



CITY OF  
**West  
Linn**

## ***Executive Summary***

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We are pleased to offer this financial report of City operations for your review. This report covers financial operations through the second quarter of the fiscal year ending June 30, 2013, representing the second year of the 2012-2013 biennium.

### **QUARTERLY HIGHLIGHTS**

This financial report summarizes the financial results through the second quarter of the fiscal year ending June 30, 2013 and highlights certain items of interest.

#### ***Financial Audit is Complete***

The City's audit for the fiscal year ended June 30, 2012 is now complete and an unqualified or "clean" audit opinion was received. The audit was properly filed with the Secretary of State-Audits Division by the December 31, 2012 deadline.

In West Linn, the audit document is prepared in the format of a *Comprehensive Annual Financial Report (CAFR)* and is available [online](#) for review. During the presentation section of the January 28, 2013 Council meeting, the independent auditors will make their formal presentation of the CAFR to the full City Council.

The auditors also submitted the report required by their professional standards to the Audit Committee who have oversight responsibility for the City's financial reporting process. This report includes their required communications, a summary of accounting estimates used, a list of recently issued accounting standards, arrangement letter, and representation letter.

#### ***Tentative Calendar of Dates for Budget Meetings***

Below are the tentative dates for the upcoming meetings of the Citizens' Budget Committee. These meetings typically start at 6pm in City Hall Council Chambers and are subject to change:

- Mon, April 22 – Presentation of budget message and delivery of City Manager's proposed budget document
- Thur, May 2 – Citizens' Budget Committee discusses budget and proposes any changes
- Thur, May 9 – Citizens' Budget Committee discusses budget and proposes any changes
- Thur, May 23 – Citizens' Budget Committee discusses budget and proposes any changes
- Mon, June 10 – City Council holds public hearing and moves to adopt budget

#### ***Participatory Budget Process***

The City of West Linn is committed to an inclusive and participatory budget process. The City has created a special online forum to share and compare budget ideas for the proposed 2014-2015 biennial budget. Visit <http://WestLinnIdeas.com> to log on and share your ideas and perspectives about the West Linn budget.

The City has also formed two advisory groups to participate in person and online during budget development, keeping aware of trending financial issues and the community values that will be

articulated in the proposed budget. One group is comprised of citizens who have been involved with current and prior Citizens' Budget Committees. The other group is comprised of employees representing every City department. The goal for these two groups is to gain a deeper understanding of the City's financial condition, so the group members can assist with community outreach and understanding of the proposed 2014-2015 biennial budget.

The City of West Linn values your input during budget development. Share your budget ideas with us - log on to <http://WestLinnIdeas.com> today. You can also connect using your Facebook account. It has never been easier to get involved with your City government!

### ***Lockbox Address Changing from Bend to Portland***

It has been five years since starting our lockbox service in Bend with the Bank of Cascades. As you may recall, with close to \$9 million in utility payments coming in every year, a lockbox system is utilized so payments go directly into the banking system more securely and efficiently. Through our banking RFP process which we recently completed, Bank of Cascades now offers their lockbox processing service from their Portland location. Hence the mailing address on our return envelopes provided in your utility bills is changing to this Portland address next month.

### ***eBilling Service is Underway for your Monthly Utility Bill***

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

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

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

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

Throughout this report, we have included footnote explanations calling certain items out.

In a review of the City's revenues, particularly the summaries on pages 6 and 7, I note that November property tax receipts have come in at 88 percent, consistent with prior years at this point in the fiscal year. State gas tax revenues continue to come in over budget ever since the State raised the gas tax to thirty cents per gallon, and water revenues continue their recent turn around.

In the General Fund (page 11), the ending fund balance is holding at \$1.4 million. City Administration will require a supplemental budget transfer from Planning and Finance is slightly over budget with the annual auditor's billing hitting in December, but this will even out by June.

In the Public Safety Fund (page 13), the Materials and Services line item is tracking over budget and may require a supplemental budget offset by their intergovernmental revenues which are doing better than budget.

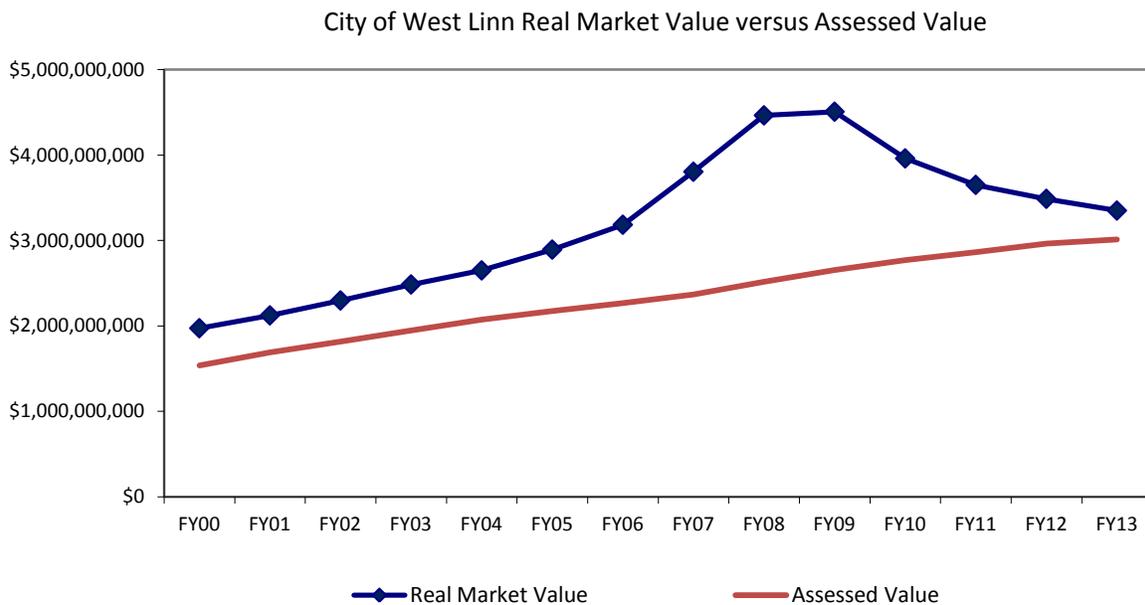
In the Parks and Recreation Fund (page 14), revenue from the parks maintenance fee is right on budget while we note unfavorable variances in personnel and materials & services as these two quarters bear the most of the burden of their seasonal programs.

In the Library Fund (page 15), note that the County will allocate the dedicated Library District Levy next quarter which will shore up this Fund's negative unrestricted fund balance at that time.

**Property Tax Bills Mailed out by County**

Clackamas County mailed out property tax bills this last quarter. This year, property taxes in Clackamas County are at their lowest growth rate of the past 16 years. Oregon's slow to improve economy and struggling real estate market coupled with Oregon's two constitutional property tax limitations all contributed to the lower than normal tax growth.

The County is reporting an overall increase of 0.83% in property tax growth county-wide. For the City of West Linn, the County reports a 1.53% increase. Overall Real Market Values are still above Assessed Values, but we are seeing some properties where this gap has closed completely. And starting this year, compression in the Education category has completely eliminated the School District's local option levy on most all West Linn properties.



A growing number of property owners will see tax decreases where their particular property's real market value has fallen below their assessed value. The County also reports two local cities

with new tax measures on the rolls this year. City of West Linn voters approved new general obligation bonds with a rate of 14 cents per thousand for construction of a new police station. City of Canby voters approved a local option at 44 cents per thousand to fund their swim center services and provide for future pool maintenance.

### ***Oregon Recovery Ranked 5<sup>th</sup> Best***

In January 2013, *24/7 Wall Street* reports that Oregon ranks 5th among the states that have recovered the most from the recession. The report cites the fact that Oregon's unemployment rate has declined 3% from its recession peak of 11.6% and GDP growth in 2011 was 4.7%, which ranked second among all states.

According to the report, just before the recession hit, in November 2007, Oregon's unemployment rate of 5.3% was one of the highest in the country. That month, there were roughly 102,000 unemployed people looking for work in the state. By May 2009, Oregon's unemployment rate had reached 11.6% of the labor force, and more than 230,000 people were looking for work. While the state's unemployment rate remains high, it is now a full three percentage points lower than its peak rate two years ago. In each of the past two years, the state's GDP growth rate has been among the highest in the country. In 2011, Oregon's 4.7% economic growth well outpaced the national rate of 1.5%.

