

## City/LORA Debt Service

	Annual Budgets		Biennial Budgets			
	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BN BUDGET	2021-23 PROPOSED	2021-23 APPROVED	2021-23 ADOPTED
<b>Resources</b>						
Department Revenues	\$ 7,572,772	\$ 3,617,408	\$ 8,487,000	\$ 8,687,000	\$ 8,687,000	\$ 8,687,000
Proceeds from Bonds Issued	48,799,148	-	17,000,000	-	-	-
<b>Total Resources</b>	<b>\$ 56,371,920</b>	<b>\$ 3,617,408</b>	<b>\$ 25,487,000</b>	<b>\$ 8,687,000</b>	<b>\$ 8,687,000</b>	<b>\$ 8,687,000</b>
<b>Requirements</b>						
Materials & Services	\$ 602,651	\$ -	\$ 340,000	\$ -	\$ -	\$ -
Intergovernmental Expense	48,799,148	-	17,000,000	-	-	-
Debt Service	6,970,121	3,617,408	8,147,000	8,687,000	8,687,000	8,687,000
<b>Total Requirements</b>	<b>\$ 56,371,920</b>	<b>\$ 3,617,408</b>	<b>\$ 25,487,000</b>	<b>\$ 8,687,000</b>	<b>\$ 8,687,000</b>	<b>\$ 8,687,000</b>

## Bonded Debt Service

	Annual Budgets		Biennial Budgets			
	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BN BUDGET	2021-23 PROPOSED	2021-23 APPROVED	2021-23 ADOPTED
<b>Resources</b>						
Beginning Balance	\$ 837,464	\$ 882,310	\$ 942,310	\$ 1,012,231	\$ 1,012,231	\$ 1,012,231
Department Revenues	1,940,530	2,018,302	3,702,000	3,435,000	3,435,000	3,435,000
<b>Total Resources</b>	<b>\$ 2,777,994</b>	<b>\$ 2,900,612</b>	<b>\$ 4,644,310</b>	<b>\$ 4,447,231</b>	<b>\$ 4,447,231</b>	<b>\$ 4,447,231</b>
<b>Requirements</b>						
Debt Service	\$ 1,895,684	\$ 1,908,784	\$ 3,969,000	\$ 3,647,000	\$ 3,647,000	\$ 3,647,000
Unappropriated Ending Balance	882,310	991,828	675,310	800,231	800,231	800,231
<b>Total Requirements</b>	<b>\$ 2,777,994</b>	<b>\$ 2,900,612</b>	<b>\$ 4,644,310</b>	<b>\$ 4,447,231</b>	<b>\$ 4,447,231</b>	<b>\$ 4,447,231</b>

Category	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BUDGET	2021-2022 Biennium-Prop	2021-2022 Biennium-Appr	2021-2022 Biennium-Adopt
<b>Fund: 815 - CITY/LORA DEBT SERVICE FUND</b>						
<b>Department: 815 - City/LORA Debt Service - FFC Resour...</b>						
<b>Revenue</b>						
<b>Category: 305 - INTERGOVERNMENTAL</b>						
3050 - Intergovernmental	7,572,772.22	3,617,408.39	8,487,000.00	8,687,000.00	8,687,000.00	8,687,000.00
<b>Category: 305 - INTERGOVERNMENTAL Total:</b>	<b>7,572,772.22</b>	<b>3,617,408.39</b>	<b>8,487,000.00</b>	<b>8,687,000.00</b>	<b>8,687,000.00</b>	<b>8,687,000.00</b>
<b>Category: 355 - OTHER FINANCING SOURCES</b>						
3550 - Other Financing Sources	48,799,147.95	0.00	17,000,000.00	0.00	0.00	0.00
<b>Category: 355 - OTHER FINANCING SOURCES Total:</b>	<b>48,799,147.95</b>	<b>0.00</b>	<b>17,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Revenue Total:</b>	<b>56,371,920.17</b>	<b>3,617,408.39</b>	<b>25,487,000.00</b>	<b>8,687,000.00</b>	<b>8,687,000.00</b>	<b>8,687,000.00</b>
<b>Department: 815 - City/LORA Debt Service - FFC Resour...</b>	<b>56,371,920.17</b>	<b>3,617,408.39</b>	<b>25,487,000.00</b>	<b>8,687,000.00</b>	<b>8,687,000.00</b>	<b>8,687,000.00</b>
<b>Department: 816 - City/LORA Debt Service - FFC</b>						
<b>Expense</b>						
<b>Category: 420 - MATERIALS &amp; SERVICES</b>						
4390 - Miscellaneous Charges	602,651.18	0.00	340,000.00	0.00	0.00	0.00
4420 - Intergovernmental Expense	48,799,147.95	0.00	17,000,000.00	0.00	0.00	0.00
<b>Category: 420 - MATERIALS &amp; SERVICES Total:</b>	<b>49,401,799.13</b>	<b>0.00</b>	<b>17,340,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Category: 460 - DEBT SERVICE</b>						
4610 - Principal Payments	6,500,000.00	1,475,000.00	4,006,000.00	3,890,000.00	3,890,000.00	3,890,000.00
4620 - Interest Payments	470,121.04	2,142,408.39	4,141,000.00	4,797,000.00	4,797,000.00	4,797,000.00
<b>Category: 460 - DEBT SERVICE Total:</b>	<b>6,970,121.04</b>	<b>3,617,408.39</b>	<b>8,147,000.00</b>	<b>8,687,000.00</b>	<b>8,687,000.00</b>	<b>8,687,000.00</b>
<b>Expense Total:</b>	<b>56,371,920.17</b>	<b>3,617,408.39</b>	<b>25,487,000.00</b>	<b>8,687,000.00</b>	<b>8,687,000.00</b>	<b>8,687,000.00</b>
<b>Department: 816 - City/LORA Debt Service - FFC Total:</b>	<b>56,371,920.17</b>	<b>3,617,408.39</b>	<b>25,487,000.00</b>	<b>8,687,000.00</b>	<b>8,687,000.00</b>	<b>8,687,000.00</b>
<b>Fund: 815 - CITY/LORA DEBT SERVICE FUND Surplus (Def..)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Budget Document - Other Funds

For 2021-23

Category	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BUDGET	2021-2022 Biennium-Prop	2021-2022 Biennium-Appr	2021-2022 Biennium-Adopt
<b>Fund: 810 - BONDED DEBT SERVICE FUND</b>						
<b>Department: 810 - Bonded Debt Service Resources</b>						
<b>Revenue</b>						
<b>Category: 302 - BEGINNING FUND BALANCES</b>						
3020 - Beginning Fund Balances	837,463.52	882,309.56	942,310.00	1,012,231.00	1,012,231.00	1,012,231.00
<b>Category: 302 - BEGINNING FUND BALANCES Total:</b>	<b>837,463.52</b>	<b>882,309.56</b>	<b>942,310.00</b>	<b>1,012,231.00</b>	<b>1,012,231.00</b>	<b>1,012,231.00</b>
<b>Category: 303 - PROPERTY TAXES</b>						
3030 - Property Taxes	1,922,115.49	1,974,089.61	3,652,000.00	3,423,000.00	3,423,000.00	3,423,000.00
<b>Category: 303 - PROPERTY TAXES Total:</b>	<b>1,922,115.49</b>	<b>1,974,089.61</b>	<b>3,652,000.00</b>	<b>3,423,000.00</b>	<b>3,423,000.00</b>	<b>3,423,000.00</b>
<b>Category: 310 - MISCELLANEOUS REVENUES</b>						
3100 - Miscellaneous Revenues	18,414.31	44,212.35	50,000.00	12,000.00	12,000.00	12,000.00
<b>Category: 310 - MISCELLANEOUS REVENUES Total:</b>	<b>18,414.31</b>	<b>44,212.35</b>	<b>50,000.00</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>12,000.00</b>
<b>Revenue Total:</b>	<b>2,777,993.32</b>	<b>2,900,611.52</b>	<b>4,644,310.00</b>	<b>4,447,231.00</b>	<b>4,447,231.00</b>	<b>4,447,231.00</b>
<b>Department: 810 - Bonded Debt Service Resources Total:</b>	<b>2,777,993.32</b>	<b>2,900,611.52</b>	<b>4,644,310.00</b>	<b>4,447,231.00</b>	<b>4,447,231.00</b>	<b>4,447,231.00</b>
<b>Department: 811 - Bonded Debt Service</b>						
<b>Expense</b>						
<b>Category: 460 - DEBT SERVICE</b>						
4610 - Principal Payments	1,605,000.00	1,660,000.00	1,975,000.00	1,940,000.00	1,940,000.00	1,940,000.00
4620 - Interest Payments	290,683.76	248,783.76	1,994,000.00	1,707,000.00	1,707,000.00	1,707,000.00
<b>Category: 460 - DEBT SERVICE Total:</b>	<b>1,895,683.76</b>	<b>1,908,783.76</b>	<b>3,969,000.00</b>	<b>3,647,000.00</b>	<b>3,647,000.00</b>	<b>3,647,000.00</b>
<b>Category: 498 - ENDING FUND BALANCE</b>						
4980 - Unappropriated Ending Fund Balance	0.00	0.00	675,310.00	800,231.00	800,231.00	800,231.00
<b>Category: 498 - ENDING FUND BALANCE Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>675,310.00</b>	<b>800,231.00</b>	<b>800,231.00</b>	<b>800,231.00</b>
<b>Expense Total:</b>	<b>1,895,683.76</b>	<b>1,908,783.76</b>	<b>4,644,310.00</b>	<b>4,447,231.00</b>	<b>4,447,231.00</b>	<b>4,447,231.00</b>
<b>Department: 811 - Bonded Debt Service Total:</b>	<b>1,895,683.76</b>	<b>1,908,783.76</b>	<b>4,644,310.00</b>	<b>4,447,231.00</b>	<b>4,447,231.00</b>	<b>4,447,231.00</b>
<b>Fund: 810 - BONDED DEBT SERVICE FUND Surplus (Defici..</b>	<b>882,309.56</b>	<b>991,827.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Building

