic development and the business community with the City	Economic Development training sessions for public officials	3	2	1	0	1	1
	Number of “pro-business” regulatory amendments proposed	1	2	1	1	2	2
	Number of City meetings attended to broaden support for and promote City businesses	24	16	24	16	24	24
Retain, strengthen and expand business opportunities in the City	Number of Economic Development newsletter recipients	N/A	N/A	N/A	N/A	N/A	N/A
	Number of “face to face” business outreach meetings	31	30	15	18	30	30
	Number of businesses surveyed as part of BRE program	0	0	0	0	50	50
Collaborate regionally to leverage education and resources	Amount of grant funding secured for Economic Development / business development efforts	\$0	\$0	\$50,000	\$200,000	\$100,000	\$100,000
	Number of regional programs and classes made available to City businesses	14	9	12	20	24	24

Budget Highlights:

- The Deputy City Manager/Community Development Director position has been moved to City Management to better reflect that position’s job duties.
- American Rescue Plan funds may be used to provide continued assistance to West Linn businesses in the coming biennium.

Noteworthy Items:

- West Linn’s Economic Development Committee has adopted a Mission, Strategy and Action Plan including the following areas of work: Business Retention and Development; Regulatory Framework Reform; and Tourism Development.
- The City of West Linn is continuing the process to create a master plan for the Willamette River waterfront area from the Arch Bridge to the Blue Heron Pond. The Plan will create a vision for future land uses and activities based on both the past 30 years of planning/analysis work and current community values and aspirations.
- Over 700 businesses have City of West Linn City business licenses.
- The City will be working with the West Linn Chamber of Commerce and Historic Willamette Main Street to survey local businesses and identify actions needed to spur business recovery following the COVID-19 pandemic.

Human Resources

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

	BN 2021						BN 2023		
	Actual	Actual	Actual	Estimate	Total	Budget	Adopted Biennial Budget		
	FY 2018	FY 2019	FY 2020	FY 2021		BN 2021	FY 2022	FY 2023	Total
Personnel Services									
FTE Positions	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Salaries & Wages	\$ 242	\$ 249	\$ 261	\$ 275	\$ 536	\$ 531	\$ 289	\$ 298	\$ 587
Employee Benefits	105	84	104	121	225	329	133	138	271
Total Personnel Services	347	333	365	396	761	860	422	436	858
Materials & Services									
Personnel Related Expense	8	16	21	11	32	14	14	14	28
General Office Supplies	1	5	1	1	2	2	1	2	3
Professional & Technical Services	123	48	60	58	118	214	98	103	201
Benefit Broker Services	40	40	40	40	80	80	40	40	80
Other - Performance Training	-	-	-	-	-	-	5	5	10
Other - Centralized Training	-	-	-	-	-	-	-	-	-
Other Purchased Services	2	-	-	1	1	8	6	6	12
Total Materials & Services	174	109	122	111	233	318	164	170	334
Human Resources Total	\$ 521	\$ 442	\$ 487	\$ 507	\$ 994	\$ 1,178	\$ 586	\$ 606	\$ 1,192

PERFORMANCE MEASURES

Strategy	Measure	FY 2018	FY 2019	FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Provide cost effective training to all City employees	Total number of trainings provided	12	12	4	10	10	12
	Average percentage of all City employees who attended training sessions in their area of work	95%	95%	95%	95%	95%	95%
Promote and encourage the health and well-being of City employees	Wellness resources provided to employees	11	12	16	25	13	13
	Number of employees who utilized Wellness resources	80	80	80	85	80	80
	Positive feedback from employees	100%	95%	100%	100%	100%	100%
Reduce the number and the cost of worker compensation claims	Number of Accidents	12	6	9	6	8	8
	Time Loss (Days)	4	65	287	112	75	75
	Annual cost of worker compensation claims	\$14,000	\$85,000	\$95,000	\$30,000	\$90,000	\$90,000

OUTCOME OF PERFORMANCE MEASURES

Well Trained Employees	The HR Department provides training for all City employees in various areas: CPR/AED, Fire Extinguisher Use, Proper Lifting/Ergonomics, Asbestos Awareness, Bloodborne Pathogens Training, Anti-Harassment, Mandatory Child Abuse Reporting, Reasonable Suspicion, and Supervisor trainings.
Healthy Employees Make Happy Employees	A healthy workforce results in reduced downtime due to illness, improved morale, increased productivity and higher employee retention. Supporting workplace health and well-being benefits the City, the employee and their family, while also helping to lower health care costs and insurance claims. In 2020 the Employee Assistance Program was expanded to add an additional counseling visit for each issue per year, and added the five City Councilors to the coverage.
Safe Work Environment	In support of a safe work environment, the Human Resources Department heads an active Safety Committee, provides annual safety training and supervisor training, and has a Return to Work program to bring injured employees back to work on modified/light duty.

Budget Highlights:

- In efforts to address the health and safety of our employees amid a global pandemic, while balancing the public services the City provides, HR has developed policies, reviewed laws, OSHA requirements and training, and advised management and staff on state/federal guidelines.
- In partnership with the Employee Benefits Committee, the City completed transition of city's deferred compensation plans into one plan, lowering fees to the participants.
- The City has recently aligned COLA timing for management and confidential employees to the same timing as unions, and increased accrual rates and deferred compensation to incentivize promotions from within.
- The HR department budget includes funding for professional and technical services, including: employee and management training, recruiting costs, employment and labor law representation for all City departments, and employee engagement and wellness efforts.

Noteworthy Items:

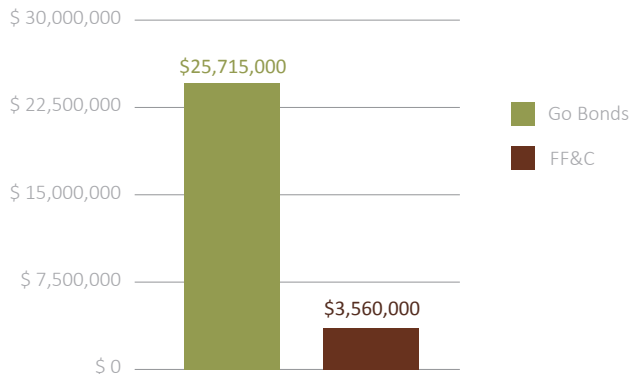
- In 2021 the HR Department will assist in the City's Diversity Equity and Inclusion Audit.
- Negotiate a successor collective bargaining agreement with the Clackamas County Peace Officer Association (CCPOA, our police union).
- HR will assist in the recruitment of a new Police Chief.
- Partner with the City Manager in providing renewed training objectives for City employees.
- Support development of a "return to work" plan for when the State moves through the COVID-19 Phases.

Finance

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

	BN 2021						BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Personnel Services									
FTE Positions	4.8	4.8	4.6	4.8	4.8	4.8	4.8	4.8	4.8
Salaries & Wages	\$ 348	\$ 381	\$ 392	\$ 450	\$ 842	\$ 762	\$ 435	\$ 450	\$ 885
Employee Benefits	153	165	185	212	397	488	230	239	469
Total Personnel Services	501	546	577	662	1,239	1,250	665	689	1,354
Materials & Services									
Personnel Related Expense	10	4	8	7	15	22	12	12	24
General Office Supplies	23	15	17	27	44	43	30	34	64
Professional & Technical Services	47	32	17	30	47	107	39	39	78
Other - Auditing/Accounting Services	52	48	55	58	113	102	61	62	123
Other - Economic Development	-	-	-	-	-	-	-	-	-
Total Materials & Services	132	99	97	122	219	274	142	147	289
Capital Outlay	-	-	-	-	-	-	-	-	-
Finance Total	\$ 633	\$ 645	\$ 674	\$ 784	\$ 1,458	\$ 1,524	\$ 807	\$ 836	\$ 1,643

Outstanding Debt by Type of Bonds Issued | June 30, 2021



Budget Highlights:

- The Finance department facilitates the City's operations and focuses on the following processing: budgeting, financial reporting and audit preparation, forecasting and strategic planning, debt management, risk management, banking and cash management, capital assets and project tracking, payroll, accounts payable, utility billing, and business licensing.
- The Finance department renewed their contract for five years with Merina and Co for auditing services.

PERFORMANCE MEASURES

Strategy	Measure	FY 2018	FY 2019	FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Maintain high levels of financial integrity	Independent auditor opinion	Unmodified	Unmodified	Unmodified	Unmodified	Unmodified	Unmodified
	Number of auditor proposed or passed-upon adjustments	0	0	0	0	0	0
	Number of GFOA reviewer comments	4	5	3	0	0	0
Deliver efficient, effective financial services	Credit rating	AA+ / Aa2	AA+ / Aa2	AA+ / Aa2	AA+ / Aa2	AA+ / Aa2	AA+ / Aa2
	Actual cost to deliver financial services	\$757,000	\$645,000	\$675,000	\$784,000	\$807,000	\$836,000
	Costs to deliver financial services as percentage of total City operating budget	2.9%	1.8%	1.7%	1.8%	1.6%	1.7%
Provide relevant, effective and timely information to users/citizens to facilitate decision making processes	Revenue forecasts on major revenues - percentage variance to Five-Year Financial Forecast	+2.5%	+2.15%	+6.85%	+19.0%	+2.0%	+2.0%
	Average number of days after the end of the quarter when quarterly report is published online	25 days	60 days	60 days	60 days	45 days	45 days
	Percentage of quarterly financial reports distributed to Council, Audit, and Budget Committees	100%	100%	100%	100%	100%	100%

OUTCOME OF PERFORMANCE MEASURES

Financial Integrity	Unqualified/unmodified opinions, lack of auditor adjustments, national awards for CAFR and Budget documents all indicate a well run financial operation. Furthermore, the City's credit rating is AA+ by Standard and Poor's providing outside evidence of solid financial performance.
Efficiency & effectiveness	Maintaining a constant cost percent to deliver financial services through new demands and special analysis indicate efficiencies are realized.
Relevant and timely	Revenue forecasts are within acceptable ranges and imply accuracy of projections. Issuance of quarterly financial reports using a Flexible Budget format has been revised to better meet communication goals.

Noteworthy Items:

- Maintained positive credit ratings from Standard & Poors and Moody's credit rating agencies.
- Tracked Coronavirus Aid, Relief, and Economic Security Act (CARES) funding and distributed approximately \$250,000 in Business Grants.
- Worked with Federal Emergency Management Assistance (FEMA) on storm recovery.
- Continued to oversee 2018 GO Bond expenditures.
- Consistently a recipient of the GFOA's Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Award.
- Continued an online, public-facing financial dashboard with drill-down capability.
- Ensure good financial stewardship by maintaining credit rating and completing audits by December 31st of each fiscal year.

Did you know?

- * **Did you know the City's Debt to Total Assets ratio is 8.9%?**
This means that only 8.9% of the historical cost of all city-owned assets are currently leveraged with long-term debt.

General Fund & Departments Within
Information Technology

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

	Actual FY 2018	Actual FY 2019	BN 2021				BN 2023		
			Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Personnel Services									
FTE Positions	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Salaries & Wages	\$ 236	\$ 246	\$ 280	\$ 305	\$ 585	\$ 563	\$ 316	\$ 325	\$ 641
Employee Benefits	99	97	124	162	286	334	159	168	327
Total Personnel Services	335	343	404	467	871	897	475	493	968
Materials & Services									
Personnel Related Expense	10	8	13	8	21	34	18	18	36
General Office Supplies	30	42	33	27	60	66	40	40	80
Repair & Maint. Agreements	376	307	310	374	684	652	436	394	830
Professional & Tech Services	107	39	29	107	136	90	71	76	147
Operating Materials & Service	243	223	100	447	547	206	295	237	532
Communication Charges	87	81	95	97	192	194	106	99	205
Total Materials & Services	853	700	580	1,060	1,640	1,242	966	864	1,830
Capital Outlay	-	35	-	12	12	-	-	-	-
Information Technology Total	\$ 1,188	\$ 1,078	\$ 984	\$ 1,539	\$ 2,523	\$ 2,139	\$ 1,441	\$ 1,357	\$ 2,798

Budget Highlights:

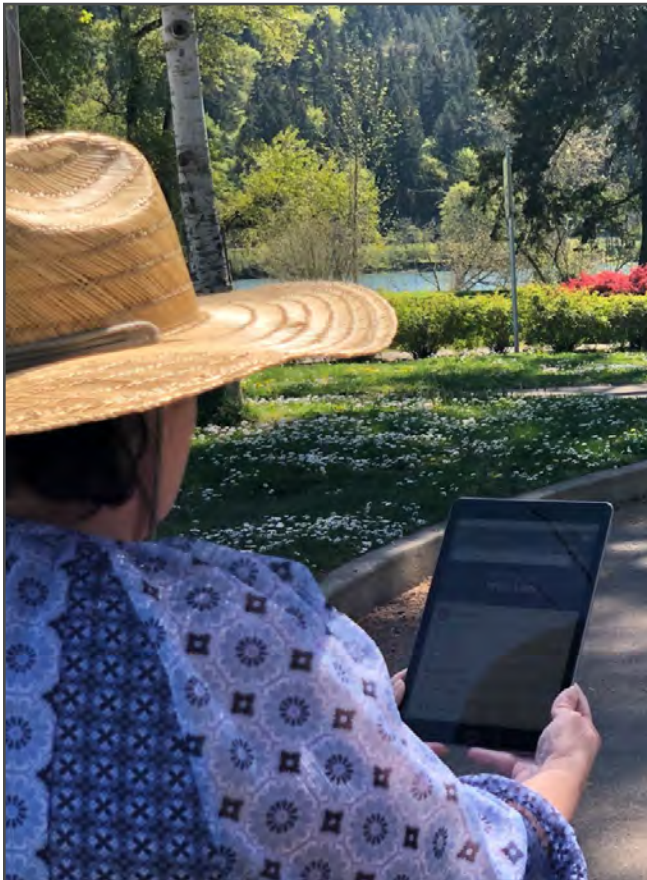
- An operationalization of the network servers and applications in a systematic approach will result in substantial leveraging of cloud services.
- A realignment of technology support services with evolving business objectives will enable greater business process improvement and automated citizen services.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

Noteworthy Items:

- Emergency Operations Center technology upgrades will ensure readiness for future activations.
- Retirement & migration of legacy applications to qualified vendor cloud services will greatly reduce technical debt within the organization.
- Delivery of a public WIFI system to the Historic Main Street Public Works project.

PERFORMANCE MEASURES

Strategy	Measure	FY 2018	FY 2019	FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Effectively maintain and support computer and informational systems throughout the City	Virtual servers supported	36	36	45	49	30	15
	Network devices supported	270	280	280	315	370	370
	Laptops, desktops, and tablets supported	300	320	313	325	375	380
	Printers, copier, and fax machines supported	120	120	110	110	100	80
	Key infrastructure applications supported	95	105	105	115	100	90
	Gigabytes of data maintained and protected	3,060	2,940	6,924	4,500	6,700	5,100
Greater Citizen Engagement Digitally	Citizen Self Serve Public Record Requests	45	55	100	150	250	350
	Citizen Smartphone Application Requests	2,500	1,500	1,700	1,800	500	500
Productivity Through Hardware Modernization	Help Desk Hardware Issue Ticket Reduction	1%	1%	1%	1%	2%	2%
	Hardware Failure Staff Time Loss Reduction	2%	1%	1%	1%	1%	1%
Efficiency Through Software Optimization	Help Desk Software Issue Ticket Reduction	4%	3%	3%	3%	2%	3%
	City Wide Staff Hours in Software Training	480	640	488	550	650	600



Did you know?

- * Moving to cloud hosted infrastructure increases materials & services budget expense but allows for the dynamic right sizing of IT infrastructure services as staffing levels continue to decrease.
- * The IT infrastructure is tuned and prepared for continued telework opportunities throughout all city departments for all future fiscal years.
- * Continuous improvement I.T. management strategies coupled with a migration to cloud services continue to enable the City of West Linn to meet the demands of evolving municipal service delivery.

City Facilities

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

	BN 2021						BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Personnel Services									
FTE Positions	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Salaries & Wages	\$ 63	\$ 68	\$ 70	\$ 72	\$ 142	\$ 146	\$ 75	\$ 78	\$ 153
Employee Benefits	52	51	55	64	119	109	69	72	141
Total Personnel Services	115	119	125	136	261	255	144	150	294
Materials & Services									
Utilities	170	168	165	171	336	360	186	195	381
Facilities	183	210	258	292	550	388	292	304	596
Other Purchased Services	5	-	1	2	3	49	12	12	24
Repairs & Maintenance	96	18	20	25	45	142	22	25	47
Total Materials & Services	454	396	444	490	934	939	512	536	1,048
Debt Service									
Lease Principal	-	-	-	8	8	-	1	1	2
Lease Interest	-	-	-	-	-	-	-	-	-
Total Debt Service	-	-	-	8	8	-	1	1	2
Capital Outlay	-	-	-	-	-	-	-	-	-
City Facilities Total	\$ 569	\$ 515	\$ 569	\$ 634	\$ 1,203	\$ 1,194	\$ 657	\$ 687	\$ 1,344

2018 Go Bond Projects Completed:

- City Hall – Pathway upgrades
- Library – Roof repairs
- Library – Emergency generator installed
- McLean House – Exterior House Painting
- McLean House – Interior & Exterior ADA upgrades
- Police Station – Emergency generator installed
- Sunset Fire Hall – Exterior paint
- Sunset Fire Hall – New asphalt parking lot



PERFORMANCE MEASURES

Strategy	Measure	FY 2018	FY 2019	FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Provide attractive, clean, safe, and well maintained facilities for the public and city employees.	Number of facility inspections performed each year	N/A	20	20	20	24	24
	Number of OSHA or safety facility related violations reported	0	0	0	0	0	0
	Complete preventative maintenance and procedures on time	95%	95%	95%	95%	95%	95%
	Number of insurance claims involving City facilities	201	291	209	216	210	219

OUTCOME OF PERFORMANCE MEASURES

Well maintained and safe facilities	Continuous communication with Departments and city staff assist in the evaluation of the City facilities. The minimum number of complaints and claims substantiate attractive, clean, and safe facilities exist and continue to support the safe working environment of all City employees and the public visiting City facilities.
Efficiency & effectiveness	Utilize established industry practices to stabilize costs of facility maintenance at all City facilities throughout the year. Manage equipment effectively and efficiently to reduce unexpected repair costs.



Municipal Court

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

			BN 2021				BN 2023		
	Actual	Actual	Actual	Estimate	Total	Budget	Adopted Biennial Budget		
	FY 2018	FY 2019	FY 2020	FY 2021		BN 2021	FY 2022	FY 2023	Total
Personnel Services									
FTE Positions	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Salaries & Wages	\$ 275	\$ 297	\$ 311	\$ 326	\$ 637	\$ 641	\$ 335	\$ 348	\$ 683
Employee Benefits	123	123	139	155	294	331	167	174	341
Total Personnel Services	398	420	450	481	931	972	502	522	1,024
Materials & Services									
Personnel Related Expense	4	2	1	2	3	8	3	3	6
General Office Supplies	3	2	2	4	6	10	4	6	10
Professional & Technical Services	19	14	9	14	23	64	33	34	67
Repairs & Maintenance	1	1	1	-	1	4	-	-	-
Total Materials & Services	27	19	13	20	33	86	40	43	83
Capital Outlay	-	-	-	-	-	-	-	-	-
Municipal Court Total	\$ 425	\$ 439	\$ 463	\$ 501	\$ 964	\$ 1,058	\$ 542	\$ 565	\$ 1,107

Budget Highlights:

- Court personnel (FTE) reflects two full-time and one half-time employees.

Noteworthy Items:

- Implemented a virtual court option due to COVID-19.
- Increased efforts in collections of delinquent fines and fees including clean-up of aged fines and fees.

PERFORMANCE MEASURES

Strategy	Measure	FY 2018	FY 2019	FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Manage an efficient and effective municipal court operation Provide outstanding GIS services to employees and citizens	Traffic violations	1,144	1,023	1,481	1,500	1,700	1,700
	Criminal violations	382	151	176	200	250	250
	Parking violations	565	310	545	600	600	600
	City Ordinance / Non-Traffic violations	26	26	12	15	20	20
	Total violations to process	2,117	1,510	2,214	2,315	2,570	2,570
	Number of clerks	2.50	2.50	2.50	2.50	2.50	2.50
	Number of violations processed annually per clerk	847	604	886	926	800	800
	Operating expenses	\$425,000	\$439,000	\$463,000	\$499,000	\$540,000	\$562,000
	Operating expenses per processed violations	\$201	\$291	\$209	\$216	\$210	\$219

OUTCOME OF PERFORMANCE MEASURES

Efficiency and effectiveness	Maintaining a consistent Operating Expense per Violation measure through increasing numbers of violations issued every year and increased operating expenses indicate that efficiencies are realized.
	The number of violations issued is driven by the number of citations issued by Law Enforcement and largely drives department revenue. The State of Oregon did modify their fine schedule amounts effective January 1, 2018 across all classes of violations. Forecast violations are estimated at about 5% projected increase each year.

Did you know?

	Type of Infraction			
	Class A	Class B	Class C	Class D
Presumptive Fine	\$ 440.00	\$ 265.00	\$ 165.00	\$ 115.00
Reduced Fine - 2 priors in past 3 years	396.00	239.00	149.00	104.00
Reduced Fine - 1 prior in past 3 years	374.00	225.00	140.00	98.00
Reduced Fine - no priors in past 3 years	352.00	212.00	132.00	92.00
Example of Presumptive Fine Calculation	\$ 352.00	\$ 212.00	\$ 132.00	\$ 92.00
Less - State Fee	(50.00)	(50.00)	(50.00)	(50.00)
Less - County Fee	(16.00)	(16.00)	(16.00)	(16.00)
Net to City's General Fund	\$ 286.00	\$ 146.00	\$ 66.00	\$ 26.00

Public Works Support Services

(Amounts in Thousands: \$87 = \$87,000)									
	Actual FY 2018	Actual FY 2019	BN 2021				BN 2023		
			Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Personnel Services									
FTE Positions	9.0	9.0	7.5	9.0	9.0	9.0	11.5	11.5	11.5
Salaries & Wages	\$ 661	\$ 676	\$ 687	\$ 787	\$ 1,474	\$ 1,530	\$ 1,037	\$ 1,083	\$ 2,120
Employee Benefits	324	319	344	403	747	918	603	643	1,246
Total Personnel Services	985	995	1,031	1,190	2,221	2,448	1,640	1,726	3,366
Materials & Services									
Personnel Related Expense	12	16	7	11	18	40	20	20	40
General Office Supplies	5	6	4	9	13	14	11	11	22
Utilities	3	3	3	3	6	10	3	3	6
Professional & Technical Services	61	19	81	5	86	76	36	36	72
Other Purchased Services	7	13	11	41	52	22	10	10	20
Total Materials & Services	88	57	106	69	175	162	80	80	160
Capital Outlay	50	10	67	155	222	35	70	30	100
Public Works Support Svcs. Total	\$ 1,123	\$ 1,062	\$ 1,204	\$ 1,414	\$ 2,618	\$ 2,645	\$ 1,790	\$ 1,836	\$ 3,626

Budget Highlights:

- Collective items such as professional memberships, required medical exams, and office supplies are consolidated from the Public Works Divisions to reduce cost and streamline administrative tasks.
- The overall number of FTEs are budgeted to increase within the next biennium budget cycle to address increased project loads that have grown exponentially over the past five years.
- Work collaboratively with City Management and Council in administering State Transportation Improvement Program (STIP) and Regional Flexible Funding Allocations (RFFA) funds (totaling \$3 million) for Highway 43 multi-modal improvements which were awarded in the previous budget cycle.
- Coordinated with regional partners such as ODOT and Metro in order to advocate for future federal earmark funding in order to continue Highway 43 multimodal improvements between CedarOak Drive and Marylhurst Drive.

Noteworthy Items:

Designed, managed and inspected numerous capital projects including:

- Substantial completion of Willamette Falls Drive Streetscape improvements including enhanced bike and pedestrian facilities, planting of large diameter native trees, and new street pavement.
- Completed updates to the Storm and Sewer Master Plans.
- Completion of Safe Routes to School projects in various locations.
- Awarded PGE Drive Change funds for public electric vehicle charging station at City Hall.
- Procurement and implementation of a Public Works GIS Asset Management system.
- Implementation of a new Citizen Request/311 system for the Public Work Department.
- Completion of sewer extension for River Street/Maddox Woods.
- Kick-off of design of Old River realignment to Highway 43.

PERFORMANCE MEASURES

Strategy	Measure	FY 2018	FY 2019	FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Provide professional infrastructure design and management services	Number of capital projects designed, managed, and/or inspected	13	15	15	15	15	20
	Number of active public improvement projects managed and inspected	12	14	10	15	15	15
	Number of development pre-applications reviewed by engineering	19	20	6	15	15	15
	Number of engineering reviews of land use projects	12	14	17	20	20	20
Protect City infrastructure and rights-of-way. Enforce City construction and development codes	Number of right-of-way permits reviewed and inspected	178	175	236	175	175	175
	Engineering reviews of building permits	73	75	43	60	70	70
	Erosion control plan reviews	276	279	304	265	275	275
	Erosion control inspections	388	397	462	415	425	425
Provide outstanding GIS services to employees and citizens	GIS Project requests fulfilled	190	185	150	190	190	190
	External GIS data transfers in support of City projects	23	23	20	25	25	25
	Hits to internal enterprise GIS content	12,000	12,500	13,000	15,000	18,000	18,000
	Hits to external enterprise GIS content	20,000	20,500	25,000	28,000	28,000	28,000
	Number of web apps maintained by GIS staff	7	9	10	10	12	12

OUTCOME OF PERFORMANCE MEASURES

Meet and anticipate the infrastructure needs and goals of the City Council and our citizens	Provide a full suite of planning, design, management, and oversight for capital, public improvement, and right-of-way projects in a professional and timely manner in order to provide for a fully functioning and thriving City infrastructure.
Outstanding GIS service and products provided	Proficiently support City GIS and mapping needs to accomplish Council and Planning goals, build infrastructure projects, promote City events, perform daily business of the City, and maintain an accurate catalog of the City's assets.

Did you know?

- * Public Works Support Services is responsible for project planning, design, management, and oversight for the water, waste water, storm water, and streets projects outlined in the Six-Year Capital Improvement Plan. Civil engineers, engineering technicians, administrative, and GIS professionals comprise the Public Works Support Services staff.

Vehicle & Equipment Maintenance

(Amounts in Thousands: \$87 = \$87,000)			BN 2021				BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Personnel Services									
FTE Positions	1.5	1.5	2.0	1.5	1.5	1.5	1.5	1.5	1.5
Salaries & Wages	\$ 78	\$ 98	\$ 116	\$ 124	\$ 240	\$ 228	\$ 131	\$ 136	\$ 267
Employee Benefits	53	67	88	95	183	170	105	107	212
Total Personnel Services	131	165	204	219	423	398	236	243	479
Materials & Services									
Personnel Related Expense	2	3	3	4	7	10	5	5	10
General Office Supplies	-	-	-	-	-	-	-	-	-
Utilities	30	36	32	28	60	81	12	12	24
Other Purchased Services	3	3	1	1	2	6	6	6	12
Repairs & Maintenance	163	137	99	113	212	337	161	161	322
Total Materials & Services	198	179	135	146	281	434	184	184	368
Capital Outlay	-	-	-	13	-	60	-	-	-
Vehicle & Eq. Maintenance Total	\$ 329	\$ 344	\$ 339	\$ 378	\$ 704	\$ 892	\$ 420	\$ 427	\$ 847

Budget Highlights:

- The Vehicle & Equipment Maintenance budget supports 75 vehicles and 250 pieces of power equipment including backhoes, a vacuum truck, dump trucks, police interceptors, parks trucks, mowers, compactors, generators, lift trucks, utility trucks, street sweepers, and hybrid vehicles.
- Specialized equipment like street sweepers require specialized training and parts; the proposed budget includes funding for these items.
- The Vehicle & Equipment Maintenance department consolidates fleet inventory to optimize efficiency and reduce the costs associated with maintaining additional vehicles and equipment.
- The City has moved towards a new Fleet maintenance software and has begun the implementation process of converting all maintenance records from the City's previous system (Cartegraph).

Noteworthy Items:

- Continued the recycling process for used oil filters so that they can be isolated into metal by-products and remanufactured into new goods.
- Performed major cleanups and organization of shops including removal of obsolete parts and exchange for current models.
- Continued training for maintenance of alternative vehicles.
- Decommissioned aging fleet vehicles and equipment for surplus.
- Continued shop upgrades and adjustments to become Ecobiz certified.

PERFORMANCE MEASURES

Strategy	Measure	FY 2018	FY 2019	FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Maintain City's fleet of vehicles and equipment at a high quality level with minimal cost	Number of vehicles maintained	81	76	81	81	80	80
	Number of power equipment maintained	197	176	197	197	195	195
	Number of certified mechanics on staff	1	1	1	1	1	1
To keep pace with changing industry and new innovations such as hybrid vehicles	Number of professional mechanic licenses & certificates maintained	1 License & 10 Certs	1 License & 10 Certs	1 License & 10 Certs	1 License & 10 Certs	1 License & 10 Certs	1 License & 10 Certs
	Number of trainings attended	3	3	3	3	3	3
	Number of hybrid/electric vehicles owned by City	3	2	3	3	5	5

OUTCOME OF PERFORMANCE MEASURES

Properly maintained fleet	The City fleet of heavily-used vehicles and equipment, from police interceptors to parks mowers, all require a rapid and high level of maintenance to minimize the number that are out of service for any extended period of time. Reliability of City vehicles and equipment is critical in order to protect our citizens and maintain our valuable infrastructure and parks.
Adequately trained mechanics	Properly trained and licensed mechanics go a long way towards maintaining the fleet of vehicles and equipment necessary to run a full-service City.

Did you know?

- * The City constructed a card lock fueling facility at the Public Works yard for its entire fleet of vehicles. Significant savings in staff time and fuel expense as compared to the current out-of-town card lock are expected as a result.
- * Public Works staff have created a new vehicle replacement tracking system to ensure vehicles are replaced in a responsible and timely manner before expensive maintenance issues arise in the City's fleet.
- * The City has begun efforts to consolidate fleet inventory to optimize efficiency and reduce the costs associated with maintaining additional vehicles and equipment.

General Fund & Departments Within
Non-Departmental

(Amounts in Thousands: \$87 = \$87,000)									
			BN 2021				BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Materials & Services									
General Office Supplies/League dues	31	22	21	23	44	52	26	28	54
Professional & Technical Services	-	-	-	-	-	-	-	-	-
Other - Neighborhood Associations	10	10	12	14	26	29	15	15	30
Other - Risk Management Claims	75	3	24	90	114	208	113	118	231
Other - Emergency Utility Assistance	-	3	1	6	7	12	6	6	12
Other - Miscellaneous	-	31	15	15	30	6	16	10	26
Other - WF Heritage Area Coalition	15	15	15	15	30	30	15	15	30
Other - Community Grants	23	24	28	23	51	50	25	25	50
Other - Grant to Main Street	20	20	20	20	40	40	26	26	52
Other - American Rescue Plan	-	-	-	-	-	-	4,000	1,400	5,400
Other - Robinwood Station Design/App	-	-	-	-	-	-	-	-	-
Other - Bolton Fire Station Planning	-	-	-	-	-	-	-	-	-
Other - Willamette Falls Locks Task Force	-	-	-	-	-	30	-	-	-
Other - Backyard Habitat Certification	-	-	7	8	15	15	7	8	15
Total Materials & Services	174	128	143	214	357	472	4,249	1,651	5,900
Debt Service									
Principal - Series 2015 FF&C (Parker Rd)	73	75	79	81	160	160	83	85	168
Interest - Series 2015 FF&C (Parker Rd)	33	30	28	26	54	54	24	22	46
Principal - Series 2010 FF&C (City Hall)	265	275	285	295	580	580	-	-	-
Interest - Series 2010 FF&C (City Hall)	33	23	14	6	20	21	-	-	-
Lease Principal	-	-	6	10	16	-	33	33	66
Lease Interest	-	-	1	2	3	-	5	5	10
Total Debt Service	404	403	413	420	833	815	145	145	290
Transfers to Other Funds	1,645	425	1,258	978	2,236	2,500	470	475	945
Non-Departmental Total	2,223	956	1,814	1,612	3,426	3,787	4,864	2,271	7,135
Reserves - General Fund:									
Contingency	-	-	-	-	-	841	1,321	1,007	1,007
Unappropriated Ending Fund Balance	2,173	3,192	2,977	367	367	363	628	501	501
	2,173	3,192	2,977	367	367	1,204	1,949	1,508	1,508
Total Requirements	\$ 4,396	\$ 4,148	\$ 4,791	\$ 1,979	\$ 3,793	\$ 4,991	\$ 6,813	\$ 3,779	\$ 8,643



Budget Highlights:

- Neighborhood Association grants are \$30,000 for the biennium.
- The Community Grant Program remains the same for this biennium at \$25,000 per year. These funds are allocated to community activities based upon the Citizens' Budget Committee recommendations.
- This budget includes \$5,400,000 in spending of American Rescue Plan funding to help aid in recovery from the COVID-19 Pandemic.

Noteworthy Items:

- Continued funding for the Main Street Grant and the Willamette Falls Heritage Area Coalition have been included.
- The Emergency Utility Billing Assistance and Risk Management programs are administered within the Non-Departmental Budget.



Public Safety Fund

The Public Safety Fund is a special revenue fund to account for the police department, including payment for 911 dispatching services provided by the City of Lake Oswego. Principal sources of revenue for this fund are property taxes; intergovernmental revenues including cigarette and liquor taxes; franchise fees including PGE, Northwest Natural Gas, and Cable, 911 phone taxes; and licenses and permits.