[Read the full report](#) from *24/7 Wall Street*.

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

Best regards,



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

16 January 2013

## **City-wide Totals**

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

**City of West Linn**

**Totals rolled up from all City funds**

	Actual			through the 2nd Quarter of FY 2013			[for informational purposes]			[6 months]
	FY 2010	FY 2011	FY 2012	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2012 Budget	FY 2013 Budget	Total Budget	Flexible Budget Factor
<b>Revenues (by category)</b>										
Property taxes	\$ 6,603,432	\$ 6,834,048	\$ 6,957,799	\$ 6,766,000	\$ 6,758,541	\$ (7,459)	\$ 7,014,000	\$ 7,689,000	\$ 14,703,000	0.8800
Intergovernmental revenue	3,678,872	4,069,676	4,786,090	1,055,000	1,295,464	240,464	5,467,000	3,551,000	9,018,000	0.5000
Fees and charges - utility bills	7,040,132	7,216,994	7,912,595	4,308,000	4,460,040	152,040	7,753,000	8,142,000	15,895,000	0.5000
Fees and charges - other	4,642,147	4,794,504	5,762,194	2,131,000	2,405,404	274,404	6,247,000	5,286,000	11,673,000	0.5000
Other revenue:										
Interest	29,919	20,564	18,944	31,000	1,093	(29,907)	55,000	55,000	110,000	0.5000
Miscellaneous	481,716	1,312,334	617,134	191,000	274,368	83,368	419,000	377,000	656,000	0.5000
Transfers from other funds	5,355,000	5,427,681	5,647,000	3,044,000	2,995,842	(48,158)	5,772,000	6,087,000	11,859,000	0.5000
Debt proceeds	-	5,934,861	8,602,688	-	-	-	8,603,000	-	8,603,000	1.0000
	<u>5,866,635</u>	<u>12,695,440</u>	<u>14,885,766</u>	<u>3,266,000</u>	<u>3,271,303</u>	<u>5,303</u>	<u>14,849,000</u>	<u>6,519,000</u>	<u>21,228,000</u>	
Total revenue	<u>27,831,218</u>	<u>35,610,662</u>	<u>40,304,444</u>	<u>17,526,000</u>	<u>18,190,752</u>	<u>664,752</u>	<u>41,330,000</u>	<u>31,187,000</u>	<u>72,517,000</u>	

**Summary  
of revenues  
City-wide**

# City of West Linn

## Totals rolled up from all City funds

[for informational purposes]

	Actual			through the 2nd Quarter of FY 2013			2012-2013 Biennium			[6 months]
	FY 2010	FY 2011	FY 2012	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2012 Budget	FY 2013 Budget	Total Budget	Flexible Budget Factor
<b>Revenues (by line detail)</b>										
Property taxes										
Levied for general purposes	\$ 5,776,306	\$ 5,945,767	\$ 6,123,795	\$ 5,651,000	\$ 5,579,931	\$ (71,069)	\$ 6,174,000	\$ 6,422,000	\$ 12,596,000	0.8800
Levied for bonded debt	827,126	888,281	834,004	1,115,000	1,178,610	63,610	840,000	1,267,000	2,107,000	0.8800
	6,603,432	6,834,048	6,957,799	6,766,000	6,758,541	(7,459)	7,014,000	7,689,000	14,703,000	
Intergovernmental revenue										
Library funding from County	1,193,937	1,263,801	1,305,223	-	-	-	1,382,000	1,442,000	2,824,000	0.0000
One-time capital funding	-	-	1,000,000	-	-	-	1,000,000	-	1,000,000	0.0000
State highway taxes (gas)	1,012,955	1,204,325	1,372,076	573,000	714,812	141,812	1,134,000	1,145,000	2,279,000	0.5000
State Shared Revenue (liq cig)	357,471	314,222	323,101	204,000	182,046	(21,954)	408,000	416,000	824,000	0.5000
State Revenue Sharing (general)	206,831	213,669	263,349	104,000	130,824	26,824	304,000	208,000	512,000	0.5000
State dispatch funds (911)	130,305	125,328	119,633	62,000	62,000	-	124,000	124,000	248,000	0.5000
Other grants and misc	777,373	948,331	402,708	112,000	205,782	93,782	1,115,000	216,000	1,331,000	0.5000
	3,678,872	4,069,676	4,786,090	1,055,000	1,295,464	240,464	5,467,000	3,551,000	9,018,000	
Fees and charges:										
Utility Charges - water	2,908,269	2,902,041	3,152,123	1,914,000	2,051,280	137,280	3,197,000	3,358,000	6,555,000	0.5000
Utility Charges - sewer	1,632,385	1,714,474	1,934,533	946,000	961,928	15,928	1,801,000	1,891,000	3,692,000	0.5000
Utility Charges - surface wtr	592,883	627,169	666,751	344,000	336,143	(7,857)	654,000	687,000	1,341,000	0.5000
Utility Charges - street maint	778,226	792,586	870,438	451,000	451,675	675	858,000	901,000	1,759,000	0.5000
Utility Charges - park maint	1,128,369	1,180,724	1,288,750	653,000	659,014	6,014	1,243,000	1,305,000	2,548,000	0.5000
	7,040,132	7,216,994	7,912,595	4,308,000	4,460,040	152,040	7,753,000	8,142,000	15,895,000	
SDC fees from developers	608,727	1,027,067	1,765,887	312,000	754,964	442,964	1,803,000	621,000	2,564,000	0.5000
Franchise fees	1,972,259	1,662,509	1,748,619	566,000	568,471	2,471	2,080,000	2,160,000	4,240,000	0.5000
Licenses and permits	1,093,389	1,065,191	1,294,838	712,000	641,101	(70,899)	1,311,000	1,424,000	2,735,000	0.5000
Park recreation program fees	402,621	519,650	549,685	230,000	250,554	20,554	450,000	460,000	910,000	0.5000
Fines and forfeitures	565,151	520,087	403,165	311,000	190,314	(120,686)	603,000	621,000	1,224,000	0.5000
	11,682,279	12,011,498	13,674,789	6,439,000	6,865,444	426,444	14,000,000	13,428,000	27,568,000	
Other revenue:										
Interest	29,919	20,564	18,944	31,000	1,093	(29,907)	55,000	55,000	110,000	0.5000
Miscellaneous	481,716	1,312,334	617,134	191,000	274,368	83,368	419,000	377,000	656,000	0.5000
Transfers from other funds	5,355,000	5,427,681	5,647,000	3,044,000	2,995,842	(48,158)	5,772,000	6,087,000	11,859,000	0.5000
Debt proceeds	-	5,934,861	8,602,688	-	-	-	8,603,000	-	8,603,000	1.0000
	5,866,635	12,695,440	14,885,766	3,266,000	3,271,303	5,303	14,849,000	6,519,000	21,228,000	
<b>Total revenue</b>	<b>27,831,218</b>	<b>35,610,662</b>	<b>40,304,444</b>	<b>17,526,000</b>	<b>18,190,752</b>	<b>664,752</b>	<b>41,330,000</b>	<b>31,187,000</b>	<b>72,517,000</b>	

**City of West Linn**

**Totals rolled up from all City funds**

[for informational purposes]