	Annual Budgets		Biennial Budgets			
	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BN BUDGET	2021-23 PROPOSED	2021-23 APPROVED	2021-23 ADOPTED
<b>Resources</b>						
Beginning Balance	\$ 3,495,771	\$ 3,956,456	\$ 4,469,456	\$ 4,865,930	\$ 4,865,930	\$ 4,865,930
Department Revenues	2,474,109	2,759,257	5,398,000	5,587,000	5,587,000	5,587,000
Proceeds Sale of Capital Assets	5,327	-	-	10,000	10,000	10,000
<b>Total Resources</b>	<b>\$ 5,975,207</b>	<b>\$ 6,715,713</b>	<b>\$ 9,867,456</b>	<b>\$ 10,462,930</b>	<b>\$ 10,462,930</b>	<b>\$ 10,462,930</b>
<b>Requirements</b>						
Personnel Services	\$ 962,062	\$ 1,187,779	\$ 2,639,000	\$ 2,640,000	\$ 2,640,000	\$ 2,640,000
Materials & Services	791,527	751,121	1,956,000	2,307,000	2,307,000	2,307,000
Internal Fees for Services	241,000	249,000	477,000	603,000	603,000	603,000
Capital Outlay	24,162	-	-	90,000	90,000	90,000
Contingency	-	-	545,000	545,000	545,000	545,000
Unappropriated Ending Balance	3,956,456	4,527,813	4,250,456	4,277,930	4,277,930	4,277,930
<b>Total Requirements</b>	<b>\$ 5,975,207</b>	<b>\$ 6,715,713</b>	<b>\$ 9,867,456</b>	<b>\$ 10,462,930</b>	<b>\$ 10,462,930</b>	<b>\$ 10,462,930</b>
<b>FTE</b>	9.1	9.1	9.1	9.1	9.1	9.1

Key Performance Indicators	2017-18	2018-19	2019-20	2020-21 EST
New Single Family Homes	79	60	59	60
Total Residential Permits	3,220	3,179	2,767	2,011
Residential Permit Valuation	\$65,545,999	47,533,961	\$39,559,201	\$40,642,839
New Commercial Buildings	4	5	6	8
Total Commercial Permits	1,085	1,077	1,161	1,000
Commercial Permit Valuation	\$193,116,706	123,819,482	\$159,694,323	\$140,000,000

## Budget Notes

- Department revenue includes building permit and plan check fees and pass through amounts for State, School District and Metro excise taxes.
- Per state law, Building Division revenue is a dedicated fund to support building permit, plan review, inspection services and expenses.

## Adopted 2021-23

- Revenue estimates Include these projects: Marylhurst commons, North Anchor, Golf Course Facilities, 16 unit townhouse, 23 unit townhouse, Shorestein Multi Family project.
- Materials & Services includes Third party backup services.
- Capital Outlay includes the replacement of two fleet vehicles in FY 21/22 and one in FY 22/23.

Category	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BUDGET	2021-2022 Biennium-Prop	2021-2022 Biennium-Appr	2021-2022 Biennium-Adopt
<b>Fund: 320 - BUILDING FUND</b>						
<b>Department: 320 - Building Resources</b>						
<b>Revenue</b>						
<b>Category: 302 - BEGINNING FUND BALANCES</b>						
3020 - Beginning Fund Balances	3,495,771.35	3,956,455.69	4,469,456.00	4,865,930.00	4,865,930.00	4,865,930.00
<b>Category: 302 - BEGINNING FUND BALANCES Total:</b>	<b>3,495,771.35</b>	<b>3,956,455.69</b>	<b>4,469,456.00</b>	<b>4,865,930.00</b>	<b>4,865,930.00</b>	<b>4,865,930.00</b>
<b>Category: 306 - LICENSES AND FEES</b>						
3060 - Licenses and Fees	2,440,871.40	2,632,464.51	5,265,000.00	5,451,000.00	5,451,000.00	5,451,000.00
<b>Category: 306 - LICENSES AND FEES Total:</b>	<b>2,440,871.40</b>	<b>2,632,464.51</b>	<b>5,265,000.00</b>	<b>5,451,000.00</b>	<b>5,451,000.00</b>	<b>5,451,000.00</b>
<b>Category: 310 - MISCELLANEOUS REVENUES</b>						
3100 - Miscellaneous Revenues	33,237.67	126,792.77	133,000.00	136,000.00	136,000.00	136,000.00
<b>Category: 310 - MISCELLANEOUS REVENUES Total:</b>	<b>33,237.67</b>	<b>126,792.77</b>	<b>133,000.00</b>	<b>136,000.00</b>	<b>136,000.00</b>	<b>136,000.00</b>
<b>Category: 344 - PROCEEDS SALE OF CAPITAL ASSETS</b>						
3440 - Proceeds from Sale of Capital Assets	5,326.60	0.00	0.00	10,000.00	10,000.00	10,000.00
<b>Category: 344 - PROCEEDS SALE OF CAPITAL ASSETS Total:</b>	<b>5,326.60</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>Revenue Total:</b>	<b>5,975,207.02</b>	<b>6,715,712.97</b>	<b>9,867,456.00</b>	<b>10,462,930.00</b>	<b>10,462,930.00</b>	<b>10,462,930.00</b>
<b>Department: 320 - Building Resources Total:</b>	<b>5,975,207.02</b>	<b>6,715,712.97</b>	<b>9,867,456.00</b>	<b>10,462,930.00</b>	<b>10,462,930.00</b>	<b>10,462,930.00</b>
<b>Department: 322 - Building Requirements</b>						
<b>Expense</b>						
<b>Category: 410 - PERSONNEL SERVICES</b>						
4111 - Full-time Salaries	463,333.32	619,280.38	1,382,000.00	1,403,000.00	1,403,000.00	1,403,000.00
4112 - Part-time salaries	159,323.36	97,795.06	175,000.00	178,000.00	178,000.00	178,000.00
4113 - Overtime Salaries	5,313.81	15,891.77	12,000.00	12,000.00	12,000.00	12,000.00
4114 - Special Pay	7,959.81	23,677.22	16,000.00	18,000.00	18,000.00	18,000.00
4121 - Payroll Taxes	53,815.49	64,031.07	134,000.00	137,000.00	137,000.00	137,000.00
4122 - PERS	120,844.70	172,989.49	454,000.00	463,000.00	463,000.00	463,000.00
4123 - Health Insurance	140,404.19	181,582.51	417,000.00	380,000.00	380,000.00	380,000.00
4124 - Other Benefits	11,067.35	12,531.14	49,000.00	49,000.00	49,000.00	49,000.00
<b>Category: 410 - PERSONNEL SERVICES Total:</b>	<b>962,062.03</b>	<b>1,187,778.64</b>	<b>2,639,000.00</b>	<b>2,640,000.00</b>	<b>2,640,000.00</b>	<b>2,640,000.00</b>
<b>Category: 420 - MATERIALS &amp; SERVICES</b>						
4210 - General Office Supplies	1,664.59	2,095.71	6,000.00	6,000.00	6,000.00	6,000.00
4220 - Printing, Binding and Postage	700.81	264.38	4,000.00	4,000.00	4,000.00	4,000.00
4270 - Uniforms and Safety Materials	268.99	1,787.91	8,000.00	8,000.00	8,000.00	8,000.00
4280 - Small Tools and Supplies	269.19	195.52	4,000.00	4,000.00	4,000.00	4,000.00
4290 - Other Materials and Supplies	7,302.71	4,922.89	12,000.00	22,000.00	22,000.00	22,000.00
4310 - Professional & Technical Svcs	80,481.93	154,988.02	260,000.00	300,000.00	300,000.00	300,000.00
4320 - Development and Training	9,389.15	9,538.83	20,000.00	20,000.00	20,000.00	20,000.00
4330 - Mandated Requirements	680,046.42	557,777.23	1,603,000.00	1,888,000.00	1,888,000.00	1,888,000.00
4350 - Other Purchased Services	4,439.06	4,866.53	10,000.00	27,000.00	27,000.00	27,000.00
4370 - Repairs and Maintenance	6,610.27	13,815.74	23,000.00	22,000.00	22,000.00	22,000.00
4380 - Internal Fees for Service	241,000.00	249,000.00	477,000.00	603,000.00	603,000.00	603,000.00
4390 - Miscellaneous Charges	353.59	868.91	6,000.00	6,000.00	6,000.00	6,000.00
<b>Category: 420 - MATERIALS &amp; SERVICES Total:</b>	<b>1,032,526.71</b>	<b>1,000,121.67</b>	<b>2,433,000.00</b>	<b>2,910,000.00</b>	<b>2,910,000.00</b>	<b>2,910,000.00</b>
<b>Category: 480 - CAPITAL OUTLAY</b>						
4850 - Vehicles & Equipment	24,162.59	0.00	0.00	90,000.00	90,000.00	90,000.00
<b>Category: 480 - CAPITAL OUTLAY Total:</b>	<b>24,162.59</b>	<b>0.00</b>	<b>0.00</b>	<b>90,000.00</b>	<b>90,000.00</b>	<b>90,000.00</b>

Budget Document - Other Funds

For 2021-23

Category	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BUDGET	2021-2022 Biennium-Prop	2021-2022 Biennium-Appr	2021-2022 Biennium-Adopt
<b>Category: 490 - CONTINGENCY</b>						
4900 - Contingency	0.00	0.00	545,000.00	545,000.00	545,000.00	545,000.00
<b>Category: 490 - CONTINGENCY Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>545,000.00</b>	<b>545,000.00</b>	<b>545,000.00</b>	<b>545,000.00</b>
<b>Category: 498 - ENDING FUND BALANCE</b>						
4980 - Unappropriated Ending Fund Balance	0.00	0.00	4,250,456.00	4,277,930.00	4,277,930.00	4,277,930.00
<b>Category: 498 - ENDING FUND BALANCE Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>4,250,456.00</b>	<b>4,277,930.00</b>	<b>4,277,930.00</b>	<b>4,277,930.00</b>
<b>Expense Total:</b>	<b>2,018,751.33</b>	<b>2,187,900.31</b>	<b>9,867,456.00</b>	<b>10,462,930.00</b>	<b>10,462,930.00</b>	<b>10,462,930.00</b>
<b>Department: 322 - Building Requirements Total:</b>	<b>2,018,751.33</b>	<b>2,187,900.31</b>	<b>9,867,456.00</b>	<b>10,462,930.00</b>	<b>10,462,930.00</b>	<b>10,462,930.00</b>
<b>Fund: 320 - BUILDING FUND Surplus (Deficit):</b>	<b>3,956,455.69</b>	<b>4,527,812.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Tennis Facility