Community Outreach:

- Created Youth/Police lunch conversations. In collaboration with Michael Fesser, we gathered high school aged students and police officers together to share a meal and share experiences. The goal was to create an environment where everyone felt safe to share perspectives. Once COVID restrictions loosen up these lunches will resume.
- Created Community/Police listening sessions. Brought Michael Fesser and Pastor Green in for a conversation with the management team first then again with the entire police department. Based upon the positive feedback we did it again with Dr. Joy Mutare. We intend to repeat these sessions with people from other traditionally marginalized groups once COVID restrictions loosen up. These sessions are much more impactful when done in person.
- Breaking Bread/Breaking Barriers Dinner(s). In collaboration with West Linn resident Rob Ward, Sam Sachs from the No Hate Zone and Noho Marchesi (Noho's Hawaiian Restaurant), we participated in a community/police dinner. Twenty-five residents attended and had good conversations with members of the police department. Once COVID restrictions loosen up, these dinners will resume.
- Building Bridges Dinner(s). In collaboration with the Building Bridges organization, City Staff facilitated a virtual dinner with two families of color from West Linn. The dinner provided the families with access to City Staff to have conversation and break down barriers that may exist. These will resume and can hopefully be done in person soon.
- Began including community members in police department interview panels per OIR recommendation.
- In partnership with TVF&R and the West Linn Food Pantry, we collected 549 pounds of food for WL families in need.
- In partnership with Angels in the Outfield and West Linn Neighborhood Associations, we once again facilitated the collection of Christmas presents for deserving West Linn families.
- Facilitated prescription deliveries to our vulnerable population during COVID.

Noteworthy Items:

- Partnered with the Lake Oswego Police Department to create, hire and fund a Behavioral Health Unit (BHU) to respond to calls of people in mental crisis in Lake Oswego and West Linn. The BHU specialist will be hired on April 12, and our goal is to approve a Memorandum of Understanding (MOU) between Lake Oswego and West Linn by May which will go into effect July 1, 2021. The creation of this position was made possible by reallocating one police officer position.
- We once again received grants from Oregon Department of Transportation (ODOT) to conduct traffic safety missions to address impaired drivers (DUII), distracted drivers (cell phone) and seatbelt violators to increase community safety.

Performance Measures:

- Response times to priority calls increased to more than 6 minutes. This may be due to a change in what data is included in the response time formula. We will be investigating what other factors may be influencing the response time.
- We are also the lowest staffed police department, per capita, in the metropolitan area with 1.1 officers per thousand residents (29 officers/26,000 residents)
- West Linn Police Department took 14,787 calls for service in 2020. The average number of police contacts per day declined from 74 in 2019 to 51 in 2020.

Recruitment:

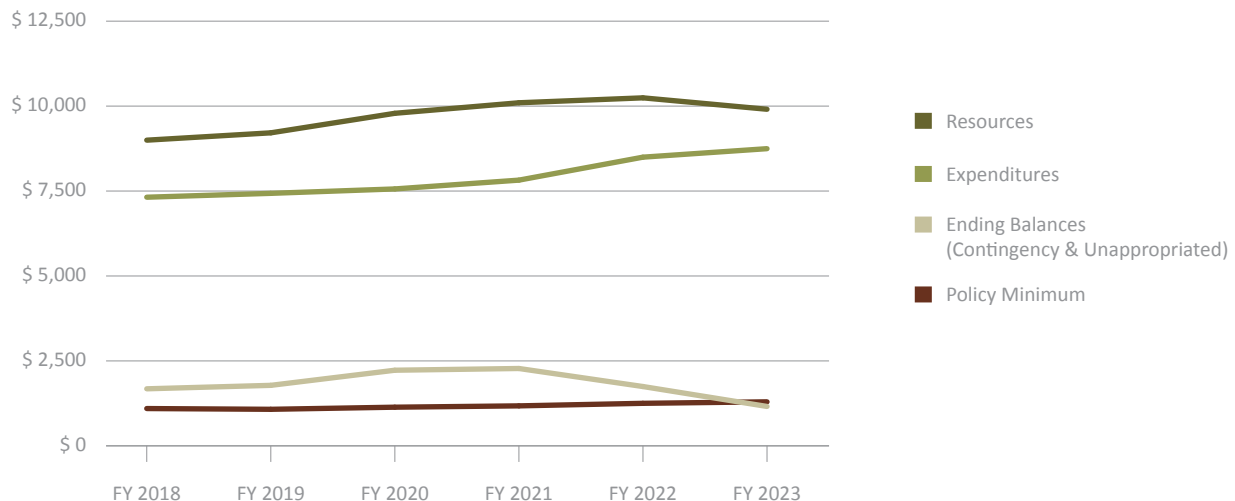
- By July 1, West Linn Police Department will have hired nine new police officers in the last two years.

Public Safety Fund Summary

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

			BN 2021				BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Resources									
Beginning Fund Balance	\$ 486	\$ 1,679	\$ 1,781	\$ 2,226	\$ 1,781	\$ 1,624	\$ 2,277	\$ 1,704	\$ 2,277
Property Taxes	5,149	5,419	5,511	5,590	11,101	11,092	5,858	6,030	11,888
Intergovernmental	688	647	693	627	1,320	1,195	625	645	1,270
Intergovernmental (TriMet Officer)	123	-	-	-	-	-	-	-	-
Franchise Fees	1,381	1,381	1,450	1,612	3,062	2,790	1,450	1,450	2,900
Licenses & Permits	22	37	29	22	51	63	21	24	45
Fines & Forfeitures	12	13	16	7	23	20	7	7	14
Interest	-	24	19	-	19	-	-	-	-
Miscellaneous	16	13	11	14	25	32	5	5	10
Transfers from General Fund	1,120	-	278	-	278	542	-	-	-
Total Resources	\$ 8,997	\$ 9,213	\$ 9,788	\$ 10,098	\$ 17,660	\$ 17,358	\$ 10,243	\$ 9,865	\$ 18,404
Requirements									
Personnel Services	\$ 4,783	\$ 4,670	\$ 4,978	\$ 5,140	\$ 10,118	\$ 10,822	\$ 5,333	\$ 5,510	\$ 10,843
Materials & Services	707	709	710	745	1,455	1,735	1,006	999	2,005
Transfers to Other Funds	1,735	1,867	1,726	1,791	3,517	3,517	2,015	2,043	4,058
Capital Outlay - Equipment Replacement	93	186	148	145	293	300	185	185	370
	7,318	7,432	7,562	7,821	15,383	16,374	8,539	8,737	17,276
Reserves:									
Contingency	-	-	-	-	-	663	1,387	803	803
Unappropriated Ending Fund Balance	1,679	1,781	2,226	2,277	2,277	321	317	325	325
	1,679	1,781	2,226	2,277	2,277	984	1,704	1,128	1,128
Total Requirements	\$ 8,997	\$ 9,213	\$ 9,788	\$ 10,098	\$ 17,660	\$ 17,358	\$ 10,243	\$ 9,865	\$ 18,404
Budgeted Positions (in FTEs)	34.5	34.5	34.5	34.5	34.5	34.5	33.5	33.5	33.5
Monthly Operating Costs per Capita	\$24	\$24	\$24	\$25	\$25	\$26	\$27	\$28	\$27

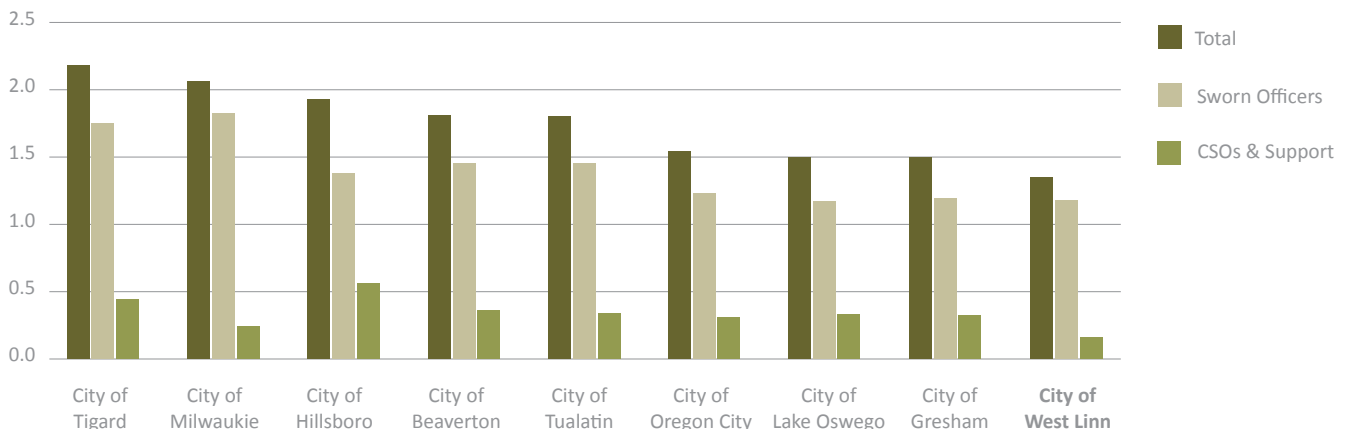
Public Safety Fund Resources & Expenditure Trends



PERFORMANCE MEASURES

Strategy	Measure	FY 2018	FY 2019	FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Maintain a staffing level ensuring a response time of 5 minutes or less to Priority One (life safety) calls.	Number of Priority One calls ¹	1,595	1,425	1,374	1,525	1,625	1,725
	Number of Priority Two calls ²						
	Number of Priority Three calls ³	11,145	11,538	7,450	12,000	12,500	13,000
	Number of all other Priority calls	6,720	8,040	5,963	9,000	9,500	10,000
	Total police calls for service	19,460	21,003	14,787	22,525	23,625	24,725
	Total police contacts	23,511	27,091	18,621	28,000	29,000	30,000
	Average number of police contacts per day	64	74	51	77	79	82
	Average response time to Priority One and Two calls	6:03	7:10	6:32	6:00	6:00	6:00
	Number of sworn officers	30	30	30	29	29	29
	Population served	25,615	25,695	25,830	25,905	25,975	26,040
	Sworn Officers per thousand population	1.17	1.17	1.16	1.12	1.12	1.11
	¹ Priority One calls are life safety calls that have the greatest risk of serious injury or death. ² Priority Two calls relate to crimes that have just occurred and/or have the potential of escalating to life safety calls. ³ Priority Three relates to crimes that may have occurred in the past and/or do not have the potential of escalating to life safety calls. * Note: The police department numbers are for calendar year and not fiscal year						
Increase public safety by promoting safety and livability through education and enforcement	Number of traffic stops	6,351	7,508	4,125	8,500	9,000	9,500
	Number of traffic citations	2,126	4,958	2,695	5,000	5,100	5,200
	Percentage of citations to stops	33%	66%	65%	59%	47%	47%
	Number of Animal, Ordinance, or Nuisance calls	1,425	1,281	1,273	1,400	1,500	1,600
	Analysis of current crime report information shows the growth in service calls into West Linn Police come from the following: traffic complaints, parking issues, suspicious persons, and nuisance types of calls.						
	Number of Alarm calls	388	350	303	350	325	325

Comparing Police FTE per Capita (per 1,000 of population)





Library Fund

The Library Fund is a special revenue fund used to account for the operation of the West Linn Public Library and library activities. Principal sources of revenue include an allocation of the city's permanent property tax rate, intergovernmental revenue consisting of funding from the library district levy, and program fines. The Library Fund also earns interest income from a trust from which principal balance is reserved.



Budget Highlights:

- Continued virtual programming as well as Take and Make kits that reflect the needs of the West Linn community.
- As per requirements, the reserve for the Caufield Trust is maintained at \$157,000.

Capital Projects:

- Generator installation, roof repair, replacement of windows and drywall damage from roof leaks provided by the GO Bond.

Noteworthy Items:

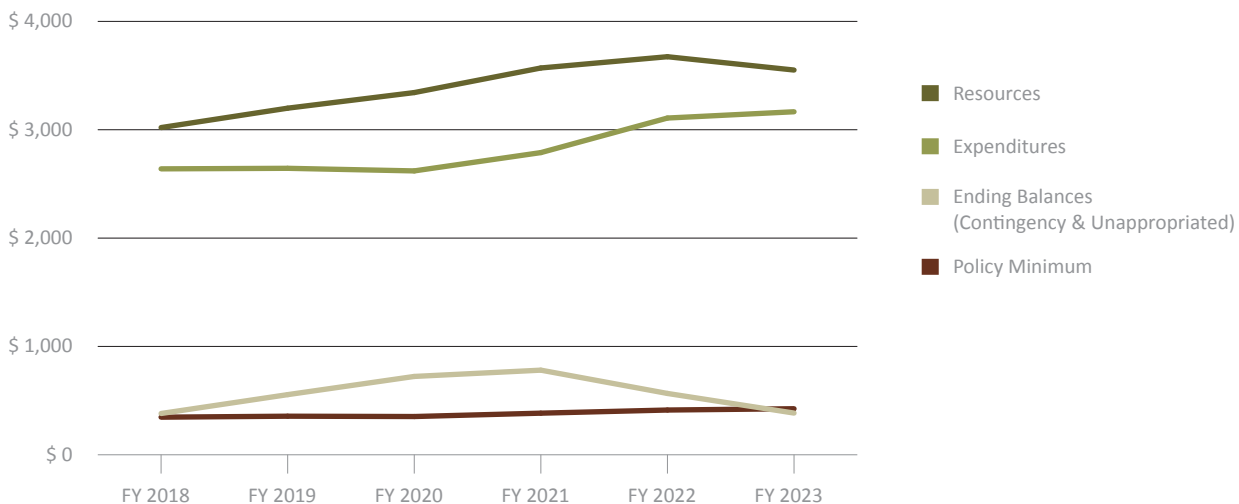
- 20,000 patrons served through no-contact curbside appointments.
- Over 400 virtual programs offered including Virtual Storytime, Community Storytime, author talks, STEM activities for kids, Teen Manga Club, and a variety of nature, gardening and cooking topics.
- Initiated advisory and selection services to serve patrons remotely including Book Bundles, Personalized Reading Recommendations and Teen Book Boxes
- Implemented Beanstack, a new online platform, for Summer Reading Program and 1000 Books Before Kindergarten.
- Introduced new online resources including Kanopy, Creativebug, New York Times and Bookflix.
- Increased spending on eBook and eAudiobook.
- Launched Dolly Parton Imagination Library to increase access to books for young children in our community. Currently 450+ participants.
- In collaboration with the WLWV School District, hosted an author visit with Matt de la Peña.
- Instituted eCard account registration to sign up for a library card remotely.
- Purchased Mobile Kitchen to integrate into virtual programming.

Library Fund Summary

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

	BN 2021						BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Resources									
Beginning Fund Balance	\$ 346	\$ 381	\$ 555	\$ 723	\$ 555	\$ 432	\$ 781	\$ 730	\$ 781
Property Taxes	1,026	1,070	1,044	1,086	2,130	2,126	1,118	1,152	2,270
Intergovernmental - District ongoing	1,595	1,694	1,707	1,756	3,463	3,380	1,761	1,795	3,556
Fines & Forfeitures	43	39	26	-	26	80	10	30	40
Interest	-	6	8	-	8	-	-	-	-
Miscellaneous	10	9	3	5	8	18	4	8	12
Total Resources	\$ 3,020	\$ 3,199	\$ 3,343	\$ 3,570	\$ 6,190	\$ 6,036	\$ 3,674	\$ 3,715	\$ 6,659
Requirements									
Personnel Services	\$ 1,524	\$ 1,554	\$ 1,547	\$ 1,635	\$ 3,182	\$ 3,400	\$ 1,703	\$ 1,785	\$ 3,488
Materials & Services	212	224	218	283	501	444	238	248	486
Transfers to Other Funds	803	855	854	871	1,725	1,725	1,003	1,009	2,012
Capital Outlay	100	11	1	-	1	-	-	-	-
	2,639	2,644	2,620	2,789	5,409	5,569	2,944	3,042	5,986
Reserves:									
Contingency	103	110	108	-	108	212	476	414	414
Cont. Reserve for Caufield Endowment	157	157	157	157	157	157	157	157	157
Unappropriated Ending Fund Balance	121	288	458	624	516	98	97	102	102
	381	555	723	781	781	467	730	673	673
Total Requirements	\$ 3,020	\$ 3,199	\$ 3,343	\$ 3,570	\$ 6,190	\$ 6,036	\$ 3,674	\$ 3,715	\$ 6,659
Budgeted Positions (in FTEs)	15.63	15.63	16.63	16.63	16.63	16.63	15.71	15.71	15.71
Monthly Operating Costs per Capita	\$8	\$9	\$9	\$9	\$9	\$9	\$10	\$10	\$10

Library Fund Resources & Expenditure Trends



PERFORMANCE MEASURES

Strategy	Measure	FY 2018	FY 2019	FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Maintain Oregon Library Association “excellent” standard of at least 4 items per capita; weed and supplement collection; increase turnover	Items in collection at year-end	188,249	190,730	209,700	212,700	215,700	218,700
	Service area population	29,812	29,917	29,917	29,917	29,917	29,917
	Items per capita	6.31	6.38	7.01	7.11	7.21	7.31
	Items removed from collection	10,194	18,937	13,754	18,000	18,000	18,000
	Items added	20,741	21,418	32,724	21,000	21,000	21,000
Provide high quality children’s, teens, and adult programming ¹	Number of programs	415	421	530	500	400	400
	Program Attendance	17,369	18,378	11,054	8,000	12,000	16,000
Increase circulation by at least 5% over previous year; establish position as a net loaner to other LINCC libraries; increase percentage of borrowers ²	Annual direct circulation	581,319	560,492	418,606	350,000	500,000	500,000
	Percentage change	-5%	-4%	-25%	-16%	43%	0%
	Annual interlibrary loans	136,016	137,783	107,074	89,525	135,000	135,000
	Number of borrowers	16,683	15,781	15,160	12,000	15,000	15,000
	Percentage change	-7%	-6%	-4%	-26%	20%	0%
Maximize efficiency of Library staff and increase volunteer hours ^{2,3}	Circulation per staff FTE	36,956	32,530	24,566	20,540	29,343	29,343
	Number of volunteers	136	127	134	N/A	130	130
	Number of volunteer hours	2,384	2,955	2,555	N/A	2,900	2,900

Additional Info

- In response to COVID-19 restrictions, the Library switched to original virtual programming in March 2020. This included Virtual Storytime and Community Storytime, Office Hours where kids can connect virtually with a librarian for book recommendations, monthly STEM activities for Kids, Teen Manga Club, Take & Make Spice Club, and more. More original content is added on a regular basis.
- Circulation was severely affected by the COVID-19 closure and restrictions. In response, the Library began offering curbside service and eCards to new patrons. These new accounts provided instant access to the Library’s databases and other online resources, as well as the physical collection. The New York Times online, Creativebug, and expanded access to Kanopy film streaming were added during our closure.
- Library volunteers, including those working with the Library Foundation’s bookstore have been on hiatus since March 2020 due to the pandemic.
- Projections are dependent on our ability to reopen and offer services at pre-pandemic levels.

Did you know?

- * In eight months, the Library scheduled just under 20,000 curbside holds pickup appointments.
- * 2020’s Summer Reading program provided a virtual option for participation via Beanstack. 631 participants signed up and a grand total of 4,044 hours were spent reading and 3,178 badges were earned.



Parks & Recreation Fund

The Parks & Recreation Fund is a special revenue fund used to account for the maintenance and operation of the city's parks and open space, recreation activities, and special events and activities in the community. Principal sources of revenue include an allocation of the city's permanent property tax rate, a monthly maintenance fee charged to all residents, and program fees.

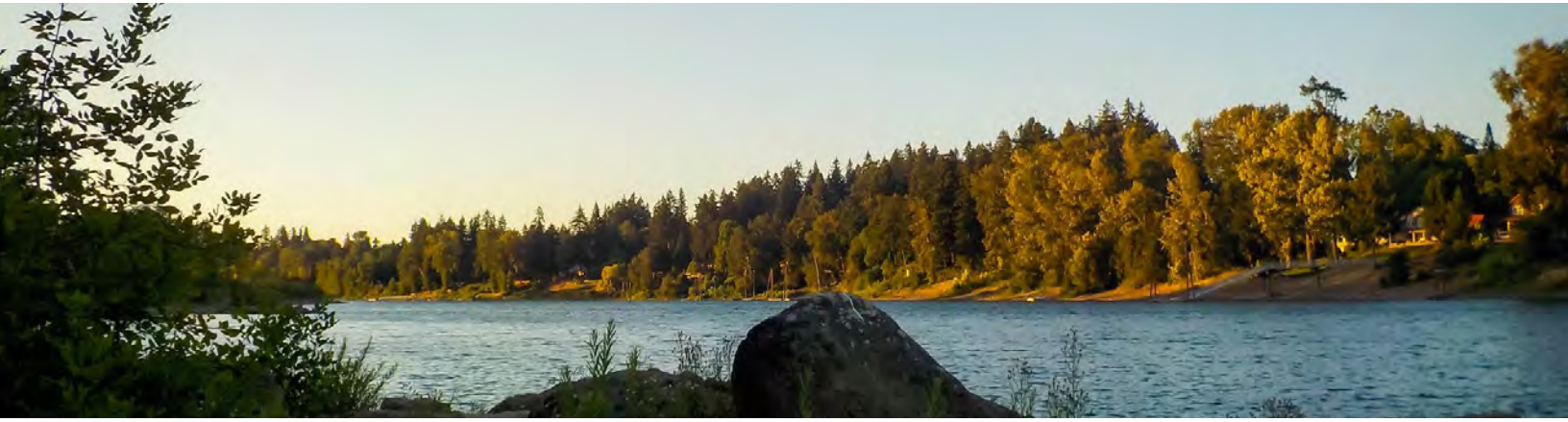
ACCOMPLISHMENTS

- Completed Parks, Recreation and Open Space Master Plan.
- Completed work with neighbors and the Rosemont Summit NA to develop a concept plan for the Sahallie Illahee Park Playground Project.
- Initiated department meetings and team building activities in the department to improve camaraderie and communication across parks & recreation staff members.
- Initiated and completed of department Cost Recovery training and process implementation.
- Staff restructuring/coordination on the recreation side of department as 4 out of 5 team members in new positions or hired between October 2019 and February 2020.
- COVID-19 Department adjustments:
 - » Managed all park facilities & amenities in accordance with guidelines as set by Governor & Oregon Health Authority.
 - » Provided community recreation opportunities through virtual community center & online programming.
 - » Provided summer camp opportunities for youth under guidelines.
 - » Provided special events and activities when possible (pollinator week, Boo and Candy Cane Lane drive through events, American Red Cross Blood Drives).
 - » Facilitated changes in park maintenance operations and reduced seasonal staffing levels to meet the demand for services based on amenities open in parks.
 - » Held numerous drive through events during numerous holiday seasons.
- Installed two Memorial Benches – Maddax Woods and Sahallie Illahee
- Installed three new musical play features at Hammerle Park
- Worked with schools and volunteers to improve and upgrade Pollinator Gardens at Marylhurst Heights Park and Mary S. Young Parks.
- Supported Parks Advisory Board initiatives such as Increase Volunteer Participation, resulting in an increase in volunteers for specific projects such as the Willamette River Greenway Trail, invasive species removal, and planting projects.
 - » Supported three new more Adopt A Park groups Marylhurst Heights labyrinth, Wilderness Park and Trillium Creek Restoration.

2018 GO BOND PROJECTS COMPLETED

- Benski Park – Basketball pad & adjustable hoop
- Hammerle Park – Shelter roof, play area border and drainage
- Mary S Young Park – Athletic fields drainage system
- Midhill Park – Drainage project at basketball court
- Palomino Park – Pathway & basketball pad
- Robinwood Park – Drainage project at basketball court
- Sahallie Illahee – Play area, basketball pad & adjustable hoop
- Skyline Ridge Park – Resurfaced courts
- Sunburst Park – Pathways, basketball pad & adjustable hoop
- Sunset Park – Redeveloped entire park
- Tanner Creek Park – Court resurfacing





On a daily basis, the Parks and Recreation Department serves the citizens of West Linn in the following ways:

■ **Adult Community Center**

- » Attendance: Avg. 40/day Approximately 9,800/year
- » Educational Presentations 10 with 150 attendees
- » Senior Classes 15 per week 750 classes annually
- » Senior Activities 23 per week 1,150 activities annually
- » Meals (3 per week) 146 dates
Avg. 30 per meal = 4,380 meals served
- » Trips 19 with 211 participants
- » Rental Events (dates) 114
- » Recreation Programs 161 over 800 total classes held onsite

■ **General Duties/Citizen Support**

- » Telephones
- » Walk In Patrons
- » General Questions
- » Registrations
- » Resident Concerns
- » General Staff Support
- » Budget Monitoring/Accounts Payable

■ **Permitting/Reservations**

- » Scholarship Applications 50
- » Picnic Permits 310 at 6 parks with 10 sites
- » Field Permits 32
- » Youth League Field Permits 7 seasons and tournaments
- » Sunset Firehall 182
- » Special Event Permits 27
- » Film Permits 10

■ **Park Maintenance ***

- » Number of separate sites 61
- » Total Acres 480
- » Develop Acres 152
- » Athletic Fields 13 Includes set-up
- » Restrooms 15
- » Playground inspections 16 locations
- » Mowing acreages: Large – 55 acres, Mid – 2.50 acres,
Hand – 1.65 acres, Open Space – 14 acres
- » Spray pads – 5 seasonally 7 days per week, 19 weeks
- » Trash pickup

** This list is not all inclusive*

■ **Tree Ordinance and Tree issues**

- » Tree Permits Submitted 350 Avg. 1 hour per permit
- » Citizen Tree Calls -
Many concerns about residential or City owned trees
- » Tree Care Coordination 25-50
- » High tree work or large removals on City property
- » Street Tree Program
50-100 Trees coordinated and planted each year
- » Street Tree Replacement Program
- » Development Review Assistance 2-4 hours weekly

■ **Recreation Programs**

- » 814 total classes 4,117 participants
- » Summer Camps (In house)
Fun in Sun (age 6-12) 19 camps 487 participants
Mini & Shorty (age 4-6) 17 camps 293 Participants
- » Skyhawk's Youth Sports Camps
38 camps 606 participants in summer 2016
- » Youth Basketball Program 68 teams 730 participants
- » Safety Town 2 sessions 120 participants
- » Special Needs Dances 3 with 150 attendees
- » Red Cross Blood Drives 2 and 60 units collected
- » Drivers Education (teens) 4 classes 120 participants

Throughout the year, the Parks and Recreation Department also serves the citizens of West Linn in the following ways:

■ **City Building/Facility Maintenance**

- » Adult Community Center – 9,000 square feet - Facility and grounds
- » City Hall – 26,941 square feet - Facility and grounds
- » Library – 27,434 square feet - Facility and grounds
- » Mclean House and Park – 84,157 square feet - Facility and grounds
- » Police Station - 21,959 square feet - Facility and grounds
- » Public Works Building – 5,400 square feet - Facility and grounds
- » Sunset Fire Hall – 7,500 Facility and grounds
- » Robinwood Station – 38,525 square feet Facility and grounds

■ **Park Maintenance**

- » Pressure Washing – 21 locations as needed
- » Play Equipment Monitored, Inspected Monthly
Repaired as needed – 16
- » Irrigation Systems Monitored and operated seasonally – 30
- » Picnic Shelters 10 Monitored, cleaned and set up seasonally
310 picnics
- » Boat Ramps 2 - Monitored and inspected continuously,
repairs as needed
- » Skate Park 1 - Opened, monitored, cleaned and closed daily
- » Cedar oak Bridge 1 - Installed, monitored and removed
(April – October use)
- » Beautification Areas 1.5 acres
- » Medians maintained
- » Trails and Pathways
7.3 miles - Paved maintained
13.5 miles - Unpaved trails
- » Bridges and Boardwalks 30
– Monitored and repaired as necessary
- » Tennis courts – 4
- » Sidewalks/hard surfaces – 21 locations
- » Leaf blowing and removal
- » Picnic table repair/renovation
- » Memorial benches install/repair/renovation
- » Turf maintenance
– aeration, fertilization, irrigation, topdressing etc.

Park Maintenance staff also provide major support for the events listed below:

■ **Special Events**

- » Summer Photo Challenge
1 project 6 categories with 114 entries
- » Special Events 14 events covering:
 - Take Care of West Linn Day 250 participants
 - Daddy Daughter Dance 125 Participants
 - Street Dance 3,000 attendees
 - Old Time Fair (3 days) 14,000 attendees
 - Movies in the Park (6) 1,200 attendees
 - Music in the Park (6) 9,000 attendees
 - Great WL Outdoor Adventure 200 attendees
 - Haunted & Enchanted Trail 2,800 attendees
 - Holiday Bazaar 250 attendees and 35 vendors
 - Community Tree Lighting 400 attendees
 - Holiday Parade 500 attendees & 485 participants
 - Ugly Sweater Holiday Dash 300 participants
 - Annual Plant Sale 100 participants
 - Open House & Ribbon Cutting 1
 - Volunteer Appreciation Event 80 attendees

** Special Event Community Sponsors contributed \$32,100 cash plus in-kind services*

The Parks and Recreation Department also has a number of regional and/or contractual obligations, commitments and/or partnerships such as:

■ **Contracts**

- » Pioneer Community Center for “Shut In” and Senior Services
e.g. Meals on Wheels and Transportation.
 - 43 Unduplicated Clients
 - Annual Home Delivered Meals 5,090
 - Registered Riders 251
 - Annual Total Rides 1,268
- » Contract with Clackamas County Corrections for Corrections Crews
- » Contract With Clackamas County Juvenile Services
– Project Payback (youth offender crews)
- » MIG – Park Master Plan Update
- » Various Design and/or Construction Contracts
- » Many Various Vendor Contracts
– Gutter Maintenance, HVAC, Janitorial, Window Cleaning etc.
- » Many Various Independent Contract Instructor Contracts
– Recreation Classes and Programs





Many Various Independent Contract Instructor Contracts – Recreation Classes and Programs

COMMITMENT FOR SUPPORT

Friends of the Adult Community Center
 Friends of Maddax Woods
 Friends of the Mclean House
 Friends of Robinwood Station
 Mary S. Young Park Volunteers
 Northwest Youth Corps
 Various Neighborhood Associations and Volunteer Groups
 West Linn Baseball Association
 West Linn Boy Scouts – Several Troops
 West Linn Community Gardens
 West Linn Girl Scouts – Several Troops
 West Linn Football
 West Linn Lacrosse Club
 West Linn Select Basketball
 West Linn Softball Association
 Wilderness International
 Willamette United Soccer Association

PARTNERSHIPS

Arbor Day Foundation
 Audubon Society of Portland
 Clackamas County Parks
 Clackamas Community College
 Clackamas Community Band
 Creatures of the Night
 Greater Portland Soccer District
 Intertwine
 Metro
 Nature Conservancy
 Neighbors for a Livable West Linn
 Oak Prairie Work Group

Oregon Department of Agriculture
 Oregon Drivers Training Institute
 Oregon Department of Forestry
 Oregon Recreation & Park Association
 Oregon Wildlife Heritage Foundation
 National Charity League
 Neighbors Helping Neighbors
 Solve
 Tualatin Riverkeeper
 Tualatin, Sherwood & Wilsonville
 Basketball League
 Tualatin Valley Fire & Rescue

OBLIGATIONS

Clackamas County – Rosemont Trail Maintenance
 Columbia Land Trust – Rosemont Trail Maintenance
 METRO – Maddax Woods, Marylhurst Park, Mary S. Young Park,
 Midhill Park, Robinwood Park, Rosemont Trail,
 Willamette River Catwalk
 Oregon Department of Fish and Wildlife
 – Cedaroak Boat Ramp, Willamette River Catwalk
 Oregon State Marine Board
 – Bernert Landing and Cedaroak Boat Ramp Operations
 Oregon Parks and Recreation Department
 – Mary S. Young Park Operations
 Oregon Parks and Recreation Department
 – Nature Based Playground, White Oak Savanna Park
 Oregon State Office of Historic Preservation
 – Mitigation for House Demolition, Fields Bridge Park and
 West A Street Property

West Linn/Wilsonville School District
 West Linn Chamber of Commerce
 West Linn Historical Society
 West Linn Lions
 West Linn Riverview Lions
 West Linn Rotary
 West Linn Garden Club
 West Linn Tidings
 Wetland Conservancy
 Willamette Christian Church
 Willamette Falls Heritage Committee
 West Linn United Methodist Church

The Parks and Recreation Department utilizes the above partnerships and invests time to nurture other relationships which allows us to receive thousands of hours of volunteer support annually for many of our events, facilities and programs such as:

- **Take Care of West Linn Day 750 hours**
- **Mary S. Young Park**
 - » Mon/Wed Work Group 1,440 hours (weekly work groups)
 - » Solve Events Hosted 240 hours (3 dates)
 - » School groups 160 hours (2 dates)
- **Burnside Park 900 hours (12 dates)**
- **Marylhurst Heights Park 60 hours Labyrinth**
- **Willamette Planters 900 hours (12 dates)**
- **Adult Community Center**
 - » Front Desk 1,500 hours 5 days a week
 - » Meals 1,022 hours 146 meals
 - » Program leading 300 hours
- **Eagle Scout Projects 700 hours 7 completed**
- **Old Time Fair Court 500 hours Queen & Princess's (4) 100 hours each**
- **Special Events Committee 402 hours Planning 170 hours & 232 event hours**
- **Creatures of the Night – Haunted Trail**
 - » Planning & pre-event 400 hours
 - » Event (40 volunteers) 320 hours
- **National Charity League**
 - » Special Events 897.50 Hours
- **Community Garden Volunteers 240 hours**

These are the issues facing the Parks and Recreation Department's operations, needs for citizen service and professional obligations in the coming year:

- **Reduced Funding for Non SDC Eligible Park Improvement Projects** – As our Park System ages, there is a growing need for Capitol Maintenance Projects such as tennis court re-surfacing, parking lot overlays, playground replacements, facility upgrades etc. that are not eligible for SDC funds. One of the most important of such projects will be the re-design and construction of Sunset Park. Preliminary estimates put this project in the range of \$400,000 to \$500,000, none of which is eligible for SDC. While we do well in the procurement of grants, these types of projects are more difficult to qualify for most of the grant programs we work with. Hopefully a funding strategy for these projects will be identified and adopted with the update of the Parks, Recreation and Open Space Master Plan now in progress.
- **Reduced Staffing Levels** – At 13.75 permanent FTE, we currently reside just below the same permanent FTE staffing level we had in FY2003-04 of 14 FTE and currently 2.05 permanent FTE below what we had in FY2011-12. In that time span, we have added 3,000 square feet to the Adult Community Center while cutting the permanent FTE at the ACC by ½. Since FY2003-04, we have added all 14 of the Special Events along with an additional 354 recreation classes/programs which in turn has more than doubled our revenues in that program area.
- **Needs** – Similar to our deficiencies is funding and staffing, our spaces both external to the community needs and internal to our departmental needs, have risen to the level of necessity.