	Actual			through the 2nd Quarter of FY 2013			2012-2013 Biennium			[6 months]
	FY 2010	FY 2011	FY 2012	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2012 Budget	FY 2013 Budget	Total Budget	Flexible Budget Factor
<b>Expenditures</b>										
Personnel services	\$ 12,046,793	\$ 12,464,651	\$ 13,073,971	\$ 7,128,000	\$ 6,978,686	\$ 149,314	\$ 13,601,000	\$ 14,247,000	\$ 27,848,000	0.5000
Materials and services	5,612,185	5,758,059	5,742,015	3,289,000	3,353,916	(64,916)	6,478,000	6,528,000	13,006,000	0.5000
Debt service	1,838,962	1,637,263	1,641,188	713,000	707,152	5,848	1,649,000	2,056,000	3,705,000	0.2700
Refunded debt	-	5,933,478	-	-	-	-	-	-	-	0.0000
Transfers to other funds	5,355,000	5,427,681	5,647,000	3,044,000	2,995,842	48,158	5,772,000	6,087,000	11,859,000	0.5000
Capital outlay - regular	2,642,346	4,805,173	1,912,521	1,408,000	842,100	565,900	6,872,000	2,690,000	9,562,000	0.5000
Capital outlay - Police Station Bond:										
Spent bond proceeds	-	-	1,497,172	-	327,843	(327,843)	1,497,000	-	1,497,000	1.0000
Reserve for unspent bond proceeds	-	-	7,002,828	-	-	-	7,003,000	-	7,003,000	1.0000
	-	-	8,500,000	-	327,843	(327,843)	8,500,000	-	8,500,000	
Total expenditures	27,495,286	36,026,305	29,513,867	15,582,000	15,205,539	376,461	42,872,000	31,608,000	74,480,000	
Revenue over (under) expenditures	335,932	(415,643)	10,790,577	1,944,000	2,985,213	1,041,213	(1,542,000)	(421,000)	(1,963,000)	
Beginning fund balance	12,961,780	13,297,712	12,882,069	10,136,000	23,672,646	13,536,646	11,678,000	10,136,000	11,678,000	
Ending fund balance	\$ 13,297,712	\$ 12,882,069	\$ 23,672,646	\$ 12,080,000	\$ 26,657,859	\$ 14,577,859	\$ 10,136,000	\$ 9,715,000	\$ 9,715,000	

**Summary  
of expenditures  
City-wide**

**City of West Linn**

**Totals rolled up from all City funds**

[for informational purposes]

	Actual			through the 2nd Quarter of FY 2013			2012-2013 Biennium			[6 months]
	FY 2010	FY 2011	FY 2012	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2012 Budget	FY 2013 Budget	Total Budget	Flexible Budget Factor
<b>Expenditures</b>										
Personnel services:										
Salaries and wages	\$ 8,202,592	\$ 8,384,067	\$ 8,582,886	\$ 4,498,000	\$ 4,582,223	\$ (84,223)	\$ 8,658,000	\$ 8,996,000	\$ 17,654,000	0.5000
Overtime	157,168	206,143	212,488	142,000	126,256	15,744	273,000	284,000	557,000	0.5000
Payroll taxes and benefits	2,381,770	2,522,288	2,803,637	1,654,000	1,505,008	148,992	3,063,000	3,299,000	6,362,000	0.5000
PERS contributions	1,305,263	1,352,153	1,474,960	834,000	765,199	68,801	1,607,000	1,668,000	3,275,000	0.5000
	<u>12,046,793</u>	<u>12,464,651</u>	<u>13,073,971</u>	<u>7,128,000</u>	<u>6,978,686</u>	<u>149,314</u>	<u>13,601,000</u>	<u>14,247,000</u>	<u>27,848,000</u>	
Materials and services	5,612,185	5,758,059	5,742,015	3,289,000	3,353,916	(64,916)	6,478,000	6,528,000	13,006,000	0.5000
Debt service:										
Principal	835,448	1,024,552	1,150,000	315,000	315,000	-	1,150,000	1,200,000	2,350,000	0.2700
Interest	1,003,514	612,711	491,188	398,000	392,152	5,848	499,000	856,000	1,355,000	0.3600
Refunded debt	-	5,933,478	-	-	-	-	-	-	-	
	<u>1,838,962</u>	<u>7,570,741</u>	<u>1,641,188</u>	<u>713,000</u>	<u>707,152</u>	<u>5,848</u>	<u>1,649,000</u>	<u>2,056,000</u>	<u>3,705,000</u>	
Transfers to other funds	5,355,000	5,427,681	5,647,000	3,044,000	2,995,842	48,158	5,772,000	6,087,000	11,859,000	0.5000
Capital outlay - regular	2,642,346	4,805,173	1,912,521	1,408,000	842,100	565,900	6,872,000	2,690,000	9,562,000	0.5000
Capital outlay - Police Station Bond:										
Spent bond proceeds	-	-	1,497,172	-	327,843	(327,843)	1,497,000	-	1,497,000	1.0000
Reserve for unspent bond proceeds	-	-	7,002,828	-	-	-	7,003,000	-	7,003,000	1.0000
	<u>-</u>	<u>-</u>	<u>8,500,000</u>	<u>-</u>	<u>327,843</u>	<u>(327,843)</u>	<u>8,500,000</u>	<u>-</u>	<u>8,500,000</u>	
Total expenditures	<u>27,495,286</u>	<u>36,026,305</u>	<u>29,513,867</u>	<u>15,582,000</u>	<u>15,205,539</u>	<u>376,461</u>	<u>42,872,000</u>	<u>31,608,000</u>	<u>74,480,000</u>	
Revenue over (under) expenditures	335,932	(415,643)	10,790,577	1,944,000	2,985,213	1,041,213	(1,542,000)	(421,000)	(1,963,000)	
Beginning fund balance	<u>12,961,780</u>	<u>13,297,712</u>	<u>12,882,069</u>	<u>10,136,000</u>	<u>23,672,646</u>	<u>13,536,646</u>	<u>11,678,000</u>	<u>10,136,000</u>	<u>11,678,000</u>	
Ending fund balance	<u>\$ 13,297,712</u>	<u>\$ 12,882,069</u>	<u>\$ 23,672,646</u>	<u>\$ 12,080,000</u>	<u>\$ 26,657,859</u>	<u>\$ 14,577,859</u>	<u>\$ 10,136,000</u>	<u>\$ 9,715,000</u>	<u>\$ 9,715,000</u>	

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

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

	Actual			through the 2nd Quarter of FY 2013			[for informational purposes]			[6 months]
	FY 2010	FY 2011	FY 2012	Flexible	[6 months]	[6 months]	2012-2013 Biennium			Flexible
				Budget	Actual	Variance	FY 2012	FY 2013	Total	Budget
	Budget	Budget	Budget	Budget	Actual	Variance	Budget	Budget	Budget	
<b>Revenue</b>										
Transfers from other funds	\$ 5,079,000	\$ 5,078,681	\$ 5,436,000	\$ 2,857,000	\$ 2,857,000	\$ -	\$ 5,472,000	\$ 5,714,000	\$ 11,186,000	0.5000
Fines and forfeitures	428,171	421,535	332,386 <sup>1</sup>	239,000	151,257	(87,743) <sup>1</sup>	464,000	478,000	942,000	0.5000
Licenses and permits	177,743	194,593	284,218	156,000	134,090	(21,910)	306,000	312,000	618,000	0.5000
Franchise fees	-	30,932	93,957	83,000	73,650	(9,350)	160,000	165,000	325,000	0.5000
Intergovernmental	8,441	41,667	112,040 <sup>2</sup>	-	57,403	57,403 <sup>2</sup>	-	-	-	0.5000
Interest	3,118	5,953	18,445	3,000	703	(2,297)	5,000	5,000	10,000	0.5000
Miscellaneous	207,676	274,124	190,285	51,000	55,808	4,808	150,000	102,000	252,000	0.5000
Proceeds from refundings	-	5,934,861	-	-	-	-	-	-	-	
<b>Total revenue</b>	<b>5,904,149</b>	<b>11,982,346</b>	<b>6,467,331</b>	<b>3,389,000</b>	<b>3,329,911</b>	<b>(59,089)</b>	<b>6,557,000</b>	<b>6,776,000</b>	<b>13,333,000</b>	
<b>Expenditures</b>										
City Council	55,448	52,039	246,611	134,000	130,225	3,775	263,000	266,000	529,000	0.5095
City Administration	916,256	992,800	819,412	443,000	581,504	(138,504)	851,000	886,000	1,737,000	0.5206
Communications	-	-	73,812	33,000	-	33,000	65,000	65,000	130,000	0.5077
Human Resources	333,165	342,133	335,771	212,000	169,113	42,887	401,000	422,000	823,000	0.5287
Finance	944,439	976,712	1,018,354	532,000	544,331	(12,331)	1,021,000	1,062,000	2,083,000	0.5211
Information Technology	740,381	826,205	756,757	476,000	470,379	5,621	909,000	950,000	1,859,000	0.5237
Facility Services	441,427	482,333	453,578	246,000	209,528	36,472	484,000	492,000	976,000	0.5083
Municipal Court	221,073	327,591	284,037	173,000	130,749	42,251	332,000	345,000	677,000	0.5211
Public Works Support Services	1,238,473	1,205,769	1,155,908	626,000	511,843	114,157	1,204,000	1,251,000	2,455,000	0.5199
Vehicle/Equipment Maint	340,878	367,641	355,284	197,000	178,909	18,091	379,000	392,000	771,000	0.5198
Non-departmental:										
General Services	104,383	115,507	143,898	117,000	79,024	37,976	217,000	167,000	384,000	0.7000
Debt Service	341,095	306,812	413,425	290,000	290,063	(63)	414,000	414,000	828,000	0.7000
Transfers to other funds	31,000	32,000	123,000	96,000	96,000	-	123,000	191,000	314,000	0.5000
Current refundings	-	5,933,478	-	-	-	-	-	-	-	
<b>Total expenditures</b>	<b>5,708,018</b>	<b>11,961,020</b>	<b>6,179,847</b>	<b>3,575,000</b>	<b>3,391,668</b>	<b>183,332</b>	<b>6,663,000</b>	<b>6,903,000</b>	<b>13,566,000</b>	
Revenue over (under) expenditures	196,131	21,326	287,484	(186,000)	(61,757)	124,243	(106,000)	(127,000)	(233,000)	
Beginning fund balance	985,405	1,181,536	1,202,862	1,169,000	1,490,346	321,346	1,275,000	1,169,000	1,275,000	
Ending fund balance	<u>\$ 1,181,536</u>	<u>\$ 1,202,862</u>	<u>\$ 1,490,346</u>	<u>\$ 983,000</u>	<u>\$ 1,428,589</u>	<u>\$ 445,589</u>	<u>\$ 1,169,000</u>	<u>\$ 1,042,000</u>	<u>\$ 1,042,000</u>	

