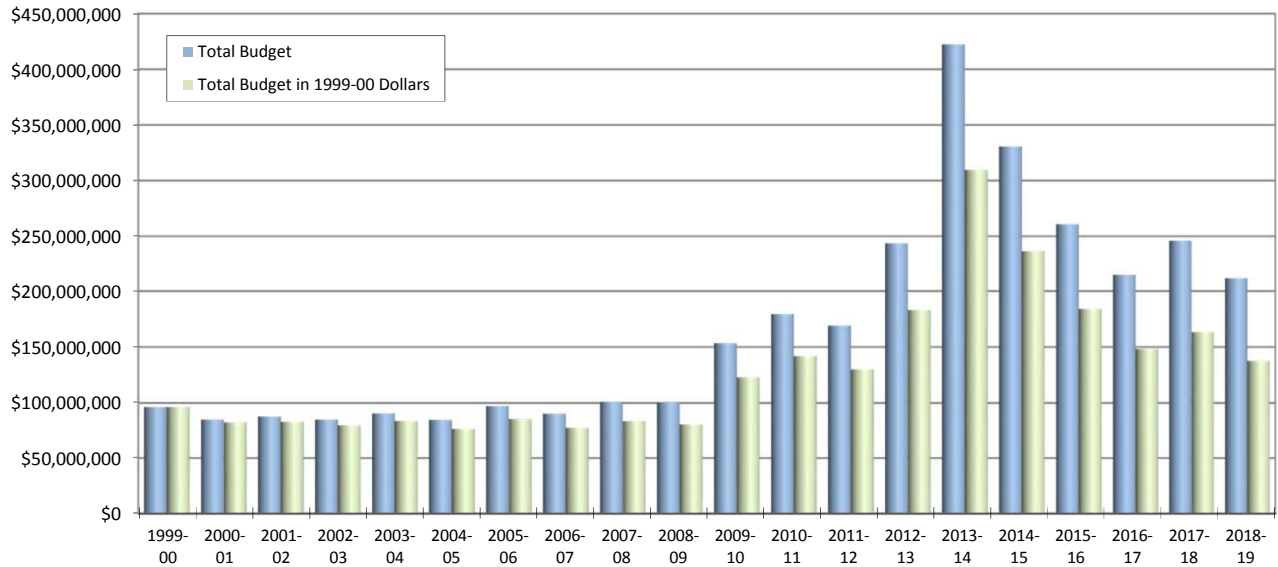


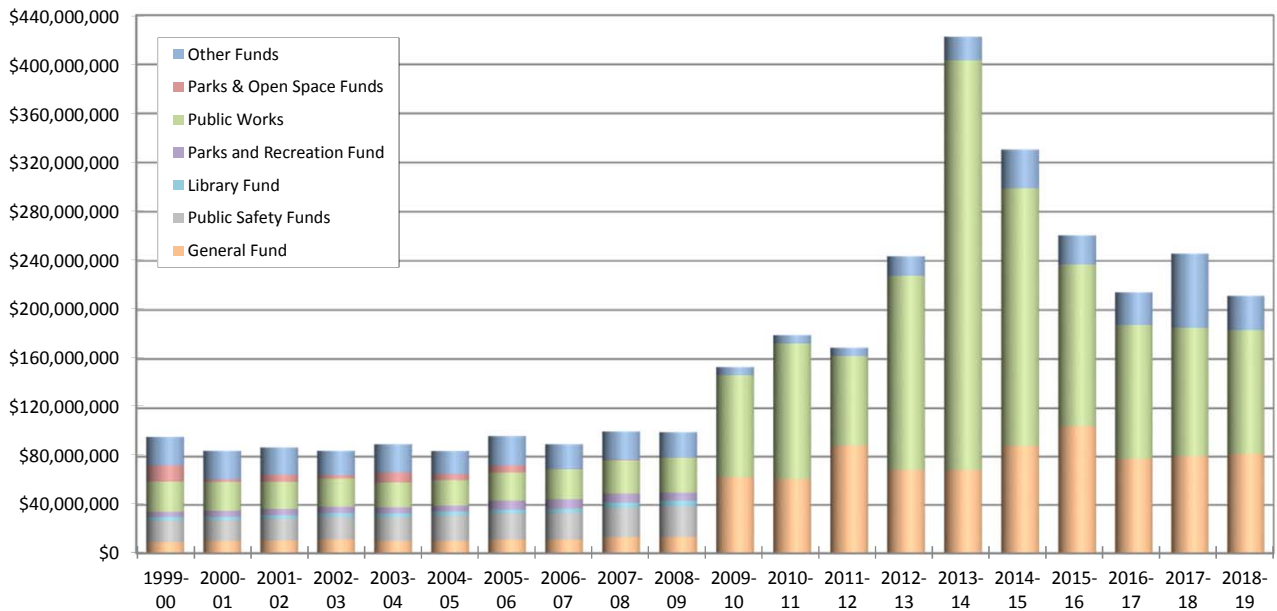
# FINANCIAL TRENDS - BUDGETS

Total Budgeted Resources



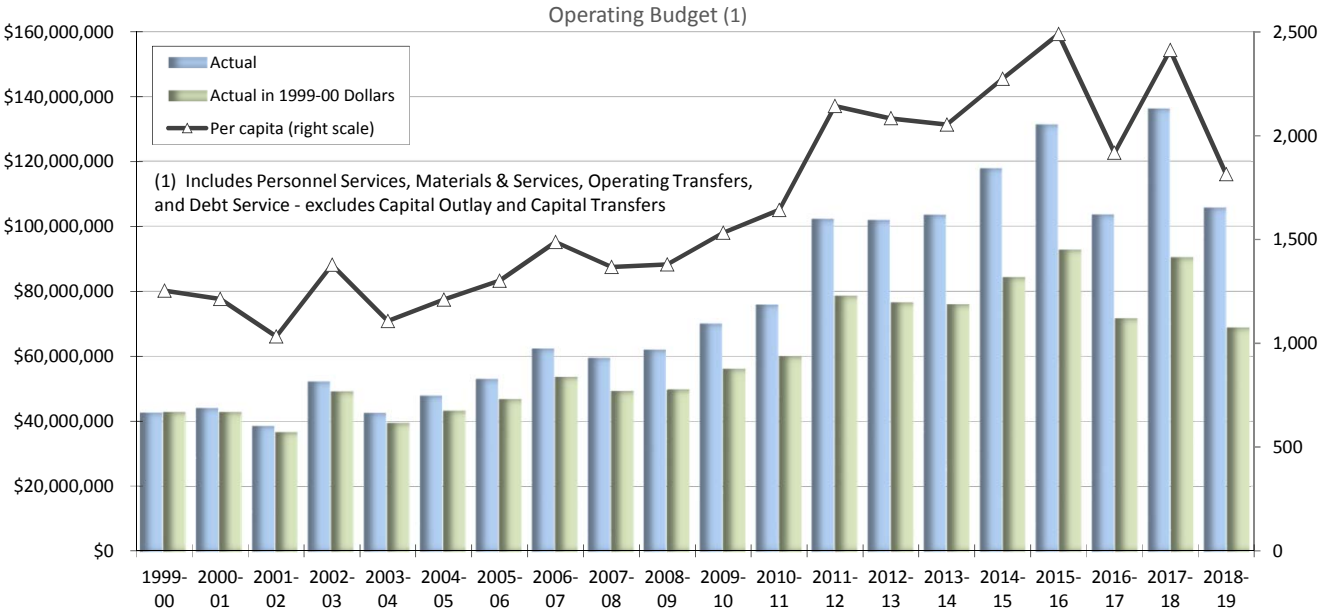
The blue columns in the above graph illustrate the City of Lake Oswego's total resources since fiscal year 1999-00. Adjusting the totals for inflation, and graphing the results in terms of 1999-00 dollars with the green columns, illustrates that growth has been moderate. The two spikes in 2009-10 and 2010-11 is for the LOIS project. 2011-12 reflects refinancing the West End Building line-of-credit and the Urban Renewal Debt. The 2012-13, 2013-14, and 2014-15 increases reflect the LO-Tigard Water Partnership project. The 2018-19 fiscal year has budgeted resources of \$211.5 million, which include beginning fund balances.