Externally, we have pretty much reached the limit of our ability to provide any more activities, classes and programs that we can offer, due to lack of places to hold them. Even though we utilize existing City and School District facilities, not all of these types of programs can function well in remote or satellite facilities that are either too small, or cannot be monitored or supervised by staff.

Internally, we are consistently getting squeezed out of space at the Public Works facility that we dearly need for housing and storing our maintenance equipment, materials, tools, vehicles and even staff. The same situation occurs at City Hall, as other Departments have either grown or otherwise spilled into vacant areas of the building.

Most people do not realize that seasonally, the Parks and Recreation Department is the largest department within the City of West Linn.

In the area of park maintenance, since FY2003-04, we have Douglas Park, Fields Bridge Park, improvements to Maddax Woods Park, Mary S. Young Park, Marylhurst Heights Park, Midhill Park, several miles of trails such as the Rosemont and Willamette River Greenway Trail, Tanner Creek Park and the White Oak Savanna. These new Park improvements alone have increased our maintenance levels 35% from a reasonably acceptable (based on customer satisfaction surveys) standard of 12-14 developed park acres per full time maintenance employee to now, 21.4 acres per maintenance worker. All of the above has been accomplished even with a reduction of another 1.55 permanent FTEs, but we are essentially at the limits of what we can accomplish with our existing staff.

The Parks and Recreation Department tracks and supports the following Citizen Advisory Groups:

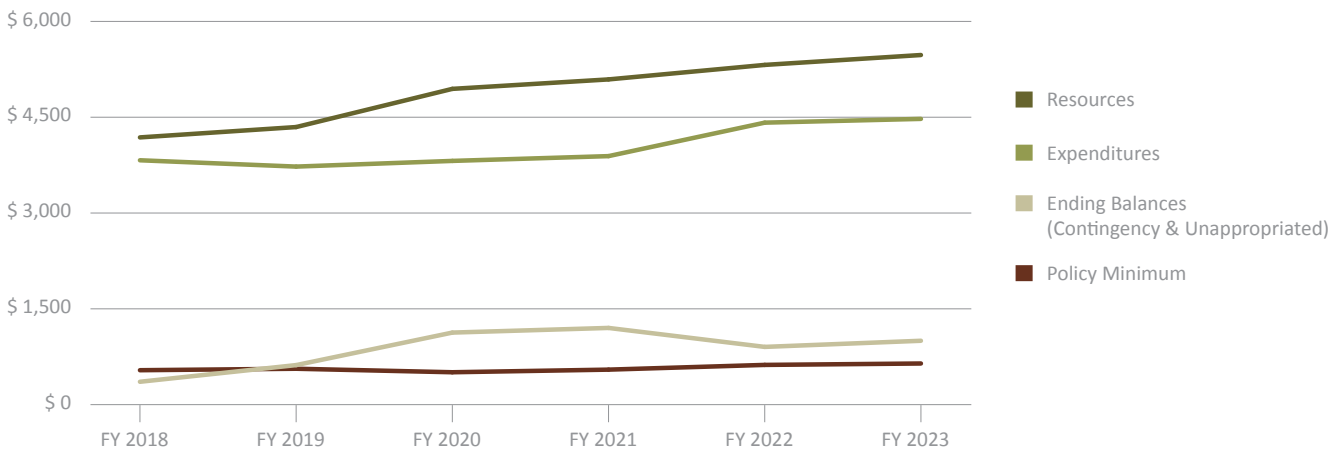
- City Council - As Needed
- Parks and Recreation Advisory Board - Monthly
- Planning Commission - As Needed
- Neighborhood Associations - As Needed
- Sustainability Advisory Board - As Needed

Parks & Recreation Fund Summary

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

(Amounts in Thousands: \$87 = \$87,000)			BN 2021				BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Resources									
Beginning Fund Balance	\$ (511)	\$ 358	\$ 619	\$ 1,128	\$ 619	\$ 294	\$ 1,201	\$ 889	\$ 1,201
Property Taxes	1,328	1,446	1,533	1,575	3,108	3,162	1,522	1,570	3,092
Intergovernmental	14	-	89	-	89	-	-	-	-
Intergovernmental - Grants	900	-	-	10	10	595	-	-	-
Fees & Charges - Rec Program Fees	739	688	486	146	632	1,195	366	671	1,037
Fees & Charges - Park Maint Fee	1,712	1,819	1,911	2,006	3,917	3,870	2,302	2,401	4,703
Interest	-	7	7	-	7	-	-	-	-
Proceeds from Leases	-	-	126	120	246	-	30	30	60
Miscellaneous	2	28	16	2	18	10	-	-	-
Transfers from General Fund	-	-	157	105	262	262	-	-	-
Total Resources	\$ 4,184	\$ 4,346	\$ 4,944	\$ 5,092	\$ 8,908	\$ 9,388	\$ 5,421	\$ 5,561	\$10,093
Requirements									
Personnel Services	\$ 1,699	\$ 1,796	\$ 1,765	\$ 1,807	\$ 3,572	\$ 3,842	\$ 2,097	\$ 2,156	\$ 4,253
Materials & Services	997	1,014	770	934	1,704	2,106	1,116	1,168	2,284
Debt Service - Series 2015	36	35	36	36	72	72	36	37	73
Debt Service - Lease Obligations	-	-	29	45	74	-	51	56	107
Transfers to Other Funds	819	869	951	929	1,880	1,880	1,082	1,053	2,135
Capital Outlay - Equipment Replacement	43	13	140	120	260	212	110	45	155
Capital Outlay - Park Projects	3	-	13	10	23	480	40	75	115
Capital Outlay - Grant Projects	229	-	112	10	122	250	-	-	-
	3,826	3,727	3,816	3,891	7,707	8,842	4,532	4,590	9,122
Reserves:									
Contingency	-	-	-	-	-	398	728	805	805
Unappropriated Ending Fund Balance	358	619	1,128	1,201	1,201	148	161	166	166
	358	619	1,128	1,201	1,201	546	889	971	971
Total Requirements	\$ 4,184	\$ 4,346	\$ 4,944	\$ 5,092	\$ 8,908	\$ 9,388	\$ 5,421	\$ 5,561	\$10,093
Budgeted Positions (in FTEs)	21.65	21.65	21.25	21.25	21.25	21.25	23.75	23.75	23.75
Monthly Operating Costs per Capita	\$12	\$12	\$12	\$12	\$12	\$13	\$14	\$14	\$14

Parks & Recreation Fund Resources & Expenditure Trends



PERFORMANCE MEASURES

Strategy	Measure	FY 2018	FY 2019	FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Support and maintain parks, recreation land, and natural areas, and provide public facilities and recreation programs to enhance the quality of life for all residents of West Linn.	Developed park acres	152	155	155	162	164	164
	Acres of Turf to Mow	76	76	76	76	80	80
Deliver efficient, effective parks and recreation services ** Estimates COVID-19	Developed Acres maintained per staff person	23	23	23	24	24	24
	Major events managed	13	13	13	8**	10**	10**
	Annual Recreation Program Participants	21,523	21,741	16,500	9,500**	9,500**	20,000**

OUTCOME OF PERFORMANCE MEASURES

Support and maintain	Activate parks and facilities through vibrant programs, events, and recreation opportunities for people of different ages, abilities, cultures, and interests. Align existing programs with community identified needs, and explore new possibilities for events, activities, and programs in support of community interests and recreation needs.
Energy and effectiveness	Utilizing established/proven maintenance standards and construction practices along with proven event and program management parks and recreation services are provided in a efficient and effective method.

Did you know?

550+ ACRES

- * The City of West Linn has more than 550 acres of park land, ranging from active-oriented parks with opportunities for sports, picnicking, and playing on playgrounds, to passive-oriented parks with opportunities for walking, biking, and watching wildlife.

RIVER ACCESS

- * The City of West Linn owns properties and provides access on the Willamette River and The Tualatin River. On the Willamette River, access is possible from Cedaroak Boat Ramp, Cedar Island, Mary S. Young, Maddax Woods, The McLean House and Bernert Landing Boat Ramp. Access to the Tualatin River is available at Willamette Park, Swiftshore Park and Fields Bridge Park.



Building Inspections Fund

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



Budget Highlights:

- Building Department is responsible for plan review, inspection and building code interpretation services for the residents and businesses of West Linn. Expenses are split between overhead expenses and personnel-related. Major current and upcoming projects include the new middle school possibly coming up on Dollar Street, continuing new home construction on Salamo, off of Rosemont, and Parker Roads.

Education & Training:

- Building Inspector I positions completed all residential structural, mechanical, and plan review certifications and are now free to work independently in the field.
- Building Inspector I positions are within one month of becoming certified in residential plumbing inspection, and then will start training for Commercial Structural certifications.

Capital Projects:

- No capital projects budgeted.

Noteworthy Items:

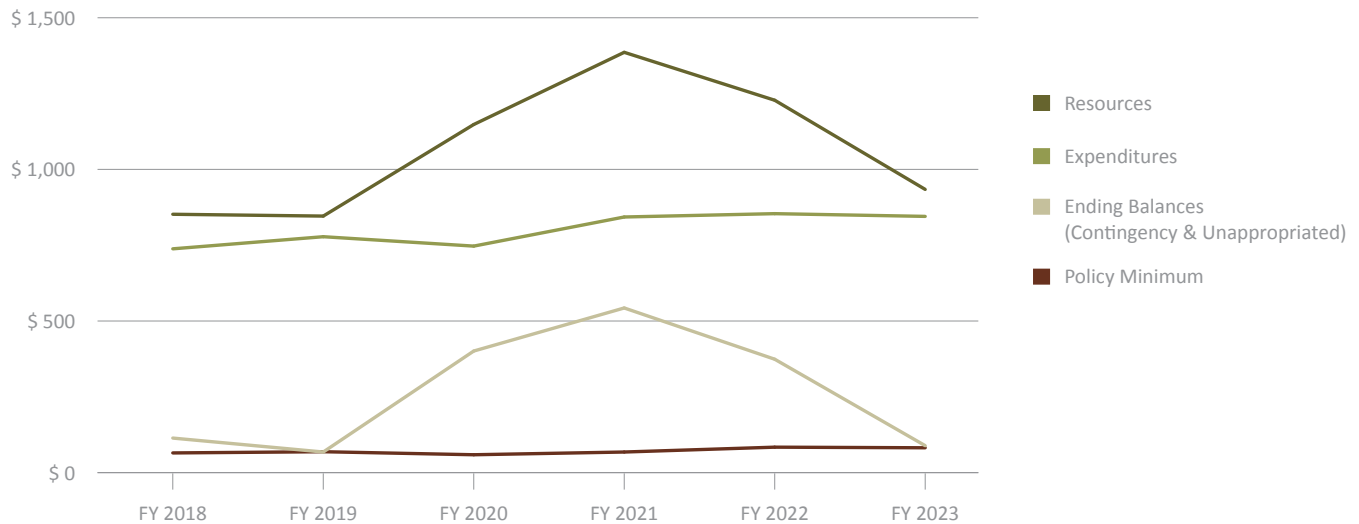
- Now doing all inspections in the field via iPad/Smart Phones with real time communication of results to contractors and owners.
- Paperless Building Division: We are now 100% paperless for all permits, plan review and inspections in the field.
- Completed archiving of over 30,000 records from file format to paperless into TRIM records retention.
- Met all state mandated time lines for Plan Review and Inspections.
- Performed same day inspections over 90% of the time.
- Clair Consulting continues to help on occasion with plan review as needed.

Building Inspections Fund Summary

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

(Amounts in Thousands: \$87 = \$87,000)			BN 2021				BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Resources									
Beginning Fund Balance	\$ (2)	\$ 114	\$ 68	\$ 401	\$ 68	\$ (128)	\$ 543	\$ 377	\$ 543
Fees & Charges	554	531	512	550	1,062	1,135	1,050	560	1,610
Proceeds from Leases	-	-	55	75	130	-	-	-	-
Miscellaneous	-	1	-	4	4	2	-	-	-
Transfers from Other Funds	300	200	513	356	869	869	-	-	-
Total Resources	\$ 852	\$ 846	\$ 1,148	\$ 1,386	\$ 2,133	\$ 1,878	\$ 1,593	\$ 937	\$ 2,153
Requirements									
Personnel Services	\$ 395	\$ 438	\$ 363	\$ 431	\$ 794	\$ 1,043	\$ 616	\$ 495	\$ 1,111
Materials & Services	35	19	30	22	52	103	307	50	357
Debt Service - Lease Obligations	-	-	5	14	19	-	14	14	28
Transfers to Other Funds	308	321	294	301	595	595	279	284	563
Capital Outlay	-	-	55	75	130	29	-	-	-
	738	778	747	843	1,590	1,770	1,216	843	2,059
Reserves:									
Contingency	-	-	-	-	-	79	331	67	67
Unappropriated Ending Fund Balance	114	68	401	543	543	29	46	27	27
	114	68	401	543	543	108	377	94	94
Total Requirements	\$ 852	\$ 846	\$ 1,148	\$ 1,386	\$ 2,133	\$ 1,878	\$ 1,593	\$ 937	\$ 2,153
Budgeted Positions (in FTEs)									
Budgeted Positions (in FTEs)	3.5	3.5	4.0	4.1	4.1	4.1	3.5	3.5	3.5
Monthly Operating Costs per Capita	\$2	\$3	\$2	\$2	\$2	\$3	\$4	\$3	\$3

Building Inspections Fund Resources & Expenditure Trends



PERFORMANCE MEASURES

Strategy	Measure	FY 2018	FY 2019	FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Provide timely service	Requested building inspection performed same day when called in before 7:00 am	90%	90%	90%	90%	90%	90%
	Plan review turnaround within two weeks time for single family homes	85%	90%	90%	90%	90%	90%
	Plan review turnaround within two weeks time for commercial improvements	90%	90%	90%	90%	90%	90%
	Plan review turnaround within four weeks for new commercial buildings	90%	90%	90%	90%	90%	90%
Appropriately administer the building code	Successful appeals of Building Official's decisions	0	N/A	N/A	N/A	N/A	N/A
Identify and track workload measures to enable appropriate staffing	Total number of permits	0	N/A	N/A	N/A	N/A	N/A
	New single-family homes	24	50	21	54	64	64
	Multi-family units	0	0	0	0	0	0
	Residential remodel/additions	160	181	168	210	210	210
	New commercial buildings	4	5	3	6	6	6
	Commercial tenant Improvements	159	110	73	91	91	91
	Miscellaneous	0	25	31	12	12	12
	Estimated number of Inspections	2,779	3,300	2,640	3,454	3,454	3,454

OUTCOME OF PERFORMANCE MEASURES

Timely Inspections	Completed over 90% of all requested inspections same-day when called in prior to 7:00 am.
Efficiency of Review	The Building Division was able to complete 90% of plan reviews for commercial improvements in two weeks or less.

Did you know?

- * Licensed contractors can submit building permit applications, including construction plans electronically.
- * Contractors can request inspection appointment times for all inspections when requested directly of staff 24 hours in advance.
- * We can help all plan submittals to go electronic as our part to get completely paperless, through on-site scanning.
- * The City of West Linn continues to be a desirable place to live, and as a result, our construction activity has remained stable.



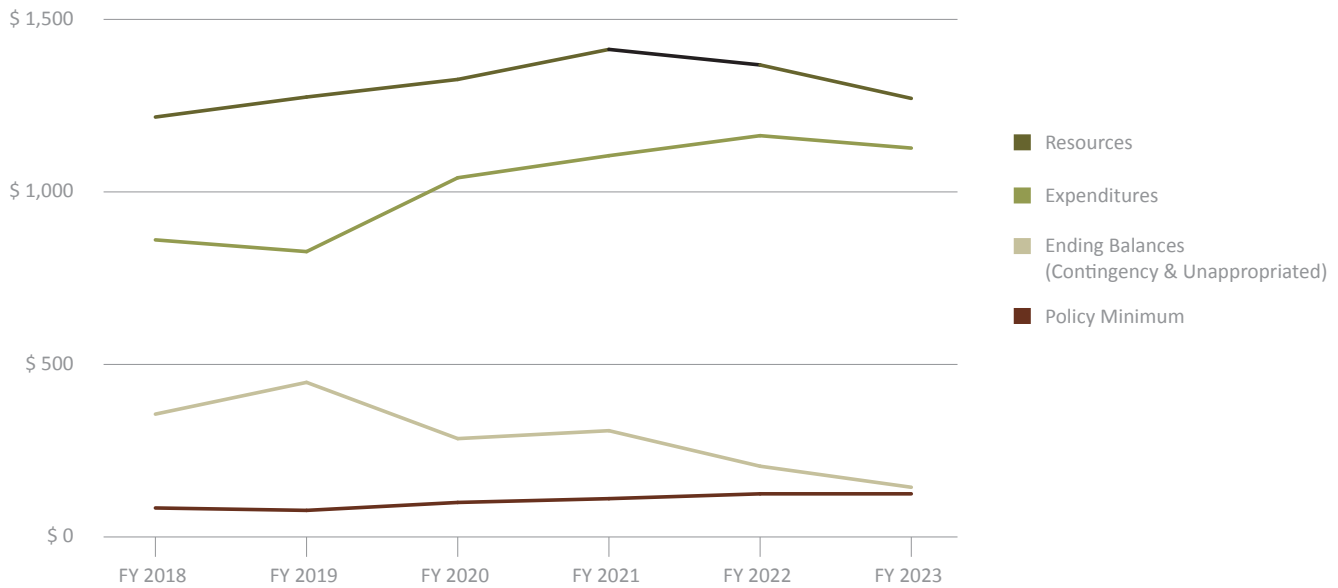
Planning Fund

The Planning Fund is a special revenue fund. It is used to account for West Linn's planning related activities. Principal sources of revenue for the Planning Fund include intergovernmental funds; state revenue sharing; a portion of telephone franchise fees and a portion of cable franchise fees; charges for services to developers and builders; transfers from other funds for planning and administration services for infrastructure systems; transfers from other funds for the building inspection program; transfers from other funds for planning related services for infrastructure systems; and a transfer from the General Fund.

Planning Fund Summary

(Amounts in Thousands: \$87 = \$87,000)									
	Actual FY 2018	Actual FY 2019	BN 2021				BN 2023		
			Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Resources									
Beginning Fund Balance	\$ 331	\$ 356	\$ 448	\$ 285	\$ 448	\$ 314	\$ 308	\$ 184	\$ 308
Intergovernmental	292	298	319	340	659	615	325	325	650
Intergovernmental - Grant	-	-	-	-	-	-	-	-	-
Franchise Fees	199	214	176	172	348	385	172	173	345
Fees & Charges	164	173	71	85	156	280	90	90	180
Miscellaneous	6	9	2	15	17	6	3	3	6
Transfers from Other Funds:									
Transfers from Building Inspections Fund	-	-	-	-	-	-	-	-	-
Transfers from General Fund	225	225	310	516	826	826	470	475	945
Transfers from SDC-Street for TSP Update	-	-	-	-	-	-	-	-	-
Total Resources	\$ 1,217	\$ 1,275	\$ 1,326	\$ 1,413	\$ 2,454	\$ 2,426	\$ 1,368	\$ 1,250	\$ 2,434
Requirements									
Personnel Services	\$ 548	\$ 500	\$ 654	\$ 647	\$ 1,301	\$ 1,418	\$ 714	\$ 737	\$ 1,451
Materials & Services	10	11	11	90	101	126	143	96	239
Transfers to Other Funds	303	316	376	368	744	744	327	289	616
	861	827	1,041	1,105	2,146	2,288	1,184	1,122	2,306
Reserves:									
Contingency	-	-	-	-	-	99	141	86	86
Unappropriated Ending Fund Balance	356	448	285	308	308	39	43	42	42
	356	448	285	308	308	138	184	128	128
Total Requirements	\$ 1,217	\$ 1,275	\$ 1,326	\$ 1,413	\$ 2,454	\$ 2,426	\$ 1,368	\$ 1,250	\$ 2,434
Budgeted Positions (in FTEs)	4.5	4.5	4.5	4.9	4.9	4.5	4.5	4.5	4.5
Monthly Operating Costs per Capita	\$3	\$3	\$3	\$4	\$4	\$4	\$4	\$4	\$4

Planning Fund Resources & Expenditure Trends



Budget Highlights:

- Increased funds proposed in materials & services will allow hiring consultant experts to complete drafts of:
 - HB 2001 & 2003 Code Response
 - Waterfront Vision Plan
 - Clear & Objective Code Standards

Noteworthy Items:

- Planning is responsible for maintenance and implementation of the Docket list of priority Council zoning projects.
- Planning supports the work of the West Linn Planning Commission, Historic Review Board, Economic Development Committee, and Committee for Citizen Involvement.

Did you know?

PLANNING DEPARTMENT OVERVIEW

Planning reviews new development projects in the City and other various permits. Per the City Council's direction, Planning is working on projects to address the City's long range goals and policies regarding development and to clarify and consolidate sections of the City's Code. West Linn is required by state law to have a Comprehensive Plan and to periodically review and update the plan and City regulations to comply with Metro requirements and state planning laws.

WEST LINN WATERFRONT PROJECT

Community Development is coordinating the City of West Linn's creation of a master plan for the Willamette River waterfront area, from the Arch Bridge to the Willamette Neighborhood. Ultimately, the Plan will create a vision for future land uses and activities, based on both the past 30 years of planning/analysis work and current community values and aspirations.

PERFORMANCE MEASURES

Strategy	Measure	FY 2018	FY 2019	FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Meet state mandated deadlines for land use decisions	Perform completeness review within 30 days of submittal	100%	100%	100%	100%	100%	100%
	Produce decisions within 120 days unless an extension was granted	100%	100%	100%	100%	100%	100%
	Total Number of Development Review Applications:	439	430	427	435	430	435
	<i>Land use decisions made by:</i>						
	Director decisions delegated to staff	395	397	398	398	395	401
	Planning Director	20	19	19	19	20	20
	Historic Review Board	3	5	2	2	3	4
Produce sound land use decisions	Planning Commission	9	6	6	11	10	8
	City Council	12	3	2	5	2	2
Seek compliance with Community Development Code (CDC)	Number of appeals	2	1	1	4	1	1
	Percent of staff recommendations upheld on appeal	50%	100%	100%	100%	100%	100%
Improve the clarity and effectiveness of the CDC	Consent orders and court decisions to resolve code compliance issues	0	0	0	0	0	0
	Major code amendment projects undertaken	2	1	0	1	4	3
Perform land use studies and prepare plans to maintain compliance with State and Metro regulations and address community needs and aspirations	Routine code update/refinement projects	2	2	2	0	1	1
	Studies and plans undertaken	2	1	1	2	3	3

OUTCOME OF PERFORMANCE MEASURES

Effectiveness of land use review	In FY20 and FY21, all decisions processed through the Planning Department was either not challenged or was upheld on appeal.
Increase in code compliance actions	The volume of code enforcement actions remain stable.
Efficiency of Review	In FY20 and FY21, on average, and unless an extension was granted, it took 63 days, 57 days less than the state mandated limit of 120 days, to make a decision and exhaust all local appeals.



Streets Fund

The Streets Fund is a special revenue fund used to account for the maintenance and operation of the city's streets, sidewalks, signage, medians, and rights-of-way.



Budget Highlights:

- The Streets Division budget provides for continuous maintenance of 215 street lane miles and approximately 700 acres of right-of-way.
- The Streets Division budget includes funding for road maintenance and improvement projects as outlined in the Capital Improvement Plan (CIP).
- Previous one-time increase of the street maintenance fee (75%) has continued to positively impact revenues allowing for continuation of annual road improvement projects throughout the city.

Capital Projects:

The Capital Outlay budgeted in the Streets Fund are planned projects from the Six Year Capital Improvement Plan (CIP):

- \$2.1 million for improvements via the Road Program
- \$1 million towards Highway 43 Improvements
- \$200,000 for ADA Improvements
- \$200,000 for pavement patching and crack sealing

Noteworthy Items:

- Coordinated extensive cleanup efforts from the 2021 storm including removal of 33,500 cubic yards of debris from City ROW, and removal of over 1,200 damaged street trees.
- Completed approximately 4179 square yards of pavement patching.
- Completed approximately 14,500 linear feet of crack sealing.
- Planted 79 large caliper diameter trees within the main street corridor for the Willamette Falls Drive streetscape project.
- Striped 12 miles of streets.

Streets Fund Summary

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

	BN 2021						BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Resources									
Beginning Fund Balance	\$ 1,443	\$ 1,755	\$ 3,031	\$ 4,381	\$ 3,031	\$ 2,302	\$ 3,579	\$ 3,479	\$ 3,579
Intergovernmental - Gas Tax	2,186	1,890	1,770	1,782	3,552	3,994	1,969	1,982	3,951
Intergovernmental - Vehicle Reg.	-	-	132	402	534	-	400	400	800
Intergovernmental	-	-	-	-	-	-	2,000	2,000	4,000
Fees & Charges - Street Maint Fee	1,791	1,898	1,992	2,084	4,076	3,940	2,177	2,275	4,452
Franchise Fees	125	129	127	130	257	250	130	130	260
Interest	-	19	31	5	36	-	-	-	-
Miscellaneous	53	70	73	6	79	80	10	10	20
Debt Proceeds	-	-	-	-	-	-	-	-	-
Total Resources	\$ 5,598	\$ 5,761	\$ 7,156	\$ 8,790	\$ 11,565	\$ 10,566	\$ 10,265	\$ 10,276	\$ 17,062
Requirements									
Personnel Services	\$ 576	\$ 595	\$ 580	\$ 726	\$ 1,306	\$ 1,427	\$ 868	\$ 914	\$ 1,782
Materials & Services	520	511	476	1,910	2,386	1,174	631	680	1,311
Debt Service - Series 2015	142	140	142	143	285	285	141	142	283
Transfers to Other Funds	892	851	814	822	1,636	1,636	940	983	1,923
Capital Outlay - Street Projects	1,646	570	676	1,425	2,101	3,292	4,075	3,950	8,025
Capital Outlay - Equipment Replacement	67	63	87	185	272	185	131	120	251
	3,843	2,730	2,775	5,211	7,986	7,999	6,786	6,789	13,575
Reserves:									
Contingency	-	-	-	-	-	2,501	3,404	3,407	3,407
Unappropriated Ending Fund Balance	1,755	3,031	4,381	3,579	3,579	66	75	80	80
	1,755	3,031	4,381	3,579	3,579	2,567	3,479	3,487	3,487
Total Requirements	\$ 5,598	\$ 5,761	\$ 7,156	\$ 8,790	\$ 11,565	\$ 10,566	\$ 10,265	\$ 10,276	\$ 17,062
Budgeted Positions (in FTEs)	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Monthly Operating Costs per Capita	\$7	\$7	\$7	\$12	\$9	\$7	\$8	\$9	\$9

Q: Where does the Street Maintenance Fee revenue go?

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	6 YEAR TOTAL
Beginning balance relating to SMF	\$1,039	\$808	\$1,740	\$2,662	\$2,148	(\$222)	\$1,039
SMF revenue collected per year	1,791	1,898	1,992	2,084	2,177	2,275	12,217
% of SMF to State Gas Tax	45%	50%	53%	54%	53%	53%	
SMF spent on:							
Materials & Services	(234)	(256)	(252)	(1,030)	(331)	(363)	(2,466)
Debt service payments	(142)	(140)	(142)	(143)	(141)	(142)	(850)
Street capital projects	(1,646)	(570)	(676)	(1,425)	(4,075)	(3,950)	(12,342)
Total SMF expenditures	(2,022)	(966)	(1,070)	(2,598)	(4,547)	(4,455)	(15,658)
Ending SMF balance carried forward	\$808	\$1,740	\$2,662	\$2,148	(\$222)	(\$2,402)	(\$2,402)

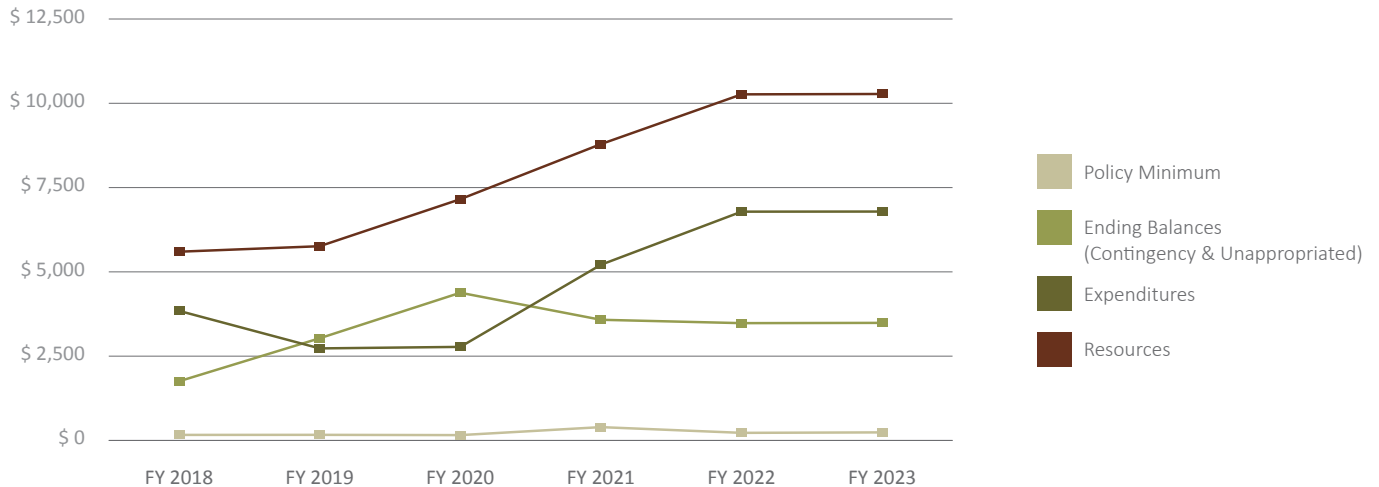
PERFORMANCE MEASURES

Strategy	Measure	FY 2018	FY 2019	FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Maintain roads and right-of-way to the highest quality standard	City-wide average PCI rating (PCI=Pavement Condition Index)	69	69	69	69	71	71
	Lane miles of streets resurfaced/reconstructed	3	0	2	1	3	3
	Lane miles of streets slurry sealed	8	14	0	0	0	0
	Number of streets crack sealed	15	17	0	20	15	15
Maintain signage for safety	Number of signs updated (all Stop signs have been updated per MUTCD)	200	239	200	97	100	100
Stripe streets for safety	Miles of Streets Restriped	7	9	7	7	10	10
	Number of thermo-plastic street legends installed or repaired (does not include Stop Bars)	50	40	40	70	40	40

OUTCOME OF PERFORMANCE MEASURES

Effectively maintained street system	Continuously maintain 215 street lane miles and approximately 700 acres of right-of-way to ensure the City's street system is maintained to the highest possible standard within the provided budget.
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Streets Fund Resources & Expenditure Trends



Did you know?

* The replacement value of the street pavement alone in West Linn is estimated at approximately \$95 million.

* And in the City of West Linn there are:

- ➔ 4,000+ street signs
- ➔ 215 lane miles of streets
- ➔ 120 miles of sidewalks
- ➔ 2,000 street lights
- ➔ 21 miles of mowing
- ➔ 30 speed humps on seven streets
- ➔ 31 miles of pavement striping
- ➔ 526 stop signs
- ➔ 7 miles of bike paths and lanes





Water Fund

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



Budget Highlights:

- Revenue forecasts assume a five percent rate increase in both fiscal years of the proposed biennium.
- At approximately \$1.6 million per year purchase of wholesale water from South Fork Water Board is typically the largest expenditure from the Water fund.

Capital Projects:

The Capital Outlay budgeted in the Environmental Services Fund includes planned projects from the Six Year Capital Improvement Plan (CIP) such as:

- \$6 million in FY2022 from the Water Fund is required to provide a match to ODOT for water main relocation in coordination with the I-205 Abernethy Bridge seismic improvements.
- \$2.1 million is budgeted for the next biennium for local Water capital projects.
- \$150,000 is budgeted for an update to West Linn's Water Master Plan which was last updated in 2008.