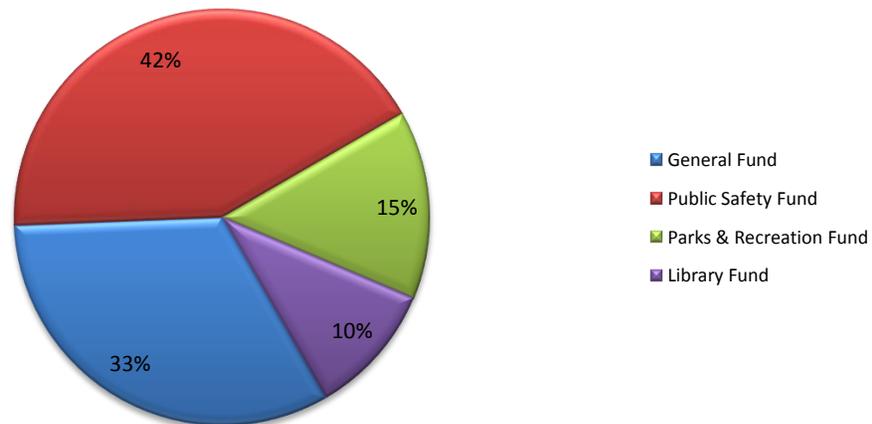
<sup>1</sup> The State revised all Municipal Court fine schedules effective January 1, 2012 resulting in lower fines assessed state-wide.

<sup>2</sup> Reflects \$100,000 per year reimbursement from the City of Milwaukie for the intergovernmental agreement for financial management services.

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

	Actual			Flexible Period	2012-2013 Biennium		
	FY 2010	FY 2011	FY 2012		FY 2012	FY 2013	Total
General Fund	\$ 1,181,536	\$ 1,202,862	\$ 1,490,346	\$ 1,428,589	\$ 1,169,000	\$ 1,042,000	\$ 1,042,000
Public Safety Fund	2,085,081	895,304	1,283,785	2,676,868	1,008,000	1,349,000	1,349,000
Parks & Recreation Fund	402,450	489,035	447,092	563,464	576,000	465,000	465,000
Library Fund	246,991	219,062	248,631	(116,238)	308,000	329,000	329,000
	<u>\$ 3,916,058</u>	<u>\$ 2,806,263</u>	<u>\$ 3,469,854</u>	<u>\$ 4,552,683</u>	<u>\$ 3,061,000</u>	<u>\$ 3,185,000</u>	<u>\$ 3,185,000</u>

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



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

[for informational purposes]

	Actual			through the 2nd Quarter of FY 2013			2012-2013 Biennium			[6 months]
	FY 2010	FY 2011	FY 2012	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2012 Budget	FY 2013 Budget	Total Budget	Flexible Budget Factor
<b>Revenue</b>										
Property taxes	\$ 3,850,870	\$ 4,213,922	\$ 4,128,714	\$ 3,854,000	\$ 3,819,954	\$ (34,046)	\$ 4,219,000	\$ 4,380,000	\$ 8,599,000	0.8800
Franchise fees	1,568,040	1,372,104	1,485,623	419,000	439,783	20,783	1,612,000	1,676,000	3,288,000	0.2500
Intergovernmental revenue	428,445	639,454	720,502	270,000	359,025	89,025	532,000	540,000	1,072,000	0.5000
Licenses and permits	27,078	14,158	20,465	18,000	9,565	(8,435)	35,000	36,000	71,000	0.5000
Fines and forfeitures	78,248	35,815	4,350	40,000	6,570	(33,430)	77,000	79,000	156,000	0.5000
Interest	4,487	3,619	-	4,000	-	(4,000)	8,000	8,000	16,000	0.5000
Miscellaneous	49,725	3,566	7,875	29,000	4,243	(24,757)	56,000	57,000	113,000	0.5000
Debt proceeds	-	-	8,602,688	-	-	-	8,603,000	-	8,603,000	0.0000
<b>Total revenue</b>	<b>6,006,893</b>	<b>6,282,638</b>	<b>14,970,217</b>	<b>4,634,000</b>	<b>4,639,140</b>	<b>5,140</b>	<b>15,142,000</b>	<b>6,776,000</b>	<b>21,918,000</b>	
<b>Expenditures</b>										
Personnel services	3,923,723	3,739,493	4,114,092	2,239,000	2,227,897	11,103	4,281,000	4,478,000	8,759,000	0.5000
Materials and services	510,095	694,522	777,693	361,000	420,577	(59,577)	808,000	722,000	1,530,000	0.5000
Debt service	113,000	112,000	-	-	-	-	-	-	-	
Transfers	1,459,000	1,355,000	1,116,000	587,000	587,000	-	1,116,000	1,175,000	2,291,000	0.5000
Capital outlay - regular	75,531	1,571,400	73,951	30,000	10,583	19,417	460,000	60,000	520,000	0.5000
Capital outlay - Police Station Bond:										
Land acquisition costs	-	-	1,453,084 <sup>1</sup>	-	-	-	1,453,000	-	1,453,000	1.0000
Design/construction costs	-	-	44,088	-	327,843	(327,843)	44,000	-	44,000	1.0000
Reserve for unspent bond proceeds	-	-	7,002,828	-	-	-	7,003,000	-	7,003,000	1.0000
	-	-	8,500,000	-	327,843	(327,843)	8,500,000	-	8,500,000	
<b>Total expenditures</b>	<b>6,081,349</b>	<b>7,472,415</b>	<b>7,578,908</b>	<b>3,217,000</b>	<b>3,573,900</b>	<b>(356,900)</b>	<b>15,165,000</b>	<b>6,435,000</b>	<b>21,600,000</b>	
Revenue over (under) expenditures	(74,456)	(1,189,777)	7,391,309	1,417,000	1,065,240	(351,760)	(23,000)	341,000	318,000	
Beginning fund balance	2,159,537	2,085,081	895,304	1,008,000	8,286,613	7,278,613	1,031,000	1,008,000	1,031,000	
Ending fund balance - total	2,085,081	895,304	8,286,613	2,425,000	9,351,853	6,926,853	1,008,000	1,349,000	1,349,000	
Restricted unspent bond proceeds	-	-	(7,002,828)	-	(6,674,985)	-	-	-	-	
Unrestricted ending fund balance	\$ 2,085,081	\$ 895,304	\$ 1,283,785	\$ 2,425,000	\$ 2,676,868	\$ 6,926,853	\$ 1,008,000	\$ 1,349,000	\$ 1,349,000	