	Annual Budgets		Biennial Budgets			
	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BN BUDGET	2021-23 PROPOSED	2021-23 APPROVED	2021-23 ADOPTED
<b>Resources</b>						
Beginning Balance	\$ 693,829	\$ 760,667	\$ 813,667	\$ 386,708	\$ 386,708	\$ 386,708
Department Revenues	482,134	483,816	958,000	958,000	958,000	958,000
<b>Total Resources</b>	<b>\$ 1,175,963</b>	<b>\$ 1,244,483</b>	<b>\$ 1,771,667</b>	<b>\$ 1,344,708</b>	<b>\$ 1,344,708</b>	<b>\$ 1,344,708</b>
<b>Requirements</b>						
Personnel Services	\$ 239,600	\$ 242,076	\$ 465,000	\$ 472,000	\$ 472,000	\$ 472,000
Materials & Services	80,696	123,698	200,000	200,000	200,000	200,000
Internal Fees for Services	95,000	96,000	261,000	371,000	371,000	371,000
Contingency	-	-	49,000	301,708	301,708	301,708
Reserve for Future Expenditure	-	-	796,667	-	-	-
Unappropriated Ending Balance	760,667	782,709	-	-	-	-
<b>Total Requirements</b>	<b>\$ 1,175,963</b>	<b>\$ 1,244,483</b>	<b>\$ 1,771,667</b>	<b>\$ 1,344,708</b>	<b>\$ 1,344,708</b>	<b>\$ 1,344,708</b>
<b>FTE</b>	3.1	3.1	3.1	3.1	3.1	3.1

Key Performance Indicators	2017-18	2018-19	2019-20	2020-21 EST
Tennis Center Cost Recovery	116%	105%	74%	75%

## Budget Notes

- FY 20-21 The Tennis Center was closed for COVID from March 15-June 5 and reopened for limited use.
- FY 21-22 The Tennis Center will be closed for approximately 9-12 months for the rehabilitation project.

Category	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BUDGET	2021-2022 Biennium-Prop	2021-2022 Biennium-Appr	2021-2022 Biennium-Adopt
<b>Fund: 560 - TENNIS FACILITY FUND</b>						
<b>Department: 560 - Tennis Resources</b>						
<b>Revenue</b>						
<b>Category: 302 - BEGINNING FUND BALANCES</b>						
3020 - Beginning Fund Balances	693,828.56	760,666.98	813,667.00	386,708.00	386,708.00	386,708.00
<b>Category: 302 - BEGINNING FUND BALANCES Total:</b>	<b>693,828.56</b>	<b>760,666.98</b>	<b>813,667.00</b>	<b>386,708.00</b>	<b>386,708.00</b>	<b>386,708.00</b>
<b>Category: 305 - INTERGOVERNMENTAL</b>						
3050 - Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00
<b>Category: 305 - INTERGOVERNMENTAL Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Category: 306 - LICENSES AND FEES</b>						
3060 - Licenses and Fees	2,089.50	1,998.21	4,000.00	4,000.00	4,000.00	4,000.00
<b>Category: 306 - LICENSES AND FEES Total:</b>	<b>2,089.50</b>	<b>1,998.21</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>4,000.00</b>
<b>Category: 308 - SALES AND SERVICES</b>						
3080 - Sales and Services	471,616.07	454,591.68	938,000.00	938,000.00	938,000.00	938,000.00
<b>Category: 308 - SALES AND SERVICES Total:</b>	<b>471,616.07</b>	<b>454,591.68</b>	<b>938,000.00</b>	<b>938,000.00</b>	<b>938,000.00</b>	<b>938,000.00</b>
<b>Category: 310 - MISCELLANEOUS REVENUES</b>						
3100 - Miscellaneous Revenues	8,429.05	27,226.60	16,000.00	16,000.00	16,000.00	16,000.00
<b>Category: 310 - MISCELLANEOUS REVENUES Total:</b>	<b>8,429.05</b>	<b>27,226.60</b>	<b>16,000.00</b>	<b>16,000.00</b>	<b>16,000.00</b>	<b>16,000.00</b>
<b>Revenue Total:</b>	<b>1,175,963.18</b>	<b>1,244,483.47</b>	<b>1,771,667.00</b>	<b>1,344,708.00</b>	<b>1,344,708.00</b>	<b>1,344,708.00</b>
<b>Department: 560 - Tennis Resources Total:</b>	<b>1,175,963.18</b>	<b>1,244,483.47</b>	<b>1,771,667.00</b>	<b>1,344,708.00</b>	<b>1,344,708.00</b>	<b>1,344,708.00</b>
<b>Department: 561 - Tennis Requirements</b>						
<b>Expense</b>						
<b>Category: 410 - PERSONNEL SERVICES</b>						
4111 - Full-time Salaries	62,880.72	65,397.60	138,000.00	145,000.00	145,000.00	145,000.00
4112 - Part-time salaries	110,433.09	106,881.09	183,000.00	183,000.00	183,000.00	183,000.00
4113 - Overtime Salaries	657.50	0.00	4,000.00	4,000.00	4,000.00	4,000.00
4114 - Special Pay	0.00	2,515.20	0.00	0.00	0.00	0.00
4121 - Payroll Taxes	14,858.71	14,934.05	28,000.00	29,000.00	29,000.00	29,000.00
4122 - PERS	27,131.40	29,921.88	60,000.00	64,000.00	64,000.00	64,000.00
4123 - Health Insurance	22,131.40	21,022.63	48,000.00	43,000.00	43,000.00	43,000.00
4124 - Other Benefits	1,507.48	1,403.55	4,000.00	4,000.00	4,000.00	4,000.00
<b>Category: 410 - PERSONNEL SERVICES Total:</b>	<b>239,600.30</b>	<b>242,076.00</b>	<b>465,000.00</b>	<b>472,000.00</b>	<b>472,000.00</b>	<b>472,000.00</b>
<b>Category: 420 - MATERIALS &amp; SERVICES</b>						
4210 - General Office Supplies	2,344.06	887.51	4,000.00	4,000.00	4,000.00	4,000.00
4220 - Printing, Binding and Postage	0.00	0.00	0.00	0.00	0.00	0.00
4280 - Small Tools and Supplies	17,639.11	16,800.75	20,000.00	20,000.00	20,000.00	20,000.00
4310 - Professional & Technical Svcs	4,769.46	916.64	42,000.00	42,000.00	42,000.00	42,000.00
4320 - Development and Training	5,145.60	2,916.13	10,000.00	10,000.00	10,000.00	10,000.00
4350 - Other Purchased Services	0.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00
4370 - Repairs and Maintenance	50,098.18	101,644.59	118,000.00	118,000.00	118,000.00	118,000.00
4380 - Internal Fees for Service	95,000.00	96,000.00	261,000.00	371,000.00	371,000.00	371,000.00
4390 - Miscellaneous Charges	699.49	532.76	4,000.00	4,000.00	4,000.00	4,000.00
<b>Category: 420 - MATERIALS &amp; SERVICES Total:</b>	<b>175,695.90</b>	<b>219,698.38</b>	<b>461,000.00</b>	<b>571,000.00</b>	<b>571,000.00</b>	<b>571,000.00</b>
<b>Category: 480 - CAPITAL OUTLAY</b>						
4810 - Capital and Improvements	0.00	0.00	200,000.00	0.00	0.00	0.00
<b>Category: 480 - CAPITAL OUTLAY Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**Budget Document - Other Funds**

**For 2021-23**

Category	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BUDGET	2021-2022 Biennium-Prop	2021-2022 Biennium-Appr	2021-2022 Biennium-Adopt
<b>Category: 490 - CONTINGENCY</b>						
4900 - Contingency	0.00	0.00	49,000.00	301,708.00	301,708.00	301,708.00
<b>Category: 490 - CONTINGENCY Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>49,000.00</b>	<b>301,708.00</b>	<b>301,708.00</b>	<b>301,708.00</b>
<b>Category: 495 - RESERVE FOR FUTURE EXPENDITURE</b>						
4950 - Reserve for Future Expenditure	0.00	0.00	596,667.00	0.00	0.00	0.00
<b>Category: 495 - RESERVE FOR FUTURE EXPENDITURE Tot...</b>	<b>0.00</b>	<b>0.00</b>	<b>596,667.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total:</b>	<b>415,296.20</b>	<b>461,774.38</b>	<b>1,771,667.00</b>	<b>1,344,708.00</b>	<b>1,344,708.00</b>	<b>1,344,708.00</b>
<b>Department: 561 - Tennis Requirements Total:</b>	<b>415,296.20</b>	<b>461,774.38</b>	<b>1,771,667.00</b>	<b>1,344,708.00</b>	<b>1,344,708.00</b>	<b>1,344,708.00</b>
<b>Fund: 560 - TENNIS FACILITY FUND Surplus (Deficit):</b>	<b>760,666.98</b>	<b>782,709.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Tourism

	Annual Budgets		Biennial Budgets			
	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BN BUDGET	2021-23 PROPOSED	2021-23 APPROVED	2021-23 ADOPTED
<b>Resources</b>						
Beginning Balance	\$ 735,678	\$ 820,658	\$ 343,658	\$ 166	\$ 166	\$ 166
Department Revenues	312,397	308,495	676,000	509,000	509,000	509,000
<b>Total Resources</b>	<b>\$ 1,048,075</b>	<b>\$ 1,129,153</b>	<b>\$ 1,019,658</b>	<b>\$ 509,166</b>	<b>\$ 509,166</b>	<b>\$ 509,166</b>
<b>Requirements</b>						
Materials & Services	\$ 37,627	\$ 155,032	\$ 232,000	\$ 124,000	\$ 124,000	\$ 124,000
Transfers	140,000	130,000	280,000	385,000	385,000	385,000
Capital Outlay	49,790	608,045	250,000	-	-	-
Contingency	-	-	257,658	166	166	166
Unappropriated Ending Balance	820,658	236,076	-	-	-	-
<b>Total Requirements</b>	<b>\$ 1,048,075</b>	<b>\$ 1,129,153</b>	<b>\$ 1,019,658</b>	<b>\$ 509,166</b>	<b>\$ 509,166</b>	<b>\$ 509,166</b>

## Budget Notes

- The Tourism Fund's department revenue comes from approximately 23% of the City's Local Lodging Taxes.
- Materials & Services includes the City's contribution to the Festival of the Arts for \$60,000; and utility expenses for the historic Iron Worker's Cottage.
- The Transfers include \$365,000 to the Public Art Fund for the City's support of the Lake Oswego Arts Council and \$20,000 to the Trolley Fund for the Willamette Shoreline Trolley.
- Capital Outlay projects projected to be completed in the prior Biennium BN Budget.