Noteworthy Items:

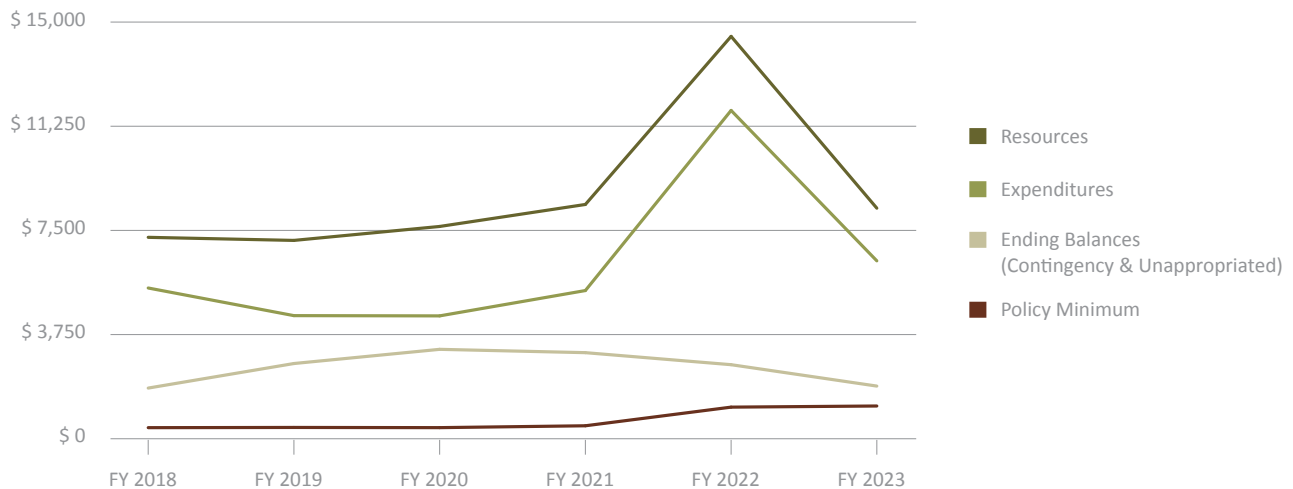
- Completion of waterline replacement project including the installation of approximately 3,385 linear feet of ductile iron waterline.
- Successfully issued a Request for Proposals resulting in an updated contract for underground Utility Locates services.
- Successfully issued a Request for Proposals resulting in an updated contract for Telemetry/SCADA services.
- Initiated Water system resiliency assessment in accordance with the America's Water Infrastructure Act.
- Awarded the Outstanding Performer Award from the Oregon Health Authority for no system deficiencies found during their water system survey.

Water Fund Summary

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

	BN 2021						BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Resources									
Beginning Fund Balance	\$ 2,417	\$ 1,824	\$ 2,708	\$ 3,219	\$ 2,708	\$ 2,464	\$ 3,099	\$ 2,644	\$ 3,099
Fees & Charges	4,638	4,943	4,741	5,023	9,764	10,200	5,158	5,364	10,522
Intergovernmental	-	-	-	-	-	-	-	-	-
Interest	-	19	25	1	26	-	10	10	20
Proceeds from sale of bonds	-	-	-	-	-	-	6,000	-	6,000
Proceeds from Leases	-	-	29	45	74	-	-	42	42
Miscellaneous	196	354	139	146	285	370	218	218	436
Total Resources	\$ 7,251	\$ 7,140	\$ 7,642	\$ 8,434	\$12,857	\$13,034	\$14,485	\$ 8,278	\$20,119
Requirements									
Personnel Services	\$ 685	\$ 696	\$ 773	\$ 888	\$ 1,661	\$ 1,585	\$ 919	\$ 958	\$ 1,877
Materials & Services	1,976	2,018	1,893	2,228	4,121	4,106	2,331	2,410	4,741
Debt Service	279	278	277	286	563	563	139	752	891
Debt Service - Lease Obligations	-	-	2	7	9	-	7	15	22
Transfers to Other Funds	925	930	830	873	1,703	1,703	1,195	1,055	2,250
Capital Outlay - Water Projects	167	510	612	824	1,436	1,852	7,050	1,200	8,250
Capital Outlay - Bolton Reservoir	1,277	-	-	-	-	-	-	-	-
Capital Outlay - Equipment Replacement	118	-	36	229	265	185	200	42	242
	5,427	4,432	4,423	5,335	9,758	9,994	11,841	6,432	18,273
Reserves:									
Contingency	-	-	-	-	-	2,897	2,482	1,678	1,678
Restricted for debt service	-	-	-	-	-	-	-	-	-
Restricted for capital project	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	1,824	2,708	3,219	3,099	3,099	143	163	168	168
	1,824	2,708	3,219	3,099	3,099	3,040	2,644	1,846	1,846
Total Requirements	\$ 7,251	\$ 7,140	\$ 7,642	\$ 8,434	\$12,857	\$13,034	\$14,485	\$ 8,278	\$20,119
Budgeted Positions (in FTEs)	5.0	5.0	6.0	6.0	6.0	6.0	7.0	7.0	7.0
Monthly Operating Costs per Capita	\$13	\$13	\$12	\$14	\$13	\$13	\$15	\$17	\$16

Water Fund Resources & Expenditure Trends

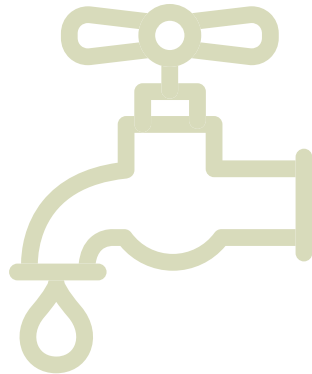


PERFORMANCE MEASURES

Strategy	Measure	FY 2018	FY 2019	FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Provide clean and safe water via an efficiently maintained and operated water system.	Million gallons of water used city wide per calendar year	1080	1090	1043	1200	1225	1250
	Number of fire hydrants maintained	1,065	1,075	1,075	1,080	1,100	1,125
	Number of reservoirs maintained	6	6	6	6	6	6
	Number of pump stations maintained	7	7	0	7	7	7
	Miles of water lines maintained	120	120	120	120	120	120
	Active Service Connections	8850	8900	8950	9000	9050	9150
	Number of water quality samples taken per calendar year	525	525	525	525	525	525
Assure back flow prevention program is current and meets all requirements.	Number of back flow systems installed within City limits	4,450	4,500	4,500	4,550	4,550	5,000
	Percentage tested	85%	85%	85%	85%	85%	85%

OUTCOME OF PERFORMANCE MEASURES

Sufficiently maintained water system	Provide a continuously maintained water system by performing repairs, maintaining reservoirs, pressure-reducing valves, altitude valves, and pump controls to ensure the highest quality water, uninterrupted water service, and fire protection availability to the citizens of West Linn.
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Did you know?

- * West Linn Water Quality Staff will complete over 1,000 water quality samples and tests in the next biennium.
- * Routine total coliform bacteria samples are taken 30 times each month to ensure the safety of our water supply.

ABOUT THE WEST LINN WATER SYSTEM

From the snowmelt of the Cascade Mountains, West Linn's Drinking Water is drawn from the Clackamas River by the South Fork Water Board and then sold wholesale to West Linn once treated to drinking water standards. After treatment, West Linn receives the clean water supply crossing the Willamette River through a pipe suspended under the I-205 Abernethy Bridge and into the Bolton Reservoir. The city has six covered reservoirs that store up to 7.0 million gallons to help meet the daily needs of West Linn residents, schools and businesses for drinking, cooking, bathing, dishwashing, laundering, gardening, car washing, etc. West Linn also has an emergency intertie with the City of Lake Oswego to meet emergency water supply needs. In total, the City's water distribution system has 120 miles of underground pipe maintained and operated by the West Linn Public Works Department.



Environmental Services Fund

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



Budget Highlights:

- Revenue forecasts assume a five percent rate increases for each fiscal year.
- The Environmental Services Fund is the healthiest West Linn Fund.

Capital Projects:

The Capital Outlay budgeted in the Environmental Services Fund includes planned projects from the Six Year Capital Improvement Plan (CIP) such as:

- \$300,000 for the Calaroga sewer pump station.
- \$1.8 million over the next biennium for sewer rehabilitation projects.
- \$500,000 from the Surface Water fund towards the Highway 43 improvement project.
- \$1.5 million dollars over the next biennium for Surface Water capital improvements.
- \$262,000 from the Surface Water fund to purchase a new street sweeper.

Noteworthy Items:

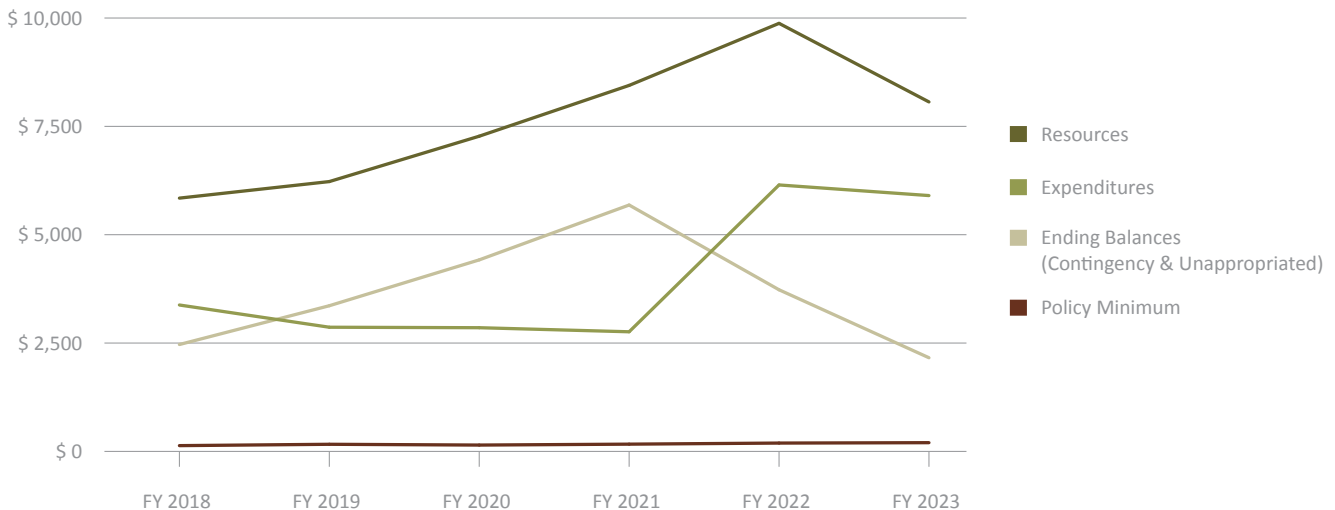
- Annually cleaned an average of 220,000 linear feet of waste water line.
- Annually inspected an average of 2,650 catch basins.
- Annually inspected and maintained 322 water quality facilities, comprised of 43 treatment ponds, 20 bioswales, 27 underground detention tanks, and 232 pollution control manholes.
- Continued compliance with the State regulated stormwater permit (NPDES Program).
- Annually cleaned with street sweeper an average of 1,400 miles of street.
- Removed an annual average of 765 cubic yards of debris from city streets.

Environmental Services Fund Summary

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

	BN 2021						BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Resources									
Beginning Fund Balance	\$ 2,281	\$ 2,466	\$ 3,361	\$ 4,419	\$ 3,361	\$ 3,068	\$ 5,685	\$ 3,682	\$ 5,685
Licenses & Permits	67	72	62	65	127	126	60	65	125
Fees & Charges - Wastewater	2,516	2,650	2,762	2,796	5,558	5,591	2,922	3,053	5,975
Fees & Charges - Surface Water	918	967	1,015	1,056	2,071	2,042	1,104	1,153	2,257
Interest	-	22	29	1	30	-	-	-	-
Proceeds from Leases	-	-	25	81	106	-	84	42	126
Miscellaneous	62	49	19	27	46	110	22	22	44
Total Resources	\$ 5,844	\$ 6,226	\$ 7,273	\$ 8,445	\$11,299	\$10,937	\$ 9,877	\$ 8,017	\$14,212
Requirements									
Personnel Services	\$ 618	\$ 612	\$ 555	\$ 659	\$ 1,214	\$ 1,710	\$ 812	\$ 843	\$ 1,655
Materials & Services	269	478	418	455	873	934	467	494	961
Debt Service - Lease Obligations	-	-	2	21	23	-	36	50	86
Transfers to Other Funds	1,347	1,270	1,267	1,303	2,570	2,570	1,496	1,555	3,051
Capital Outlay - Sewer Environmental Projects	88	234	576	129	705	1,462	1,900	1,800	3,700
Capital Outlay - SurfWtr Environmental Project	1,045	-	-	108	108	2,962	1,000	1,000	2,000
Capital Outlay - Equipment Replacement	11	271	36	85	121	529	484	227	711
	3,378	2,865	2,854	2,760	5,614	10,167	6,195	5,969	12,164
Reserves:									
Contingency	-	-	-	-	-	703	3,618	1,981	1,981
Unappropriated Ending Fund Balance	2,466	3,361	4,419	5,685	5,685	67	64	67	67
	2,466	3,361	4,419	5,685	5,685	770	3,682	2,048	2,048
Total Requirements	\$ 5,844	\$ 6,226	\$ 7,273	\$ 8,445	\$11,299	\$10,937	\$ 9,877	\$ 8,017	\$14,212
Budgeted Positions (in FTEs)	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5
Monthly Operating Costs per Capita	\$7	\$8	\$7	\$4	\$8	\$9	\$9	\$9	\$9

Environmental Services Fund Resources & Expenditure Trends



PERFORMANCE MEASURES

Strategy	Measure	FY 2018	FY 2019	FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Scheduled maintenance of wastewater infrastructure	Wastewater pipe footage cleaned	225,000	240,000	125,000	250,000	250,000	250,000
Annual inspection of catch basins	Number of basins inspected	2,685	2,884	2,750	3,000	3,000	3,150
Clean streets and storm drains	Number of miles cleaned by street sweeper	800	950	1,100	1,300	1,300	1,350
	Cubic yards of material removed from streets	750	837	868	900	900	900
	Cubic yards of material removed from City water quality structures	50	70	80	250	100	100
Water quality facilities	Number of pump stations maintained	7	7	7	7	7	7
Provide public outreach and education	Number of back flow systems installed within City limits	5	5	5	5	5	5
Maintain surface water quality in accordance with state and federal standards	Number of tests required and completed	10	10	10	10	10	10
	Annual inspections of streams and creeks	25	25	25	25	25	25

OUTCOME OF PERFORMANCE MEASURES

Waste Water system maintained at high level	Continuously maintain 114 miles of waste water main, 3080 waste water manholes, and 7 pump stations to constantly improve the waste water system and ensure uninterrupted service at all times
Enhance surface water quality	Continuously maintain 79 miles of surface water pipe and culverts, 1509 surface water manholes, over 300 water quality structures, and 43 miles of creeks and open ditches to improve the water quality in our local rivers and streams.

Did you know?

SURFACE WATER MANAGEMENT SYSTEM

In urban environments such as West Linn, the ground is not able to absorb all the water from rainfall, sprinklers, and other outdoor uses. For flood control and water quality purposes, rainwater is channeled from street surfaces into catch basins and stormwater treatment facilities that then flow into our neighborhood creeks and rivers. In addition to the 79 miles of pipes, the West Linn stormwater system has over 300 water quality facilities, including ponds, bioswales, underground tanks, and pollution control manholes all designed to clean and detain water to keep it from overwhelming our streams.

SANITARY SEWER SYSTEM

Each day 2.3 million gallons of wastewater goes down the drain from washing or toilet flushing inside homes, schools and other buildings into the West Linn sanitary sewer system. Small pipes, called laterals, carry waste water from those structures into sewer main pipes placed under streets. By gravity, pumps, and a series of increasingly larger pipes, the wastewater flows through a main pipe underneath the Willamette River and into the Tri-City Water Pollution Control Plant, located in Oregon City and operated by the County which processes about 8.4 million gallons of wastewater per day from the cities of West Linn, Oregon City and Gladstone. After treatment, the clean water is released into the Willamette River.



Other Funds

SDC Funds

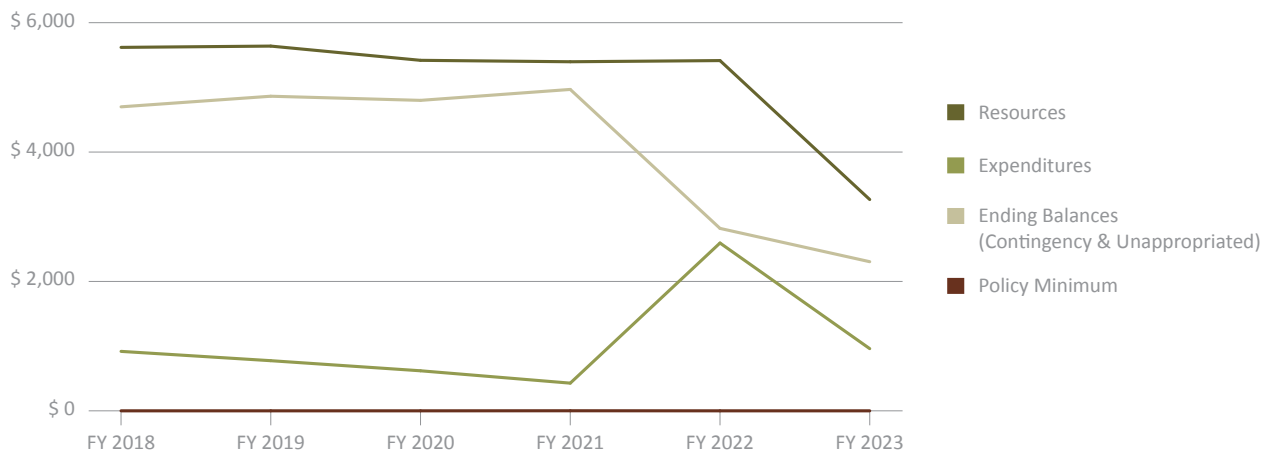
The Systems Development Charges (SDC) Fund accounts for the city's system development charges. A systems development charge is a one-time fee imposed on new development and some types of redevelopment. The fee is intended to recover the full share of the costs of existing and planned infrastructure that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

Total System Development Charges Fund Summary

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

	Actual FY 2018	Actual FY 2019	BN 2021				BN 2023		
			Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Resources									
Beginning Fund Balance	\$ 4,904	\$ 4,699	\$ 4,863	\$ 4,799	\$ 4,863	\$ 4,143	\$ 4,968	\$ 2,820	\$ 4,968
Interest	13	51	61	17	78	2	-	-	-
Systems Development Charges	696	888	494	580	1,074	1,351	446	446	892
Intergovernmental	-	-	-	-	-	-	-	-	-
Miscellaneous	5	-	-	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-	-	-	-
Total Resources	\$ 5,618	\$ 5,638	\$ 5,418	\$ 5,396	\$ 6,015	\$ 5,496	\$ 5,414	\$ 3,266	\$ 5,860
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	124	107	20	9	29	90	9	11	20
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	795	668	599	419	1,018	3,645	2,585	950	3,535
	919	775	619	428	1,047	3,735	2,594	961	3,555
Reserves:									
Contingency	-	-	-	-	-	1,575	-	-	-
Unappropriated Ending Fund Balance	4,699	4,863	4,799	4,968	4,968	186	2,820	2,305	2,305
	4,699	4,863	4,799	4,968	4,968	1,761	2,820	2,305	2,305
Total Requirements	\$ 5,618	\$ 5,638	\$ 5,418	\$ 5,396	\$ 6,015	\$ 5,496	\$ 5,414	\$ 3,266	\$ 5,860

SDC Fund Resources & Expenditure Trends

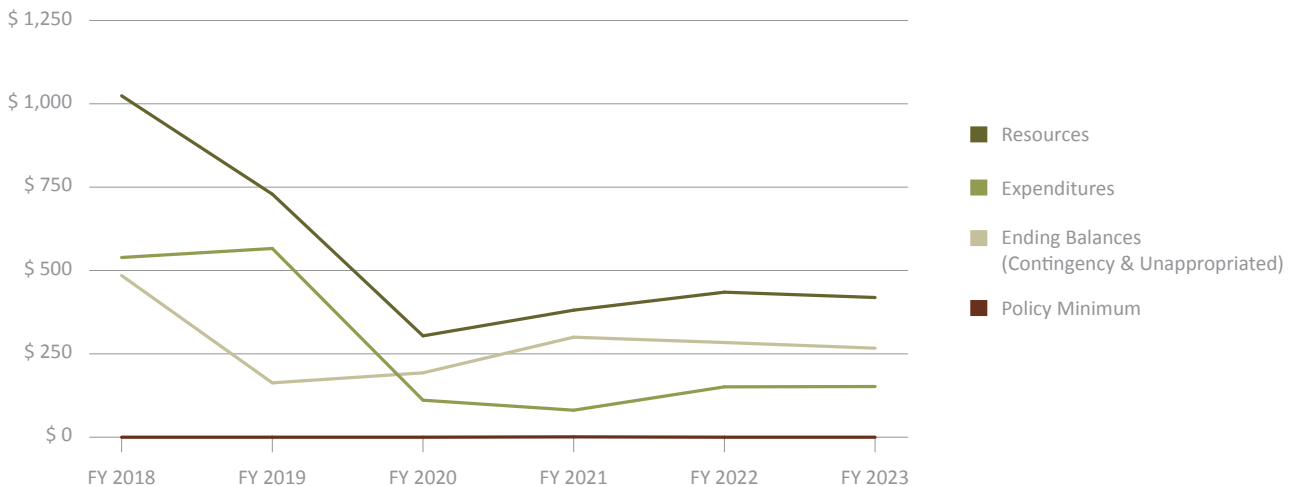


SDC Fund – Parks Summary

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

	BN 2021						BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Resources									
Beginning Fund Balance	\$ 825	\$ 485	\$ 163	\$ 193	\$ 163	\$ 81	\$ 300	\$ 284	\$ 300
Interest	-	3	6	3	9	2	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Systems Development Charges	194	241	135	185	320	400	135	135	270
Miscellaneous	5	-	-	-	-	-	-	-	-
Total Resources	\$ 1,024	\$ 729	\$ 304	\$ 381	\$ 492	\$ 483	\$ 435	\$ 419	\$ 570
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	29	-	-	1	1	40	1	2	3
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	510	566	111	80	191	240	150	150	300
	539	566	111	81	192	280	151	152	303
Reserves:									
Contingency	-	-	-	-	-	125	-	-	-
Unappropriated Ending Fund Balance	485	163	193	300	300	78	284	267	267
	485	163	193	300	300	203	284	267	267
Total Requirements	\$ 1,024	\$ 729	\$ 304	\$ 381	\$ 492	\$ 483	\$ 435	\$ 419	\$ 570

SDC Fund - Park Resources & Expenditure Trends

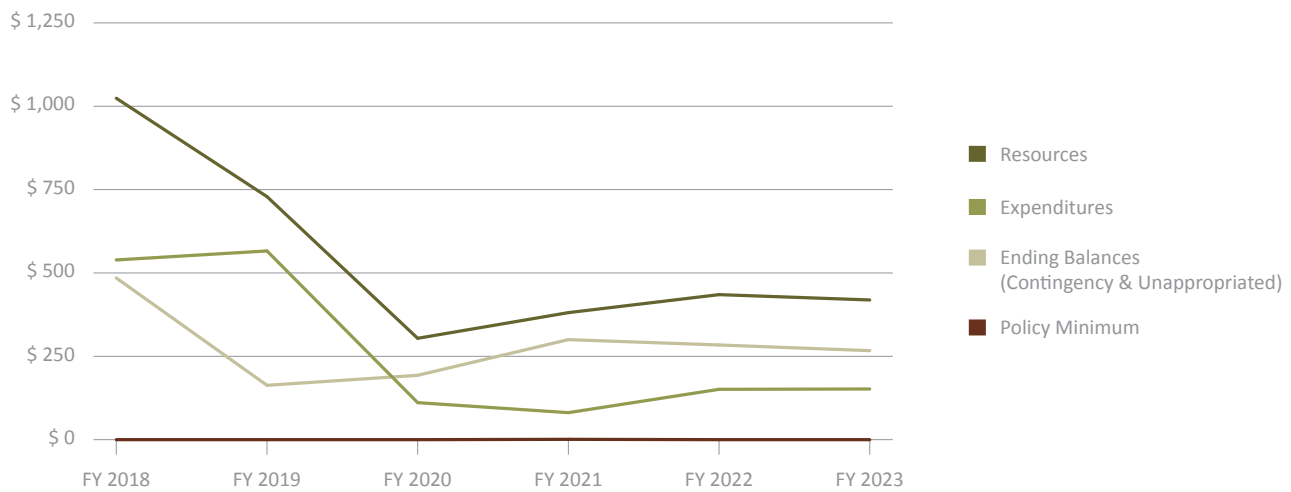


SDC Fund – Streets Summary

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

			BN 2021				BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Resources									
Beginning Fund Balance	\$ 1,025	\$ 1,010	\$ 1,137	\$ 1,007	\$ 1,137	\$ 829	\$ 870	\$ 112	\$ 870
Interest	3	17	18	5	23	-	-	-	-
Systems Development Charges	154	174	86	42	128	256	42	42	84
Total Resources	\$ 1,182	\$ 1,201	\$ 1,241	\$ 1,054	\$ 1,288	\$ 1,085	\$ 912	\$ 154	\$ 954
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	9	3	-	-	-	20	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	163	61	234	184	418	850	800	-	800
	172	64	234	184	418	870	800	-	800
Reserves:									
Contingency	-	-	-	-	-	200	-	-	-
Unappropriated Ending Fund Balance	1,010	1,137	1,007	870	870	15	112	154	154
	1,010	1,137	1,007	870	870	215	112	154	154
Total Requirements	\$ 1,182	\$ 1,201	\$ 1,241	\$ 1,054	\$ 1,288	\$ 1,085	\$ 912	\$ 154	\$ 954

SDC Fund - Streets Resources & Expenditure Trends

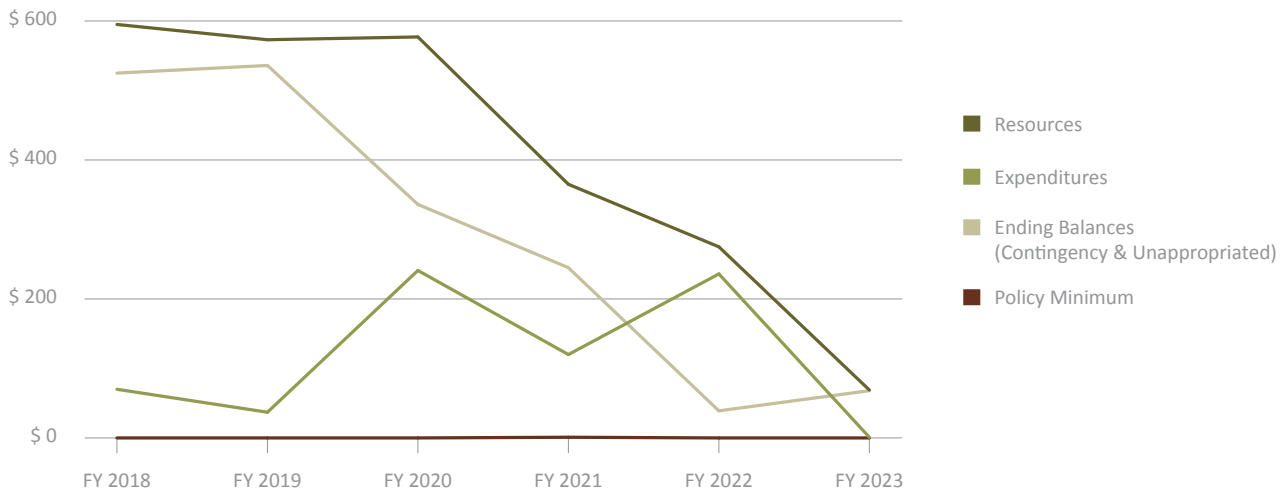


SDC Fund – Bike/Pedestrian Summary

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

			BN 2021				BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Resources									
Beginning Fund Balance	\$ 556	\$ 525	\$ 536	\$ 336	\$ 536	\$ 465	\$ 245	\$ 39	\$ 245
Interest	2	6	6	2	8	-	-	-	-
Systems Development Charges	37	42	35	27	62	99	30	30	60
Total Resources	\$ 595	\$ 573	\$ 577	\$ 365	\$ 606	\$ 564	\$ 275	\$ 69	\$ 305
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	-	-	-	1	1	2
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	70	37	241	120	361	355	235	-	235
	70	37	241	120	361	355	236	1	237
Reserves:									
Contingency	-	-	-	-	-	200	-	-	-
Unappropriated Ending Fund Balance	525	536	336	245	245	9	39	68	68
	525	536	336	245	245	209	39	68	68
Total Requirements	\$ 595	\$ 573	\$ 577	\$ 365	\$ 606	\$ 564	\$ 275	\$ 69	\$ 305

SDC Fund - Bike/Pedestrian Resources & Expenditure Trends

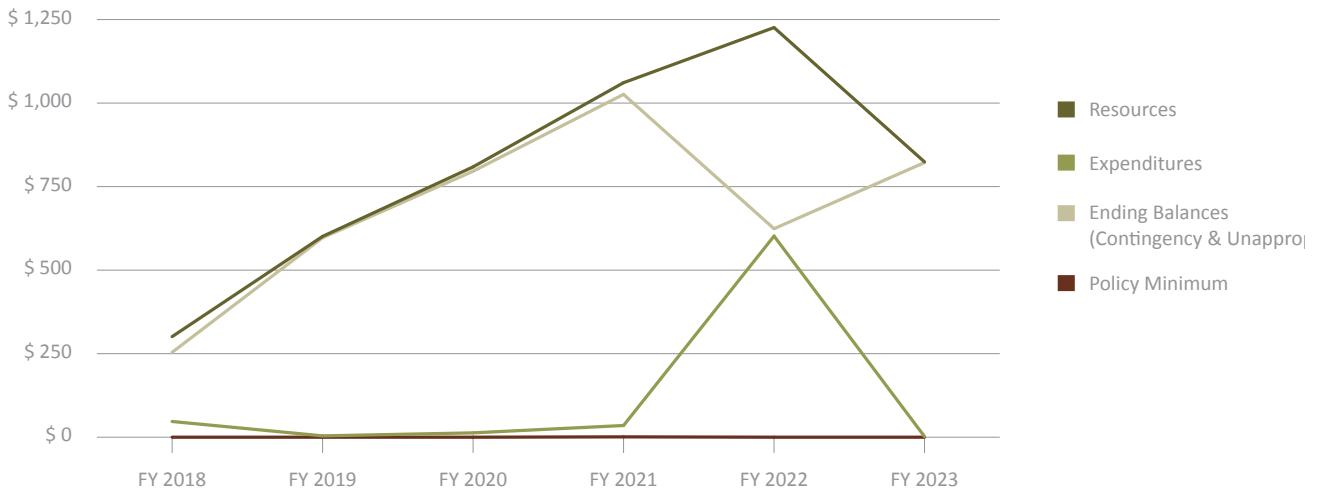


SDC Fund – Water Summary

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

			BN 2021				BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Resources									
Beginning Fund Balance	\$ 66	\$ 254	\$ 597	\$ 796	\$ 597	\$ 449	\$ 1,026	\$ 624	\$ 1,026
Interest	1	7	11	5	16	-	-	-	-
Systems Development Charges	234	340	201	260	461	440	200	200	400
Total Resources	\$ 301	\$ 601	\$ 809	\$ 1,061	\$ 1,074	\$ 889	\$ 1,226	\$ 824	\$ 1,426
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	-	-	10	2	2	4
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	47	4	13	35	48	600	600	-	600
	47	4	13	35	48	610	602	2	604
Reserves:									
Contingency	-	-	-	-	-	200	-	-	-
Unappropriated Ending Fund Balance	254	597	796	1,026	1,026	79	624	822	822
	254	597	796	1,026	1,026	279	624	822	822
Total Requirements	\$ 301	\$ 601	\$ 809	\$ 1,061	\$ 1,074	\$ 889	\$ 1,226	\$ 824	\$ 1,426

SDC Fund - Water Resources & Expenditure Trends

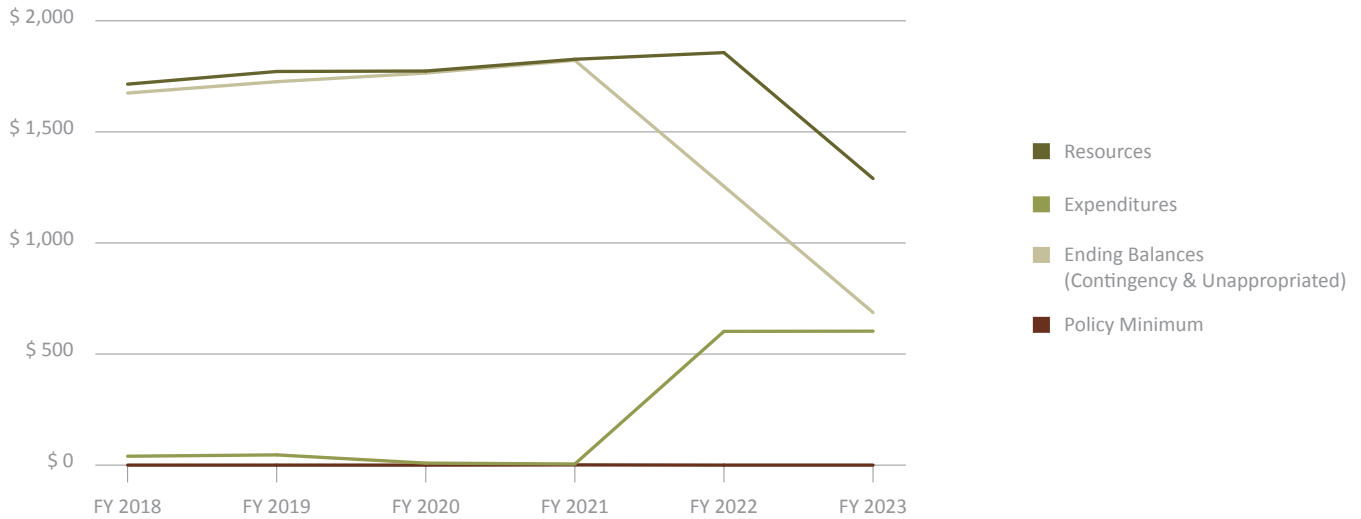


SDC Fund – Waste Water Summary

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

			BN 2021				BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Resources									
Beginning Fund Balance	\$ 1,639	\$ 1,675	\$ 1,726	\$ 1,765	\$ 1,726	\$ 1,675	\$ 1,822	\$ 1,255	\$ 1,822
Interest	5	13	15	2	17	-	-	-	-
Systems Development Charges	71	84	33	60	93	140	35	35	70
Total Resources	\$ 1,715	\$ 1,772	\$ 1,774	\$ 1,827	\$ 1,836	\$ 1,815	\$ 1,857	\$ 1,290	\$ 1,892
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	38	46	9	5	14	10	2	3	5
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	2	-	-	-	-	1,200	600	600	1,200
	40	46	9	5	14	1,210	602	603	1,205
Reserves:									
Contingency	-	-	-	-	-	600	-	-	-
Unappropriated Ending Fund Balance	1,675	1,726	1,765	1,822	1,822	5	1,255	687	687
	1,675	1,726	1,765	1,822	1,822	605	1,255	687	687
Total Requirements	\$ 1,715	\$ 1,772	\$ 1,774	\$ 1,827	\$ 1,836	\$ 1,815	\$ 1,857	\$ 1,290	\$ 1,892