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

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

	Actual			through the 2nd Quarter of FY 2013			[for informational purposes]			[6 months]
	FY 2010	FY 2011	FY 2012	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2012 Budget	FY 2013 Budget	Total Budget	Flexible Budget Factor
<b>Revenue</b>										
Property taxes	\$ 1,527,886	\$ 1,326,790	\$ 1,198,978	\$ 1,027,000	\$ 1,001,708	\$ (25,292)	\$ 1,125,000	\$ 1,167,000	\$ 2,292,000	0.8800
Park maintenance fee	1,128,369	1,180,724	1,288,750	653,000	659,014	6,014	1,243,000	1,305,000	2,548,000	0.5000
Recreation program charges	402,621	519,650	549,685	230,000	250,554	20,554 <sup>1</sup>	450,000	460,000	910,000	0.5000
Intergovernmental	47,900	559,998	12,900	108,000	33,400	(74,600)	1,115,000	216,000	1,331,000	0.5000
Interest	530	-	-	1,000	-	(1,000)	1,000	1,000	2,000	0.5000
Miscellaneous	25,150	5,643	8,728	14,000	2,775	(11,225)	26,000	27,000	53,000	0.5000
Proceeds from sale of park land	-	483,000	-	-	-	-	-	-	-	0.5000
<b>Total revenue</b>	<b>3,132,456</b>	<b>4,075,805</b>	<b>3,059,041</b>	<b>2,033,000</b>	<b>1,947,451</b>	<b>(85,549)</b>	<b>3,960,000</b>	<b>3,176,000</b>	<b>7,136,000</b>	
<b>Expenditures</b>										
Personnel services	1,386,427	1,416,006	1,476,027	803,000	847,750	(44,750) <sup>1</sup>	1,532,000	1,605,000	3,137,000	0.5000
Material & services	669,485	786,220	723,822	360,000	440,910	(80,910) <sup>1</sup>	700,000	720,000	1,420,000	0.5000
Debt service	37,186	38,723	36,223	9,000	8,286	714	37,000	37,000	74,000	0.2500
Transfers	780,000	803,000	830,000	432,000	432,000	-	830,000	865,000	1,695,000	0.5000
Capital outlay	350,742	945,271	34,912	30,000	102,133	(72,133)	875,000	60,000	935,000	0.5000
<b>Total expenditures</b>	<b>3,223,840</b>	<b>3,989,220</b>	<b>3,100,984</b>	<b>1,634,000</b>	<b>1,831,079</b>	<b>(197,079)</b>	<b>3,974,000</b>	<b>3,287,000</b>	<b>7,261,000</b>	
Revenue over (under) expenditures	(91,384)	86,585	(41,943)	399,000	116,372	(282,628)	(14,000)	(111,000)	(125,000)	
Beginning fund balance	493,834	402,450	489,035	576,000	447,092	(128,908)	590,000	576,000	590,000	
Ending fund balance	\$ 402,450	\$ 489,035	\$ 447,092	\$ 975,000	\$ 563,464	\$ (411,536)	\$ 576,000	\$ 465,000	\$ 465,000	

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

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

	Actual			through the 2nd Quarter of FY 2013			[for informational purposes]			[6 months]
	FY 2010	FY 2011	FY 2012	Flexible	[6 months]	[6 months]	FY 2012	FY 2013	Total	Flexible
				Budget	Actual	Variance				Budget
<b>Revenue</b>										
Property taxes	\$ 397,550	\$ 405,055	\$ 796,103	\$ 770,000	\$ 758,269	\$ (11,731) <sup>1</sup>	\$ 830,000	\$ 875,000	\$ 1,705,000	0.8800
Library funding from County	1,193,937	1,263,801	1,305,223	-	-	- <sup>1</sup>	1,382,000	1,442,000	2,824,000	0.0000
One-time capital funding	-	-	1,000,000	-	-	-	1,000,000	-	1,000,000	
Fines and forfeitures	58,732	62,737	66,429	32,000	32,487	487	62,000	64,000	126,000	0.5000
Interest	817	594	-	2,000	-	(2,000)	3,000	3,000	6,000	0.5000
Miscellaneous	6,132	7,916	14,150	5,000	5,401	401	10,000	10,000	20,000	0.5000
<b>Total revenue</b>	<b>1,657,168</b>	<b>1,740,103</b>	<b>3,181,905</b>	<b>809,000</b>	<b>796,157</b>	<b>(12,843)</b>	<b>3,287,000</b>	<b>2,394,000</b>	<b>5,681,000</b>	
<b>Expenditures</b>										
Personnel services	1,083,161	1,186,953	1,184,157	686,000	664,323	21,677	1,304,000	1,372,000	2,676,000	0.5000
Materials and services	189,221	202,079	230,179	116,000	112,703	3,297	228,000	232,000	460,000	0.5000
Transfers	369,000	379,000	738,000	384,000	384,000	-	738,000	769,000	1,507,000	0.5000
Capital outlay	-	-	203,895 <sup>2</sup>	-	162,661	(162,661) <sup>3</sup>	1,000,000	-	1,000,000	
<b>Total expenditures</b>	<b>1,641,382</b>	<b>1,768,032</b>	<b>2,356,231</b>	<b>1,186,000</b>	<b>1,323,687</b>	<b>(137,687)</b>	<b>3,270,000</b>	<b>2,373,000</b>	<b>5,643,000</b>	
Revenue over (under) expenditures	15,786	(27,929)	825,674	(377,000)	(527,530)	(150,530)	17,000	21,000	38,000	
Beginning fund balance	231,205	246,991	219,062	308,000	1,044,736	736,736	291,000	308,000	291,000	
Ending fund balance - total	246,991	219,062	1,044,736	(69,000)	517,206	586,206	308,000	329,000	329,000	
Restricted - County Grant	-	-	796,105	-	633,444	633,444	-	-	-	
Restricted - Caufield Trust	158,000	158,000	158,000	158,000	158,000	-	158,000	158,000	158,000	
Unrestricted	\$ 88,991	\$ 61,062	\$ 90,631	\$ (227,000)	\$ (274,238)	\$ (47,238)	\$ 150,000	\$ 171,000	\$ 171,000	

<sup>1</sup> Property taxes arrived in November with the dedicated Library District Levy arriving in the 3rd Quarter.

<sup>2</sup> Funded with the \$1 million from the County, this capital outlay item is for the parking lot acquisition adjacent to the Library.

<sup>3</sup> Funded with the \$1 million from the County, this capital outlay item is for the Library roof repair/replacement project.

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

	Actual			through the 2nd Quarter of FY 2013			[for informational purposes]			[6 months]
	FY 2010	FY 2011	FY 2012	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2012 Budget	FY 2013 Budget	Total Budget	Flexible Budget Factor
<b>Revenue</b>										
Licenses and permits	\$ 557,682	\$ 642,616	\$ 715,745 <sup>1</sup>	\$ 364,000	\$ 294,076	\$ (69,924)	\$ 664,000	\$ 728,000	\$ 1,392,000	0.5000
Interest	248	-	-	-	-	-	-	-	-	0.5000
Miscellaneous	6,614	678	-	3,000	-	(3,000)	5,000	5,000	10,000	0.5000
<b>Total revenue</b>	<b>564,544</b>	<b>643,294</b>	<b>715,745</b>	<b>367,000</b>	<b>294,076</b>	<b>(72,924)</b>	<b>669,000</b>	<b>733,000</b>	<b>1,402,000</b>	
<b>Expenditures</b>										
Personnel services	289,805	383,253	415,503	220,000	196,037	23,963	420,000	440,000	860,000	0.5000
Materials and services	8,980	16,273	10,622	11,000	3,474	7,526	20,000	21,000	41,000	0.5000
Debt service										
Principal	119,552	-	-	-	-	-	-	-	-	
Interest	491	-	-	-	-	-	-	-	-	
Transfers	71,000	73,000	278,000	148,000	148,000	-	284,000	295,000	579,000	0.5000
<b>Total expenditures</b>	<b>489,828</b>	<b>472,526</b>	<b>704,125</b>	<b>379,000</b>	<b>347,511</b>	<b>31,489</b>	<b>724,000</b>	<b>756,000</b>	<b>1,480,000</b>	
Revenue over (under) expenditures	74,716	170,768	11,620	(12,000)	(53,435)	(41,435)	(55,000)	(23,000)	(78,000)	
Beginning fund balance	(2,059)	72,657	243,425	145,000	255,045	110,045	200,000	145,000	200,000	
Ending fund balance	\$ 72,657	\$ 243,425	\$ 255,045	\$ 133,000	\$ 201,610	\$ 68,610	\$ 145,000	\$ 122,000	\$ 122,000	

<sup>1</sup> Building revenues turned around slightly in FY 2012 reflecting an increase in local building activity.