Category	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BUDGET	2021-2022 Biennium-Prop	2021-2022 Biennium-Appr	2021-2022 Biennium-Adopt
<b>Fund: 280 - TOURISM FUND</b>						
<b>Department: 280 - Tourism Resources</b>						
<b>Revenue</b>						
<b>Category: 302 - BEGINNING FUND BALANCES</b>						
3020 - Beginning Fund Balances	735,677.60	820,657.73	343,658.00	166.00	166.00	166.00
<b>Category: 302 - BEGINNING FUND BALANCES Total:</b>	<b>735,677.60</b>	<b>820,657.73</b>	<b>343,658.00</b>	<b>166.00</b>	<b>166.00</b>	<b>166.00</b>
<b>Category: 306 - LICENSES AND FEES</b>						
3060 - Licenses and Fees	304,699.37	291,179.77	658,000.00	507,000.00	507,000.00	507,000.00
<b>Category: 306 - LICENSES AND FEES Total:</b>	<b>304,699.37</b>	<b>291,179.77</b>	<b>658,000.00</b>	<b>507,000.00</b>	<b>507,000.00</b>	<b>507,000.00</b>
<b>Category: 308 - SALES AND SERVICES</b>						
3080 - Sales and Services	1,200.00	1,800.00	2,000.00	2,000.00	2,000.00	2,000.00
<b>Category: 308 - SALES AND SERVICES Total:</b>	<b>1,200.00</b>	<b>1,800.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>
<b>Category: 310 - MISCELLANEOUS REVENUES</b>						
3100 - Miscellaneous Revenues	6,498.09	15,515.13	16,000.00	0.00	0.00	0.00
<b>Category: 310 - MISCELLANEOUS REVENUES Total:</b>	<b>6,498.09</b>	<b>15,515.13</b>	<b>16,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Revenue Total:</b>	<b>1,048,075.06</b>	<b>1,129,152.63</b>	<b>1,019,658.00</b>	<b>509,166.00</b>	<b>509,166.00</b>	<b>509,166.00</b>
<b>Department: 280 - Tourism Resources Total:</b>	<b>1,048,075.06</b>	<b>1,129,152.63</b>	<b>1,019,658.00</b>	<b>509,166.00</b>	<b>509,166.00</b>	<b>509,166.00</b>
<b>Department: 281 - Tourism Requirements</b>						
<b>Expense</b>						
<b>Category: 420 - MATERIALS &amp; SERVICES</b>						
4310 - Professional & Technical Svcs	3,122.50	0.00	60,000.00	0.00	0.00	0.00
4370 - Repairs and Maintenance	1,381.32	2,038.45	4,000.00	4,000.00	4,000.00	4,000.00
4380 - Internal Fees for Service	2,000.00	2,000.00	8,000.00	8,000.00	8,000.00	8,000.00
4390 - Miscellaneous Charges	31,123.82	150,993.59	160,000.00	112,000.00	112,000.00	112,000.00
<b>Category: 420 - MATERIALS &amp; SERVICES Total:</b>	<b>37,627.64</b>	<b>155,032.04</b>	<b>232,000.00</b>	<b>124,000.00</b>	<b>124,000.00</b>	<b>124,000.00</b>
<b>Category: 470 - TRANSFERS</b>						
4720 - Operating Transfers	140,000.00	130,000.00	280,000.00	385,000.00	385,000.00	385,000.00
<b>Category: 470 - TRANSFERS Total:</b>	<b>140,000.00</b>	<b>130,000.00</b>	<b>280,000.00</b>	<b>385,000.00</b>	<b>385,000.00</b>	<b>385,000.00</b>
<b>Category: 480 - CAPITAL OUTLAY</b>						
4810 - Capital and Improvements	49,789.69	608,045.40	250,000.00	0.00	0.00	0.00
<b>Category: 480 - CAPITAL OUTLAY Total:</b>	<b>49,789.69</b>	<b>608,045.40</b>	<b>250,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Category: 490 - CONTINGENCY</b>						
4900 - Contingency	0.00	0.00	257,658.00	166.00	166.00	166.00
<b>Category: 490 - CONTINGENCY Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>257,658.00</b>	<b>166.00</b>	<b>166.00</b>	<b>166.00</b>
<b>Expense Total:</b>	<b>227,417.33</b>	<b>893,077.44</b>	<b>1,019,658.00</b>	<b>509,166.00</b>	<b>509,166.00</b>	<b>509,166.00</b>
<b>Department: 281 - Tourism Requirements Total:</b>	<b>227,417.33</b>	<b>893,077.44</b>	<b>1,019,658.00</b>	<b>509,166.00</b>	<b>509,166.00</b>	<b>509,166.00</b>
<b>Fund: 280 - TOURISM FUND Surplus (Deficit):</b>	<b>820,657.73</b>	<b>236,075.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Trolley

	Annual Budgets		Biennial Budgets			
	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BN BUDGET	2021-23 PROPOSED	2021-23 APPROVED	2021-23 ADOPTED
<b>Resources</b>						
Beginning Balance	\$ 411,687	\$ 452,634	\$ 447,634	\$ 471,120	\$ 471,120	\$ 471,120
Department Revenues	93,970	120,788	158,000	148,000	148,000	148,000
Transfer from General Fund	20,000	20,000	40,000	40,000	40,000	40,000
Transfer from Tourism Fund	10,000	-	20,000	20,000	20,000	20,000
<b>Total Resources</b>	<b>\$ 535,657</b>	<b>\$ 593,422</b>	<b>\$ 665,634</b>	<b>\$ 679,120</b>	<b>\$ 679,120</b>	<b>\$ 679,120</b>
<b>Requirements</b>						
Materials & Services	\$ 83,023	\$ 119,769	\$ 266,000	\$ 246,000	\$ 246,000	\$ 246,000
Contingency	-	-	399,634	433,120	433,120	433,120
Unappropriated Ending Balance	452,634	473,653	-	-	-	-
<b>Total Requirements</b>	<b>\$ 535,657</b>	<b>\$ 593,422</b>	<b>\$ 665,634</b>	<b>\$ 679,120</b>	<b>\$ 679,120</b>	<b>\$ 679,120</b>

## Budget Notes

- Materials and Services includes rail line maintenance.

Category	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BUDGET	2021-2022 Biennium-Prop	2021-2022 Biennium-Appr	2021-2022 Biennium-Adopt
<b>Fund: 290 - TROLLEY FUND</b>						
<b>Department: 290 - Trolley Resources</b>						
<b>Revenue</b>						
<b>Category: 302 - BEGINNING FUND BALANCES</b>						
3020 - Beginning Fund Balances	411,686.72	452,634.09	447,634.00	471,120.00	471,120.00	471,120.00
<b>Category: 302 - BEGINNING FUND BALANCES Total:</b>	<b>411,686.72</b>	<b>452,634.09</b>	<b>447,634.00</b>	<b>471,120.00</b>	<b>471,120.00</b>	<b>471,120.00</b>
<b>Category: 305 - INTERGOVERNMENTAL</b>						
3050 - Intergovernmental	75,000.00	60,000.00	120,000.00	120,000.00	120,000.00	120,000.00
<b>Category: 305 - INTERGOVERNMENTAL Total:</b>	<b>75,000.00</b>	<b>60,000.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>120,000.00</b>
<b>Category: 308 - SALES AND SERVICES</b>						
3080 - Sales and Services	12,600.00	12,900.00	24,000.00	26,000.00	26,000.00	26,000.00
<b>Category: 308 - SALES AND SERVICES Total:</b>	<b>12,600.00</b>	<b>12,900.00</b>	<b>24,000.00</b>	<b>26,000.00</b>	<b>26,000.00</b>	<b>26,000.00</b>
<b>Category: 310 - MISCELLANEOUS REVENUES</b>						
3100 - Miscellaneous Revenues	6,370.45	47,888.14	14,000.00	2,000.00	2,000.00	2,000.00
<b>Category: 310 - MISCELLANEOUS REVENUES Total:</b>	<b>6,370.45</b>	<b>47,888.14</b>	<b>14,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>
<b>Category: 320 - TRANSFERS</b>						
3220 - Operating Transfers	30,000.00	20,000.00	60,000.00	60,000.00	60,000.00	60,000.00
<b>Category: 320 - TRANSFERS Total:</b>	<b>30,000.00</b>	<b>20,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>
<b>Revenue Total:</b>	<b>535,657.17</b>	<b>593,422.23</b>	<b>665,634.00</b>	<b>679,120.00</b>	<b>679,120.00</b>	<b>679,120.00</b>
<b>Department: 290 - Trolley Resources Total:</b>	<b>535,657.17</b>	<b>593,422.23</b>	<b>665,634.00</b>	<b>679,120.00</b>	<b>679,120.00</b>	<b>679,120.00</b>
<b>Department: 291 - Trolley Requirements</b>						
<b>Expense</b>						
<b>Category: 420 - MATERIALS &amp; SERVICES</b>						
4310 - Professional & Technical Svcs	1,239.17	6,198.20	0.00	34,000.00	34,000.00	34,000.00
4370 - Repairs and Maintenance	78,051.99	107,584.27	254,000.00	200,000.00	200,000.00	200,000.00
4390 - Miscellaneous Charges	3,731.92	5,986.98	12,000.00	12,000.00	12,000.00	12,000.00
<b>Category: 420 - MATERIALS &amp; SERVICES Total:</b>	<b>83,023.08</b>	<b>119,769.45</b>	<b>266,000.00</b>	<b>246,000.00</b>	<b>246,000.00</b>	<b>246,000.00</b>
<b>Category: 490 - CONTINGENCY</b>						
4900 - Contingency	0.00	0.00	399,634.00	433,120.00	433,120.00	433,120.00
<b>Category: 490 - CONTINGENCY Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>399,634.00</b>	<b>433,120.00</b>	<b>433,120.00</b>	<b>433,120.00</b>
<b>Expense Total:</b>	<b>83,023.08</b>	<b>119,769.45</b>	<b>665,634.00</b>	<b>679,120.00</b>	<b>679,120.00</b>	<b>679,120.00</b>
<b>Department: 291 - Trolley Requirements Total:</b>	<b>83,023.08</b>	<b>119,769.45</b>	<b>665,634.00</b>	<b>679,120.00</b>	<b>679,120.00</b>	<b>679,120.00</b>
<b>Fund: 290 - TROLLEY FUND Surplus (Deficit):</b>	<b>452,634.09</b>	<b>473,652.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Public Art