SDC Fund - Waste Water Resources & Expenditure Trends

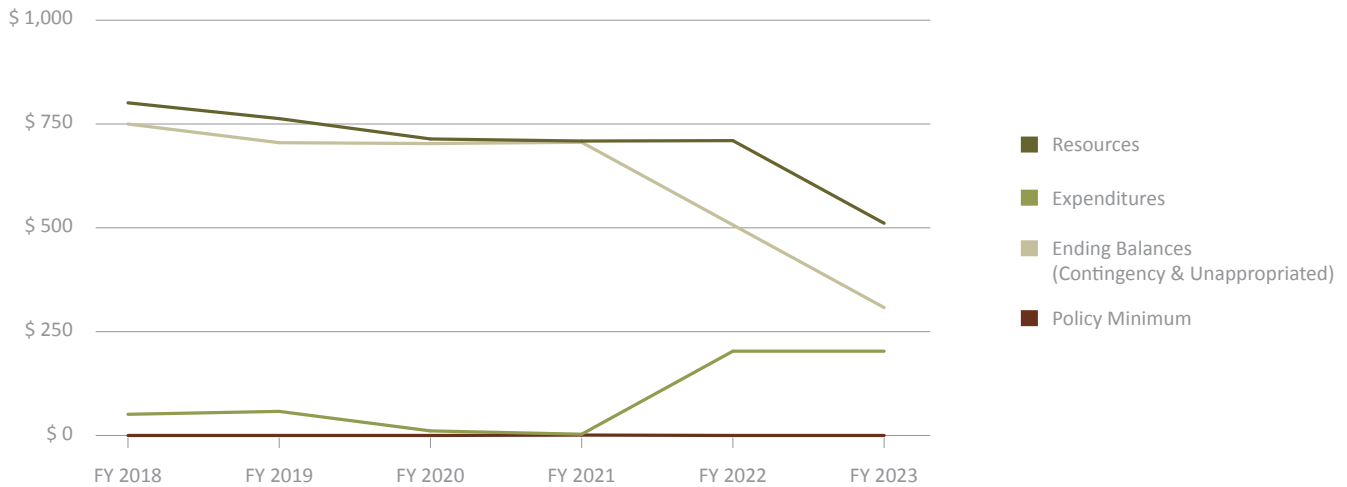


SDC Fund – Surface Water Summary

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

	BN 2021						BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Resources									
Beginning Fund Balance	\$ 793	\$ 750	\$ 705	\$ 703	\$ 705	\$ 644	\$ 706	\$ 507	\$ 706
Interest	2	5	5	-	5	-	-	-	-
Systems Development Charges	6	8	4	6	10	16	4	4	8
Transfers from Other Funds	-	-	-	-	-	-	-	-	-
Total Resources	\$ 801	\$ 763	\$ 714	\$ 709	\$ 720	\$ 660	\$ 710	\$ 511	\$ 714
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	48	58	11	3	14	10	3	3	6
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Capital Outlay	3	-	-	-	-	400	200	200	400
	51	58	11	3	14	410	203	203	406
Reserves:									
Contingency	-	-	-	-	-	250	-	-	-
Unappropriated Ending Fund Balance	750	705	703	706	706	-	507	308	308
	750	705	703	706	706	250	507	308	308
Total Requirements	\$ 801	\$ 763	\$ 714	\$ 709	\$ 720	\$ 660	\$ 710	\$ 511	\$ 714

SDC Fund - Surface Water Resources & Expenditure Trends





City Facilities, Parks, and Transportation Bond Fund

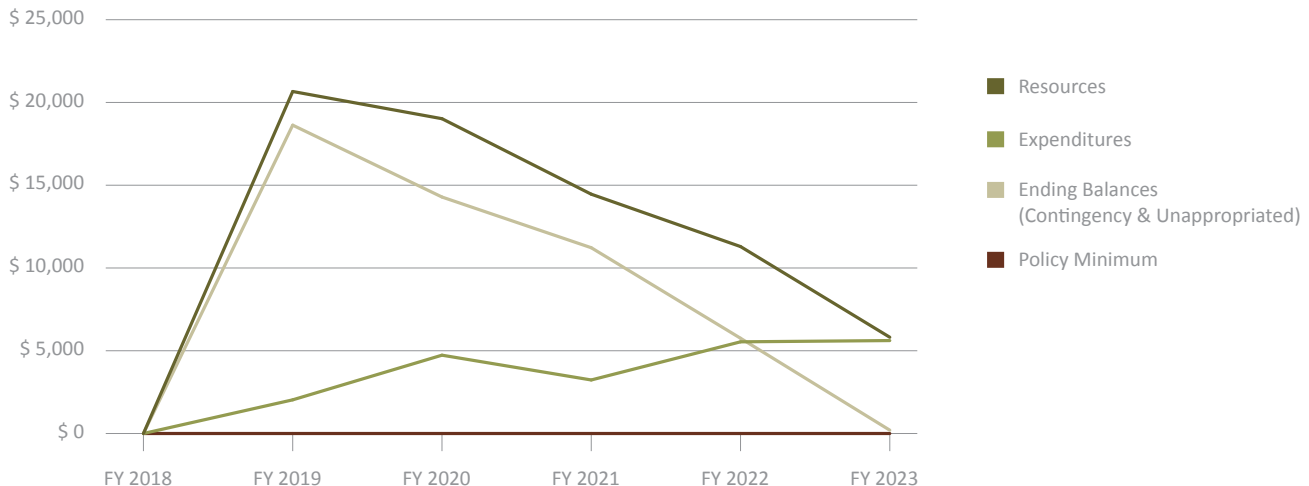
The city facilities, parks, and transportation bond fund accounts for the capital costs related to improvements to roads, parks, and city facilities funded by the 2018 voter approved general obligation bond.

Fund Summary

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

			BN 2021				BN 2023		
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Resources									
Beginning Fund Balance	\$ -	\$ -	\$ 18,629	\$ 14,287	\$ 18,629	\$ -	\$ 11,224	\$ 5,755	\$ 11,224
Interest	-	417	390	108	498	-	70	60	130
Intergovernmental	-	-	-	63	63	-	-	-	-
Debt Proceeds	-	20,246	-	-	-	16,857	-	-	-
Total Resources	\$ -	\$ 20,663	\$ 19,019	\$ 14,458	\$ 19,190	\$ 16,857	\$ 11,294	\$ 5,815	\$ 11,354
Requirements									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	263	-	-	-	-	-	-	-
Transfers to Other Funds	-	161	7	230	237	237	-	-	-
Capital Outlay - City Facilities	-	338	366	400	766	2,280	1,480	809	2,289
Capital Outlay - Parks	-	820	1,033	800	1,833	2,140	709	346	1,055
Capital Outlay - Transportation	-	452	3,326	1,804	5,130	12,200	3,350	4,460	7,810
	-	2,034	4,732	3,234	7,966	16,857	5,539	5,615	11,154
Reserves:									
Contingency	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	18,629	14,287	11,224	11,224	-	5,755	200	200
	-	18,629	14,287	11,224	11,224	-	5,755	200	200
Total Requirements	\$ -	\$ 20,663	\$ 19,019	\$ 14,458	\$ 19,190	\$ 16,857	\$ 11,294	\$ 5,815	\$ 11,354

City Facilities, Parks, and Transportation Bond Fund Resources & Expenditure Trends



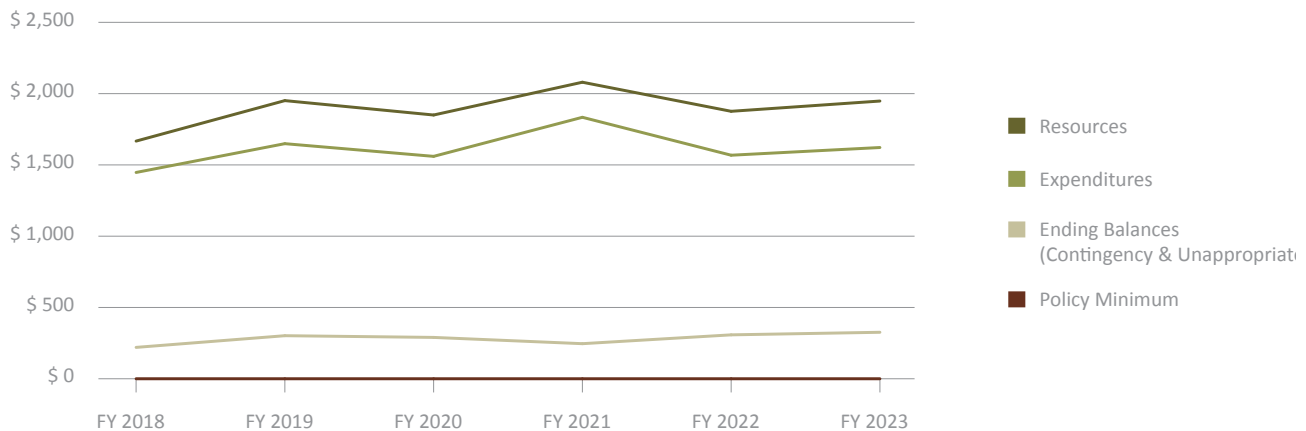


Debt Service Fund

The Debt Service Fund accounts for the repayment of voter approved general obligation bonds issued for parks land acquisition and improvements, the police station, and library improvements. The principal source of repayment is property tax revenue that is exempt from limitation. The Debt Service Fund accounts for the accumulation of resources and for the payment of general long-term debt principal and interest. Debt service consists of interest and principal payments on outstanding bonds due and payable during the fiscal year.

(Amounts in Thousands: \$87 = \$87,000)									
	Actual FY 2018	Actual FY 2019	BN 2021				BN 2023		
			Actual FY 2020	Estimate FY 2021	Total	Budget BN 2021	Adopted Biennial Budget		
							FY 2022	FY 2023	Total
Resources									
Beginning Fund Balance	\$ 214	\$ 220	\$ 302	\$ 290	\$ 302	\$ 275	\$ 246	\$ 308	\$ 246
Property Taxes	1,453	1,571	1,541	1,560	3,101	3,130	1,630	1,640	3,270
Transfers from other funds	-	160	7	230	237	237	-	-	-
Total Resources	\$ 1,667	\$ 1,951	\$ 1,850	\$ 2,080	\$ 3,640	\$ 3,642	\$ 1,876	\$ 1,948	\$ 3,516
Requirements									
Debt Service - Principal									
Series 2018 GO - City Fac., Parks, and Trans.	\$ -	\$ -	\$ -	\$ 240	\$ 240	\$ 240	\$ 365	\$ 420	\$ 785
Series 2012 GO - Police Station	310	335	355	375	730	730	400	425	825
Series 2010 GO - Refunding (Library)	310	330	355	385	740	740	-	-	-
Series 2009 GO - Refunding (Parks)	590	280	-	-	-	-	-	-	-
Sub-total, Principal	1,210	945	710	1,000	1,710	1,710	765	845	1,610
Debt Service - Interest									
Series 2018 GO - City Fac., Parks, and Trans.	-	507	674	674	1,348	1,348	662	644	1,306
Series 2012 GO - Police Station	168	162	155	148	303	304	141	133	274
Series 2010 GO - Refunding (Library)	37	30	21	12	33	34	-	-	-
Series 2009 GO - Refunding (Parks)	32	5	-	-	-	-	-	-	-
Sub-total, Interest	237	704	850	834	1,684	1,686	803	777	1,580
Total Debt Service	1,447	1,649	1,560	1,834	3,394	3,396	1,568	1,622	3,190
Reserves:									
Unappropriated Ending Fund Balance	220	302	290	246	246	246	308	326	326
Total Requirements	\$ 1,667	\$ 1,951	\$ 1,850	\$ 2,080	\$ 3,640	\$ 3,642	\$ 1,876	\$ 1,948	\$ 3,516
Bonded Debt Property Tax Rate per \$1,000	\$0.4186	\$0.4275	\$0.4176	\$0.4211	\$0.4211	\$0.4288	\$0.4191	\$0.4183	\$0.4183

Debt Service Fund Resources & Expenditure Trends





Long-Term Debt



Overview of Long-term Debt

Cities issue long-term debt to pay for long-term capital improvements. The number of years the debt is outstanding is equal to or less than the useful life of the capital investment. As set by policy, long-term debt shall not be used for operating purposes. Refer to the Financial Policies section of this document for a summary of the City of West Linn's debt policy.

Payments on outstanding debt are referred to as debt service payments. These debt service payments are appropriated to cover the principal and interest. The City has issued general obligation bonds, full faith and credit obligations, and revenue bonds.

General obligation bonds are secured by property taxes and therefore must be pre-approved by the voters. Full faith and credit obligations are backed by the City's General Fund; however, they may be repaid from any other available resources. Revenue bonds are used to finance enterprise-related capital improvements and are repaid from their respective utility fees and charges.

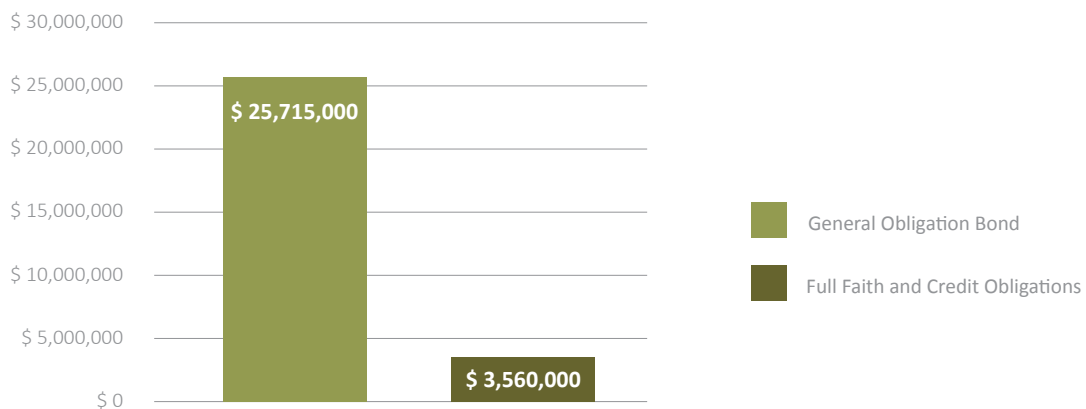
Continuing Disclosure and the S.E.C.

The City of West Linn fulfills its obligation for continuing disclosure requirements under the Securities and Exchange Commission Rule 15c2-12 by filing its audited financial reports and other required disclosures with the Municipal Securities Rulemaking Board Electronic Municipal Market Access (EMMA) database service which is available at www.emma.msrb.org.

City Credit Ratings

In March 2019, Moody's Investor Services reaffirmed the City of West Linn's credit rating at Aa2 for its general obligation bonds outstanding stating "these rating assignments primarily reflect the City's improved managerial oversight and stronger financial position." In August 2018, Standard & Poor's also reaffirmed their AA+ rating 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."

Outstanding Long-Term Debt by Type



Long-Term Debt Outstanding

As of June 30, 2021, the City will have \$25.7 million outstanding in three general obligation bond issues and \$3.6 million outstanding in two full faith and credit obligations, for a total of \$29.3 million in long-term debt outstanding:

	Beginning balance as of June 30, 2020	Additions	Reductions	Ending balance as of June 30, 2021
General Obligation bonds:				
Series 2010-A Library Refundings, interest at 2.0-3.0%, original issue of \$3,900,000, due 2021	\$ 385,000	\$ -	\$ (385,000)	\$ -
Series 2012 Police Station, interest at 1.0-2.75%, original issue of \$8,500,000, due 2032	6,330,000	-	(375,000)	5,955,000
Series 2018 Capital Projects, interest at 3.0-5.0%, original issue of \$20,000,000, due 2038	20,000,000	-	(240,000)	19,760,000
	<u>26,715,000</u>	<u>-</u>	<u>(1,000,000)</u>	<u>25,715,000</u>
Full Faith and Credit obligations:				
Series 2010-B City Hall Refunding, interest at 3.0-4.0%, original issue of \$4,300,000, due 2021	295,000	-	(295,000)	-
Series 2015 Streets/Parks/Water Refunding, interest at 2.0-4.0%, original issue of \$2,625,000 due 2035	4,005,000	-	(445,000)	3,560,000
	<u>4,300,000</u>	<u>-</u>	<u>(740,000)</u>	<u>3,560,000</u>
Total long-term debt obligations	<u>\$ 31,015,000</u>	<u>\$ -</u>	<u>\$ (1,740,000)</u>	<u>\$ 29,275,000</u>

Legal Debt Limit Maximum

Pursuant to Oregon Revised Statute 287.004, outstanding general obligation debt for cities in Oregon can not exceed three percent of the real market value of all properties within city limits. For West Linn, this maximum is \$170.9 million, of which, the City has \$29.3 million outstanding or about seventeen percent (17.0%) of the maximum general obligation debt allowed.

Future Debt Plans

There are no plans to issue general obligation bonds at this time.

There are continued discussions to possibly issue FFCO/revenue bonds in the future to replace the City's water lines, if the Utility Advisory Board and the voters of the City of West Linn wish the Council to proceed with these plans.

Future Principal and Interest Payment

FUTURE BOND PRINCIPAL

Fiscal year	General Obligation Bonds			Full Faith and Credit Obligation Bonds		Total
	Series 2010-A	Series 2012	Series 2018	Series 2010-B	Series 2015	
	Refunded Library Sep. 2, 2010	Police Station Jan. 25, 2012	City Fac, Parks, & Trans. Aug. 30, 2018	Refunded City Hall Sep. 2, 2010	Str/Pks/Wtr Dec. 16, 2015	
2021	385,000	375,000	240,000	295,000	445,000	1,740,000
2022	-	400,000	365,000	-	310,000	1,075,000
2023	-	425,000	420,000	-	320,000	1,165,000
2024	-	450,000	475,000	-	330,000	1,255,000
2025	-	475,000	540,000	-	345,000	1,360,000
2026	-	505,000	600,000	-	360,000	1,465,000
2027	-	530,000	665,000	-	370,000	1,565,000
2028	-	565,000	720,000	-	375,000	1,660,000
2029	-	595,000	780,000	-	390,000	1,765,000
2030	-	630,000	850,000	-	120,000	1,600,000
2031	-	665,000	925,000	-	120,000	1,710,000
2032	-	715,000	995,000	-	125,000	1,835,000
2033	-	-	1,755,000	-	130,000	1,885,000
2034	-	-	1,875,000	-	130,000	2,005,000
2035	-	-	1,995,000	-	135,000	2,130,000
2036	-	-	2,125,000	-	-	2,125,000
2037	-	-	2,265,000	-	-	2,265,000
2038	-	-	2,410,000	-	-	2,410,000
	<u>\$ 385,000</u>	<u>\$ 6,330,000</u>	<u>\$ 20,000,000</u>	<u>\$ 295,000</u>	<u>\$ 4,005,000</u>	<u>\$ 31,015,000</u>

FUTURE BOND INTEREST

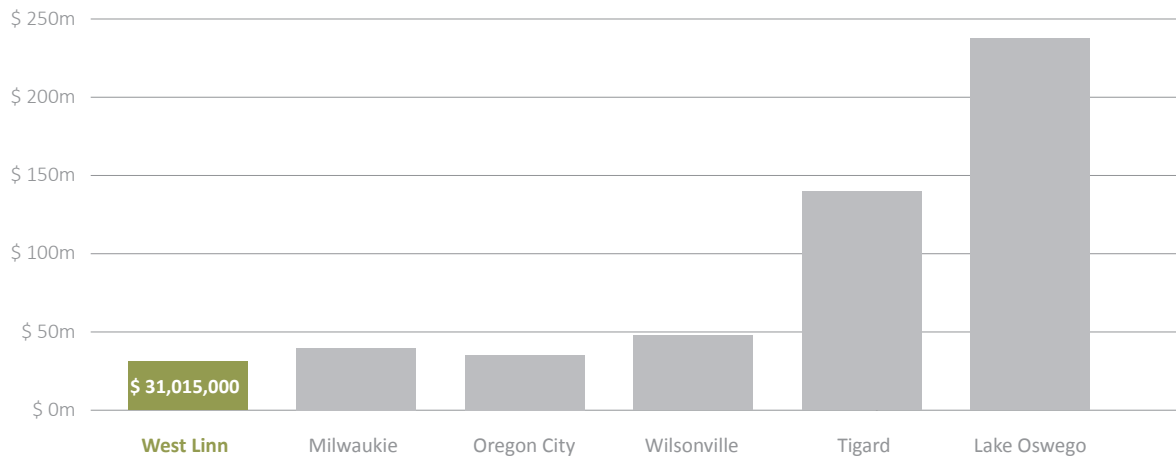
Fiscal year	General Obligation Bonds			Full Faith and Credit Obligation Bonds		Total
	Series 2010-A	Series 2012	Series 2018	Series 2010-B	Series 2015	
	Refunded Library Sep. 2, 2010	Police Station Jan. 25, 2012	City Fac, Parks, & Trans. Aug. 30, 2018	Refunded City Hall Sep. 2, 2010	Str/Pks/Wtr Dec. 16, 2015	
2021	11,550	147,937	673,937	5,163	123,675	962,262
2022	-	140,438	661,938	-	110,325	912,701
2023	-	132,437	643,687	-	104,125	880,249
2024	-	123,938	622,688	-	94,525	841,151
2025	-	114,937	598,937	-	81,325	795,199
2026	-	105,438	571,938	-	67,525	744,901
2027	-	94,706	553,937	-	53,125	701,768
2028	-	82,781	533,988	-	43,875	660,644
2029	-	69,363	512,387	-	34,500	616,250
2030	-	54,487	481,188	-	22,800	558,475
2031	-	37,950	447,187	-	19,200	504,337
2032	-	9,831	419,438	-	15,600	444,869
2033	-	-	389,587	-	11,850	401,437
2034	-	-	336,938	-	7,950	344,888
2035	-	-	280,687	-	4,050	284,737
2036	-	-	218,344	-	-	218,344
2037	-	-	151,937	-	-	151,937
2038	-	-	78,325	-	-	78,325
	<u>\$ 11,550</u>	<u>\$ 1,114,243</u>	<u>\$ 8,177,068</u>	<u>\$ 5,163</u>	<u>\$ 794,450</u>	<u>\$ 10,102,474</u>

Comparing Debt with Other Cities

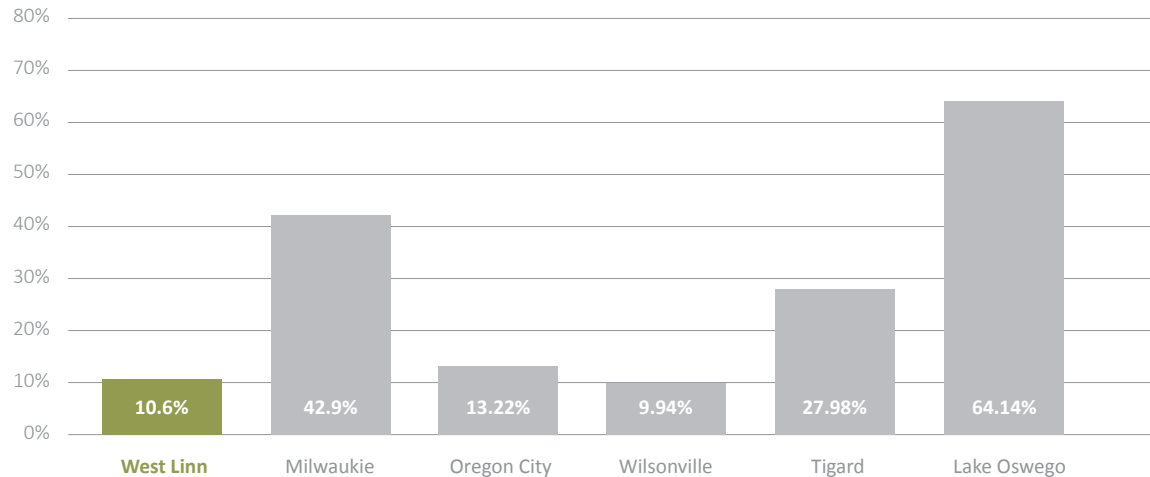
Amounts Below are from the Most Recent Audit Documents (as of June 30, 2020)

	West Linn	Milwaukie	Oregon City	Wilsonville	Tigard	Lake Oswego
General Obligation bonds	\$ 26,715,000	\$ 10,565,000	\$ 4,666,574	\$ -	\$ 13,911,000	\$ 28,610,000
Full Faith and Credit obligations	4,300,000	25,845,000	13,625,000	26,130,000	5,929,000	185,380,000
Revenue bonds	-	-	6,173,920	21,530,758	119,940,000	23,395,000
Bank loans and other debt	-	3,322,174	10,885,000	-	-	-
Total long-term debt	\$ 31,015,000	\$ 39,732,174	\$ 35,350,494	\$ 47,660,758	\$ 139,780,000	\$ 237,385,000
Total Assets per Balance Sheet	\$ 348,415,020	\$ 161,995,297	\$ 353,372,066	\$ 578,477,035	\$ 679,208,213	\$ 713,722,335
Debt to Total Assets	8.90%	24.53%	10.00%	8.24%	20.58%	33.26%
Net Position per Balance Sheet	\$ 292,518,831	\$ 94,179,171	\$ 267,361,885	\$ 479,720,608	\$ 499,490,229	\$ 370,125,793
Debt to Net Position	10.60%	42.19%	13.22%	9.94%	27.98%	64.14%

Total Long-Term Debt by City



Debt to Net Position (i.e. Debt to Equity) by City



Appropriation Resolution

RESOLUTION NO. 2021-07

A RESOLUTION ADOPTING THE CITY OF WEST LINN BUDGET AND CAPITAL IMPROVEMENT PLAN FOR THE BIENNIUM COMMENCING JULY 1, 2021 (2022-2023 BIENNIUM), MAKING APPROPRIATIONS, LEVYING AD VALOREM TAXES, AND CLASSIFYING THE LEVY PURSUANT TO SECTION 11b, ARTICLE XI OF THE OREGON CONSTITUTION.

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

Section 1. The City Council hereby adopts the budget and capital improvement plan approved by the Citizens Budget Committee for the 2022-2023 Biennium in the sum of \$137,285,000 now on file at West Linn City Hall (Finance Department) 22500 Salamo Road, West Linn, Oregon 97068.

Section 2. The amounts listed below are hereby appropriated for the biennium beginning July 1, 2021 for the purposes stated.

GENERAL FUND

City Council Department	\$ 1,148,000
City Management Department	2,716,000
Economic Development Department	354,000
Human Resources Department	1,192,000
Finance Department	1,643,000
Information Technology Department	2,798,000
City Facilities Department	1,344,000
Municipal Court Department	1,107,000
Public Works Support Services Department	3,626,000
Vehicle & Equipment Maintenance Department	847,000
Nondepartmental Materials & Services	5,900,000
Nondepartmental Debt Service	290,000
Transfers	945,000
Contingency	1,007,000
Total Appropriations	<u>\$ 24,917,000</u>

PUBLIC SAFETY FUND

Public Safety	\$ 13,218,000
Transfers to Other Funds	4,058,000
Contingency	803,000
Total Appropriations	<u>\$ 18,079,000</u>

LIBRARY FUND

Library	\$ 3,974,000
Transfers to Other Funds	2,012,000
Contingency	571,000
Total Appropriations	<u>\$ 6,557,000</u>

PARKS & RECREATION FUND

Parks & Recreation	\$ 6,807,000
Debt Service	180,000
Transfers to Other Funds	2,135,000
Contingency	805,000
Total Appropriations	<u>\$ 9,927,000</u>

BUILDING INSPECTIONS FUND

Building Inspections	\$ 1,468,000
Debt Service	28,000
Transfers to Other Funds	563,000
Contingency	67,000
Total Appropriations	<u>\$ 2,126,000</u>

PLANNING FUND

Planning	\$ 1,690,000
Transfers to Other Funds	616,000
Contingency	86,000
Total Appropriations	<u>\$ 2,392,000</u>

STREETS FUND

Streets	\$ 11,369,000
Debt Service	283,000
Transfers to Other Funds	1,923,000
Contingency	3,407,000
Total Appropriations	<u>\$ 16,982,000</u>

WATER FUND

Water	\$ 15,110,000
Debt Service	913,000
Transfers to Other Funds	2,250,000
Contingency	1,678,000
Total Appropriations	<u>\$ 19,951,000</u>

ENVIRONMENTAL SERVICES FUND

Environmental Services	\$ 9,027,000
Debt Service	86,000
Transfers to Other Funds	3,051,000
Contingency	1,981,000
Total Appropriations	<u>\$ 14,145,000</u>

SYSTEMS DEVELOPMENT CHARGES FUND

System Development Charges	\$ 3,555,000
Contingency	\$ 1,820,000
Total Appropriations	<u>\$ 5,375,000</u>

CITY FACILITIES, PARKS, & TRANSPORTATION BOND FUND

City Facilities, Parks, & Transportation	\$ 11,154,000
Contingency	0
Total Appropriations	<u>\$ 11,154,000</u>

DEBT SERVICE FUND

Debt Service	<u>\$ 3,190,000</u>
Total Appropriations	<u>\$ 3,190,000</u>

Summary Totals for All Funds

Appropriated Expenditures	\$ 122,570,000
Appropriated Contingency	12,225,000
Total Appropriations	134,795,000
Total Unappropriated	<u>2,490,000</u>
<i>TOTAL ADOPTED BUDGET for 2022-23</i>	<u>\$ 137,285,000</u>

Section 3. BE IT RESOLVED that the City Council of the City of West Linn hereby imposes the taxes provided for in the adopted budget at the rate of, for FY 2021-22, \$2.1200 per \$1,000 of assessed value for operations and in the amount of \$1,734,000 for bonds, and for FY 2022-23, \$2.1200 per \$1,000 of assessed value for operations and in the amount of \$1,745,000 for bonds, and that taxes are hereby imposed for FY 2021-22 and FY 2022-23 tax years upon the assessed value of all taxable property; and classified pursuant to the categories and subject to the limits of section 11b, Article XI of the Oregon Constitution as follows:

	<u>FY 2022-23</u>	<u>FY 2023-24</u>
Subject to the General Government Limitation:		
Permanent Rate Tax per \$1,000 Taxable Assessed Value	\$2.1200	\$2.1200
Excluded from Limitation:		
General Obligation Bonded Debt Service	\$ 1,734,000	\$ 1,745,000

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

This resolution was PASSED and ADOPTED this 14th day of June, 2021, and takes effect upon passage.