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

[for informational purposes]

	Actual			through the 2nd Quarter of FY 2013			2012-2013 Biennium			[6 months]
	FY 2010	FY 2011	FY 2012	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2012 Budget	FY 2013 Budget	Total Budget	Flexible Budget Factor
<b>Revenue</b>										
Intergovernmental	\$ 206,831	\$ 213,669	\$ 263,349 <sup>1</sup>	\$ 104,000	\$ 130,824	\$ 26,824 <sup>1</sup>	\$ 304,000	\$ 208,000	\$ 512,000	0.5000
Franchise fees	168,636	64,400	56,144 <sup>2</sup>	-	-	-	184,000	191,000	375,000	0.0000
Licenses and permits	274,505	160,818	198,055	148,000	166,489	18,489	255,000	296,000	551,000	0.5000
Charges for services	157,000	168,000	150,000	99,000	99,000	-	150,000	198,000	348,000	0.5000
Interest	755	482	-	1,000	-	(1,000)	1,000	1,000	2,000	0.5000
Miscellaneous	357	5,388	5,754	1,000	2,386	1,386	1,000	1,000	2,000	0.5000
Transfers from other funds	119,000	181,000	61,000	88,000	39,842	(48,158)	150,000	175,000	325,000	0.5000
<b>Total revenue</b>	<b>927,084</b>	<b>793,757</b>	<b>734,302</b>	<b>441,000</b>	<b>438,541</b>	<b>(2,459)</b>	<b>1,045,000</b>	<b>1,070,000</b>	<b>2,115,000</b>	
<b>Expenditures</b>										
Personnel services	573,688	611,293	591,131	384,000	301,077	82,923 <sup>3</sup>	730,000	767,000	1,497,000	0.5000
Materials and services	36,647	38,149	44,120	46,000	32,277	13,723	101,000	92,000	193,000	0.5000
Transfers	202,000	207,000	295,000	169,000	169,000	-	325,000	338,000	663,000	0.5000
<b>Total expenditures</b>	<b>812,335</b>	<b>856,442</b>	<b>930,251</b>	<b>599,000</b>	<b>502,354</b>	<b>96,646</b>	<b>1,156,000</b>	<b>1,197,000</b>	<b>2,353,000</b>	
Revenue over (under) expenditures	114,749	(62,685)	(195,949)	(158,000)	(63,813)	94,187	(111,000)	(127,000)	(238,000)	
Beginning fund balance	210,793	325,542	262,857	270,000	66,908	(203,092)	381,000	270,000	381,000	
Ending fund balance	\$ 325,542	\$ 262,857	\$ 66,908	\$ 112,000	\$ 3,095	\$ (108,905)	\$ 270,000	\$ 143,000	\$ 143,000	

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

<sup>2</sup> Franchise fees revenue are from CenturyLink's telephone franchise, which continue to decline over the years as more land-based lines move to cellular.

<sup>3</sup> This variance in Personnel services reflects the Senior Planner being promoted to Economic Development Director and charged to City Administration in the General Fund.

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

	Actual			through the 2nd Quarter of FY 2013			[for informational purposes]			[6 months] Flexible Budget Factor
	FY 2010	FY 2011	FY 2012	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2012 Budget	FY 2013 Budget	Total Budget	
Revenue										
Interest	\$ 1,950	\$ 1,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total revenue	1,950	1,869	-	-	-	-	-	-	-	
Expenditures										
Materials & Services	260	2,243	-	-	-	-	-	-	-	
Capital outlay	94,985	739,217	-	-	3,560	(3,560)	177,000	-	177,000	0.5000
Total expenditures	95,245	741,460	-	-	3,560	(3,560)	177,000	-	177,000	
Revenue over (under) expenditures	(93,295)	(739,591)	-	-	(3,560)	(3,560)	(177,000)	-	(177,000)	
Beginning fund balance	968,128	874,833	135,242	-	135,242	135,242	177,000	-	177,000	
Ending fund balance	\$ 874,833	\$ 135,242	\$ 135,242	\$ -	\$ 131,682	\$ 131,682 <sup>1</sup>	\$ -	\$ -	\$ -	

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

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

	Actual			through the 2nd Quarter of FY 2013			[for informational purposes]			[6 months]
	FY 2010	FY 2011	FY 2012	Flexible	[6 months]	[6 months]	2012-2013 Biennium		Flexible	
				Budget	Actual	Variance	FY 2012	FY 2013	Total	Budget
	Budget	Budget	Budget	Budget	Actual	Variance	Budget	Budget	Budget	
<b>Revenue</b>										
Property taxes	\$ 827,126	\$ 888,281	\$ 834,004	\$ 1,115,000	\$ 1,178,610	\$ 63,610	\$ 840,000	\$ 1,267,000	\$ 2,107,000	0.8800
Interest	314	180	-	1,000	-	(1,000)	1,000	1,000	2,000	0.5000
<b>Total revenue</b>	<b>827,440</b>	<b>888,461</b>	<b>834,004</b>	<b>1,116,000</b>	<b>1,178,610</b>	<b>62,610</b>	<b>841,000</b>	<b>1,268,000</b>	<b>2,109,000</b>	
<b>Expenditures</b>										
Debt service										
Principal:										
2012 GO Police Station	-	-	-	-	-	- <sup>2</sup>	-	135,000	135,000 <sup>2</sup>	0.0000
2010 GO Refunding	-	210,000	200,000	-	-	- <sup>1</sup>	200,000	220,000	420,000	0.0000
2009 GO Refunding	405,000	470,000	490,000	-	-	- <sup>1</sup>	490,000	505,000	995,000	0.0000
Prior refunded principal	140,000	-	-	-	-	-	-	-	-	
Interest:										
2012 GO Police Station	-	-	-	162,000	161,490	510 <sup>2</sup>	-	257,000	257,000 <sup>2</sup>	0.6300
2010 GO Refunding	-	54,833	69,537	33,000	31,769	1,231 <sup>1</sup>	71,000	65,000	136,000	0.5000
2009 GO Refunding	214,290	145,287	131,181	60,000	58,244	1,756 <sup>1</sup>	134,000	120,000	254,000	0.5000
Prior refunded interest	165,482	-	-	-	-	-	-	-	-	
<b>Total expenditures</b>	<b>924,772</b>	<b>880,120</b>	<b>890,718</b>	<b>255,000</b>	<b>251,503</b>	<b>3,497</b>	<b>895,000</b>	<b>1,302,000</b>	<b>2,197,000</b>	
Revenue over (under) expenditures	(97,332)	8,341	(56,714)	861,000	927,107	66,107	(54,000)	(34,000)	(88,000)	
Beginning fund balance	214,386	117,054	125,395	83,000	68,681	(14,319)	137,000	83,000	137,000	
Ending fund balance	\$ 117,054	\$ 125,395	\$ 68,681	\$ 944,000	\$ 995,788	\$ 51,788	\$ 83,000	\$ 49,000	\$ 49,000	

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

<sup>2</sup> 2012 GO Police Station debt service payments begin this fiscal year, FY 2013.