	Annual Budgets		Biennial Budgets			
	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BN BUDGET	2021-23 PROPOSED	2021-23 APPROVED	2021-23 ADOPTED
<b>Resources</b>						
Beginning Balance	\$ 81,219	\$ 44,283	\$ 45,283	\$ 134,031	\$ 134,031	\$ 134,031
Department Revenues	838	13,397	430,000	2,000	2,000	2,000
Transfers	130,000	130,000	260,000	365,000	365,000	365,000
<b>Total Resources</b>	<b>\$ 212,057</b>	<b>\$ 187,680</b>	<b>\$ 735,283</b>	<b>\$ 501,031</b>	<b>\$ 501,031</b>	<b>\$ 501,031</b>
<b>Requirements</b>						
Materials & Services	\$ 136,284	\$ 115,000	\$ 359,000	\$ 382,000	\$ 382,000	\$ 382,000
Capital Outlay	31,490	15,000	310,000	87,000	87,000	87,000
Reserve for Future Expenditure	-	-	66,283	32,031	32,031	32,031
Unappropriated Ending Balance	44,283	57,680	-	-	-	-
<b>Total Requirements</b>	<b>\$ 212,057</b>	<b>\$ 187,680</b>	<b>\$ 735,283</b>	<b>\$ 501,031</b>	<b>\$ 501,031</b>	<b>\$ 501,031</b>

### Budget Notes

- Transfers are from the Tourism Fund.
- Materials and Services is for the administration and maintenance of the City's gallery without walls program.
- Capital Outlay is for the purchase of public art.

Category	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BUDGET	2021-2022 Biennium-Prop	2021-2022 Biennium-Appr	2021-2022 Biennium-Adopt
<b>Fund: 570 - PUBLIC ART FUND</b>						
<b>Department: 570 - Public Art Resources</b>						
<b>Revenue</b>						
<b>Category: 302 - BEGINNING FUND BALANCES</b>						
3020 - Beginning Fund Balances	81,219.01	44,283.18	45,283.00	134,031.00	134,031.00	134,031.00
<b>Category: 302 - BEGINNING FUND BALANCES Total:</b>	<b>81,219.01</b>	<b>44,283.18</b>	<b>45,283.00</b>	<b>134,031.00</b>	<b>134,031.00</b>	<b>134,031.00</b>
<b>Category: 305 - INTERGOVERNMENTAL</b>						
3050 - Intergovernmental	0.00	11,235.00	428,000.00	0.00	0.00	0.00
<b>Category: 305 - INTERGOVERNMENTAL Total:</b>	<b>0.00</b>	<b>11,235.00</b>	<b>428,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Category: 310 - MISCELLANEOUS REVENUES</b>						
3100 - Miscellaneous Revenues	837.67	2,161.46	2,000.00	2,000.00	2,000.00	2,000.00
<b>Category: 310 - MISCELLANEOUS REVENUES Total:</b>	<b>837.67</b>	<b>2,161.46</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>
<b>Category: 320 - TRANSFERS</b>						
3220 - Operating Transfers	130,000.00	130,000.00	260,000.00	365,000.00	365,000.00	365,000.00
<b>Category: 320 - TRANSFERS Total:</b>	<b>130,000.00</b>	<b>130,000.00</b>	<b>260,000.00</b>	<b>365,000.00</b>	<b>365,000.00</b>	<b>365,000.00</b>
<b>Revenue Total:</b>	<b>212,056.68</b>	<b>187,679.64</b>	<b>735,283.00</b>	<b>501,031.00</b>	<b>501,031.00</b>	<b>501,031.00</b>
<b>Department: 570 - Public Art Resources Total:</b>	<b>212,056.68</b>	<b>187,679.64</b>	<b>735,283.00</b>	<b>501,031.00</b>	<b>501,031.00</b>	<b>501,031.00</b>
<b>Department: 571 - Public Art Requirements</b>						
<b>Expense</b>						
<b>Category: 420 - MATERIALS &amp; SERVICES</b>						
4290 - Other Materials and Supplies	136,283.50	115,000.00	359,000.00	382,000.00	382,000.00	382,000.00
4370 - Repairs and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
<b>Category: 420 - MATERIALS &amp; SERVICES Total:</b>	<b>136,283.50</b>	<b>115,000.00</b>	<b>359,000.00</b>	<b>382,000.00</b>	<b>382,000.00</b>	<b>382,000.00</b>
<b>Category: 480 - CAPITAL OUTLAY</b>						
4850 - Vehicles & Equipment	31,490.00	15,000.00	310,000.00	87,000.00	87,000.00	87,000.00
<b>Category: 480 - CAPITAL OUTLAY Total:</b>	<b>31,490.00</b>	<b>15,000.00</b>	<b>310,000.00</b>	<b>87,000.00</b>	<b>87,000.00</b>	<b>87,000.00</b>
<b>Category: 495 - RESERVE FOR FUTURE EXPENDITURE</b>						
4950 - Reserve for Future Expenditure	0.00	0.00	66,283.00	32,031.00	32,031.00	32,031.00
<b>Category: 495 - RESERVE FOR FUTURE EXPENDITURE Tot...</b>	<b>0.00</b>	<b>0.00</b>	<b>66,283.00</b>	<b>32,031.00</b>	<b>32,031.00</b>	<b>32,031.00</b>
<b>Expense Total:</b>	<b>167,773.50</b>	<b>130,000.00</b>	<b>735,283.00</b>	<b>501,031.00</b>	<b>501,031.00</b>	<b>501,031.00</b>
<b>Department: 571 - Public Art Requirements Total:</b>	<b>167,773.50</b>	<b>130,000.00</b>	<b>735,283.00</b>	<b>501,031.00</b>	<b>501,031.00</b>	<b>501,031.00</b>
<b>Fund: 570 - PUBLIC ART FUND Surplus (Deficit):</b>	<b>44,283.18</b>	<b>57,679.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Parks Bond Capital Projects Fund

	Annual Budgets		Biennial Budgets			
	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BN BUDGET	2021-23 PROPOSED	2021-23 APPROVED	2021-23 ADOPTED
<b>Resources</b>						
Beginning Balance	\$ -	\$ -	\$ -	\$ 21,324,766	\$ 21,324,766	\$ 21,324,766
Department Revenues	-	-	340,000	100,000	100,000	100,000
Proceeds from Bonds Issued	-	-	20,400,000	-	-	-
<b>Total Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,740,000</b>	<b>\$ 21,424,766</b>	<b>\$ 21,424,766</b>	<b>\$ 21,424,766</b>
<b>Requirements</b>						
Materials & Services	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -
Transfers	-	-	2,000,000	7,000,000	7,000,000	7,000,000
Capital Outlay	-	-	12,000,000	10,800,000	10,800,000	10,800,000
Contingency	-	-	-	3,624,766	3,624,766	3,624,766
Reserve for Future Expenditure	-	-	6,340,000	-	-	-
<b>Total Requirements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,740,000</b>	<b>\$ 21,424,766</b>	<b>\$ 21,424,766</b>	<b>\$ 21,424,766</b>

### Budget Notes

- General obligation parks bonds of \$30 million are on the ballot for voter approval in May. The first of the bond issues was in November 2019 for \$24 million. The second issue would be in 2023.
- Department revenue is for investment income.
- Materials & Services is for the bond sale expense.
- Capital Outlay priorities from the unfunded list of projects will be reviewed by the Parks Board and City Council for funding.