JULES WALTERS, MAYOR

ATTEST:


KATHY MOLLUSKY, CITY RECORDER

APPROVED AS TO FORM:


CITY ATTORNEY

City of West Linn

Total of 12 Funds

(amounts in thousands)

						Current	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						Year	PROJECTED				
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
RESOURCES											
Beginning Fund Balances	\$20,516	\$19,250	\$14,892	\$16,025	\$39,558	\$39,136	\$38,892	\$25,922	\$14,715	\$12,382	\$11,017
Revenues	41,971	38,606	40,232	60,406	40,520	44,404	53,217	45,176	44,418	45,881	47,393
Total Resources	\$62,487	\$57,856	\$55,124	\$76,431	\$80,078	\$83,540	\$92,109	\$71,098	\$59,133	\$58,263	\$58,409
REQUIREMENTS											
Expenditures	\$43,237	\$42,964	\$39,099	\$36,873	\$40,942	\$44,648	\$66,187	\$56,383	\$46,751	\$47,246	\$48,350
Ending Fund Balances	19,250	14,892	16,025	39,558	39,136	38,892	25,922	14,715	12,382	11,017	10,059
Total Requirements	\$62,487	\$57,856	\$55,124	\$76,431	\$80,078	\$83,540	\$92,109	\$71,098	\$59,133	\$58,263	\$58,409

City of West Linn

Total of 12 Funds
(amounts in thousands)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
						Year	PROJECTED				
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Resources											
Beginning fund balance	\$20,516	\$19,250	\$14,892	\$16,025	\$39,558	\$39,136	\$38,892	\$25,922	\$14,715	\$12,382	\$11,017
Taxes	8,365	8,653	8,956	9,506	9,629	9,811	10,128	10,392	10,704	11,025	11,356
Fees and Charges	15,416	16,153	15,762	16,575	16,034	16,515	17,629	18,039	18,743	19,475	20,236
Intergovernmental	3,877	5,288	5,798	4,586	4,900	8,475	9,780	7,147	5,269	5,393	5,520
Transfers from other funds	7,138	7,490	8,777	7,865	8,377	8,466	8,807	8,746	9,010	9,281	9,558
Debt proceeds	5,649	-	-	20,246	288	461	6,184	144	30	30	30
Other	1,526	1,022	939	1,628	1,292	676	689	708	662	677	693
Total revenues	41,971	38,606	40,232	60,406	40,520	44,404	53,217	45,176	44,418	45,881	47,393
Total Resources	\$62,487	\$57,856	\$55,124	\$76,431	\$80,078	\$83,540	\$92,109	\$71,098	\$59,133	\$58,263	\$58,409
Requirements											
Personnel services	\$14,664	\$14,250	\$14,783	\$14,733	\$15,352	\$16,452	\$18,438	\$18,996	\$19,947	\$20,944	\$21,991
Materials & services	6,852	6,911	7,499	7,589	6,864	9,976	13,435	10,568	9,388	9,651	9,921
Debt service	5,631	2,287	2,308	2,505	2,466	2,806	2,138	2,834	2,891	2,955	3,013
Transfers to other funds	7,138	7,490	8,777	7,865	8,377	8,466	8,807	8,746	9,010	9,281	9,560
Capital outlay	8,952	12,026	5,732	4,181	7,883	6,948	23,369	15,239	5,515	4,415	3,865
Total expenditures	43,237	42,964	39,099	36,873	40,942	44,648	66,187	56,383	46,751	47,246	48,350
Ending Fund Balance	19,250	14,892	16,025	39,558	39,136	38,892	25,922	14,715	12,382	11,017	10,059
Total Requirements	\$62,487	\$57,856	\$55,124	\$76,431	\$80,078	\$83,540	\$92,109	\$71,098	\$59,133	\$58,263	\$58,409

City of West Linn

Total of 12 Funds

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5	
	ACTUALS						PROJECTED					
	FY16	FY17	FY18	FY19	FY20		FY21	FY22	FY23	FY24	FY25	FY26
Resources												
Beginning fund balance	\$20,516	\$19,250	\$14,892	\$16,025	\$39,558	\$39,136	\$38,892	\$25,922	\$14,715	\$12,382	\$11,017	
Taxes												
Taxes - General	6,998	7,182	7,503	7,935	8,088	8,251	8,498	8,752	9,015	9,285	9,564	
Taxes - Bonded Debt	1,367	1,471	1,453	1,571	1,541	1,560	1,630	1,640	1,689	1,740	1,792	
	8,365	8,653	8,956	9,506	9,629	9,811	10,128	10,392	10,704	11,025	11,356	
Fees and Charges												
Fees and charges - Water	4,114	4,160	4,638	4,943	4,741	5,023	5,158	5,364	5,578	5,801	6,033	
Fees and charges - Sewer	2,275	2,383	2,516	2,650	2,762	2,796	2,922	3,053	3,175	3,302	3,434	
Fees and charges - Surface	830	874	918	967	1,015	1,056	1,104	1,153	1,199	1,247	1,297	
Fees and charges - Parks	1,565	1,645	1,712	1,819	1,911	2,006	2,302	2,401	2,521	2,647	2,779	
Fees and charges - Streets	1,659	1,735	1,791	1,898	1,992	2,084	2,177	2,275	2,366	2,461	2,559	
Fees and charges - SDCs	1,417	1,385	694	887	494	580	446	446	459	472	485	
Fees and charges - Other	1,089	1,127	1,143	1,047	763	419	637	945	990	1,036	1,084	
Franchise fees	1,693	1,991	1,705	1,724	1,753	1,914	1,752	1,753	1,777	1,801	1,825	
Licenses and permits	774	853	643	640	603	637	1,131	649	678	708	740	
	15,416	16,153	15,762	16,575	16,034	16,515	17,629	18,039	18,743	19,475	20,236	
Intergovernmental	3,877	5,288	5,798	4,586	4,900	8,475	9,780	7,147	5,269	5,393	5,520	
Fines and forfeitures	627	575	484	429	350	272	317	347	357	368	379	
Interest	16	15	31	610	618	154	100	85	25	25	25	
Miscellaneous	883	432	424	589	324	250	272	276	280	284	289	
Debt proceeds	5,649	-	-	20,246	288	461	6,184	144	30	30	30	
Transfers from other funds	7,138	7,490	8,777	7,865	8,377	8,466	8,807	8,746	9,010	9,281	9,558	
Total revenues	41,971	38,606	40,232	60,406	40,520	44,404	53,217	45,176	44,418	45,881	47,393	
Total Resources	\$62,487	\$57,856	\$55,124	\$76,431	\$80,078	\$83,540	\$92,109	\$71,098	\$59,133	\$58,263	\$58,409	
Requirements												
Personnel services	\$14,664	\$14,250	\$14,783	\$14,733	\$15,352	\$16,452	18,438	18,996	19,947	20,944	21,991	
Materials & services	6,852	6,911	7,499	7,589	6,864	9,976	13,435	10,568	9,388	9,651	9,921	
Debt service	5,631	2,287	2,308	2,505	2,466	2,806	2,138	2,834	2,891	2,955	3,013	
Transfers to other funds	7,138	7,490	8,777	7,865	8,377	8,466	8,807	8,746	9,010	9,281	9,560	
Capital outlay	8,952	12,026	5,732	4,181	7,883	6,948	23,369	15,239	5,515	4,415	3,865	
Total expenditures	43,237	42,964	39,099	36,873	40,942	44,648	66,187	56,383	46,751	47,246	48,350	
Ending Fund Balance												
Policy requirements	2,902	3,033	3,247	3,138	3,172	3,806	4,623	4,277	4,241	4,430	4,628	
Reserves for ARP	-	-	-	-	-	2,700	1,400	-	-	-	-	
Reserves for debt service	319	153	153	-	135	135	100	100	100	100	100	
Reserves for capital projects	14,256	11,121	6,184	4,863	4,799	4,968	2,820	2,305	1,613	1,714	-	
Over (under) policy/reserves	1,773	585	6,441	31,557	31,030	29,983	16,979	8,033	6,428	4,773	5,331	
Total ending fund balance	19,250	14,892	10,625	39,558	39,136	38,892	25,922	14,715	12,382	11,017	10,059	
Total Requirements	\$62,487	\$57,856	\$55,124	\$76,431	\$80,078	\$83,540	\$92,109	\$71,098	\$59,133	\$58,263	\$58,409	

City of West Linn

General Fund
(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Resources											
Beginning fund balance	\$1,541	\$2,184	\$2,983	\$2,177	\$3,192	\$2,977	\$4,980	\$3,349	\$1,508	\$1,011	\$415
Transfer from other funds	6,880	7,100	7,132	7,279	7,112	7,259	8,337	8,271	8,521	8,777	9,039
Fines and forfeitures	550	513	429	376	308	265	300	310	319	329	339
Fees and charges	266	243	240	185	206	188	181	184	190	196	202
Interest	16	15	18	45	48	22	20	15	15	15	15
Miscellaneous	145	52	74	55	61	31	10	10	10	10	10
Intergovernmental	89	-	-	57	190	3,495	2,700	-	-	-	-
Debt proceeds	1,070	-	-	-	53	140	70	30	-	-	-
Total revenues	9,016	7,923	7,893	7,997	7,978	11,400	11,618	8,820	9,055	9,327	9,605
Total Resources	\$10,557	10,107	\$10,876	\$10,174	\$11,170	\$14,377	\$16,598	\$12,169	\$10,563	\$10,338	\$10,020
Requirements											
Personnel services	\$4,136	\$3,642	\$3,955	\$3,874	\$4,137	\$4,519	\$5,376	\$5,598	\$5,878	\$6,172	\$6,481
Materials & services	2,289	2,369	2,645	2,235	2,318	3,300	7,187	4,412	3,038	3,100	3,162
Debt service	1,448	404	404	403	413	420	146	146	146	146	146
Transfers to other funds	233	390	1,645	425	1,258	978	470	475	490	505	520
Capital outlay	267	319	50	45	67	180	70	30	-	-	-
Total expenditures	8,373	7,124	8,699	6,982	8,193	9,397	13,249	10,661	9,552	9,923	10,309
Ending Fund Balance											
Policy requirement (15%)	964	902	990	916	968	1,173	1,884	1,502	1,337	1,391	1,446
Reserve for ARP	-	-	-	-	-	2,700	1,400	-	-	-	-
Over (under) Policy	1,220	2,081	1,187	2,276	2,009	1,107	65	6	(326)	(976)	(1,735)
Total ending fund balance	2,184	2,983	2,177	3,192	2,977	4,980	3,349	1,508	1,011	415	(289)
Total Requirements	\$10,557	\$10,107	\$10,876	\$10,174	\$11,170	\$14,377	16,598	\$12,169	\$10,563	\$10,338	\$10,020

City of West Linn

General Fund
(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	ACTUALS						PROJECTED				
	FY16	FY17	FY18	FY19	FY20		FY21	FY22	FY23	FY24	FY25
Expenditures - by Department											
City Council	\$199	\$213	\$282	\$343	\$521	\$722	\$606	\$542	\$564	\$587	\$610
City Management	1,238	945	1,137	879	835	818	1,334	1,382	1,437	1,494	1,554
Economic Development	240	211	273	277	301	488	202	152	158	164	171
Human Resources	456	471	521	442	488	507	586	606	630	655	681
Finance	921	797	633	645	674	784	807	836	869	904	940
Information Technology	1,212	1,267	1,188	1,078	984	1,539	1,441	1,357	1,411	1,467	1,526
Facility Services	511	549	569	515	570	634	657	687	714	743	773
Municipal Court	344	384	425	440	463	501	542	565	588	612	636
Public Works Support Services	1,046	1,034	1,123	1,062	1,204	1,414	1,790	1,836	1,909	1,985	2,064
Vehicle & Equipment Maint	306	303	325	344	339	378	420	427	444	462	480
Non-Departmental											
General	219	156	174	129	143	214	4,249	1,651	230	239	249
Debt service	1,448	404	404	403	413	420	145	145	146	146	146
Transfers to other funds	233	390	1,645	425	1,258	978	470	475	490	505	520
	\$8,373	\$7,124	\$8,699	\$6,982	\$8,193	\$9,397	\$13,249	\$10,661	\$9,590	\$9,963	\$10,350

City of West Linn

Public Safety Fund

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Resources											
Beginning fund balance	\$937	\$478	\$486	1,679	\$1,781	\$2,226	\$2,277	\$1,704	\$1,128	\$394	(\$509)
Fines and forfeitures	20	13	12	13	16	7	7	7	7	7	7
Interest	-	-	-	24	19	-	-	-	-	-	-
Miscellaneous	34	19	16	13	11	14	5	5	5	5	5
Taxes	5,023	5,032	5,149	5,419	5,511	5,590	5,858	6,030	6,211	6,397	6,589
Franchise fees	1,374	1,621	1,381	1,381	1,450	1,612	1,450	1,450	1,465	1,480	1,495
Intergovernmental	451	520	688	647	693	627	625	645	658	671	684
Intergovernmental (TriMet)	124	105	123	-	-	-	-	-	-	-	-
Licenses and permits	24	22	22	37	29	22	21	24	24	24	24
Transfers from other funds	-	75	1,120	-	278	-	-	-	-	-	-
Total revenues	7,050	7,407	8,511	7,534	8,007	7,872	7,966	8,161	8,370	8,584	8,804
Total Resources	\$7,987	\$7,885	\$8,997	\$9,213	\$9,788	\$10,098	\$10,243	\$9,865	\$9,498	\$8,978	\$8,295
Requirements											
Personnel services	\$4,970	\$4,834	\$4,783	\$4,670	\$4,978	\$5,140	\$5,333	\$5,510	\$5,786	\$6,075	\$6,379
Materials & services	742	749	707	709	710	745	1,006	999	1,029	1,060	1,092
Transfers to other funds	1,674	1,682	1,735	1,867	1,726	1,791	2,015	2,043	2,104	2,167	2,232
Capital outlay - vehicles	123	134	93	186	148	145	185	185	185	185	185
Total expenditures	7,509	7,399	7,318	7,432	7,562	7,821	8,539	8,737	9,104	9,487	9,888
Ending Fund Balance											
Policy requirement (15%)	857	837	824	807	853	883	951	976	1,022	1,070	1,121
Over (under) Policy	(379)	(351)	855	974	1,373	1,394	753	152	(628)	(1,579)	(2,714)
Total ending fund balance	478	486	1,679	1,781	2,226	2,277	1,704	1,128	394	(509)	(1,593)
Total Requirements	\$7,987	\$7,885	\$8,997	\$9,213	\$9,788	\$10,098	\$10,243	\$9,865	\$9,498	\$8,978	\$8,295

City of West Linn

Library Fund
(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Resources											
Beginning fund balance	\$700	\$506	\$346	\$381	\$555	\$723	\$781	\$730	\$673	\$580	\$445
Fines and forfeitures	57	49	43	39	26	-	10	30	31	32	33
Interest	-	-	-	6	8	-	-	-	-	-	-
Miscellaneous	9	10	10	9	3	5	4	8	8	8	8
Taxes	720	852	1,026	1,070	1,044	1,086	1,118	1,152	1,187	1,222	1,259
Intergovernmental - new district	1,481	1,535	1,595	1,694	1,707	1,756	1,761	1,795	1,849	1,904	1,961
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	2,267	2,446	2,674	2,818	2,788	2,847	2,893	2,985	3,075	3,166	3,261
Total Resources	\$2,967	\$2,952	\$3,020	\$3,199	\$3,343	\$3,570	\$3,674	\$3,715	\$3,748	\$3,746	\$3,706
Requirements											
Personnel services	\$1,331	\$1,431	\$1,524	\$1,554	\$1,547	\$1,635	\$1,703	\$1,785	\$1,874	\$1,968	\$2,066
Materials & services	225	225	212	224	218	283	238	248	255	263	271
Transfers to other funds	816	896	803	855	854	871	1,003	1,009	1,039	1,070	1,102
Capital outlay	89	54	100	11	1	-	-	-	-	-	-
Total expenditures	2,461	2,606	2,639	2,644	2,620	2,789	2,944	3,042	3,168	3,301	3,439
Ending Fund Balance											
Policy requirement (15%)	76	91	103	110	108	131	134	148	162	178	194
Reserve for Caulfield (inc.)	157	157	157	157	157	157	157	157	157	157	157
Over (under) Policy	273	98	121	288	458	493	54	368	261	110	(84)
Total ending fund balance	506	346	381	555	723	781	730	673	580	445	267
Total Requirements	\$2,967	\$2,952	\$3,020	\$3,199	\$3,343	\$3,570	\$3,674	\$3,715	\$3,748	\$3,746	\$3,706

City of West Linn

Parks and Recreation Fund

(amounts in thousands)

						Current	+ 1	+ 2	+ 3	+ 4	+ 5
						Year	PROJECTED				
						FY21	FY22	FY23	FY24	FY25	FY26
ACTUALS											
FY16	FY17	FY18	FY19	FY20							
Resources											
Beginning fund balance	\$970	\$476	(\$511)	\$358	\$619	\$1,128	\$1,201	\$889	\$971	\$675	\$707
Fees - Rec Program Fees	592	738	739	688	486	146	366	671	705	740	777
Fees - Park Maintenance Fee	1,565	1,645	1,712	1,819	1,911	2,006	2,302	2,401	2,521	2,647	2,779
Interest	-	-	-	7	7	-	-	-	-	-	-
Miscellaneous	3	2	2	28	16	2	-	-	-	-	-
Taxes	1,255	1,298	1,328	1,446	1,533	1,575	1,522	1,570	1,617	1,666	1,716
Intergovernmental	-	1,313	914	-	89	10	-	-	-	-	-
Proceeds from debt issues	357	-	-	-	-	-	-	-	-	-	-
Proceeds from leases	-	-	-	-	126	120	30	30	30	30	30
Transfers from other funds	-	-	-	-	157	105	-	-	-	-	-
Total revenues	3,772	4,996	4,695	3,988	4,325	3,964	4,220	4,672	4,873	5,083	5,302
Total Resources	\$4,742	\$5,472	\$4,184	\$4,346	\$4,944	\$5,092	\$5,421	\$5,561	\$5,844	\$5,758	\$6,008
Requirements											
Personnel services	\$1,572	\$1,572	\$1,699	\$1,796	\$1,765	\$1,807	\$2,097	\$2,156	\$2,264	\$2,377	\$2,496
Materials & services	855	843	997	1,014	770	934	1,116	1,168	1,203	1,239	1,276
Debt service	425	37	36	35	36	36	36	37	36	36	36
Debt service - lease obligations	-	-	-	-	29	45	51	56	56	56	56
Transfers to other funds	853	924	819	869	951	929	1,082	1,053	1,085	1,118	1,152
Capital outlay:											
Senior Center	431	-	-	-	-	-	-	-	-	-	-
Cedar Oak Boat Ramp	46	1,918	-	-	-	-	-	-	-	-	-
Willamette Trail Improv.	-	28	-	-	-	-	-	-	-	-	-
MSY LOT Improvements	17	-	-	-	-	-	-	-	-	-	-
Vehicles/Equipment	41	31	43	13	140	120	110	45	100	100	100
Fields Bridge Pk Improv.	-	29	-	-	-	-	-	-	-	-	-
Willamette Park Artwork	26	-	-	-	-	-	-	-	-	-	-
Other capital outlay	-	601	232	-	125	20	40	75	425	125	25
Total capital outlay	561	2,607	275	13	265	140	150	120	525	225	125
Total expenditures	4,266	5,983	3,826	3,727	3,816	3,891	4,532	4,590	5,169	5,051	5,141
Ending Fund Balance											
Policy requirement (15%)	364	362	404	422	380	411	482	499	520	542	566
Over (under) Policy	112	(873)	(46)	197	748	790	407	472	155	165	301
Total ending fund balance	476	(511)	358	619	1,128	1,201	889	971	675	707	867
Total Requirements	\$4,742	\$5,472	\$4,184	\$4,346	\$4,944	\$5,092	\$5,421	\$5,561	\$5,844	\$5,758	\$6,008

City of West Linn

Building Inspections Fund

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY16	FY17	FY18	FY19	FY20		PROJECTED				
	FY21	FY22	FY23	FY24	FY25	FY26					
Resources											
Beginning fund balance	(\$175)	(76)	(\$2)	\$114	\$68	401	\$543	\$377	\$94	(\$198)	(\$498)
Proceeds from leases	-	-	-	-	55	75	-	-	-	-	-
Miscellaneous	-	-	-	1	-	4	-	-	-	-	-
Licenses and permits	673	749	554	531	512	550	1,050	560	588	617	648
Transfers from other funds	133	90	300	200	513	356	-	-	-	-	-
Total revenues	806	839	854	732	1,080	985	1,050	560	588	617	648
Total Resources	\$631	\$763	\$852	\$846	\$1,148	\$1,386	\$1,593	\$937	\$682	\$419	\$150
Requirements											
Personnel services	\$375	\$379	\$395	\$438	\$363	\$431	\$616	\$495	\$520	\$546	\$573
Materials & services	28	37	35	19	30	22	307	50	52	54	56
Debt service	-	-	-	-	5	14	14	14	15	15	15
Transfers to other funds	304	322	308	321	294	301	279	284	293	302	311
Capital outlay	-	27	-	-	55	75	-	-	-	-	-
Total expenditures	707	765	738	778	747	843	1,216	843	880	917	955
Ending Fund Balance											
Policy requirement (15%)	60	62	65	69	59	68	138	82	86	90	94
Over (under) Policy	(136)	(64)	49	(1)	342	475	239	12	(284)	(588)	(899)
Total ending fund balance	(76)	(2)	114	68	401	543	377	94	(198)	(498)	(805)
Total Requirements	\$631	\$763	\$852	\$846	\$1,148	\$1,386	\$1,593	\$937	\$682	\$419	\$150

Five-Year Forecast

City of West Linn

Planning Fund

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Resources											
Beginning fund balance	\$353	\$322	\$331	\$356	\$448	\$285	\$308	\$184	\$128	\$51	(\$48)
Fees and charges	231	146	164	172	71	85	90	90	95	100	105
Miscellaneous	7	2	6	9	2	15	3	3	3	3	3
Franchise fees	206	238	199	214	176	172	172	173	175	177	179
Intergovernmental	252	283	292	298	319	340	325	325	332	339	346
Transfers from General Fund	100	225	225	226	310	516	470	475	489	504	519
Total revenues	821	894	886	919	878	1,128	1,060	1,066	1,094	1,123	1,152
Total Resources	\$1,174	\$1,216	\$1,217	\$1,275	\$1,326	\$1,413	\$1,368	\$1,250	\$1,222	\$1,174	\$1,104
Requirements											
Personnel services	\$458	\$496	\$548	\$500	\$654	\$647	\$714	\$737	\$774	\$813	\$854
Materials & services	36	21	10	11	11	90	143	96	99	102	105
Transfers to other funds	358	368	303	316	376	368	327	289	298	307	316
Total expenditures	852	885	861	827	1,041	1,105	1,184	1,122	1,171	1,222	1,275
Ending Fund Balance											
Policy requirement (15%)	74	78	84	77	100	111	129	125	131	137	144
Over (under) Policy	248	253	272	371	185	197	55	3	(80)	(185)	(315)
Total ending fund balance	322	331	356	448	285	308	184	128	51	(48)	(171)
Total Requirements	\$1,174	\$1,216	\$1,217	\$1,275	\$1,326	\$1,413	\$1,368	\$1,250	\$1,222	\$1,174	\$1,104

City of West Linn

Street Fund
(amounts in thousands)

						Current	+ 1	+ 2	+ 3	+ 4	+ 5
						Year	P R O J E C T E D				
						FY21	FY22	FY23	FY24	FY25	FY26
Resources											
Beginning fund balance	\$1,944	1,647	1,443	\$1,755	\$3,031	4,381	3,579	3,479	\$3,487	\$3,884	\$4,783
Fees - street maintenance fees (1)	1,659	1,735	1,791	1,898	1,992	2,084	2,177	2,275	2,366	2,461	2,559
Intergovernmental - gas tax (2)	1,480	1,532	2,186	1,890	1,902	2,184	2,369	2,382	2,430	2,479	2,529
Intergovernmental	-	-	-	-	-	-	2,000	2,000	-	-	-
SDC Reimbursement	262	81	38	43	17	6	10	10	10	10	10
Franchise fees	113	132	125	129	127	130	130	130	137	144	151
Miscellaneous	222	35	15	27	56	-	-	-	-	-	-
Interest	-	-	-	19	31	5	-	-	-	-	-
Debt proceeds	1,427	-	-	-	-	-	-	-	-	-	-
Total revenues	5,163	3,515	4,155	4,006	4,125	4,409	6,686	6,797	4,943	5,094	5,249
Total Resources	\$7,107	\$5,162	\$5,598	\$5,761	\$7,156	\$8,790	\$10,265	\$10,276	\$8,430	\$8,978	\$10,032
Requirements											
Personnel services	\$554	\$587	\$576	\$595	\$580	\$726	\$868	\$914	\$960	\$1,008	\$1,058
Materials & services	494	530	520	511	476	1,910	631	680	700	721	743
Debt service	1,514	141	142	140	142	143	141	142	144	144	144
Transfers to other funds	772	845	892	851	814	822	940	983	1,012	1,042	1,073
Capital outlay											
Street capital projects	2,101	1,616	1,646	570	676	1,425	4,075	3,950	1,600	1,150	1,200
Equipment and vehicle	25	-	67	63	87	185	131	120	130	130	130
Total expenditures	5,460	3,719	3,843	2,730	2,775	5,211	6,786	6,789	4,546	4,195	4,348
Ending Fund Balance											
Policy requirement (15%)	157	168	164	166	158	395	225	239	249	259	270
Over (under) Policy	1,490	1,275	1,591	2,865	4,223	3,184	3,254	3,248	3,635	4,524	5,414
Total ending fund balance	1,647	1,443	1,755	3,031	4,381	3,579	3,479	3,487	3,884	4,783	5,684
Total Requirements	\$7,107	\$5,162	\$5,598	\$5,761	\$7,156	\$8,790	\$10,265	\$10,276	\$8,430	\$8,978	\$10,032

- (1) For FY14, 75% increase in Residential SMF and 0% increase in Commercial SMF. Increase of 5% for both Residential and Commercial for FY15 forward.
 (2) No Local Gas Tax. State Gas Tax rate is fixed at .34 cents per gallon.

Q: Where does the Street Maintenance Fee revenue go?

(amounts in thousands)

	ACTUALS										10 Year Total
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	
Beginning balance relating to SMF	\$2,760	\$543	\$1,039	\$808	\$1,740	\$2,662	\$2,148	(\$222)	(\$2,402)	(\$2,157)	\$2,760
SMF revenue collected per year	1,659	1,735	1,791	1,898	1,992	2,084	2,177	2,275	2,366	2,461	20,438
% of SMF to State Gas Tax	53%	53%	45%	50%	53%	54%	53%	53%	54%	54%	
SMF spent on:											
Materials & Services	(261)	(281)	(234)	(256)	(252)	(1,030)	(331)	(363)	(377)	(391)	(3,776)
Debt service payments	(1,514)	(141)	(142)	(140)	(142)	(143)	(141)	(142)	(144)	(144)	(2,793)
Street capital projects	(2,101)	(1,616)	(1,646)	(570)	(676)	(1,425)	(4,075)	(3,950)	(1,600)	(1,150)	(18,809)
Total SMF expenditures	(3,876)	(2,038)	(2,022)	(966)	(1,070)	(2,598)	(4,547)	(4,455)	(2,121)	(1,685)	(25,378)
Ending SMF balance carried forward	\$543	\$1,039	\$808	\$1,740	\$2,662	\$2,148	(\$222)	(\$2,402)	(\$2,157)	(\$1,381)	(\$2,180)

Five-Year Forecast

City of West Linn

Water Fund

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Resources											
Beginning fund balance	\$6,108	\$5,761	\$2,417	\$1,824	\$2,708	\$3,219	\$3,099	\$2,644	\$1,846	\$1,561	\$1,341
Water charges - base	3,927	3,973	4,139	4,711	4,494	4,786	4,907	5,106	5,310	5,522	5,743
Water charges - rate increases	187	187	499	232	247	237	251	258	268	279	290
Interest	-	-	-	19	25	1	10	10	10	10	10
Miscellaneous	140	141	196	146	139	146	218	218	222	226	231
Proceeds from sale of bonds	2,795	-	-	-	-	-	6,000	-	-	-	-
Proceeds from leases	-	-	-	-	29	45	-	42	-	-	-
Proceeds from sale of capital assets	-	-	-	208	-	-	-	-	-	-	-
Total revenues	7,049	4,301	4,834	5,316	4,934	5,215	11,386	5,634	5,810	6,037	6,274
Total Resources	\$13,157	\$10,062	\$7,251	\$7,140	\$7,642	\$8,434	\$14,485	\$8,278	\$7,656	\$7,598	\$7,615
Requirements											
Personnel services	\$593	\$634	\$685	\$696	\$773	\$888	\$919	\$958	\$1,006	\$1,056	\$1,109
Materials & services	1,775	1,728	1,976	2,018	1,893	2,228	2,331	2,410	2,482	2,556	2,633
Debt service	841	280	279	278	279	293	146	767	770	775	778
Transfers to other funds	986	869	925	930	830	873	1,195	1,055	1,087	1,120	1,154
Capital outlay											
Water capital projects	3,201	4,009	1,444	510	612	822	7,050	1,200	700	700	550
Equipment and vehicle	-	125	118	-	36	231	200	42	50	50	50
Total expenditures	7,396	7,645	5,427	4,432	4,423	5,335	11,841	6,432	6,095	6,257	6,274
Ending Fund Balance											
Policy requirement (15%)	204	379	385	407	400	467	488	505	523	542	561
Reserve for debt service (inc.)	151	-	-	-	-	-	-	-	-	-	-
Reserve for capital project	2,823	-	-	-	-	-	-	-	-	-	-
Over (under) Policy	2,583	2,038	1,439	2,301	2,819	2,632	2,156	1,341	1,038	799	780
Total ending fund balance	5,761	2,417	1,824	2,708	3,219	3,099	2,644	1,846	1,561	1,341	1,341
Total Requirements	\$13,157	\$10,062	\$7,251	\$7,140	\$7,642	\$8,434	\$14,485	\$8,278	\$7,656	\$7,598	\$7,615
Monthly Utility Rate Information:											
% water rate increases	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Water portion of average bill	\$ 20	\$ 21	\$ 22	\$ 24	\$ 25	\$ 26	\$ 27	\$ 29	\$ 30	\$ 32	\$ 33
Total average utility bill	\$ 87	\$ 92	\$ 97	\$ 103	\$ 108	\$ 113	\$ 119	\$ 125	\$ 131	\$ 138	\$ 145

City of West Linn

Environmental Services Fund

(amounts in thousands)

	ACTUALS					Current Year FY21	+ 1 FY22	+ 2 FY23	+ 3 FY24	+ 4 FY25	+ 5 FY26
	FY16	FY17	FY18	FY19	FY20		PROJECTED				
Resources											
Beginning fund balance	\$3,030	\$3,336	\$2,281	\$2,466	\$3,361	\$4,419	\$5,685	\$3,682	\$2,048	\$1,902	\$2,312
Wastewater charges - base	2,169	2,252	2,343	2,524	2,629	2,658	2,782	2,908	3,022	3,143	3,269
Wastewater charges - rate increases	106	131	173	126	133	138	140	145	153	159	165
Surface water - base	795	822	855	921	967	1,005	1,051	1,098	1,141	1,187	1,235
Surface water - rate increases	35	52	63	46	48	51	53	55	58	60	62
Interest	-	-	-	22	29	1	-	-	-	-	-
Proceeds from leases	-	-	-	-	25	81	84	42	-	-	-
Miscellaneous	61	90	62	49	19	27	22	22	22	22	22
Licenses and permits	77	82	67	72	62	65	60	65	66	67	68
Total revenues	3,243	3,429	3,563	3,760	3,912	4,026	4,192	4,335	4,462	4,638	4,821
Total Resources	\$6,273	\$6,765	\$5,844	\$6,226	\$7,273	\$8,445	\$9,877	\$8,017	\$6,510	\$6,540	\$7,133
Requirements											
Personnel services	\$675	\$675	\$618	\$612	\$555	\$659	\$812	\$843	\$885	\$929	\$975
Materials & services	300	350	269	478	418	455	467	494	519	545	572
Debt service	-	-	-	-	2	21	36	50	52	54	56
Transfers to other funds	1,117	1,194	1,347	1,270	1,267	1,303	1,496	1,555	1,602	1,650	1,700
Capital outlay											
Sewer capital projects	415	1,771	88	233	-	108	1,900	1,800	750	500	400
Surface water capital projects	430	379	1,045	-	576	129	1,000	1,000	550	300	300
Equipment and vehicle	-	115	11	272	36	85	484	227	250	250	250
Total expenditures	2,937	4,484	3,378	2,865	2,854	2,760	6,195	5,969	4,608	4,228	4,253
Ending Fund Balance											
Policy requirement (15%)	146	154	228	164	146	167	192	201	211	221	232
Over (under) Policy	3,190	2,127	2,238	3,197	4,273	5,518	3,490	1,847	1,691	2,091	2,648
Total ending fund balance	3,336	2,281	2,466	3,361	4,419	5,685	3,682	2,048	1,902	2,312	2,880
Total Requirements	\$6,273	\$6,765	\$5,844	\$6,226	\$7,273	\$8,445	\$9,877	\$8,017	\$6,510	\$6,540	\$7,133
Monthly Utility Rate Information:											
% sewer rate increases	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Sewer portion of average bill	\$ 37	\$ 39	\$ 42	\$ 44	\$ 46	\$ 49	\$ 51	\$ 53	\$ 56	\$ 59	\$ 62
% surface rate increases	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Surface portion of average bill	\$ 6	\$ 6	\$ 7	\$ 7	\$ 7	\$ 7	\$ 8	\$ 8	\$ 9	\$ 9	\$ 9
Total average utility bill	\$ 87	\$ 92	\$ 97	\$ 103	\$ 108	\$ 113	\$ 119	\$ 125	\$ 131	\$ 138	\$ 145

City of West Linn

Debt Service Fund

(amounts in thousands)

						Current	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						Year	PROJECTED				
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Resources											
Beginning fund balance	\$204	\$168	\$214	\$220	\$302	\$290	246	\$308	\$326	\$343	\$354
Taxes	1,367	1,471	1,453	1,571	1,541	1,560	1,630	1,640	1,689	1,740	1,792
Transfers from other funds	-	-	-	160	7	230	-	-	-	-	-
Total revenues	1,367	1,471	1,453	1,731	1,548	1,790	1,630	1,640	1,689	1,740	1,792
Total Resources	\$1,571	\$1,639	\$1,667	\$1,951	\$1,850	\$2,080	\$1,876	\$1,948	\$2,015	\$2,083	\$2,146
Requirements											
Debt service:											
Series 2009 Refunded Parks	\$625	\$622	\$622	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Series 2010 Refunded Library	324	334	347	360	376	397	-	-	-	-	-
Series 2012 Police Station	454	469	478	497	510	523	541	558	574	590	610
Series 2018 GO Bond	-	-	-	507	674	914	1,027	1,064	1,098	1,139	1,172
Total expenditures	1,403	1,425	1,447	1,649	1,560	1,834	1,568	1,622	1,672	1,729	1,782
Ending Fund Balance											
Policy requirement (0%)	-	-	-	-	-	-	-	-	-	-	-
Reserve for debt service	168	153	153	-	135	135	100	100	100	100	100
Over (under) Policy	-	61	67	302	155	111	208	226	243	254	264
Total ending fund balance	168	214	220	302	290	246	308	326	343	354	364
Total Requirements	\$1,571	\$1,639	\$1,667	\$1,951	\$1,850	\$2,080	\$1,876	\$1,948	\$2,015	\$2,083	\$2,146