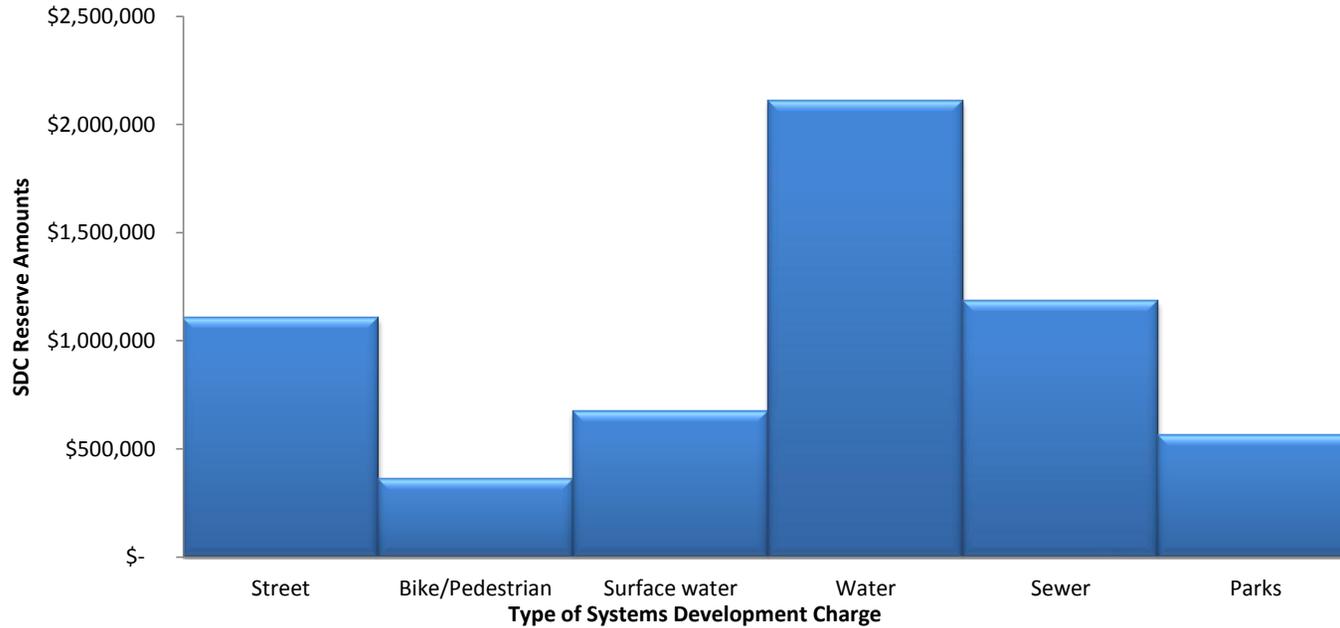
**Systems Development Charges Fund**  
for the City of West Linn

	Actual			through the 2nd Quarter of FY 2013			[for informational purposes]			[6 months]
	FY 2010	FY 2011	FY 2012	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2012 Budget	FY 2013 Budget	Total Budget	Flexible Budget Factor
<b>Revenue</b>										
Interest	\$ 8,402	\$ 4,299	\$ 499	\$ 10,000	\$ 390	\$ (9,610)	\$ 19,000	\$ 19,000	\$ 38,000	0.5000
Intergovernmental grants	633,600	-	-	-	-	-	-	-	-	
Systems Development Charges										
Street	181,558	219,107	263,854	80,000	161,760	81,760	155,000	160,000	315,000	0.5000
Bike/Pedestrian	6,807	212,759	97,276	5,000	43,201	38,201	10,000	10,000	20,000	0.5000
Surface water	13,266	10,484	11,296	8,000	6,243	(1,757)	15,000	15,000	30,000	0.5000
Water	191,264	302,362	500,617	104,000	179,808	75,808	1,401,000	207,000	1,608,000	0.5000
Sewer	91,954	115,017	198,594	48,000	76,993	28,993	93,000	96,000	189,000	0.5000
Parks	123,878	167,338	694,250	67,000	286,959	219,959	129,000	133,000	262,000	0.5000
<b>Total revenue</b>	<b>1,250,729</b>	<b>1,031,366</b>	<b>1,766,386</b>	<b>322,000</b>	<b>755,354</b>	<b>433,354</b>	<b>1,822,000</b>	<b>640,000</b>	<b>2,462,000</b>	
<b>Expenditures</b>										
Materials and services	-	1,014	12,378	25,000	-	25,000	50,000	50,000	100,000	0.5000
Transfers	35,000	36,000	11,000	52,000	3,842	48,158	100,000	103,000	203,000	0.5000
Capital outlay										
Street	6,311	-	116,782	100,000	-	100,000	200,000	200,000	400,000	0.5000
Bike/Pedestrian	-	-	-	-	-	-	-	-	-	0.5000
Surface water	-	-	39,518	50,000	-	50,000	100,000	100,000	200,000	0.5000
Water	130,868	-	130,419	10,000	12,878	(2,878)	2,110,000	20,000	2,130,000	0.5000
Sewer	-	385,569	39,518	250,000	-	250,000	100,000	500,000	600,000	0.5000
Parks	1,076,509	67,025	225,838	50,000	209,159	(159,159)	100,000	100,000	200,000	0.5000
<b>Total expenditures</b>	<b>1,248,688</b>	<b>489,608</b>	<b>575,453</b>	<b>537,000</b>	<b>225,879</b>	<b>311,121</b>	<b>2,760,000</b>	<b>1,073,000</b>	<b>3,833,000</b>	
Revenue over (under) expenditures	2,041	541,758	1,190,933	(215,000)	529,475	744,475	(938,000)	(433,000)	(1,371,000)	
Beginning fund balance	3,725,575	3,727,616	4,269,374	2,617,000	5,460,307	2,843,307	3,555,000	2,617,000	3,555,000	
Ending fund balance	\$ 3,727,616	\$ 4,269,374	\$ 5,460,307	\$ 2,402,000	\$ 5,989,782	\$ 3,587,782	\$ 2,617,000	\$ 2,184,000	\$ 2,184,000	

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

	Actual			Flexible Period		2012-2013 Biennium		
	FY 2010	FY 2011	FY 2012			FY 2012	FY 2013	Total
Street	\$ 591,639	\$ 810,913	\$ 945,277	\$ 1,103,531	Street	\$ 482,000	\$ 332,000	\$ 332,000
Bike/Pedestrian	6,821	219,339	315,921	359,122	Bike/Pedestrian	27,000	37,000	37,000
Surface water	684,031	695,283	665,515	671,758	Surface water	510,000	418,000	418,000
Water	1,288,285	1,575,590	1,941,423	2,108,353	Water	452,000	636,000	636,000
Sewer	1,220,286	951,487	1,108,102	1,185,149	Sewer	1,093,000	684,000	684,000
Parks	(63,446)	16,762	484,069	561,869	Parks	53,000	77,000	77,000
	<u>\$ 3,727,616</u>	<u>\$ 4,269,374</u>	<u>\$ 5,460,307</u>	<u>\$ 5,989,782</u>		<u>\$ 2,617,000</u>	<u>\$ 2,184,000</u>	<u>\$ 2,184,000</u>