Category	ACTUAL	2018-2019 ACTUAL	2019-2021 BUDGET	2021-2022 Biennium-Prop	2021-2022 Biennium-Appr	2021-2022 Biennium-Adopt
<b>Fund: 590 - PARKS BOND CAPITAL PROJECTS FUND</b>						
<b>Department: 590 - Parks Bond Capital Projects Resources</b>						
<b>Revenue</b>						
<b>Category: 302 - BEGINNING FUND BALANCES</b>						
3020 - Beginning Fund Balances	0.00	0.00	0.00	21,324,766.00	21,324,766.00	21,324,766.00
<b>Category: 302 - BEGINNING FUND BALANCES Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,324,766.00</b>	<b>21,324,766.00</b>	<b>21,324,766.00</b>
<b>Category: 310 - MISCELLANEOUS REVENUES</b>						
3100 - Miscellaneous Revenues	0.00	0.00	340,000.00	100,000.00	100,000.00	100,000.00
<b>Category: 310 - MISCELLANEOUS REVENUES Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>340,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>
<b>Category: 355 - OTHER FINANCING SOURCES</b>						
3550 - Other Financing Sources	0.00	0.00	20,400,000.00	0.00	0.00	0.00
<b>Category: 355 - OTHER FINANCING SOURCES Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>20,400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>20,740,000.00</b>	<b>21,424,766.00</b>	<b>21,424,766.00</b>	<b>21,424,766.00</b>
<b>Department: 590 - Parks Bond Capital Projects Resource..</b>	<b>0.00</b>	<b>0.00</b>	<b>20,740,000.00</b>	<b>21,424,766.00</b>	<b>21,424,766.00</b>	<b>21,424,766.00</b>
<b>Department: 591 - Parks Bond Capital Projects</b>						
<b>Expense</b>						
<b>Category: 420 - MATERIALS &amp; SERVICES</b>						
4390 - Miscellaneous Charges	0.00	0.00	400,000.00	0.00	0.00	0.00
<b>Category: 420 - MATERIALS &amp; SERVICES Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Category: 470 - TRANSFERS</b>						
4720 - Operating Transfers	0.00	0.00	2,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
<b>Category: 470 - TRANSFERS Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>
<b>Category: 480 - CAPITAL OUTLAY</b>						
4810 - Capital and Improvements	0.00	0.00	12,000,000.00	10,800,000.00	10,800,000.00	10,800,000.00
<b>Category: 480 - CAPITAL OUTLAY Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>12,000,000.00</b>	<b>10,800,000.00</b>	<b>10,800,000.00</b>	<b>10,800,000.00</b>
<b>Category: 490 - CONTINGENCY</b>						
4900 - Contingency	0.00	0.00	0.00	3,624,766.00	3,624,766.00	3,624,766.00
<b>Category: 490 - CONTINGENCY Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,624,766.00</b>	<b>3,624,766.00</b>	<b>3,624,766.00</b>
<b>Category: 495 - RESERVE FOR FUTURE EXPENDITURE</b>						
4950 - Reserve for Future Expenditure	0.00	0.00	6,340,000.00	0.00	0.00	0.00
<b>Category: 495 - RESERVE FOR FUTURE EXPENDITURE Tot...</b>	<b>0.00</b>	<b>0.00</b>	<b>6,340,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>20,740,000.00</b>	<b>21,424,766.00</b>	<b>21,424,766.00</b>	<b>21,424,766.00</b>
<b>Department: 591 - Parks Bond Capital Projects Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>20,740,000.00</b>	<b>21,424,766.00</b>	<b>21,424,766.00</b>	<b>21,424,766.00</b>
<b>Fund: 590 - PARKS BOND CAPITAL PROJECTS FUND Surp..</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Parks Recreation Center Fund

	Annual Budgets		Biennial Budgets			
	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BN BUDGET	2021-23 PROPOSED	2021-23 APPROVED	2021-23 ADOPTED
<b>Resources</b>						
Beginning Balance	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Department Revenues	-	-	-	7,500,000	7,500,000	7,500,000
Transfer from Parks Bond	-	-	2,000,000	7,000,000	7,000,000	7,000,000
<b>Total Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ 16,000,000</b>	<b>\$ 16,000,000</b>	<b>\$ 16,000,000</b>
<b>Requirements</b>						
Capital Outlay	\$ -	\$ -	\$ 2,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000
Contingency	-	-	-	1,000,000	1,000,000	1,000,000
<b>Total Requirements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ 16,000,000</b>	<b>\$ 16,000,000</b>	<b>\$ 16,000,000</b>

### Budget Notes

- Parks Recreation Center project with LOSD.



Category	ACTUAL	ACTUAL	2019-2021 BUDGET	2021-2022 Biennium-Prop	2021-2022 Biennium-Appr	2021-2022 Biennium-Adopt
<b>Fund: 595 - PARKS RECREATION CENTER FUND</b>						
<b>Department: 595 - Parks Recreation Center Resources</b>						
<b>Revenue</b>						
<b>Category: 302 - BEGINNING FUND BALANCES</b>						
3020 - Beginning Fund Balances	0.00	0.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00
<b>Category: 302 - BEGINNING FUND BALANCES Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>
<b>Category: 305 - INTERGOVERNMENTAL</b>						
3050 - Intergovernmental	0.00	0.00	0.00	7,500,000.00	7,500,000.00	7,500,000.00
<b>Category: 305 - INTERGOVERNMENTAL Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,500,000.00</b>	<b>7,500,000.00</b>	<b>7,500,000.00</b>
<b>Category: 320 - TRANSFERS</b>						
3220 - Operating Transfers	0.00	0.00	2,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
<b>Category: 320 - TRANSFERS Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>16,000,000.00</b>	<b>16,000,000.00</b>	<b>16,000,000.00</b>
<b>Department: 595 - Parks Recreation Center Resources T...</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>16,000,000.00</b>	<b>16,000,000.00</b>	<b>16,000,000.00</b>
<b>Department: 596 - Parks Recreation Center</b>						
<b>Expense</b>						
<b>Category: 480 - CAPITAL OUTLAY</b>						
4810 - Capital and Improvements	0.00	0.00	2,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
<b>Category: 480 - CAPITAL OUTLAY Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>
<b>Category: 490 - CONTINGENCY</b>						
4900 - Contingency	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00
<b>Category: 490 - CONTINGENCY Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>16,000,000.00</b>	<b>16,000,000.00</b>	<b>16,000,000.00</b>
<b>Department: 596 - Parks Recreation Center Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>16,000,000.00</b>	<b>16,000,000.00</b>	<b>16,000,000.00</b>
<b>Fund: 595 - PARKS RECREATION CENTER FUND Surplus (...)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## ACC Endowment

	Annual Budgets		Biennial Budgets			
	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BN BUDGET	2021-23 PROPOSED	2021-23 APPROVED	2021-23 ADOPTED
<b>Resources</b>						
Beginning Balance	\$ 2,033,951	\$ 2,222,392	\$ 2,187,392	\$ 2,067,585	\$ 2,067,585	\$ 2,067,585
Department Revenues	188,441	143,319	460,000	120,000	120,000	120,000
<b>Total Resources</b>	<b>\$ 2,222,392</b>	<b>\$ 2,365,711</b>	<b>\$ 2,647,392</b>	<b>\$ 2,187,585</b>	<b>\$ 2,187,585</b>	<b>\$ 2,187,585</b>
<b>Requirements</b>						
Transfers	\$ -	\$ -	\$ 780,000	\$ 180,000	\$ 180,000	\$ 180,000
Reserve for Future Expenditure	-	-	1,867,392	2,007,585	2,007,585	2,007,585
Unappropriated Ending Balance	2,222,392	2,365,711	-	-	-	-
<b>Total Requirements</b>	<b>\$ 2,222,392</b>	<b>\$ 2,365,711</b>	<b>\$ 2,647,392</b>	<b>\$ 2,187,585</b>	<b>\$ 2,187,585</b>	<b>\$ 2,187,585</b>

### Budget Notes

- The Adult Community Center (ACC) endowment use is restricted for certain purposes.

## Library Endowments

	Annual Budgets		Biennial Budgets			
	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BN BUDGET	2021-23 PROPOSED	2021-23 APPROVED	2021-23 ADOPTED
<b>Resources</b>						
Beginning Balance	\$ 3,305,712	\$ 3,597,985	\$ 3,665,985	\$ 4,342,637	\$ 4,342,637	\$ 4,342,637
Department Revenues	319,121	232,476	202,000	200,000	200,000	200,000
<b>Total Resources</b>	<b>\$ 3,624,833</b>	<b>\$ 3,830,461</b>	<b>\$ 3,867,985</b>	<b>\$ 4,542,637</b>	<b>\$ 4,542,637</b>	<b>\$ 4,542,637</b>
<b>Requirements</b>						
Transfers	\$ 26,848	\$ 26,658	\$ 57,000	\$ 60,000	\$ 60,000	\$ 60,000
Reserve for Future Expenditure	-	-	3,360,985	3,782,637	3,782,637	3,782,637
Unappropriated Ending Balance	3,597,985	3,803,803	450,000	700,000	700,000	700,000
<b>Total Requirements</b>	<b>\$ 3,624,833</b>	<b>\$ 3,830,461</b>	<b>\$ 3,867,985</b>	<b>\$ 4,542,637</b>	<b>\$ 4,542,637</b>	<b>\$ 4,542,637</b>

### Budget Notes

- The City has two Library endowments. The funds can be used for certain purposes and are restricted.