City of West Linn

Parks Bond Fund

(amounts in thousands)

						Current	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						Year	PROJECTED				
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Resources											
Beginning fund balance	\$91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-	-	-	-	-	-
Total Resources	\$91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Requirements											
Capital outlay	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total expenditures	91	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Total Requirements	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of West Linn

City Facilities, Parks, and Transportation Bond Fund

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS							PROJECTED				
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Resources											
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ 18,629	\$ 14,287	\$ 11,224	\$ 5,755	\$ 200	\$ -	\$ -
Interest	-	-	-	417	390	108	70	60	-	-	-
Intergovernmental	-	-	-	-	-	63	-	-	-	-	-
Debt proceeds	-	-	-	20,246	-	-	-	-	-	-	-
Total revenues	-	-	-	20,663	390	171	70	60	-	-	-
Total Resources	\$ -	\$ -	\$ -	\$ 20,663	\$ 19,019	\$ 14,458	\$ 11,294	\$ 5,815	\$ 200	\$ -	\$ -
Requirements											
Materials & services	\$ -	\$ -	\$ -	\$ 263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers to other funds	-	-	-	161	7	230	-	-	-	-	-
Capital outlay	-	-	-	1,610	4,725	3,004	5,539	5,615	200	-	-
Total expenditures	-	-	-	2,034	4,732	3,234	5,539	5,615	200	-	-
Ending Fund Balance	-	-	-	18,629	14,287	11,224	5,755	200	-	-	-
Total Requirements	\$ -	\$ -	\$ -	\$ 20,663	\$ 19,019	\$ 14,458	\$ 11,294	\$ 5,815	\$ 200	\$ -	\$ -

City of West Linn

SDC Fund

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY 24	FY25	FY26
Resources											
Beginning fund balance	\$4,813	\$4,448	\$4,904	\$4,699	\$4,863	\$4,799	\$4,968	\$2,820	\$2,305	\$2,178	\$1,714
SDC improvement fees	1,417	1,385	696	888	494	580	446	446	459	472	485
Interest	-	-	13	51	61	17	-	-	-	-	-
Miscellaneous	-	-	5	-	-	-	-	-	-	-	-
Total revenues	1,417	1,385	714	939	555	597	446	446	459	472	485
Total Resources	\$6,230	\$5,833	\$5,618	\$5,638	\$5,418	\$5,396	\$5,414	\$3,266	\$2,764	\$2,650	\$2,199
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	108	59	124	107	20	9	9	11	11	11	11
Transfers to other funds	25	-	-	-	-	-	-	-	-	-	-
Capital outlay	1,649	870	795	668	599	419	2,585	950	575	925	575
Total expenditures	1,782	929	919	775	619	428	2,594	961	586	936	586
Ending Fund Balance	4,448	4,904	4,699	4,863	4,799	4,968	2,820	2,305	2,178	1,714	1,613
Total Requirements	\$6,230	\$5,833	\$5,618	\$5,638	\$5,418	\$5,396	\$5,414	\$3,266	\$2,764	\$2,650	\$2,199

City of West Linn

SDC Department - Parks

(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Resources											
Beginning fund balance	\$950	\$934	\$825	\$485	\$163	\$193	\$300	\$284	\$267	\$109	\$0
SDC improvement fees	525	382	194	241	135	185	135	135	139	143	147
Interest	-	-	-	3	6	3	-	-	-	-	-
Miscellaneous	-	-	5	-	-	-	-	-	-	-	-
Total revenues	525	382	199	244	141	188	135	135	139	143	147
Total Resources	\$1,475	\$1,316	\$1,024	\$729	\$304	\$381	\$435	\$419	\$406	\$252	\$147
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	3	37	29	-	-	1	1	2	2	2	2
Capital outlay:											
Senior Center	320	-	-	-	-	-	-	-	-	-	-
Willamette Trail Improv.	157	-	-	-	-	-	-	-	-	-	-
Bolton/ Skyline Project	44	-	-	-	-	-	-	-	-	-	-
Oak Savanna	11	-	-	-	-	-	-	-	-	-	-
Fields Bridge Pk Improv.	6	-	-	-	-	-	-	-	-	-	-
Skyline Sidewalk	-	151	-	-	-	-	-	-	-	-	-
Other capital outlay	-	303	510	566	111	80	150	150	295	250	100
Total capital outlay	538	454	510	566	111	80	150	150	295	250	100
Total expenditures	541	491	539	566	111	81	151	152	297	252	102
Ending Fund Balance	934	825	485	163	193	300	284	267	109	-	45
Total Requirements	\$1,475	\$1,316	\$1,024	\$729	\$304	\$381	\$435	\$419	\$406	\$252	\$147

City of West Linn

SDC Department - Street

(amounts in thousands)

						Current	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						Year	PROJECTED				
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Resources											
Beginning fund balance	\$465	\$707	\$1,025	\$1,010	\$1,137	\$1,007	\$870	\$112	\$154	\$117	\$86
SDC improvement fees	341	328	154	174	86	42	42	42	43	44	45
Interest	-	-	3	17	18	5	-	-	-	-	-
Total revenues	341	328	157	191	104	47	42	42	43	44	45
Total Resources	\$806	\$1,035	\$1,182	\$1,201	\$1,241	\$1,054	\$912	\$154	\$197	\$161	\$131
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	74	10	9	3	-	-	-	-	-	-	-
Transfers to other funds	25	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	163	61	234	184	800	-	80	75	75
Total expenditures	99	10	172	64	234	184	800	-	80	75	75
Ending Fund Balance	707	1,025	1,010	1,137	1,007	870	112	154	117	86	56
Total Requirements	\$806	\$1,035	\$1,182	\$1,201	\$1,241	\$1,054	\$912	\$154	\$197	\$161	\$131

City of West Linn

SDC Department - Bike/Ped

(amounts in thousands)

						Current	+ 1	+ 2	+ 3	+ 4	+ 5
						Year	PROJECTED				
ACTUALS						FY21	FY22	FY23	FY24	FY25	FY26
FY16	FY17	FY18	FY19	FY20							
Resources											
Beginning fund balance	\$478	\$521	\$556	\$525	\$536	\$336	\$245	\$39	\$68	\$48	\$29
SDC improvement fees	83	80	37	42	35	27	30	30	31	32	33
Interest	-	-	2	6	6	2	-	-	-	-	-
Total revenues	83	80	39	48	41	29	30	30	31	32	33
Total Resources	\$561	\$601	\$595	\$573	\$577	\$365	\$275	\$69	\$99	\$80	\$62
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	-	2	-	-	-	-	1	1	1	1	1
Capital outlay	40	43	70	37	241	120	235	-	50	50	50
Total expenditures	40	45	70	37	241	120	236	1	51	51	51
Ending Fund Balance	521	556	525	536	336	245	39	68	48	29	11
Total Requirements	\$561	\$601	\$595	\$573	\$577	\$365	\$275	\$69	\$99	\$80	\$62

City of West Linn

SDC Department - Water

(amounts in thousands)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY16	FY17	FY18	FY19	FY20		P R O J E C T E D				
	FY21	FY22	FY23	FY24	FY25	FY26					
Resources											
Beginning fund balance	\$712	-\$14	\$66	\$254	\$597	\$796	\$1,026	\$624	\$822	\$926	\$1,036
SDC improvement fees	347	448	234	340	201	260	200	200	206	212	218
Interest	-	-	1	7	11	5	-	-	-	-	-
Total revenues	347	448	235	347	212	265	200	200	206	212	218
Total Resources	\$1,059	\$434	\$301	\$601	\$809	\$1,061	\$1,226	\$824	\$1,028	\$1,138	\$1,254
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	2	-	-	-	-	-	2	2	2	2	2
Capital outlay	1,071	368	47	4	13	35	600	-	100	100	50
Total expenditures	1,073	368	47	4	13	35	602	2	102	102	52
Ending Fund Balance	(14)	66	254	597	796	1,026	624	822	926	1,036	1,202
Total Requirements	\$1,059	\$434	\$301	\$601	\$809	\$1,061	\$1,226	\$824	\$1,028	\$1,138	\$1,254

City of West Linn

SDC Department - Wastewater

(amounts in thousands)

							+ 1	+ 2	+ 3	+ 4	+ 5
						Current Year	PROJECTED				
ACTUALS											
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Resources											
Beginning fund balance	\$1,430	\$1,513	\$1,639	\$1,675	\$1,726	\$1,765	\$1,822	\$1,255	\$687	\$720	\$404
SDC improvement fees	111	135	71	84	33	60	35	35	36	37	38
Interest	-	-	5	13	15	2	-	-	-	-	-
Total revenues	111	135	76	97	48	62	35	35	36	37	38
Total Resources	\$1,541	\$1,648	\$1,715	\$1,772	\$1,774	\$1,827	\$1,857	\$1,290	\$723	\$757	\$442
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	28	7	38	46	9	5	2	3	3	3	3
Capital outlay	-	2	2	-	-	-	600	600	-	350	350
Total expenditures	28	9	40	46	9	5	602	603	3	353	353
Ending Fund Balance	1,513	1,639	1,675	1,726	1,765	1,822	1,255	687	720	404	89
Total Requirements	\$1,541	\$1,648	\$1,715	\$1,772	\$1,774	\$1,827	\$1,857	\$1,290	\$723	\$757	\$442

City of West Linn

SDC Department - Surface Water
(amounts in thousands)

						Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
ACTUALS						PROJECTED					
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Resources											
Beginning fund balance	\$778	\$787	\$793	\$750	\$705	\$703	\$706	507	\$308	\$259	\$160
SDC improvement fees	10	12	6	8	4	6	4	4	4	4	4
Interest	-	-	2	5	5	-	-	-	-	-	-
Total revenues	10	12	8	13	9	6	4	4	4	4	4
Total Resources	\$788	\$799	\$801	\$763	\$714	\$709	\$710	\$511	\$312	\$263	\$164
Requirements											
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services	1	3	48	58	11	3	3	3	3	3	3
Capital outlay	-	3	3	-	-	-	200	200	50	100	50
Total expenditures	1	6	51	58	11	3	203	203	53	103	53
Ending Fund Balance	787	793	750	705	703	706	507	308	259	160	111
Total Requirements	\$788	\$799	\$801	\$763	\$714	\$709	\$710	\$511	\$312	\$263	\$164



Overview of Capital Improvement Plan and Projects

Capital Improvement Plan

The City of West Linn's Capital Improvement Plan (CIP) involves a process through which the City develops a multi-year plan for major capital expenditures that matches available resources with project needs. The CIP lists each proposed capital project, the estimated time frame in which the project needs to be undertaken, the financial requirements of the project, and proposed methods of financing. It also attempts to identify and plan for all major capital needs, and addresses capital items that are different from those covered under the capital outlay category in each department's budget.

Generally, CIP improvements are relatively expensive and non-recurring, have a multi-year useful life, and, like capital outlay items, result in fixed assets. They include construction and acquisition of new buildings, additions to or renovations of existing buildings, construction and reconstruction of streets, water, and sanitary sewer improvements, drainage improvements, land purchases, and major equipment purchases. Due to the nature and cost of such projects, general obligation bonds and revenue bonds are major sources of funding.

When the CIP is adopted by the City Council, the respective years become part of the biennium budget. Projects beyond these years are reassessed when the subsequent budget is prepared. When projects are approved for financing by the City Council, they are moved from the "unfunded" to the "funded" sections of the CIP.

The CIP brings together a longer-term schedule of needed capital projects for:

- Parks, recreation facilities, and open space
- Transportation, including intersections, sidewalks, pathways, and streets
- Utilities, including water, sanitary sewer, and surface water management
- General government and public safety facilities

Impact of CIP Projects on Operating Costs

For the past few years, the CIP for the City of West Linn has focused on adding value and extending life to City infrastructure with no increase in current operating costs. An excellent example of this is the roof replacement project on the City's library facility. Funds in the street improvement bond fund have been expended for reconstruction work on major streets and the resurfacing of roads with no associated operating costs. Funds from the park/open space/field bonds have been expended for parks, open space acquisitions, and field renovation with no additional costs to the operating budget. For the enterprise funds, improving the water system, wastewater mains and lines, and surface water projects also will not add costs to the operating budget.

Master Plan Projects

The various Master Plans cover a longer twenty-year period and complement the CIP as a longer-range capital project and fiscal planning tool. Updates and amendments to the CIP are coordinated with the Master Plan projects and vice-versa. Master Plans are land use documents adopted as part of the City's Comprehensive Plan. Although they covers a longer period in time, the projects listed in these longer plans are the starting point for developing the CIP document.

Summary

Updating the CIP is a dynamic process, with projects being added and deleted from funded and unfunded lists as they move through the project completion process. The following considerations are used in the evaluation of CIP projects:

- Fiscal impacts
- Health and safety effects
- Community economic effects
- Environmental, aesthetic, and social effects
- Amount of disruption and inconvenience
- Effort required to bring project up to local minimum standards
- Distribution effects
- Feasibility, including public support and project readiness
- Implications of deferring the project
- Advantages that would accrue from relation to other capital projects
- Whether an urgent need or opportunity is present

Going forward, a summary of CIP projects as identified in the CIP document, organized by funded and unfunded categories. The CIP document also shows projects identified in this biennium budget which are all incorporated into their respective fund budgets throughout this document.

To Obtain a Complete Copy of the CIP Document ...

A comprehensive listing of all capital projects and their descriptions from the respective departments of the City is available in a separate document titled "City of West Linn- Capital Improvement Plan (CIP)," which is available online at <http://westlinnoregon.gov/>.





West Linn

Six Year Capital Improvement Plan Fiscal Years 2022–2027

General Capital Improvement Projects

Project Name	Source	Funded	Total	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Adult Community Center - Capital Maintenance	Grant/GF	N	\$ 150,000						\$ 150,000
Bolton Fire Hall	Bond	Y	\$ 10,000	\$ 10,000					
City Hall - HVAC Replacement	Bond	Y	\$ 190,000	\$ 50,000	\$ 140,000				
City Hall - Capital Maintenance	GF	N	\$ 250,000						\$ 250,000
Library - Energy Savings/Smart Building Controls	Bond	Y	\$ 44,000	\$ 10,000	\$ 34,000				
Library - Capital Maintenance	Grant/GF	N	\$ 150,000						\$ 150,000
Old City Hall - Building Upgrades	Bond	Y	\$ 1,285,000	\$ 650,000	\$ 635,000				
Old City Hall - Capital Maintenance	GF	N	\$ 100,000						\$ 100,000
Police Station - Capital Maintenance	GF	N	\$ 50,000						\$ 50,000
Robinwood Station - Renovation	Bond	Y	\$ 700,000	\$ 700,000					
Robinwood Station - Capital Maintenance	GF	N	\$ 100,000						\$ 100,000
Sunset Firehall - Fire suppression sprinklers	Bond	Y	\$ 60,000	\$ 60,000					
Sunset Firehall - Capital Maintenance	GF	N	\$ 550,000			\$ 50,000			\$ 500,000
West Linn Operations Facility Construction	Fees/SDC	Partial	\$ 10,000,000			\$ 6,000,000	\$ 4,000,000		
Subtotal:			\$ 13,639,000	\$ 1,480,000	\$ 809,000	\$ 6,050,000	\$ 4,000,000	\$ 0,000	\$ 1,300,000

Parks Capital Improvement Projects

Project Name	Source	Funded	Total	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Accessibility Upgrades	Fees	Y	\$ 60,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Capital Improvement Projects	Fees	N	\$ 400,000			\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Capital Maintenance Projects	Fees	Y	\$ 90,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Skatepark Renovation/Repairs	Fees	Y	\$ 15,000	\$ 15,000					
			\$ 565,000	\$ 40,000	\$ 25,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
CedarOak Boat Ramp Parking Pavement	Grant	Y	\$ 300,000			\$ 300,000			
Willamette Park Improvements	Grant	Y	\$ 50,000		\$ 50,000				
Mary S. Young Paving	Grant/Fees	N	\$ 400,000					\$ 400,000	
			\$ 750,000	\$ 0,000	\$ 50,000	\$ 300,000	\$ 0,000	\$ 400,000	\$ 0,000
Douglas Park Shelter	SDC	Y	\$ 45,000			\$ 45,000			
Maddax Woods Park	SDC	Y	\$ 180,000	\$ 80,000	\$ 100,000				
Marylhurst Park Development	SDC	Y	\$ 250,000			\$ 50,000	\$ 200,000		
Marylhurst Park Property Acquisition	SDC	N	\$ 900,000			\$ 900,000			
Regional Trail System	SDC	Y	\$ 200,000						\$ 200,000
White Oak Savanna	SDC	N	\$ 420,000						\$ 420,000
Willamette Park Improvements	SDC	Y	\$ 100,000			\$ 100,000			
Willamette River Trail	SDC	Y	\$ 220,000	\$ 70,000	\$ 50,000	\$ 100,000			
Willamette River Waterfront	SDC	Y	\$ 350,000				\$ 50,000	\$ 100,000	200,000
			\$ 2,665,000	\$ 150,000	\$ 150,000	\$ 1,195,000	\$ 250,000	\$ 100,000	\$ 820,000
Athletic Field Renovations	Bond	Y	\$ 25,000		\$ 25,000				
Hammerle Park	Bond	Y	\$ 50,000	\$ 50,000					
Maddox Woods Park	Bond	Y	\$ 5,000	\$ 5,000					
Mary S. Young Park	Bond	Y	\$ 25,000		\$ 25,000				
McLean House Park	Bond	Y	\$ 86,000	\$ 10,000	\$ 76,000				
Midhill Park	Bond	Y	\$ 5,000	\$ 5,000					
North Willamette Park	Bond	Y	\$ 40,000	\$ 20,000	\$ 20,000				
Palomino Park	Bond	Y	\$ 6,000	\$ 6,000					
Robinwood Park	Bond	Y	\$ 13,000	\$ 13,000					
Willamette Park Improvements	Bond	Y	\$ 180,000	\$ 80,000	\$ 100,000				
Willamette River Access	Bond	Y	\$ 100,000			\$ 100,000			
Willamette River Waterfront	Bond	Y	\$ 720,000	\$ 520,000	\$ 100,000	\$ 100,000			
			\$ 1,255,000	\$ 709,000	\$ 346,000	\$ 200,000	\$ 0,000	\$ 0,000	\$ 0,000

Appendices

Future Community Park	SDC	N	\$ 0,000	Forecast beyond current 6 year window					
Future Neighborhood Park	SDC	N	\$ 0,000	Forecast beyond current 6 year window					
Future Open Space	SDC	N	\$ 0,000	Forecast beyond current 6 year window					
Future Regional Park	SDC	N	\$ 0,000	Forecast beyond current 6 year window					
			\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Subtotal:									
			\$ 5,235,000	\$ 899,000	\$ 571,000	\$ 1,820,000	\$ 375,000	\$ 625,000	\$ 945,000

Streets Capital Improvement Projects

Project Name	Source	Funded	Total	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
ADA Improvements	Fees	Y	\$ 200,000	\$ 100,000	\$ 100,000				
Highway 43 Phase 1 (N City Limits to MSY Park)	Fees	Y	\$ 1,500,000	\$ 500,000	\$ 500,000	\$ 500,000			
Pedestrian & Bike Projects	Fees	Y	\$ 300,000				\$ 150,000		\$ 150,000
Operations Building Preliminary Design	Fees	Y	\$ 200,000	\$ 200,000					
Right-of-Way Landscape Improvements	Fees	Y	\$ 150,000	\$ 50,000	\$ 50,000		\$ 50,000		
Street Capital Match to Bond Projects	Fees	Y	\$ 600,000	\$ 300,000	\$ 300,000				
Street Development Match	Fees	Y	\$ 225,000	\$ 225,000					
Street Crack Seal Program	Fees	Y	\$ 200,000	\$ 50,000	\$ 50,000		\$ 50,000		\$ 50,000
Streets Maintenance Projects	Fees	Y	\$ 500,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Street Pavement Maintenance Program	Fees	Y	\$ 4,700,000	\$ 600,000	\$ 900,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
Street Slurry Seal Program	Fees	Y	\$ 700,000			\$ 200,000		\$ 300,000	\$ 200,000
			\$ 9,275,000	\$ 2,075,000	\$ 1,950,000	\$ 1,600,000	\$ 1,150,000	\$ 1,200,000	\$ 1,300,000
Highway 43 Transportation SDC Grant Match (LO to Mapleton)	SDC	Y	\$ 500,000	\$ 500,000					
Pedestrian & Bike Projects	SDC	Y	\$ 150,000			\$ 50,000	\$ 50,000	\$ 50,000	
Pedestrian & Bike SDC Match to Bond Projects	SDC	Y	\$ 235,000	\$ 235,000					
Transportation SDC Match to Bond Projects	SDC	Y	\$ 300,000	\$ 300,000					
Transportation SDC Update	SDC	Y	\$ 30,000			\$ 30,000			
Transportation System Plan Projects	SDC	Y	\$ 275,000			\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000
			\$ 1,490,000	\$ 1,035,000	\$ 0,000	\$ 130,000	\$ 125,000	\$ 125,000	\$ 75,000
Highway 43 Phase 1 (N City Limits to MSY Park)	Grant	Y	\$ 4,000,000	\$ 2,000,000	\$ 2,000,000				
			\$ 4,000,000	\$ 2,000,000	\$ 2,000,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Highway 43 ODOT Grant Match (LO to Mapleton)	Bond	Y	\$ 1,350,000	\$ 1,350,000					
Historic Willamette Falls Drive - Construction	Bond	Y	\$ 200,000	\$ 200,000					
Safe Routes to School - Design	Bond	Y	\$ 50,000	\$ 50,000					
Safe Routes to School - Construction	Bond	Y	\$ 800,000	\$ 300,000	\$ 500,000				
Sunset - Cornwall to Willamette Falls Drive - Design	Bond	Y	\$ 200,000	\$ 0,000	\$ 200,000				
Sunset - Cornwall to Willamette Falls Drive - Construction	Bond	Y	\$ 500,000	\$ 0,000	\$ 500,000				
10th/Salamo - Design	Bond	Y	\$ 300,000	\$ 300,000					
10th/Salamo - Construction	Bond	Y	\$ 3,000,000	\$ 1,000,000	\$ 2,000,000				
Willamette Falls Drive - 10th St. to Hwy 43 Design	Bond	Y	\$ 150,000	\$ 150,000					
Willamette Falls Drive - 10th St. to Hwy 43 Construction	Bond	Y	\$ 1,260,000	\$ 0,000	\$ 1,260,000				
			\$ 7,810,000	\$ 3,350,000	\$ 4,460,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Highway 43 Project (MSY Park to I-205)	Fees	N	\$ 2,500,000						\$ 2,500,000
Transportation System Plan Projects	Fees	N	\$ 1,000,000			\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Willamette Falls Drive Corridor	Fees	N	\$ 6,000,000						\$ 6,000,000
			\$ 9,500,000	\$ 0,000	\$ 0,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 8,750,000
Transportation System Plan Projects	SDC	N	\$ 1,000,000			\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
			\$ 1,000,000	\$ 0,000	\$ 0,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Highway 43 Project (MSY Park to I-205)	Grant	N	\$ 15,500,000						\$ 15,500,000
			\$ 15,500,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 15,500,000
Subtotal All Projects:			\$ 48,575,000	\$ 8,460,000	\$ 8,410,000	\$ 2,230,000	\$ 1,775,000	\$ 1,825,000	\$ 25,875,000

Environmental Services Capital Improvement Projects

Project Name	Source	Funded	Total	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Highway 43 Project	Fees	Y	\$ 500,000	\$ 500,000					
Operations Building Preliminary Design	Fees	Y	\$ 200,000	\$ 200,000					
Surface Water Maintenance Projects	Fees	Y	\$ 1,350,000	\$ 300,000	\$ 400,000	\$ 350,000	\$ 100,000	\$ 100,000	\$ 100,000
Surface Water Master Plan Projects	Fees	Y	\$ 800,000			\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Surface Water Match to Bond Projects	Fees	Y	\$ 800,000	\$ 200,000	\$ 600,000				
			\$ 3,650,000	\$ 1,200,000	\$ 1,000,000	\$ 550,000	\$ 300,000	\$ 300,000	\$ 300,000
Surface Water Master Plan Projects	SDC	Y	\$ 600,000	\$ 200,000	\$ 200,000		\$ 100,000	\$ 50,000	\$ 50,000
Surface Water SDC Update	SDC	Y	\$ 50,000			\$ 50,000			
			\$ 650,000	\$ 200,000	\$ 200,000	\$ 50,000	\$ 100,000	\$ 50,000	\$ 50,000
Operations Building Preliminary Design	Fees	Y	\$ 200,000	\$ 200,000					
Waste Water Maintenance Projects	Fees	Y	\$ 2,200,000	\$ 800,000	\$ 800,000	\$ 100,000	\$ 200,000	\$ 100,000	\$ 200,000
Waste Water Pump Station Telemetry and Pump Upgrades	Fees	Y	\$ 650,000	\$ 300,000		\$ 350,000			
Waste Water Rehab Projects	Fees	Y	\$ 3,000,000	\$ 800,000	\$ 1,000,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
			\$ 6,050,000	\$ 2,100,000	\$ 1,800,000	\$ 750,000	\$ 500,000	\$ 400,000	\$ 500,000
Waste Water Master Plan Projects	SDC	Y	\$ 2,200,000	\$ 600,000	\$ 600,000		\$ 350,000	\$ 300,000	\$ 350,000
Waste Water SDC Update	SDC	Y	\$ 50,000					\$ 50,000	
			\$ 2,250,000	\$ 600,000	\$ 600,000	\$ 0,000	\$ 350,000	\$ 350,000	\$ 350,000
Subtotal All Projects:			\$ 12,600,000	\$ 4,100,000	\$ 3,600,000	\$ 1,350,000	\$ 1,250,000	\$ 1,100,000	\$ 1,200,000

Water Capital Improvement Projects

Project Name	Source	Funded	Total	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Annual Deteriorated Line Replacement	Fees	Y	\$ 800,000			\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
I-205 Water Line Replacement	Fees	Y	\$ 6,000,000	\$ 6,000,000					
Operations Building Preliminary Design	Fees	Y	\$ 200,000	\$ 200,000					
Water System Improvement Projects	Fees	Y	\$ 3,800,000	\$ 900,000	\$ 1,200,000	\$ 500,000	\$ 500,000	\$ 350,000	\$ 350,000
Water Master Plan Update	Fees	Y	\$ 150,000	\$ 150,000					
			\$ 10,950,000	\$ 7,250,000	\$ 1,200,000	\$ 700,000	\$ 700,000	\$ 550,000	\$ 550,000
Master Plan Update	SDC	Y	\$ 150,000	\$ 150,000					
Water SDC Match to Bond Projects	SDC	Y	\$ 350,000	\$ 350,000					
Water System Improvement Projects	SDC	Y	\$ 400,000	\$ 100,000		\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000
			\$ 900,000	\$ 600,000	\$ 0,000	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000
Bland Reservoir No. 2	Fees	N	\$ 700,000						\$ 700,000
Demolish Abandoned View Drive Site Facilities	Fees	N	\$ 100,000				\$ 100,000		
Pressure Reducing Valve/Vault Improvements	Fees	N	\$ 195,000			\$ 25,000	\$ 35,000	\$ 35,000	\$ 100,000
Reservoir Seismic Assessments and Repairs	Fees	N	\$ 530,000			\$ 105,000	\$ 125,000	\$ 150,000	\$ 150,000
Water System Improvement Projects	Fees	N	\$ 1,100,000			\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000
Water Telemetry (SCADA) System Upgrade	Fees	N	\$ 100,000			\$ 100,000			
			\$ 2,725,000	\$ 0,000	\$ 0,000	\$ 430,000	\$ 560,000	\$ 485,000	\$ 1,250,000
Bland Reservoir No. 2	SDC	N	\$ 250,000						\$ 250,000
Demolish Abandoned View Drive Site Facilities	SDC	N	\$ 20,000				\$ 20,000		
Pressure Reducing Valve/Vault Improvements	SDC	N	\$ 20,000			\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Reservoir Seismic Assessments and Repairs	SDC	N	\$ 95,000			\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000
Water System Improvement Projects	SDC	N	\$ 400,000			\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Water Telemetry (SCADA) System Upgrade	SDC	N	\$ 20,000			\$ 20,000			
			\$ 805,000	\$ 0,000	\$ 0,000	\$ 145,000	\$ 150,000	\$ 130,000	\$ 380,000
Subtotal:			\$ 15,380,000	\$ 7,850,000	\$ 1,200,000	\$ 1,375,000	\$ 1,510,000	\$ 1,215,000	\$ 2,230,000

TOTAL ALL FUNDS			\$ 95,429,000	\$ 22,789,000	\$ 14,590,000	\$ 12,825,000	\$ 8,910,000	\$ 4,765,000	\$ 31,550,000
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Detailed project information and a more comprehensive listing of capital improvement projects will be provided in the complete 6 Year Capital Improvement Plan

For detailed information and a more comprehensive listing of capital improvement projects please refer to the [6 Year Capital Improvement Plan](http://westlinnoregon.gov) which is available online at <http://westlinnoregon.gov>



CITY OF WEST LINN
CAPITAL EQUIPMENT REPLACEMENT FUNDING SCHEDULE
(>\$10,000) Date: 06/30/2021

Unit #	Enterprise #	VIN#	Fund	Model Year	Description	Acquisition Date	Capital Cost	Est Replace Year	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	Future Years
125	23J859	1FMCU9BZ7UA085087	Building	2020	Ford Escape AWD Hybrid SUV	3/19/2020	30,000	FY27									
127	23QLPC	1FTFW1E8MKD70206	Building	2021	Ford F150 Supercrew 4x4 Truck	5/13/2021	25,575	FY25						40,000			
860		1FTEX1E87FB076882	GF - PWSS	2015	Ford F150 Supercrew 4x4 Truck	4/24/2015	26,705	FY26							42,000	30,000	
123		1FTEX1E82HFA27473	GF - PWSS	2017	Ford F150 Supercrew 4x4 Truck	11/29/2016	24,425	FY27									
862		NM0LS8F78H1338540	GF - PWSS	2021	Ford Transit Connect 5 Door Utility Van	11/9/2017	50,000	FY28									
867			GF - PWSS	2021	Ford All Electric AWD SUV	TBD	50,000	FY28									60,000
868			GF - PWSS	2021	Ford All Electric AWD SUV	TBD	50,000	FY28									60,000
23QLNR		1FTEX1E85MKD70209	GF - PWSS	2021	Ford F150	5/13/2021	20,943	FY24									
799		1GCKTBDE1A8149912	GF - Vehicle Maint	2010	ON CALL - Chevrolet Colorado Ext. Cab 4x4 Truck	11/8/2010	29,767	FY24									
853		1FD8X3A68DEB52907	GF - Vehicle Maint	2013	Ford F350 Road Repair Utility Truck	6/1/2013	22,721	FY24									
855		1FMCU9G8X8UDJ71974	GF - Vehicle Maint	2014	CH-POOL Ford Escape AWD SUV	5/1/2013	22,721	FY24									
856		1FMCU9G8X8UDJ71975	GF - Vehicle Maint	2013	CH-POOL Ford Escape AWD SUV	5/1/2013	22,721	FY24									
124		1FMCUJ0G2DHUC27457	Library	2017	Ford Escape 2WD SUV	8/3/2017	22,421	FY25						26,000			
4005		3GDKC34682M112879	Parks	2007	GMC 3500HD 2-3 Yd Dump Truck	6/27/2007	27,696	FY22									
4046		1FTWW31Y48EB26049	Parks	2002	Ford F350 Supercrew Dump Truck	5/17/2007	22,290	FY22									
4045		1FTWX31YX8EA79879	Parks	2007	Ford F350 Supercrew 4x4 Truck w/winch	4/27/2007	22,290	FY23				44,500					
122		1GCSCEP05A2174578	Parks	2010	Chevrolet Silverado Extended Cab Truck	1/25/2010	20,511	FY24					32,000				
4024		1FTWF30Y75EB48947	Parks	2005	Ford F350 Now Truck	1/6/2005	16,682	FY24					35,000				
4025		1FDAF5678EB79780	Parks	2005	Ford F450 Quick Loader Box Truck	1/11/2005	28,834	FY24					45,000				
4049		1GCDT19E578236247	Parks	2007	Chevrolet Colorado Extended Cab 4x4 Truck	6/22/2007	16,967	FY24					42,000				
4050		1GCS19EX78234072	Parks	2005	Chevrolet Colorado Extended Cab 4x2 Truck	6/22/2007	13,747	FY25					24,000				
4089		1FTYR15E85PB03930	Parks	2007	Ford Ranger Supercrew 4x4 Truck	7/21/2005	15,382	FY25					38,000				
654		1FTMF1EM3DFC28742	Parks	2013	Ford F150 Supercrew 4x4 Truck	5/21/2013	21,413	FY25					61,000				
4086		1TC1600TCT150008	Parks	2013	John Deere 1600T Winged Riding Mower	4/1/2013	50,176	FY25					42,000				
4087		1FTNX20L54EB23857	Parks	2004	Ford F250 Supercrew Utility Truck	2/15/2005	26,966	FY25									
4111		1TC1600TVFF300159	Parks	2015	John Deere 1600T WAM (wide area mower)	6/24/2015	51,852	FY27									
4131		NM0GS9E73J1366305	Parks	2018	Ford Transit Connect 7 Passenger Van	6/21/2018	25,017	FY28									
5013		80958	Parks	2013	Kubota L3200 4x4 Tractor	6/1/2013	20,000	FY28									38,000
4145	233F8S	1FTER1FH8KLA50810	Parks	2019	Ford Ranger Supercrew 4x4 Truck	8/15/2019	30,000	FY29									28,000
4146	233NGL	1FTMF1CB5KKD64859	Parks	2019	Ford F150 Truck w/Tailgate Lift	8/19/2020	28,500	FY29									36,000
4147	233F8V	1FTER1FH7KLA60423	Parks	2019	Ford Ranger Supercrew 4x4 Truck	8/15/2019	29,500	FY29									34,000
4148	234GVK	1FTYR1CM7KK842284	Parks	2019	Ford Transit Utility Van	12/5/2019	37,000	FY29									36,000
4149	233Z3V	1FTYR1CM1KK838571	Parks	2019	Ford Transit 2500 Utility Van	12/30/2020	36,500	FY29									44,000
4110		1LV4052MPEH110187	Parks	2015	John Deere 4052 Compact Tractor	6/15/2015	36,774	FY30									45,000
4150	23FJTG	1FT7X2B80LED06873	Parks	2020	Ford F250 Supercrew 4x4 Truck	3/24/2020	44,500	FY30									53,000
4114		AHGMI2022	Parks	2015	Bobcat Skid Steer Loader	8/9/2015	35,823	FY30									43,000
4126		1FDUF5GY1HED53267	Parks	2017	Ford F550 w/Drop Box	6/26/2017	52,907	FY32									60,000
4132		1FDEE3F6XJDC32390	Parks	2017	Ford E350 14 Passenger Bus	8/31/2018	57,100	FY33									68,000
379		2B3KA43T29H617719	Public Safety	2009	Dodge Charger AWD Sedan (Lt)	4/16/2009	28,986	FY22			34,000						
392		1FM5K8AT3FGA04417	Public Safety	2015	Ford Interceptor AWD SUV	1/1/2015	44,246	FY22			47,000						
395		JH2SC515XFK300186	Public Safety	2015	Honda ST1300PA Motorcycle	3/3/2016	32,796	FY22			40,000						
396		2C3CDXK7GH231399	Public Safety	2016	Dodge Charger AWD Sedan	5/2/2016	40,454	FY22			44,000						
397		2C3CDXK72GH231400	Public Safety	2016	Dodge Charger AWD Sedan	5/2/2016	40,454	FY22			44,000						
327		1K9BS0816PC118005	Public Safety	1997	Smart Radar Display Trailer	9/1/1997	12,000	FY23			18,000						
398		1FM5K8AR4HGC86333	Public Safety	2017	Ford Interceptor AWD SUV	6/30/2017	41,100	FY23			47,000						
399		1FM5K8AR5HGC86625	Public Safety	2017	Ford Interceptor AWD SUV	6/30/2017	33,000	FY23			47,000						
3001		1FMCU9G959UD45275	Public Safety	2017	Ford Interceptor AWD SUV	5/10/2017	26,100	FY23			47,000						
394		1FMCU9G97GUC01242	Public Safety	2016	Ford Escape AWD SUV	1/28/2016	26,988	FY24			47,000						
3002		2C3CDXK7KH621238	Public Safety	2017	Dodge Charger AWD Sedan	6/30/2017	30,000	FY24					33,000				
													47,000				