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



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

	Actual			through the 2nd Quarter of FY 2013			[for informational purposes]			[6 months]
	FY 2010	FY 2011	FY 2012	Flexible	[6 months]	[6 months]	2012-2013 Biennium			Flexible
				Budget	Actual	Variance	FY 2012	FY 2013	Total	Budget
	Budget	Budget	Budget	Budget	Actual	Variance	Budget	Budget	Budget	
<b>Revenue</b>										
Intergovernmental - gas taxes	\$ 1,012,955	\$ 1,204,325	\$ 1,372,076 <sup>1</sup>	\$ 573,000	\$ 714,812	\$ 141,812 <sup>1</sup>	\$ 1,134,000	\$ 1,145,000	\$ 2,279,000	0.5000
Intergovernmental - grants	146,763	146,762	-	-	-	-	-	-	-	0.5000
Street maintenance fee	778,226	792,586	870,438	451,000	451,675	675	858,000	901,000	1,759,000	0.5000
Franchise fees	100,875	103,189	112,895	64,000	55,038	(8,962)	124,000	128,000	252,000	0.5000
Interest	2,141	722	-	2,000	-	(2,000)	4,000	4,000	8,000	0.5000
Miscellaneous	64,816	327,898	170,483	27,000	105,107	78,107	53,000	54,000	107,000	0.5000
<b>Total revenue</b>	<b>2,105,776</b>	<b>2,575,482</b>	<b>2,525,892</b>	<b>1,117,000</b>	<b>1,326,632</b>	<b>209,632</b>	<b>2,173,000</b>	<b>2,232,000</b>	<b>4,405,000</b>	
<b>Expenditures</b>										
Personnel services	410,546	453,082	490,123	263,000	259,372	3,628	500,000	525,000	1,025,000	0.5000
Material & services	487,504	433,496	433,428	265,000	305,643	(40,643)	490,000	530,000	1,020,000	0.5000
Debt service	150,000	151,000	152,000	38,000	36,000	2,000	152,000	152,000	304,000	0.2500
Transfers	671,000	659,000	529,000	275,000	275,000	-	529,000	550,000	1,079,000	0.5000
Capital outlay	279,925	516,782	415,419	300,000	197,421	102,579	500,000	500,000	1,000,000	0.6000
<b>Total expenditures</b>	<b>1,998,975</b>	<b>2,213,360</b>	<b>2,019,970</b>	<b>1,141,000</b>	<b>1,073,436</b>	<b>67,564</b>	<b>2,171,000</b>	<b>2,257,000</b>	<b>4,428,000</b>	
Revenue over (under) expenditures	106,801	362,122	505,922	(24,000)	253,196	277,196	2,000	(25,000)	(23,000)	
Beginning fund balance	822,172	928,973	1,291,095	875,000	1,797,017	922,017	873,000	875,000	873,000	
Ending fund balance	\$ 928,973	\$ 1,291,095	\$ 1,797,017	\$ 851,000	\$ 2,050,213	\$ 1,199,213	\$ 875,000	\$ 850,000	\$ 850,000	

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

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

	Actual			through the 2nd Quarter of FY 2013			[for informational purposes]			[6 months]
	FY 2010	FY 2011	FY 2012	Flexible	[6 months]	[6 months]	2012-2013 Biennium			Flexible
				Budget	Actual	Variance	FY 2012	FY 2013	Total	Budget
	Budget	Budget	Budget	Budget	Actual	Variance	Budget	Budget	Budget	
<b>Revenue</b>										
Water services charges	\$ 2,908,269	\$ 2,902,041	\$ 3,152,123 <sup>1</sup>	\$ 1,914,000	\$ 2,051,280	\$ 137,280	\$ 3,197,000	\$ 3,358,000	\$ 6,555,000	0.5700
Interest	776	7	-	2,000	-	(2,000)	3,000	3,000	6,000	0.5000
Miscellaneous	47,670	63,105	60,431	21,000	32,866	11,866	41,000	42,000	83,000	0.5000
Systems development charges	13,367	35,699	53,360	-	23,423	23,423	-	-	-	0.5000
<b>Total revenue</b>	<b>2,970,082</b>	<b>3,000,852</b>	<b>3,265,914</b>	<b>1,937,000</b>	<b>2,107,569</b>	<b>170,569</b>	<b>3,241,000</b>	<b>3,403,000</b>	<b>6,644,000</b>	
<b>Expenditures</b>										
Personnel services	580,497	522,158	522,988	275,000	270,387	4,613	530,000	550,000	1,080,000	0.5000
Materials and services	1,312,707	1,298,377	1,347,850 <sup>2</sup>	772,000	864,242	(92,242) <sup>2</sup>	1,470,000	1,544,000	3,014,000	0.5000
Debt service										
Principal	80,000	80,000	85,000	90,000	90,000	-	85,000	90,000	175,000	1.0000
Interest	72,866	68,608	63,822	31,000	31,300	(300)	66,000	61,000	127,000	0.5000
Transfers	686,000	743,000	657,000	342,000	342,000	-	657,000	684,000	1,341,000	0.5000
Capital outlay	390,385	62,205	27,871	188,000	77,330	110,670	375,000	375,000	750,000	0.5000
<b>Total expenditures</b>	<b>3,122,455</b>	<b>2,774,348</b>	<b>2,704,531</b>	<b>1,698,000</b>	<b>1,675,259</b>	<b>22,741</b>	<b>3,183,000</b>	<b>3,304,000</b>	<b>6,487,000</b>	
Revenue over (under) expenditures	(152,373)	226,504	561,383	239,000	432,310	193,310	58,000	99,000	157,000	
Beginning fund balance	620,669	468,296	694,800	677,000	1,256,183	579,183	619,000	677,000	619,000	
Ending fund balance	\$ 468,296	\$ 694,800	\$ 1,256,183	\$ 916,000	\$ 1,688,493	\$ 772,493	\$ 677,000	\$ 776,000	\$ 776,000	

<sup>1</sup> Water services charges, in total, have declined slightly in FY 2009, FY 2010, and FY 2011 despite five percent rate increases in each of those years. For FY 2012, total water revenues increased 8.6 percent over FY 2011 - 5 percent of which is attributed a rate increase. FY 2013 continues this trend so far.

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

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

	Actual			through the 2nd Quarter of FY 2013			[for informational purposes]			[6 months]
	FY 2010	FY 2011	FY 2012	Flexible Budget	[6 months] Actual	[6 months] Variance	FY 2012 Budget	FY 2013 Budget	Total Budget	Flexible Budget Factor
<b>Revenue</b>										
Sewer services charges	\$ 1,632,385	\$ 1,714,474	\$ 1,934,533	\$ 946,000	\$ 961,928	\$ 15,928 <sup>1</sup>	\$ 1,801,000	\$ 1,891,000	\$ 3,692,000	0.5000
Surface water services charges	592,883	627,169	666,751	344,000	336,143	(7,857) <sup>2</sup>	654,000	687,000	1,341,000	0.5000
Licenses and permits	56,381	53,006	76,355	26,000	36,881	10,881	51,000	52,000	103,000	0.5000
Interest	6,153	2,839	-	5,000	-	(5,000)	10,000	10,000	20,000	0.5000
Miscellaneous	5,000	56	-	5,000	-	(5,000)	7,000	9,000	16,000	0.5000
Systems development charges	75,209	105,261	106,068	35,000	42,359	7,359	70,000	70,000	140,000	0.5000
<b>Total revenue</b>	<b>2,368,011</b>	<b>2,502,805</b>	<b>2,783,707</b>	<b>1,361,000</b>	<b>1,377,311</b>	<b>16,311</b>	<b>2,593,000</b>	<b>2,719,000</b>	<b>5,312,000</b>	
<b>Expenditures</b>										
Personnel services	462,996	475,767	524,754	270,000	246,835	23,165	515,000	540,000	1,055,000	0.5000
Materials and services	247,249	229,645	289,294	157,000	133,493	23,507	299,000	314,000	613,000	0.5000
Transfers	1,051,000	1,119,000	1,070,000	559,000	559,000	-	1,070,000	1,117,000	2,187,000	0.5000
Capital outlay	217,298	389,856	588,801	375,000	66,375	308,625	850,000	750,000	1,600,000	0.5000
<b>Total expenditures</b>	<b>1,978,543</b>	<b>2,214,268</b>	<b>2,472,849</b>	<b>1,361,000</b>	<b>1,005,703</b>	<b>355,297</b>	<b>2,734,000</b>	<b>2,721,000</b>	<b>5,455,000</b>	
Revenue over (under) expenditures	389,468	288,537	310,858	-	371,608	371,608	(141,000)	(2,000)	(143,000)	
Beginning fund balance	2,375,613	2,765,081	3,053,618	2,408,000	3,364,476	956,476	2,549,000	2,408,000	2,549,000	
Ending fund balance	\$ 2,765,081	\$ 3,053,618	\$ 3,364,476	\$ 2,408,000	\$ 3,736,084	\$ 1,328,084	\$ 2,408,000	\$ 2,406,000	\$ 2,406,000	

<sup>1</sup> Revenue from Sanitary Sewer utility rates - variance is small reflecting the non-seasonality of this revenue stream.

<sup>2</sup> Revenue from Surface Water management fee - variance is small reflecting the non-seasonality of this revenue stream.