

APPROVED 2014-2015 BIENNIAL BUDGET

JULY 1, 2013 THROUGH JUNE 30, 2015

CITY OF
**West
Linn**

100 Years ♦ 1913 - 2013

Courtesy of Old Oregon Photos

Total of All Funds - City of West Linn Biennial Budget

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

	BN 2013						BN 2015		
	Actual	Actual	Actual	Estimate	Total	Budget	Approved Biennial Budget		
	FY 2010	FY 2011	FY 2012	FY 2013	Total	BN 2013	FY 2014	FY 2015	Total
Resources									
Beginning Fund Balance	\$ 12,962	\$ 13,298	\$ 12,882	\$ 23,671	\$ 12,882	\$ 11,678	\$ 22,538	\$ 12,570	\$ 22,538
Property Taxes	6,603	6,834	6,958	7,490	14,448	14,703	7,727	7,875	15,602
Fees & Charges	11,097	11,491	13,269	12,808	26,077	26,204	14,198	14,792	28,990
Intergovernmental	3,672	4,068	4,785	3,950	8,735	9,018	5,701	4,127	9,828
Fines & Forfeitures	564	520	403	457	860	1,224	471	485	956
Interest	32	20	18	9	27	110	10	10	20
Miscellaneous	506	1,312	620	389	1,009	796	378	386	764
Proceeds from bond issues	-	5,935	8,603	-	8,603	8,603	-	-	-
Transfers from Other Funds	5,355	5,428	5,647	6,034	11,681	12,173	6,510	6,932	13,442
Total Resources	\$ 40,791	\$ 48,906	\$ 53,185	\$ 54,808	\$ 84,322	\$ 84,509	\$ 57,533	\$ 47,177	\$ 92,140
Requirements									
Personnel Services	\$ 12,048	\$ 12,465	\$ 13,073	\$ 13,645	\$ 26,718	\$ 27,848	\$ 14,138	\$ 14,688	\$ 28,826
Materials & Services	5,608	5,754	5,743	6,248	11,991	13,006	7,116	7,136	14,252
Debt Service	1,839	1,638	1,641	2,050	3,691	3,705	2,080	2,114	4,194
Operations before other items	19,495	19,857	20,457	21,943	42,400	44,559	23,334	23,938	47,272
Debt Refunding	-	5,934	-	-	-	-	-	-	-
Transfers to Other Funds	5,355	5,428	5,647	6,034	11,681	11,859	6,510	6,932	13,442
Capital Outlay	2,643	4,805	3,410	4,293	7,703	18,062	15,119	5,972	21,091
Operations, Transfers and Capital	27,493	36,024	29,514	32,270	61,784	74,480	44,963	36,842	81,805
Reserves:									
Contingency	-	-	-	-	-	6,161	5,732	5,675	5,675
Unappropriated Ending Fund Balance	13,298	12,882	23,671	22,538	22,538	3,868	6,838	4,660	4,660
Total Reserves	13,298	12,882	23,671	22,538	22,538	10,029	12,570	10,335	10,335
Total Requirements	\$ 40,791	\$ 48,906	\$ 53,185	\$ 54,808	\$ 84,322	\$ 84,509	\$ 57,533	\$ 47,177	\$ 92,140
Budgeted Positions (in FTEs)	138.03	136.33	132.83	128.83	128.83	132.83	124.33	124.33	124.33
Monthly Operating Costs per Capita	\$82	\$84	\$86	\$92	\$89	\$96	\$98	\$102	\$100

Streets Fund Summary

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

			BN 2013				BN 2015		
	Actual	Actual	Actual	Estimate	Total	Budget	Approved Biennial Budget		
	FY 2010	FY 2011	FY 2012	FY 2013			FY 2014	FY 2015	Total
Resources									
Beginning Fund Balance	\$ 822	\$ 929	\$ 1,291	\$ 1,797	\$ 1,291	\$ 873	\$ 2,067	\$ 1,569	\$ 2,067
Intergovernmental - Gas Tax	1,013	1,204	1,372	1,400	2,772	2,279	1,414	1,428	2,842
Intergovernmental - Grant	147	146	-	-	-	-	-	-	-
Fees & Charges:									
Street Maint Fee as Proposed	778	792	870	902	1,772	1,759	947	994	1,941
+ Option B Approved by Budget Committee							1,000	1,050	2,050
+ Option D Approved by Budget Committee							50	100	150
Franchise Fees	81	83	113	115	228	252	121	127	248
Franchise Fees (dedicated to Sustainabilit	20	20	-	-	-	-	-	-	-
Interest	2	1	-	-	-	8	-	-	-
Miscellaneous	65	329	171	51	222	107	52	53	105
Debt Proceeds	-	-	-	-	-	-	-	-	-
Total Resources	\$ 2,928	\$ 3,504	\$ 3,817	\$ 4,265	\$ 6,285	\$ 5,278	\$ 5,651	\$ 5,321	\$ 9,403
Requirements									
Personnel Services	\$ 410	\$ 453	\$ 490	\$ 519	\$ 1,009	\$ 1,025	\$ 582	\$ 605	\$ 1,187
Materials & Services	488	433	433	518	951	1,020	498	526	1,024
Debt Service - Series 2009	150	151	152	152	304	304	152	152	304
Transfers to Other Funds	671	659	529	550	1,079	1,079	660	683	1,343
Capital Outlay - Street Projects:									
Street Projects as Proposed	280	517	382	287	669	900	993	1,040	2,033
+ Option B Approved by Budget Committee							1,000	1,050	2,050
+ Option D Approved by Budget Committee							50	100	150
Capital Outlay - Equipment Replacement	-	-	34	172	206	100	147	150	297
	1,999	2,213	2,020	2,198	4,218	4,428	4,082	4,306	8,388
Reserves:									
Contingency	-	-	-	-	-	600	600	600	600
Unappropriated Ending Fund Balance	929	1,291	1,797	2,067	2,067	250	969	415	415
	929	1,291	1,797	2,067	2,067	850	1,569	1,015	1,015
Total Requirements	\$ 2,928	\$ 3,504	\$ 3,817	\$ 4,265	\$ 6,285	\$ 5,278	\$ 5,651	\$ 5,321	\$ 9,403
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	\$6	\$6	\$5	\$6	\$6	\$6	\$6	\$6	\$6

Q: Where does the Street Maintenance Fee revenue go (without Options B & D)?

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

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	6 YEAR TOTAL
Beginning balance relating to SMF	\$552	\$968	\$1,039	\$1,207	\$1,467	\$1,069	\$552
SMF revenue collected per year	778	792	870	902	947	994	5,283
% of SMF to State Gas Tax	43%	40%	39%	39%	40%	41%	
SMF spent on:							
Materials & Services	(212)	(172)	(168)	(203)	(200)	(216)	(1,170)
Debt service payments	(150)	(151)	(152)	(152)	(152)	(152)	(909)
Street capital projects	-	(398)	(382)	(287)	(993)	(1,040)	(3,100)
Total SMF expenditures	(362)	(721)	(702)	(642)	(1,345)	(1,408)	(5,179)
Ending SMF balance carried forward	\$968	\$1,039	\$1,207	\$1,467	\$1,069	\$656	\$656