CITY OF WEST LINN
CAPITAL EQUIPMENT REPLACEMENT FUNDING SCHEDULE
(>\$10,000) Date: 06/30/2021

Unit #	Enterprise #	VIN#	Fund	Model	Description	Acquisition	Capital	Est	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	Future Years
3003		1FM5K8AR3JGB58638	Public Safety	2018	Ford Interceptor AWD SUV	5/15/2018	43,291						49,000				
3004		1FM5K8AR5JGB58639	Public Safety	2018	Ford Interceptor AWD SUV	5/15/2018	43,291						49,000				
3007		1FM5K8AR8KGA29652	Public Safety	2019	Ford Interceptor AWD SUV	12/5/2018	42,469						49,000				
3008		1FMCU9G395EUB09284	Public Safety	2013	Ford Interceptor AWD SUV	12/27/2018	42,469						49,000				
854		1FMCU9G395EUB09284	Public Safety	2013	Ford Escape AWD SUV	5/1/2013	25,176						36,000				
859	239H4W	1FMCU9G395EUB09284	Public Safety	2015	Ford Escape AWD SUV	5/1/2015	25,200						32,000				
3005		2C3CXDKT9JH316435	Public Safety	2018	Dodge Charger AWD Sedan	7/19/2018	35,600						40,000				
3006		1FTEW1PG1JKF83679	Public Safety	2018	F150 Responder Supercrew Truck	12/5/2018	48,023						52,000				
3009		1FM5K8AR5KGA62382	Public Safety	2019	Ford Interceptor AWD SUV (CSO)	12/27/2018	42,469						49,000				
393		1FTNR2CM3FK4A2018	Public Safety	2015	Ford Transit Utility Van	1/1/2015	25,749										
3010		1FM5K8AB7LGB23929	Public Safety	2020	Ford Interceptor AWD SUV	3/20/2020	34,345								40,000		
3011		1GNSKDE3L8R273793	Public Safety	2020	Chevy Tahoe 4x4 SUV	3/20/2020	37,213										
3012		1FM5K8AB7LGB43288	Public Safety	2020	Ford Interceptor AWD SUV	3/20/2020	33,475										
3013		1FM5K8AB9LGB85932	Public Safety	2020	Ford Interceptor AWD SUV	3/20/2020	33,475										
744		Generator : Trailer 1050	Sewer	2000	Onan 25KW Trailer Mounted Generator	1/1/2000	17,096				20,000						
747		1FV6LJB2YH9B5488	Sewer	2000	Freightliner FL70 7Yd Dump Truck	11/1/1998	68,345				165,000						
7002		1FD0X4HY0DEB25047	Sewer	2013	Ford F450 4x4 Utility Truck w/crane	6/1/2013	55,158				42,000						
737		384405	Sewer	1997	Kohler 25KW Trailer Mounted Generator	5/1/1997	13,703										
739		1GCEK1905Z602455	Sewer	1999	Ingersol Rand Air Compressor Trailer Mount	6/1/1999	12,238						17,000				
796		1GBKG31K091100866	Sewer	2007	Chevy Silverado Extended Cab 4x4 Truck	1/1/2007	21,916		14,000				15,000				
797		1FT7X2B66LE086616	Sewer	2009	Chevrolet 4500 TV Inspection Truck	7/5/2007	139,681						40,000				
7003	23K7QB	1FT7X2B66LE086616	Sewer	2020	Ford F350 Supercab Truck	6/29/2009	139,681						168,000				
784		1FT7X2B66LE086616	Sewer	2015	Ford F350 Supercab Truck	2/1/2015	28,050								34,000		50,000
7005		1T0310SLVHF306516	Sewer	2002	Caterpillar 416D 4x4 Backhoe (Spare)	12/10/2020	42,000										66,000
7006		3ALAG#DVXLDLH5705	Sewer	2017	John Deere 310SL Backhoe	4/22/2002	53,378										120,000
7008		3ALHG3FM7MDMT2676	Sewer	2021	Freightliner L4 ASD Hydrovac Truck	1/31/2017	98,571										350,000
918		1GCTBF4E4B8130202	Storm	2011	Chevrolet Colorado 4x4 Truck	6/1/2011	17,038										600,000
919		1FD0X4HY4DEA99276	Storm	2013	Ford F450 Utility Truck w/lift gate	6/1/2013	37,931										
921		1HTJTSKN7EH768425	Storm	2014	International 4300M7 6Yd Street Sweeper	1/1/2014	217,890										
929	23FDGD	1FTX1EB4LKE09189	Storm	2020	Ford F150 Supercab 4x4 Truck	4/22/2020	38,500										46,000
591		1FVACWDT7EHFR0250	Streets	2005	Caterpillar MT465 Tractor w/side mount Flail	6/24/2005	84,072										
5017		1SC3KZC5C294029	Streets	2012	Freightliner 3yd Dump Truck	12/1/2013	97,995										
5008		1FD0X4HY2DEB25048	Streets	2012	Chevrolet 3500 4x4 Truck	4/19/2012	29,839										
5016		1FD8X3B69EEA98176	Streets	2013	Ford F450 Utility Truck w/waligate lift & Crane	6/1/2013	56,320										
5024		1DM444KZCEE662294	Streets	2014	Ford F350 Utility Truck	7/1/2010	34,428										
5026		1FDUF5GT4FEA99538	Streets	2015	John Deere 444G 4x4 Quick Change Loader	1/1/2014	153,000										184,000
5029		1FDUF5GT4FEA99538	Streets	2015	Ford F550 43 Ft Boom Lift Truck	1/1/2015	96,672										121,000
5042		1LV4052RHJH401184	Streets	2017	John Deere 4052R 4x4 40HP Compact Tractor	10/16/2017	41,739										50,000
5054		1FVHG3DV6MHMR1143	Streets	2020	Freightliner 10yd Dump Truck	3/1/2021	187,000										200,000
652		NM0L37DN5C7116168	Water	2012	Ford Transit Utility Van	3/20/2013	24,299										
628		15-30155	Water	1997	Paco 3015-5LUE Pump	1/1/1997	17,789										
655		1FDUF5GT1EEB67759	Water	2014	Ford F550 Utility Truck w/Power Center	1/1/2014	91,000										
656		1FD0X4HY0HEB23403	Water	2017	Ford F450 Supercab 4x4 Truck w/utility box/crane	10/31/2016	34,400										
662		1FTBF2B6XHEE599103	Water	2017	Ford F250 Supercab 4x4 Truck	10/11/2017	32,578									45,000	
663		1FT7X2B61HEE25929	Water	2017	Ford F250 Supercab 4x4 Truck	11/20/2017	32,700									40,000	
667	23K7R2	1FT8X3B61LE085934	Water	2020	Ford F350 Supercab 4x4 Truck	3/2/2021	44,500										53,000
664	23FWVK	1FTFW1E5XLKE09182	Water	2020	Ford F150 Supercab 4x4 Truck	4/22/2020	44,500										53,000
657		1TKU2624HR082708	Water	2016	Trail King 20 Flatbed Trailer	12/1/2016	12,500										15,000
658		1FF050XGTGH284708	Water	2017	John Deere 50G Mini Excavator	12/1/2016	93,217										115,000
661		1E9PT151XHC297284	Water	2017	EH Wachs Valve Maint. Exerc. Trailer	9/5/2017	51,000										60,000
665		1FVHG3DV6MHMR1144	Water	2020	Freightliner 10yd Dump Truck	3/1/2021	187,000										200,000

City of West Linn – Finance Department
Activity Based Costing (ABC) Allocation of Transfers

Activity-Based Costing (ABC) is a costing model that identifies indirect activities (i.e., the departments in the General Fund) of an organization and allocates these costs to the other departments according to the actual consumption and utilization. The end result is that each function outside of the General Fund reflects the full operating costs of running that function – both direct costs and these allocated indirect costs.

In the private sector, the ABC methodology assigns an organization's indirect costs via specific activity drivers of the products or services provided to its customers. It is generally used as a tool for understanding full-costing of product and customer costs, and ultimately their profitability. As such, ABC reflects a full and complete costing methodology predominantly used to support strategic decisions such as pricing, outsourcing, identification and measurement of process improvement initiatives.

In the governmental sector, the ABC methodology can be utilized in a similar manner to allocate indirect costs gathered in the General Fund or other Internal Service Funds, and then allocate these indirect costs to the other Funds as an efficient way in determining each Fund's share of indirect costs due to the General Fund through transfers. For example, using the ABC methodology, one might allocate the costs of the HR Department in the General Fund out to the other Funds based upon the number of FTEs assigned to each of these other Funds. FTEs may be used to in this case under the theory that HR Department costs follow personnel issues that drive their costs, rather than allocating them on relative budget size as other traditional allocation methods use.

This spreadsheet shows the City of West Linn's allocation of the indirect costs in the General Fund in such as way that utilizes the ABC methodology. This ABC methodology allocates the City's indirect costs to other Funds based upon criteria which best "drives" these costs.

Overhead to to recover into General Fund via transfers		Public Safety		Library		Parks & Rec		Building		Planning		Streets		Water		Environmental		Total										
		Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost	Cost Driver	Allocated cost									
FY 2021-22	General Fund - City Council	\$	696	Personnel Budget	1,703	13%	93	1,995	16%	108	46%	4%	25	714	6%	39	868	7%	47	919	7%	50	812	6%	44	12,810	100%	696
	General Fund - City Management		1,337	Personnel Budget	1,703	13%	178	1,995	16%	208	46%	4%	49	714	6%	75	868	7%	91	919	7%	96	812	6%	83	12,810	100%	1,337
	General Fund - Economic Development		82	Personnel Budget	1,703	13%	11	1,995	16%	13	46%	4%	3	714	6%	5	868	7%	6	919	7%	6	812	6%	4	12,810	100%	82
	General Fund - Human Resources		586	No. of FTEs	16,71	17%	97	22,75	23%	133	3,50	3%	20	4,50	4%	26	6	6%	35	7	7%	41	6,50	6%	39	100,46	100%	586
	General Fund - Finance		810	Total Budget	1,941	6%	49	3,348	10%	84	572	2%	14	832	3%	21	3,846	12%	96	10,646	33%	267	4,699	15%	118	32,328	100%	810
	General Fund - Information Tech.		1,441	No. of Computers	89	33%	482	34	13%	184	16	6%	87	15	6%	81	4	2%	22	5	2%	27	5	2%	27	266	100%	1,441
	General Fund - City Facilities		657	Facilities % age	0.20	10%	66	0.20	10%	66	0.20	10%	66	0.20	10%	66	0.25	13%	82	0.25	13%	82	0.50	25%	163	2	100%	657
	General Fund - Municipal Court		542	Self supporting	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	0%	-	
	General Fund - Public Works Support		1,790	Utilities	-	0%	-	-	0%	-	-	0%	-	-	0%	-	0.25	25%	448	0.25	25%	448	0.50	50%	894	1	100%	1,790
	General Fund - Vehicle & Equip. Maint.		420	No. of Veh/Equip	1	1%	4	28	28%	116	2	2%	8	1	1%	4	16	16%	67	12	12%	50	16	16%	67	101	100%	420
General Fund - Non-department		388	Total Budget	1,941	6%	23	3,348	10%	40	572	2%	7	832	3%	10	3,846	12%	46	10,646	33%	128	4,699	15%	57	32,328	100%	388	
\$ 8,749			2,015		1,003		279		952		327			940			1,496			1,195					GF Subsidy	8,207		100
Adjustment to recalibrate to Five Year Financial Forecast																										Into GF		
Recalibrated Transfer amount					1,003		279		1,052		327			940			1,496			1,195								
FY 2022-23	General Fund - City Council	\$	632	Personnel Budget	1,785	13%	85	2,044	15%	97	495	4%	24	737	6%	35	914	7%	43	958	7%	46	843	6%	40	13,286	100%	632
	General Fund - City Management		1,385	Personnel Budget	1,785	13%	186	2,044	15%	213	495	4%	52	737	6%	77	914	7%	95	958	7%	100	843	6%	88	13,286	100%	1,385
	General Fund - Economic Development		32	Personnel Budget	1,785	13%	4	2,044	15%	5	495	4%	1	737	6%	2	914	7%	2	958	7%	2	843	6%	3	13,286	100%	32
	General Fund - Human Resources		606	No. of FTEs	16,71	17%	101	22,75	23%	137	3,50	3%	21	4,50	4%	27	6	6%	36	7	7%	42	6,50	6%	40	100,46	100%	606
	General Fund - Finance		839	Total Budget	2,033	7%	63	3,425	13%	106	559	2%	17	833	3%	26	3,806	14%	118	5,377	20%	166	4,414	16%	137	27,111	100%	839
	General Fund - Information Tech.		1,357	No. of Computers	89	34%	468	34	13%	179	16	6%	84	7	3%	37	4	2%	21	5	2%	26	5	2%	27	258	100%	1,357
	General Fund - City Facilities		687	Facilities % age	0.20	10%	69	0.20	10%	69	0.20	10%	69	0.20	10%	69	0.25	13%	86	0.25	13%	86	0.50	25%	170	2	100%	687
	General Fund - Municipal Court		565	Self supporting	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	0%	-	
	General Fund - Public Works Support		1,836	Utilities	-	0%	-	-	0%	-	-	0%	-	-	0%	-	0.25	25%	459	0.25	25%	459	0.50	50%	918	1	100%	1,836
	General Fund - Vehicle & Equip. Maint.		427	No. of Veh/Equip	1	1%	4	28	28%	118	2	2%	8	1	1%	4	16	16%	68	12	12%	51	16	16%	68	101	100%	427
General Fund - Non-department		390	Total Budget	2,033	7%	29	3,425	13%	49	559	2%	8	833	3%	12	3,806	14%	55	5,377	20%	77	4,414	16%	64	27,111	100%	390	
\$ 8,756			2,043		1,009		284		973		289			983			1,555			1,055					GF Subsidy	8,191		50
Adjustment to recalibrate to Five Year Financial Forecast																										Into GF		
Recalibrated Transfer amount					1,009		284		1,023		289			983			1,555			1,055								
BN 2022-2023	General Fund - City Council	\$	1,328	Personnel Budget	1,785	13%	178	2,044	15%	204	495	4%	49	737	6%	74	914	7%	91	958	7%	96	843	6%	84	13,286	100%	1,327
	General Fund - City Administration		2,722	Personnel Budget	1,785	13%	366	2,044	15%	419	495	4%	101	737	6%	151	914	7%	187	958	7%	196	843	6%	173	13,286	100%	2,722
	General Fund - Economic Development		114	Personnel Budget	1,785	13%	15	2,044	15%	17	495	4%	4	737	6%	6	914	7%	8	958	7%	8	843	6%	7	13,286	100%	113
	General Fund - Human Resources		1,192	No. of FTEs	16,71	17%	198	22,75	23%	270	3,50	3%	42	4,50	4%	53	6	6%	71	7	7%	83	7	7%	77	100,46	100%	1,191
	General Fund - Finance		1,649	Total Budget	2,033	7%	124	3,425	13%	208	559	2%	34	833	3%	51	3,806	14%	231	5,377	20%	327	4,414	16%	268	27,111	100%	1,648
	General Fund - Information Tech.		2,798	No. of Computers	89	34%	965	34	13%	369	16	6%	174	7	3%	76	4	2%	43	5	2%	54	5	2%	54	258	100%	2,798
	General Fund - City Facilities		1,344	Facilities % age	0	10%	134	0	10%	134	0.20	10%	134	0.20	10%	134	0	13%	168	0.25	13%	168	0.50	25%	336	2	100%	1,342
	General Fund - Municipal Court		1,107	Self supporting	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	0%	-	
	General Fund - Public Works Support		3,626	Utilities	-	0%	-	-	0%	-	-	0%	-	-	0%	-	0.25	25%	907	0.25	25%	907	0.50	50%	1,813	1	100%	3,627
	General Fund - Vehicle & Equip. Maint.		847	No. of Veh/Equip	1	1%	8	28	28%	235	2	2%	17	1	1%	8	16	16%	134	12	12%	101	16	16%	134	101	100%	847
General Fund - Non-department		778	Total Budget	2,033	7%	58	3,425	13%	98	559	2%	16	833	3%	24	3,806	14%	109	5,377	20%	154	4,414	16%	127	27,111	100%	777	
\$ 17,505			4,127		2,046		571		1,955		577			1,949			3,073			2,094					GF Subsidy	16,392		150
Adjustment to recalibrate to Five Year Financial Forecast																										Into GF		
Recalibrated Transfer amount					2,046		2,046		2,105		577			1,949			3,073			2,094								



Glossary

Actual

Actual, as used in the fund summaries, revenue summaries and department and division summaries within the budget document, represents the actual financial results. This category is presented on a budgetary basis, and thus excludes full-accrual audit items such as depreciation and amortization.

Ad Valorem Tax

A tax based on the assessed value of a property.

Adopted Budget

Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the final budget approved by the City Council. The adopted budget becomes effective July 1st. Subsequent to adoption, Council may make changes throughout the year.

Approved Budget

Approved, as used in the fund summaries, revenue summaries, represents the proposed budget modified for any changes made by the Citizens Budget Committee.

Appropriations

Legal authorization granted by the City Council to spend public funds. Appropriations within each category may not be exceeded.

Assessed Valuation

The assessed value (AV) set on taxable property as a basis for levying property taxes. A tax initiative passed in 1997 that reduced AV below real market value and set a 3% maximum annual growth rate in the AV, exclusive of certain improvements.

Assets

Resources having a monetary value and that are owned or held by an entity.

Audit

An annual financial report prepared by an independent auditing firm. A comprehensive audit document contains a summary statement of the scope of the audit, explanatory comments concerning any exceptions to generally accepted auditing standards, explanatory comments concerning verification procedures, financial statements and schedules, statistical information, supplemental comments, and any finding or recommendations.

Base Budget

Cost of continuing the existing levels of service in the current budget year. Also referred to as a Status Quo budget.

Beginning Fund Balance

The beginning fund balance is the residual fund balances representing unused funds brought forward from the previous financial year (ending fund balance).

Bond or Bond Issue

Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or calculated variable rate of interest.

Bond Fund

Established to account for bond proceeds to be used only for approved bond projects.

Budget

A budget is a financial operational plan including an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a certain period of time, typically one or two years. In practice, the term budget is used in two ways. Sometimes it designates the financial plan presented for adoption and other times it designates the plan finally approved. It is usually necessary to specify whether the budget under consideration is preliminary and proposed, or whether the appropriating body has approved it.

Budget Calendar

The schedule of key dates which a government follows to prepare and adopt the budget.

Budget Committee

A group comprised of the elected officials plus an equal number of citizens for the purpose of reviewing the proposed budget and recommending changes leading to an approved budget.

Budget Document

A written report showing a government's comprehensive financial plan for a specified period, typically one or two years, that includes both capital and operations.

Budget Message

Written explanation of the budget as proposed by the City Manager including the City's financial priorities, policies, and target goals for the coming budget period.

Budgetary Basis

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), with the exception that neither depreciation nor amortization is budgeted for proprietary funds and bond principal in the enterprise funds is subject to appropriation.

Capital Budget

The portion of the City budget slated for projects, major repairs, and improvements or additions to the City's capital assets (streets, sidewalks, roads, sewers, surface water, parks, and buildings).

Capital Expenditures

The City defines a capital expenditure as using the following three criteria: (1) relatively high monetary value (equal or greater than \$10,000 per item), (2) long asset life (greater than one year), and (3) results in the creation of a fixed asset, or the revitalization of a fixed asset.

Capital Improvement

A term defined in the ORS 310.410 (10) to include land, structures, facilities, machinery, equipment, or furnishings having a useful life of longer than one year.

Capital Improvement Project

Any project having improvements of significant value and having a useful life of five years or more. Capital projects include the purchase of land, design, engineering and construction of buildings, and infrastructure items such as parks, streets, bridges, drainage, street lighting, water and sewer systems and master planning.

Capital Outlay

Includes the purchase of land, the purchase or construction of buildings, structures, and facilities of all types, plus machinery and equipment. It includes expenditures that result in the acquisition or addition of a capital asset or increase the capacity, efficiency, span of life, or economy of operating as an existing capital asset. For an item to qualify as a capital outlay expenditure it must meet all of the following requirements: (1) have an estimated useful life of more than one year; (2) have a cost of \$10,000 or more per item; and (3) be a betterment or improvement. Replacement of a capital item is classified as capital outlay under the same code as the original purchase. Replacement or repair parts are classified under materials and services.

Cash Management

Management of cash necessary to pay for government services while investing temporary cash excesses in order to earn investment income. Includes forecasting inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in accordance with the City's investment policy objectives.

Charges for Service

Includes a wide variety of fees charged for services provided to the public and other agencies.

Comprehensive Annual Financial Report

The annual audit document publishing the City's financial results including notes, statistics, and the auditor's opinion and comments.

Comprehensive Plan

An official statement of the goals, objectives and physical plan for the development of the city. Contains a narrative of goals, objectives and policies that describe the desired form, nature and rate of city development.

Consumer Price Index

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Contingency may be appropriated for a specific purpose by the City Council upon the approval of a resolution. The City can separate contingencies into those that are designated for specific purposes and undesignated (also see Designated Contingency and Unappropriated Ending Fund Balance).

Cost Center

An organizational budget/operating unit within each City division or department.

Debt Service

Principal and Interest on outstanding bonds due and payable during the fiscal year.

Debt Service Fund

Established to account for the accumulation of resources and for the payment of general obligation debt that have been approved by the voters. It would exclude Enterprise Fund debt and contractual obligations accounted for in other individual funds.

Department

The combination of divisions of the City headed by a general manager with a specific and unique set of goals and objectives (i.e., Police, Fire, Financial Services, Water Resources, etc).

Division

A functional unit within a department consisting of one or more cost centers engaged in activities supporting the unit's mission and objectives.

Depreciation

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Designated Contingency

Amounts set aside for anticipated non-recurring cash flow needs. Includes items such as moving and remodeling, major building repairs, emergency management and capital project or equipment purchases.

Employee Benefits

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security and the various pension, medical and life insurance plans.

Encumbrance

Amount of money committed and set aside, but not yet expended, for the purchases of goods or services.

Ending Fund Balance

The residual non-restricted funds that are spendable or available for appropriation after the end of the fiscal year, or during the fiscal year, if a state of emergency is declared by the City Manager.

Enterprise Funds

Established to account for operations, including debt service that are financed and operated similarly to private businesses – where the intent is the service is self-sufficient, with all costs supported predominantly by user charges.

Estimated

A projection of the revenue or expenditure, as appropriate, to be recognized during the current fiscal period.

Expenditures

Represents decreases in net financial resources. They include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlay.

Fees

Charges for specific services in connection with providing a service, permitting an activity or imposing a fines.

Fiscal Management

A government's directive with respect to revenues, spending, reserves and debt management as these relate to governmental services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budgets and its funding.

Fiscal Year

A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of West Linn's fiscal year is July 1 through June 30.

Five-Year Financial Plan

An estimation of revenues and expenses required by the City to operate for the next five-year period.

Franchise Fee

Charged to all utilities operating within the City and is a reimbursement to the General Fund for the utility's use of City streets and right-of-ways.

Full-Time Equivalent

A calculation used to convert part-time hours to equivalent full-time positions. Full-time employee salaries are based on 2,080 hours per year. The full-time equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080.

Fund

A fiscal and accounting entity with a self-balancing set of accounts. Records cash and other financial resources together with all related liabilities and residual equities or balances and changes therein. These are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The net ending balance of a Fund's financial resources that are spendable or available for appropriation.

General Fund

Primary operating fund of the City. It exists to account for the resources devoted to finance the services traditionally associated with local government.

General Long-term Debt

Represents any unmatured debt not considered to be a fund liability. General Obligation Bonds (G.O. Bonds) are secured by the full faith and credit of the issuer. G.O. bonds issued by local units of government are secured by a pledge of the issuer's property taxing power. Usually issued to pay for general capital improvements such as parks and City facilities.

Grant

A contribution by one government unit to another. The contribution is usually made to aid in the support of a specified function (i.e., library, transit or capital projects).

Infrastructure

Public domain capital assets such as roads, bridges, streets, sidewalks and similar assets that are immovable.

Indirect Charges

Administrative and overhead costs that are incurred in one area, but charged to another. These charges are budgeted as interfund transfers.

Indirect Cost Allocation

Funding transferred from one fund to another for specific administrative functions, which benefit those funds.

Interfund Transfers

Appropriation category used in the City's budget resolution which includes amounts distributed from one fund to pay for services provided by another fund. Transfers from the other funds are appropriated as expenditures.

Intergovernmental Revenues

Levied by one government but shared on a predetermined basis with another government or class of governments.

Levy

Gross amount of property taxes imposed on the assessed value of taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes receivable.

Line Item Budget

References the individual account lines of budget, where proposed appropriations are based on individual objects of expense within a department or program.

Local Budget Law

Oregon Revised Statutes (ORS) Chapter 294 dictates local budgeting practices governed by Local Budget Law which regulates the roles, authorities, and process.

Local Improvement District

Consists of a group property owners desiring improvements to their property. Bonds can be issued to finance these improvements, which are repaid by assessments on their property. Local Improvement District debt is paid for by a compulsory levy (special assessment) made against affected properties to spread out the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Local Option Levy

Under Measure 50, local governments and special districts were given the ability to ask voters for temporary authority to increase taxes through approval of a local option levy. The maximum length of time for a local option levy is 10 years for capital purposes or 5 years for operations. A local option levy must be approved by a majority of voters.

Materials and Services

Expendable items purchased for delivery of city services. This classification includes supplies, dues, printing, repairs, small tools acquisitions, and contract services that are not of a capital nature.

Measure 5

A constitutional limit on property taxes passed by voters in the State of Oregon in November 1990. The new law sets maximum tax rates on individual properties of no more than \$5 per real market value for education taxing districts and \$10 for general government taxing districts.

Measure 47/50

A 1997 voter approved initiative which rolled back assessed values to 90 percent of their levels in fiscal year FY 1995-96 and limits future annual increases to three percent, except for major improvements. Property tax rates are now considered permanent and not subject to change. Voters may approve local initiatives above permanent rates provided a majority of voters approves.

Mission

Defines the primary purpose of the City and is intended to guide all organizational decisions, policies and activities (internal and external) on a daily basis.

Non-Operating Budget

Part of the budget composed of the following categories: debt service, interfund transfers, capital outlay, contingencies, and unappropriated ending fund balances.

Objective

A target to be accomplished in specific, well-defined and measurable terms, and that is achievable within a specific time frame.

Operating Budget

The plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. On the expenditure side, it is the part of the budget composed of personal services and materials and services.

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it represents the full force and effect of the law within the boundaries of the municipality to which it applies.

Outstanding Debt

The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

Performance Measure

Data collected to determine how the effectiveness or efficiency of a department, program, or activity is doing in achieving its objectives.

Permanent Tax Rate

Under Measure 47/50, each taxing district such as school districts, city governments, counties, and special districts were assigned a permanent tax rate maximum in fiscal year 1997-98. This permanent tax rate applies to property taxes for core operations. The permanent tax rate for the City of West Linn was set at \$2.1200 per \$1,000 of assessed value and is the comparative lowest tax rate in the State of Oregon.

Personal Services

Includes the compensation paid to employees plus the City's contribution for employee benefits such as retirement, social security, health and dental insurance, and workers' compensation costs.

Property Tax

Based off of the assessed value of property (which in Oregon is much lower than the real market value) times the permanent tax rate and are used as the source of monies to pay general obligation debt and core city services.

Project Manager

The individual responsible for budgeting, managing, and coordinating projects seeing them through to completion.

Proposed Budget

Combines the operating, non-operating, and reserve estimates prepared by the City Manager, then presented to the community and the Citizens Budget Committee for their review, approval, and recommendation to City Council.

Real Market Value

The estimated value of property as if it were sold. Within the City, the average real market value exceeds the assessed value by just about half. This disparity is the result of voter approved tax Measure 47/ 50 passed in 1997.

Resolution

A special or temporary order of a legislative body requiring City Council action. See also Ordinance.

Resources

Represents the total of all revenues, transfers, and beginning fund balances.

Revenues

Funds received by the City from either taxes, fees, and other sources such as grants and interest income.

Revenue Bonds

Bonds payable from a pledged source of revenue such as water revenues, which does not also pledge the taxing authority of the City. Pledged revenues may be derived from operation of the financed projects, grants, utility revenues, or other specified revenue streams.

Special Assessment

A compulsory levy made against certain properties to spread out the cost of a capital improvement or service deemed to be beneficial to said properties.

Special Assessment Bond

A bond issue payable from the payments on special assessments imposed against properties that have been specially benefited by the construction of public improvements such as sidewalks, streets, or sewer systems.

Special Revenue Funds

Established to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

Supplemental Budget

Additional appropriations established to meet needs not anticipated at the time the budget was originally adopted. A supplemental budget cannot increase the tax levy.

Systems Development Charges

Charges paid by developers and builders to fund expansion of infrastructure systems necessary due to increased usage. Such charges are collected for water, sewer, surface water, streets and parks and are paid by developers and builders as part of the permit process.

Taxes

Compulsory charges levied by taxing districts for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as water service.

Tax Levy

The total amount of property taxes needed to pay for basic government operations as well as sufficient amounts to pay for principal and interest on voter-approved bond issues.

Tax Rate

The amount of tax levied for each \$1,000 of assessed valuation, which in Oregon, represents about half of a properties real market value.

Tax Revenue

Represents the funds received from the calculation of the tax rate times all of the property's assessed values.

Transfers

The authorized exchange of cash or other resources between funds that is appropriated along with the other expenditures with the adopted budget.

Trust Funds

Established to administer resources received and held by the City as the trustee or agent for others. Uses of these funds facilitate the discharge of responsibility placed upon the City by virtue of law or other similar authority.

Unappropriated Ending Fund Balance

Represents the portion of the ending fund balance that is not appropriated to be spent in the current year. It must be segregated for future use and is not available for current appropriation or expenditure, except in the event when the City Manager declares an emergency.

User Fees

Charges for services to the specific entity who directly benefits. Often referred to as Charges for Service.



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

Biennial Budget

Five Year Financial Forecast

Six Year Capital Improvement Plan

Budget Overview

FY 2021 Comprehensive Annual Financial Report

FY 2022 Comprehensive Annual Financial Report

Five Year Financial Forecast

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