

City/LORA Debt Service

	Annual Budgets			Biennial Budget		
	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-21 PROPOSED	2019-21 APPROVED	2019-21 ADOPTED
Resources						
Department Revenues	\$ 926,816	\$ 7,572,772	\$ 3,622,000	\$ 8,367,000	\$ 8,367,000	\$ 8,367,000
Proceeds from Bonds Issued	-	48,799,148	-	11,000,000	11,000,000	11,000,000
Total Resources	\$ 926,816	\$ 56,371,920	\$ 3,622,000	\$ 19,367,000	\$ 19,367,000	\$ 19,367,000
Requirements						
Materials & Services	\$ -	\$ 602,651	\$ -	\$ 220,000	\$ 220,000	\$ 220,000
Intergovernmental Expense	-	48,799,148	-	11,000,000	11,000,000	11,000,000
Debt Service	926,816	6,970,121	3,622,000	8,147,000	8,147,000	8,147,000
Total Requirements	\$ 926,816	\$ 56,371,920	\$ 3,622,000	\$ 19,367,000	\$ 19,367,000	\$ 19,367,000

Budget Notes

- Proceeds from Bonds Issued and Intergovernmental Expense reflect Full Faith & Credit (FF&C) bond funds for the Lake Grove Village Center Urban Renewal district that are back by the City. The funds are disbursed to the urban renewal district for use and the debt is paid by the district.

Bonded Debt Service

	Annual Budgets			Biennial Budget		
	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-21 PROPOSED	2019-21 APPROVED	2019-21 ADOPTED
Resources						
Beginning Balance	\$ 773,800	\$ 837,464	\$ 837,464	\$ 942,310	\$ 942,310	\$ 942,310
Department Revenues	2,266,748	1,940,530	1,910,000	3,702,000	3,702,000	3,702,000
Total Resources	\$ 3,040,548	\$ 2,777,994	\$ 2,747,464	\$ 4,644,310	\$ 4,644,310	\$ 4,644,310
Requirements						
Debt Service	\$ 2,203,084	\$ 1,895,684	\$ 1,910,000	\$ 3,969,000	\$ 3,969,000	\$ 3,969,000
Unappropriated Ending Balance	837,464	882,310	837,464	675,310	675,310	675,310
Total Requirements	\$ 3,040,548	\$ 2,777,994	\$ 2,747,464	\$ 4,644,310	\$ 4,644,310	\$ 4,644,310

Category	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 Biennium-Prop	2019-2020 Biennium-Appr	2019-2020 Biennium-Adopt
Fund: 815 - CITY/LORA DEBT SERVICE FUND						
Department: 815 - City/LORA Debt Service - FFC Resour...						
Revenue						
Category: 305 - INTERGOVERNMENTAL						
3050 - Intergovernmental	926,815.62	7,572,772.22	3,622,000.00	8,367,000.00	8,367,000.00	8,367,000.00
Category: 305 - INTERGOVERNMENTAL Total:	926,815.62	7,572,772.22	3,622,000.00	8,367,000.00	8,367,000.00	8,367,000.00
Category: 355 - OTHER FINANCING SOURCES						
3550 - Other Financing Sources	0.00	48,799,147.95	0.00	11,000,000.00	11,000,000.00	11,000,000.00
Category: 355 - OTHER FINANCING SOURCES Total:	0.00	48,799,147.95	0.00	11,000,000.00	11,000,000.00	11,000,000.00
Revenue Total:	926,815.62	56,371,920.17	3,622,000.00	19,367,000.00	19,367,000.00	19,367,000.00
Department: 815 - City/LORA Debt Service - FFC Resour...	926,815.62	56,371,920.17	3,622,000.00	19,367,000.00	19,367,000.00	19,367,000.00
Department: 816 - City/LORA Debt Service - FFC						
Expense						
Category: 420 - MATERIALS & SERVICES						
4390 - Miscellaneous Charges	0.00	602,651.18	0.00	220,000.00	220,000.00	220,000.00
4420 - Intergovernmental Expense	0.00	48,799,147.95	0.00	11,000,000.00	11,000,000.00	11,000,000.00
Category: 420 - MATERIALS & SERVICES Total:	0.00	49,401,799.13	0.00	11,220,000.00	11,220,000.00	11,220,000.00
Category: 460 - DEBT SERVICE						
4610 - Principal Payments	485,000.00	6,500,000.00	1,580,000.00	4,006,000.00	4,006,000.00	4,006,000.00
4620 - Interest Payments	441,815.62	470,121.04	2,042,000.00	4,141,000.00	4,141,000.00	4,141,000.00
Category: 460 - DEBT SERVICE Total:	926,815.62	6,970,121.04	3,622,000.00	8,147,000.00	8,147,000.00	8,147,000.00
Expense Total:	926,815.62	56,371,920.17	3,622,000.00	19,367,000.00	19,367,000.00	19,367,000.00
Department: 816 - City/LORA Debt Service - FFC Total:	926,815.62	56,371,920.17	3,622,000.00	19,367,000.00	19,367,000.00	19,367,000.00
Fund: 815 - CITY/LORA DEBT SERVICE FUND Surplus (Def..)	0.00	0.00	0.00	0.00	0.00	0.00