Total Budgeted Resources by Fund Categories



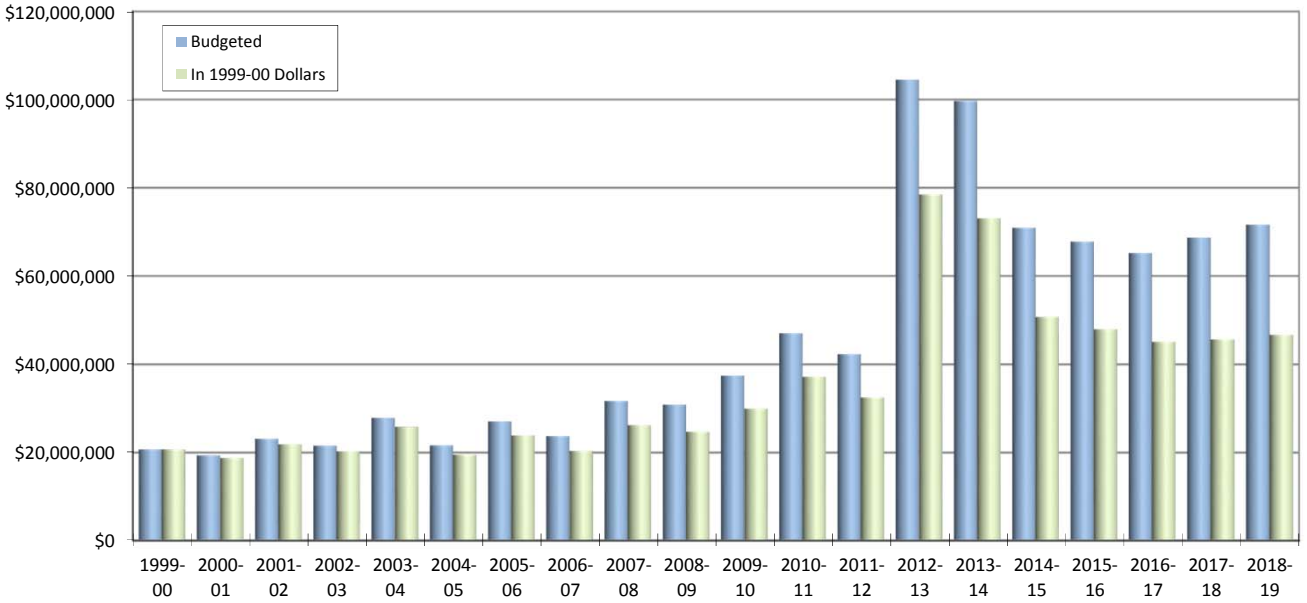
This graph depicts the total resources budgeted in each fund category since fiscal year 1999-00. The graph indicates the combined General Fund, which includes administrative services, Public Safety, Parks and Recreation, Library, Municipal Court, and the Planning operations. The Utility funds are consolidated under Public Works and the increase reflects adding in System Development Charges and Operations Services that were previously included in Other Funds. The large spikes for the past six years in Public Works resources is contributed to the LOIS project for fiscal years 2009-10 through 2011-12, and LO-Tigard Water Partnership project for fiscal years 2012-13 through 2015-16.

# FINANCIAL TRENDS - BUDGETS



The above graph illustrates the City of Lake Oswego's operations budget since fiscal year 1999-00. As illustrated by the green columns, which adjust for inflation since 1999-00, the operations budget had increased gradually over this period, except for debt service in recent years. This is mostly due to bonds for the Lake Oswego Interceptor Sewer (LOIS) and LO-Tigard Water Partnership projects. Operations include the normal operating costs of providing city services, but not capital outlay expenditures. The black line reflects the inflation-adjusted operations budget on a per capita basis.

## Reserves and/or Ending Fund Balances



The above graph depicts the City of Lake Oswego's budgeted contingency and unappropriated ending fund balances since fiscal year 1999-00. Generally, these balances reflect what is left after revenues and expenditures have been accounted for. Each year, these balances have all met or exceeded the City's adopted policy in their respective area. The spike in FY2009-10 through FY2011-12 reflects reserves from bond proceeds for the LOIS project, and again in FY2012-13 through FY2016-17 from bond proceeds for the LO-Tigard Water Partnership project. The increase in 2018-19 reflects a set-aside for a parks and recreation and golf facility.