Category	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BUDGET	2021-2022 Biennium-Prop	2021-2022 Biennium-Appr	2021-2022 Biennium-Adopt
<b>Fund: 850 - ACC ENDOWMENT FUND</b>						
<b>Department: 850 - ACC Endowment Resources</b>						
<b>Revenue</b>						
<b>Category: 302 - BEGINNING FUND BALANCES</b>						
3020 - Beginning Fund Balances	2,033,951.40	2,222,391.92	2,187,392.00	2,067,585.00	2,067,585.00	2,067,585.00
<b>Category: 302 - BEGINNING FUND BALANCES Total:</b>	<b>2,033,951.40</b>	<b>2,222,391.92</b>	<b>2,187,392.00</b>	<b>2,067,585.00</b>	<b>2,067,585.00</b>	<b>2,067,585.00</b>
<b>Category: 310 - MISCELLANEOUS REVENUES</b>						
3100 - Miscellaneous Revenues	188,440.52	143,318.70	460,000.00	120,000.00	120,000.00	120,000.00
<b>Category: 310 - MISCELLANEOUS REVENUES Total:</b>	<b>188,440.52</b>	<b>143,318.70</b>	<b>460,000.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>120,000.00</b>
<b>Revenue Total:</b>	<b>2,222,391.92</b>	<b>2,365,710.62</b>	<b>2,647,392.00</b>	<b>2,187,585.00</b>	<b>2,187,585.00</b>	<b>2,187,585.00</b>
<b>Department: 850 - ACC Endowment Resources Total:</b>	<b>2,222,391.92</b>	<b>2,365,710.62</b>	<b>2,647,392.00</b>	<b>2,187,585.00</b>	<b>2,187,585.00</b>	<b>2,187,585.00</b>
<b>Department: 851 - ACC Endowment</b>						
<b>Expense</b>						
<b>Category: 470 - TRANSFERS</b>						
4720 - Operating Transfers	0.00	0.00	780,000.00	180,000.00	180,000.00	180,000.00
<b>Category: 470 - TRANSFERS Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>780,000.00</b>	<b>180,000.00</b>	<b>180,000.00</b>	<b>180,000.00</b>
<b>Category: 495 - RESERVE FOR FUTURE EXPENDITURE</b>						
4950 - Reserve for Future Expenditure	0.00	0.00	1,867,392.00	2,007,585.00	2,007,585.00	2,007,585.00
<b>Category: 495 - RESERVE FOR FUTURE EXPENDITURE Tot...</b>	<b>0.00</b>	<b>0.00</b>	<b>1,867,392.00</b>	<b>2,007,585.00</b>	<b>2,007,585.00</b>	<b>2,007,585.00</b>
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>2,647,392.00</b>	<b>2,187,585.00</b>	<b>2,187,585.00</b>	<b>2,187,585.00</b>
<b>Department: 851 - ACC Endowment Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>2,647,392.00</b>	<b>2,187,585.00</b>	<b>2,187,585.00</b>	<b>2,187,585.00</b>
<b>Fund: 850 - ACC ENDOWMENT FUND Surplus (Deficit):</b>	<b>2,222,391.92</b>	<b>2,365,710.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Report Surplus (Deficit):</b>	<b>13,277,578.88</b>	<b>15,304,781.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Category	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BUDGET	2021-2022 Biennium-Prop	2021-2022 Biennium-Appr	2021-2022 Biennium-Adopt
<b>Fund: 840 - LIBRARY ENDOWMENTS FUND</b>						
<b>Department: 840 - Library Endowment Resources</b>						
<b>Revenue</b>						
<b>Category: 302 - BEGINNING FUND BALANCES</b>						
3020 - Beginning Fund Balances	3,305,711.62	3,597,984.86	3,665,985.00	4,342,637.00	4,342,637.00	4,342,637.00
<b>Category: 302 - BEGINNING FUND BALANCES Total:</b>	<b>3,305,711.62</b>	<b>3,597,984.86</b>	<b>3,665,985.00</b>	<b>4,342,637.00</b>	<b>4,342,637.00</b>	<b>4,342,637.00</b>
<b>Category: 310 - MISCELLANEOUS REVENUES</b>						
3100 - Miscellaneous Revenues	319,121.24	232,476.45	202,000.00	200,000.00	200,000.00	200,000.00
<b>Category: 310 - MISCELLANEOUS REVENUES Total:</b>	<b>319,121.24</b>	<b>232,476.45</b>	<b>202,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>
<b>Revenue Total:</b>	<b>3,624,832.86</b>	<b>3,830,461.31</b>	<b>3,867,985.00</b>	<b>4,542,637.00</b>	<b>4,542,637.00</b>	<b>4,542,637.00</b>
<b>Department: 840 - Library Endowment Resources Total:</b>	<b>3,624,832.86</b>	<b>3,830,461.31</b>	<b>3,867,985.00</b>	<b>4,542,637.00</b>	<b>4,542,637.00</b>	<b>4,542,637.00</b>
<b>Department: 841 - Library Endowment</b>						
<b>Expense</b>						
<b>Category: 470 - TRANSFERS</b>						
4720 - Operating Transfers	26,848.00	26,658.00	57,000.00	60,000.00	60,000.00	60,000.00
<b>Category: 470 - TRANSFERS Total:</b>	<b>26,848.00</b>	<b>26,658.00</b>	<b>57,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>
<b>Category: 495 - RESERVE FOR FUTURE EXPENDITURE</b>						
4950 - Reserve for Future Expenditure	0.00	0.00	3,360,985.00	3,782,637.00	3,782,637.00	3,782,637.00
<b>Category: 495 - RESERVE FOR FUTURE EXPENDITURE Tot...</b>	<b>0.00</b>	<b>0.00</b>	<b>3,360,985.00</b>	<b>3,782,637.00</b>	<b>3,782,637.00</b>	<b>3,782,637.00</b>
<b>Category: 498 - ENDING FUND BALANCE</b>						
4980 - Unappropriated Ending Fund Balance	0.00	0.00	450,000.00	700,000.00	700,000.00	700,000.00
<b>Category: 498 - ENDING FUND BALANCE Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>450,000.00</b>	<b>700,000.00</b>	<b>700,000.00</b>	<b>700,000.00</b>
<b>Expense Total:</b>	<b>26,848.00</b>	<b>26,658.00</b>	<b>3,867,985.00</b>	<b>4,542,637.00</b>	<b>4,542,637.00</b>	<b>4,542,637.00</b>
<b>Department: 841 - Library Endowment Total:</b>	<b>26,848.00</b>	<b>26,658.00</b>	<b>3,867,985.00</b>	<b>4,542,637.00</b>	<b>4,542,637.00</b>	<b>4,542,637.00</b>
<b>Fund: 840 - LIBRARY ENDOWMENTS FUND Surplus (Defic..</b>	<b>3,597,984.86</b>	<b>3,803,803.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Capital Reserve

	Annual Budgets		Biennial Budgets			
	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BN BUDGET	2021-23 PROPOSED	2021-23 APPROVED	2021-23 ADOPTED
<b>Resources</b>						
Beginning Balance	\$ 1,871,594	\$ 526,355	\$ 2,038,356	\$ 2,052,124	\$ 2,052,124	\$ 2,052,124
Department Revenues	8,761	39,155	128,000	10,000	10,000	10,000
Transfer from General Fund	200,000	1,500,000	7,845,000	3,400,000	1,800,000	1,800,000
<b>Total Resources</b>	<b>\$ 2,080,355</b>	<b>\$ 2,065,510</b>	<b>\$ 10,011,356</b>	<b>\$ 5,462,124</b>	<b>\$ 3,862,124</b>	<b>\$ 3,862,124</b>
<b>Requirements</b>						
Transfers	\$ 1,554,000	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	9,500,000	1,500,000	1,500,000	1,500,000
Reserve for Future Expenditure	-	-	-	3,962,124	2,362,124	2,362,124
Unappropriated Ending Balance	526,355	2,065,510	511,356	-	-	-
<b>Total Requirements</b>	<b>\$ 2,080,355</b>	<b>\$ 2,065,510</b>	<b>\$ 10,011,356</b>	<b>\$ 5,462,124</b>	<b>\$ 3,862,124</b>	<b>\$ 3,862,124</b>

### Budget Notes

- Transfer in from the General Fund are department contributions for the City Hall/Civic Center.
- Reserve for Future Expenditure reflects \$1,800,000 set aside for Parks Recreation Center; and \$500,000 set aside for the Library, and the remainder for general capital reserve.



Category	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BUDGET	2021-2022 Biennium-Prop	2021-2022 Biennium-Appr	2021-2022 Biennium-Adopt
<b>Fund: 180 - CAPITAL RESERVE FUND</b>						
<b>Department: 180 - Capital Reserve Resources</b>						
<b>Revenue</b>						
<b>Category: 302 - BEGINNING FUND BALANCES</b>						
3020 - Beginning Fund Balances	1,871,594.42	526,355.56	2,038,356.00	2,052,124.00	2,052,124.00	2,052,124.00
<b>Category: 302 - BEGINNING FUND BALANCES Total:</b>	<b>1,871,594.42</b>	<b>526,355.56</b>	<b>2,038,356.00</b>	<b>2,052,124.00</b>	<b>2,052,124.00</b>	<b>2,052,124.00</b>
<b>Category: 310 - MISCELLANEOUS REVENUES</b>						
3100 - Miscellaneous Revenues	8,761.14	39,154.69	128,000.00	10,000.00	10,000.00	10,000.00
<b>Category: 310 - MISCELLANEOUS REVENUES Total:</b>	<b>8,761.14</b>	<b>39,154.69</b>	<b>128,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>Category: 320 - TRANSFERS</b>						
3220 - Operating Transfers	200,000.00	1,500,000.00	7,845,000.00	3,400,000.00	1,800,000.00	1,800,000.00
<b>Category: 320 - TRANSFERS Total:</b>	<b>200,000.00</b>	<b>1,500,000.00</b>	<b>7,845,000.00</b>	<b>3,400,000.00</b>	<b>1,800,000.00</b>	<b>1,800,000.00</b>
<b>Revenue Total:</b>	<b>2,080,355.56</b>	<b>2,065,510.25</b>	<b>10,011,356.00</b>	<b>5,462,124.00</b>	<b>3,862,124.00</b>	<b>3,862,124.00</b>
<b>Department: 180 - Capital Reserve Resources Total:</b>	<b>2,080,355.56</b>	<b>2,065,510.25</b>	<b>10,011,356.00</b>	<b>5,462,124.00</b>	<b>3,862,124.00</b>	<b>3,862,124.00</b>
<b>Department: 181 - Capital Reserve</b>						
<b>Expense</b>						
<b>Category: 420 - MATERIALS &amp; SERVICES</b>						
4290 - Other Materials and Supplies	0.00	0.00	0.00	0.00	0.00	0.00
4310 - Professional & Technical Svcs	0.00	0.00	0.00	0.00	0.00	0.00
4420 - Intergovernmental Expense	0.00	0.00	0.00	0.00	0.00	0.00
<b>Category: 420 - MATERIALS &amp; SERVICES Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Category: 470 - TRANSFERS</b>						
4720 - Operating Transfers	1,554,000.00	0.00	0.00	0.00	0.00	0.00
<b>Category: 470 - TRANSFERS Total:</b>	<b>1,554,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Category: 480 - CAPITAL OUTLAY</b>						
4810 - Capital and Improvements	0.00	0.00	9,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
<b>Category: 480 - CAPITAL OUTLAY Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>9,500,000.00</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>
<b>Category: 495 - RESERVE FOR FUTURE EXPENDITURE</b>						
4950 - Reserve for Future Expenditure	0.00	0.00	511,356.00	3,962,124.00	2,362,124.00	2,362,124.00
<b>Category: 495 - RESERVE FOR FUTURE EXPENDITURE Tot...</b>	<b>0.00</b>	<b>0.00</b>	<b>511,356.00</b>	<b>3,962,124.00</b>	<b>2,362,124.00</b>	<b>2,362,124.00</b>
<b>Expense Total:</b>	<b>1,554,000.00</b>	<b>0.00</b>	<b>10,011,356.00</b>	<b>5,462,124.00</b>	<b>3,862,124.00</b>	<b>3,862,124.00</b>
<b>Department: 181 - Capital Reserve Total:</b>	<b>1,554,000.00</b>	<b>0.00</b>	<b>10,011,356.00</b>	<b>5,462,124.00</b>	<b>3,862,124.00</b>	<b>3,862,124.00</b>
<b>Fund: 180 - CAPITAL RESERVE FUND Surplus (Deficit):</b>	<b>526,355.56</b>	<b>2,065,510.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