Category	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 Biennium-Prop	2019-2020 Biennium-Appr	2019-2020 Biennium-Adopt
Fund: 810 - BONDED DEBT SERVICE FUND						
Department: 810 - Bonded Debt Service Resources						
Revenue						
Category: 302 - BEGINNING FUND BALANCES						
3020 - Beginning Fund Balances	773,800.06	837,463.52	837,464.00	942,310.00	942,310.00	942,310.00
Category: 302 - BEGINNING FUND BALANCES Total:	773,800.06	837,463.52	837,464.00	942,310.00	942,310.00	942,310.00
Category: 303 - PROPERTY TAXES						
3030 - Property Taxes	2,250,724.48	1,922,115.49	1,905,000.00	3,652,000.00	3,652,000.00	3,652,000.00
Category: 303 - PROPERTY TAXES Total:	2,250,724.48	1,922,115.49	1,905,000.00	3,652,000.00	3,652,000.00	3,652,000.00
Category: 310 - MISCELLANEOUS REVENUES						
3100 - Miscellaneous Revenues	16,022.74	18,414.31	5,000.00	50,000.00	50,000.00	50,000.00
Category: 310 - MISCELLANEOUS REVENUES Total:	16,022.74	18,414.31	5,000.00	50,000.00	50,000.00	50,000.00
Revenue Total:	3,040,547.28	2,777,993.32	2,747,464.00	4,644,310.00	4,644,310.00	4,644,310.00
Department: 810 - Bonded Debt Service Resources Total:	3,040,547.28	2,777,993.32	2,747,464.00	4,644,310.00	4,644,310.00	4,644,310.00
Department: 811 - Bonded Debt Service						
Expense						
Category: 460 - DEBT SERVICE						
4610 - Principal Payments	1,860,000.00	1,605,000.00	1,660,000.00	1,975,000.00	1,975,000.00	1,975,000.00
4620 - Interest Payments	343,083.76	290,683.76	250,000.00	1,994,000.00	1,994,000.00	1,994,000.00
Category: 460 - DEBT SERVICE Total:	2,203,083.76	1,895,683.76	1,910,000.00	3,969,000.00	3,969,000.00	3,969,000.00
Category: 498 - ENDING FUND BALANCE						
4980 - Unappropriated Ending Fund Balance	0.00	0.00	837,464.00	675,310.00	675,310.00	675,310.00
Category: 498 - ENDING FUND BALANCE Total:	0.00	0.00	837,464.00	675,310.00	675,310.00	675,310.00
Expense Total:	2,203,083.76	1,895,683.76	2,747,464.00	4,644,310.00	4,644,310.00	4,644,310.00
Department: 811 - Bonded Debt Service Total:	2,203,083.76	1,895,683.76	2,747,464.00	4,644,310.00	4,644,310.00	4,644,310.00
Fund: 810 - BONDED DEBT SERVICE FUND Surplus (Defici..	837,463.52	882,309.56	0.00	0.00	0.00	0.00

Building

	Annual Budgets			Biennial Budget		
	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-21 PROPOSED	2019-21 APPROVED	2019-21 ADOPTED
Resources						
Beginning Balance	\$ 3,080,462	\$ 3,495,771	\$ 3,547,771	\$ 4,469,456	\$ 4,469,456	\$ 4,469,456
Department Revenues	2,631,748	2,474,109	2,442,000	5,398,000	5,398,000	5,398,000
Proceeds Sale of Capital Assets	14,488	5,327	-	-	-	-
Total Resources	\$ 5,726,698	\$ 5,975,207	\$ 5,989,771	\$ 9,867,456	\$ 9,867,456	\$ 9,867,456
Requirements						
Personnel Services	\$ 1,117,484	\$ 962,062	\$ 1,272,000	\$ 2,639,000	\$ 2,639,000	\$ 2,639,000
Materials & Services	851,443	791,527	767,000	1,956,000	1,956,000	1,956,000
Internal Fees for Services	262,000	241,000	249,000	477,000	477,000	477,000
Capital Outlay	-	24,162	-	-	-	-
Contingency	-	-	160,000	545,000	545,000	545,000
Unappropriated Ending Balance	3,495,771	3,956,456	3,541,771	4,250,456	4,250,456	4,250,456
Total Requirements	\$ 5,726,698	\$ 5,975,207	\$ 5,989,771	\$ 9,867,456	\$ 9,867,456	\$ 9,867,456
FTE	8.9	9.1	9.1	9.1	9.1	9.1

Key Performance Indicators	2016-17	2017-18	2018-19 EST
New Single Family Homes	91	79	70
Total Residential Permits	3,182	3,220	3,201
Residential Permit Valuation	\$72,687,948	\$65,545,999	\$69,116,974
New Commercial Buildings	11	4	3
Total Commercial Permits	1,066	1,085	1,075
Commercial Permit Valuation	\$89,401,077	\$193,116,706	\$141,258,892

Budget Notes

- Department revenue includes building permit and plan check fees and pass through amounts for State, School District and Metro excise taxes.
- Fiscal year 2018-19 included new apartment- mixed use, Lakeridge Jr. High, and new City Hall.
- Per state law, Building Division revenue is a dedicated fund to support building permit, plan review, inspection services and expenses.

Adopted 2019-21

- Includes new apartment-mixed use, Lakeridge Jr. High, new City Hall and North Anchor projects.
- Materials & Services includes engineering and geotechnical consulting services.