## Capital Reserve Water

	Annual Budgets		Biennial Budgets			
	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BN BUDGET	2021-23 PROPOSED	2021-23 APPROVED	2021-23 ADOPTED
<b>Resources</b>						
Transfer from Water	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
<b>Total Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>
<b>Requirements</b>						
Reserve for Future Expenditure	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
<b>Total Requirements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>

### Budget Notes

- Transfer are the City's contribution toward future Capital requirements of the water production system as agreed to under the LO-Tigard Water Partnership.



Category	ACTUAL	ACTUAL	2019-2021 BUDGET	2021-2022 Biennium-Prop	2021-2022 Biennium-Appr	2021-2022 Biennium-Adopt
<b>Fund: 615 - CAPITAL RESERVE WATER FUND</b>						
<b>Department: 615 - Capital Reserve Water Resources</b>						
<b>Revenue</b>						
<b>Category: 320 - TRANSFERS</b>						
3220 - Operating Transfers	0.00	0.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00
<b>Category: 320 - TRANSFERS Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>
<b>Department: 615 - Capital Reserve Water Resources Tot...</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>
<b>Department: 616 - Capital Reserve Water</b>						
<b>Expense</b>						
<b>Category: 495 - RESERVE FOR FUTURE EXPENDITURE</b>						
4950 - Reserve for Future Expenditure	0.00	0.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00
<b>Category: 495 - RESERVE FOR FUTURE EXPENDITURE Tot...</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>
<b>Department: 616 - Capital Reserve Water Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>
<b>Fund: 615 - CAPITAL RESERVE WATER FUND Surplus (Def..</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Golf Course

	Annual Budgets		Biennial Budgets			
	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BN BUDGET	2021-23 PROPOSED	2021-23 APPROVED	2021-23 ADOPTED
<b>Resources</b>						
Beginning Balance	\$ 21,850	\$ 13,839	\$ -	\$ -	\$ -	\$ -
Department Revenues	592,122	622,694	-	-	-	-
Transfer from General Fund	259,000	228,467	-	-	-	-
<b>Total Resources</b>	<b>\$ 872,972</b>	<b>\$ 865,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Requirements</b>						
Personnel Services	\$ 367,584	\$ 390,975	\$ -	\$ -	\$ -	\$ -
Materials & Services	359,549	340,025	-	-	-	-
Internal Fees for Services	132,000	134,000	-	-	-	-
Unappropriated Ending Balance	13,839	-	-	-	-	-
<b>Total Requirements</b>	<b>\$ 872,972</b>	<b>\$ 865,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>	4.3	4.3		-	-	-

### Budget Notes

- Golf course activities have been combined into the Parks & Recreation budget as of 7/1/19.

Category	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BUDGET	2021-2022 Biennium-Prop	2021-2022 Biennium-Appr	2021-2022 Biennium-Adopt
<b>Fund: 550 - GOLF COURSE FUND</b>						
<b>Department: 550 - Golf Course Resources</b>						
<b>Revenue</b>						
<b>Category: 302 - BEGINNING FUND BALANCES</b>						
3020 - Beginning Fund Balances	21,850.00	13,839.31	0.00	0.00	0.00	0.00
<b>Category: 302 - BEGINNING FUND BALANCES Total:</b>	<b>21,850.00</b>	<b>13,839.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Category: 308 - SALES AND SERVICES</b>						
3080 - Sales and Services	584,494.95	617,008.83	0.00	0.00	0.00	0.00
<b>Category: 308 - SALES AND SERVICES Total:</b>	<b>584,494.95</b>	<b>617,008.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Category: 310 - MISCELLANEOUS REVENUES</b>						
3100 - Miscellaneous Revenues	7,626.90	5,684.54	0.00	0.00	0.00	0.00
<b>Category: 310 - MISCELLANEOUS REVENUES Total:</b>	<b>7,626.90</b>	<b>5,684.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Category: 320 - TRANSFERS</b>						
3220 - Operating Transfers	259,000.00	228,467.32	0.00	0.00	0.00	0.00
<b>Category: 320 - TRANSFERS Total:</b>	<b>259,000.00</b>	<b>228,467.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Revenue Total:</b>	<b>872,971.85</b>	<b>865,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Department: 550 - Golf Course Resources Total:</b>	<b>872,971.85</b>	<b>865,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Department: 551 - Golf Pro Shop</b>						
<b>Expense</b>						
<b>Category: 410 - PERSONNEL SERVICES</b>						
4111 - Full-time Salaries	85,054.56	88,465.92	0.00	0.00	0.00	0.00
4112 - Part-time salaries	58,370.29	41,483.70	0.00	0.00	0.00	0.00
4113 - Overtime Salaries	96.94	0.00	0.00	0.00	0.00	0.00
4114 - Special Pay	16,155.00	21,285.23	0.00	0.00	0.00	0.00
4121 - Payroll Taxes	13,728.09	13,014.36	0.00	0.00	0.00	0.00
4122 - PERS	26,185.83	28,109.35	0.00	0.00	0.00	0.00
4123 - Health Insurance	15,740.82	16,440.74	0.00	0.00	0.00	0.00
4124 - Other Benefits	1,925.84	1,921.92	0.00	0.00	0.00	0.00
<b>Category: 410 - PERSONNEL SERVICES Total:</b>	<b>217,257.37</b>	<b>210,721.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Category: 420 - MATERIALS &amp; SERVICES</b>						
4210 - General Office Supplies	170.93	97.80	0.00	0.00	0.00	0.00
4280 - Small Tools and Supplies	11,777.54	6,032.68	0.00	0.00	0.00	0.00
4290 - Other Materials and Supplies	5,728.80	6,048.14	0.00	0.00	0.00	0.00
4310 - Professional & Technical Svcs	97,789.58	107,218.77	0.00	0.00	0.00	0.00
4320 - Development and Training	2,035.00	1,072.00	0.00	0.00	0.00	0.00
4340 - Merchandise & Svcs for Resale	41,782.40	19,007.74	0.00	0.00	0.00	0.00
4370 - Repairs and Maintenance	10,739.86	12,173.10	0.00	0.00	0.00	0.00
4380 - Internal Fees for Service	97,000.00	98,000.00	0.00	0.00	0.00	0.00
4390 - Miscellaneous Charges	8,361.37	6,327.17	0.00	0.00	0.00	0.00
<b>Category: 420 - MATERIALS &amp; SERVICES Total:</b>	<b>275,385.48</b>	<b>255,977.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total:</b>	<b>492,642.85</b>	<b>466,698.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Department: 551 - Golf Pro Shop Total:</b>	<b>492,642.85</b>	<b>466,698.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Department: 552 - Golf Maintenance</b>						
<b>Expense</b>						
<b>Category: 410 - PERSONNEL SERVICES</b>						
4111 - Full-time Salaries	91,486.16	105,575.90	0.00	0.00	0.00	0.00
4113 - Overtime Salaries	263.26	2,599.23	0.00	0.00	0.00	0.00
4114 - Special Pay	2,118.33	534.48	0.00	0.00	0.00	0.00

Category	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2021 BUDGET	2021-2022 Biennium-Prop	2021-2022 Biennium-Appr	2021-2022 Biennium-Adopt
4121 - Payroll Taxes	7,684.41	9,062.50	0.00	0.00	0.00	0.00
4122 - PERS	21,212.07	26,182.12	0.00	0.00	0.00	0.00
4123 - Health Insurance	25,074.78	34,236.55	0.00	0.00	0.00	0.00
4124 - Other Benefits	2,487.81	2,063.38	0.00	0.00	0.00	0.00
<b>Category: 410 - PERSONNEL SERVICES Total:</b>	<b>150,326.82</b>	<b>180,254.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Category: 420 - MATERIALS &amp; SERVICES</b>						
4270 - Uniforms and Safety Materials	1,312.60	1,181.84	0.00	0.00	0.00	0.00
4280 - Small Tools and Supplies	133.89	960.28	0.00	0.00	0.00	0.00
4310 - Professional & Technical Svcs	51,107.10	31,398.86	0.00	0.00	0.00	0.00
4370 - Repairs and Maintenance	128,609.28	148,506.24	0.00	0.00	0.00	0.00
4380 - Internal Fees for Service	35,000.00	36,000.00	0.00	0.00	0.00	0.00
<b>Category: 420 - MATERIALS &amp; SERVICES Total:</b>	<b>216,162.87</b>	<b>218,047.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total:</b>	<b>366,489.69</b>	<b>398,301.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Department: 552 - Golf Maintenance Total:</b>	<b>366,489.69</b>	<b>398,301.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund: 550 - GOLF COURSE FUND Surplus (Deficit):</b>	<b>13,839.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>