Category	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 Biennium-Prop	2019-2020 Biennium-Appr	2019-2020 Biennium-Adopt
Fund: 320 - BUILDING FUND						
Department: 320 - Building Resources						
Revenue						
Category: 302 - BEGINNING FUND BALANCES						
3020 - Beginning Fund Balances	3,080,462.13	3,495,771.35	3,547,771.00	4,469,456.00	4,469,456.00	4,469,456.00
Category: 302 - BEGINNING FUND BALANCES Total:	3,080,462.13	3,495,771.35	3,547,771.00	4,469,456.00	4,469,456.00	4,469,456.00
Category: 306 - LICENSES AND FEES						
3060 - Licenses and Fees	2,602,904.52	2,440,871.40	2,430,000.00	5,265,000.00	5,265,000.00	5,265,000.00
Category: 306 - LICENSES AND FEES Total:	2,602,904.52	2,440,871.40	2,430,000.00	5,265,000.00	5,265,000.00	5,265,000.00
Category: 310 - MISCELLANEOUS REVENUES						
3100 - Miscellaneous Revenues	28,843.77	33,237.67	12,000.00	133,000.00	133,000.00	133,000.00
Category: 310 - MISCELLANEOUS REVENUES Total:	28,843.77	33,237.67	12,000.00	133,000.00	133,000.00	133,000.00
Category: 344 - PROCEEDS SALE OF CAPITAL ASSETS						
3440 - Proceeds from Sale of Capital Assets	14,487.50	5,326.60	0.00	0.00	0.00	0.00
Category: 344 - PROCEEDS SALE OF CAPITAL ASSETS Total:	14,487.50	5,326.60	0.00	0.00	0.00	0.00
Revenue Total:	5,726,697.92	5,975,207.02	5,989,771.00	9,867,456.00	9,867,456.00	9,867,456.00
Department: 320 - Building Resources Total:	5,726,697.92	5,975,207.02	5,989,771.00	9,867,456.00	9,867,456.00	9,867,456.00
Department: 322 - Building Requirements						
Expense						
Category: 410 - PERSONNEL SERVICES						
4111 - Full-time Salaries	561,870.45	463,333.32	655,000.00	1,382,000.00	1,382,000.00	1,382,000.00
4112 - Part-time salaries	98,698.27	159,323.36	87,000.00	175,000.00	175,000.00	175,000.00
4113 - Overtime Salaries	6,795.48	5,313.81	6,000.00	12,000.00	12,000.00	12,000.00
4114 - Special Pay	44,103.80	7,959.81	8,000.00	16,000.00	16,000.00	16,000.00
4121 - Payroll Taxes	59,678.64	53,815.49	64,000.00	134,000.00	134,000.00	134,000.00
4122 - PERS	149,137.82	120,844.70	205,000.00	454,000.00	454,000.00	454,000.00
4123 - Health Insurance	176,459.75	140,404.19	224,000.00	417,000.00	417,000.00	417,000.00
4124 - Other Benefits	20,739.44	11,067.35	23,000.00	49,000.00	49,000.00	49,000.00
Category: 410 - PERSONNEL SERVICES Total:	1,117,483.65	962,062.03	1,272,000.00	2,639,000.00	2,639,000.00	2,639,000.00
Category: 420 - MATERIALS & SERVICES						
4210 - General Office Supplies	1,330.26	1,664.59	3,000.00	6,000.00	6,000.00	6,000.00
4220 - Printing, Binding and Postage	206.01	700.81	2,000.00	4,000.00	4,000.00	4,000.00
4270 - Uniforms and Safety Materials	423.04	268.99	4,000.00	8,000.00	8,000.00	8,000.00
4280 - Small Tools and Supplies	42.97	269.19	2,000.00	4,000.00	4,000.00	4,000.00
4290 - Other Materials and Supplies	5,652.81	7,302.71	6,000.00	12,000.00	12,000.00	12,000.00
4310 - Professional & Technical Svcs	123,502.90	80,481.93	98,000.00	260,000.00	260,000.00	260,000.00
4320 - Development and Training	5,906.52	9,389.15	10,000.00	20,000.00	20,000.00	20,000.00
4330 - Mandated Requirements	700,206.17	680,046.42	623,000.00	1,603,000.00	1,603,000.00	1,603,000.00
4350 - Other Purchased Services	5,751.79	4,439.06	5,000.00	10,000.00	10,000.00	10,000.00
4370 - Repairs and Maintenance	5,860.30	6,610.27	11,000.00	23,000.00	23,000.00	23,000.00
4380 - Internal Fees for Service	262,000.00	241,000.00	249,000.00	477,000.00	477,000.00	477,000.00
4390 - Miscellaneous Charges	2,560.15	353.59	3,000.00	6,000.00	6,000.00	6,000.00
Category: 420 - MATERIALS & SERVICES Total:	1,113,442.92	1,032,526.71	1,016,000.00	2,433,000.00	2,433,000.00	2,433,000.00
Category: 480 - CAPITAL OUTLAY						
4850 - Vehicles & Equipment	0.00	24,162.59	0.00	0.00	0.00	0.00
Category: 480 - CAPITAL OUTLAY Total:	0.00	24,162.59	0.00	0.00	0.00	0.00

Budget Document - Other Funds

For 2019-21

Category	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 Biennium-Prop	2019-2020 Biennium-Appr	2019-2020 Biennium-Adopt
Category: 490 - CONTINGENCY						
4900 - Contingency	0.00	0.00	160,000.00	545,000.00	545,000.00	545,000.00
Category: 490 - CONTINGENCY Total:	0.00	0.00	160,000.00	545,000.00	545,000.00	545,000.00
Category: 498 - ENDING FUND BALANCE						
4980 - Unappropriated Ending Fund Balance	0.00	0.00	3,541,771.00	4,250,456.00	4,250,456.00	4,250,456.00
Category: 498 - ENDING FUND BALANCE Total:	0.00	0.00	3,541,771.00	4,250,456.00	4,250,456.00	4,250,456.00
Expense Total:	2,230,926.57	2,018,751.33	5,989,771.00	9,867,456.00	9,867,456.00	9,867,456.00
Department: 322 - Building Requirements Total:	2,230,926.57	2,018,751.33	5,989,771.00	9,867,456.00	9,867,456.00	9,867,456.00
Fund: 320 - BUILDING FUND Surplus (Deficit):	3,495,771.35	3,956,455.69	0.00	0.00	0.00	0.00

Tennis Facility

	Annual Budgets			Biennial Budget		
	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-21 PROPOSED	2019-21 APPROVED	2019-21 ADOPTED
Resources						
Beginning Balance	\$ 619,260	\$ 693,829	\$ 694,829	\$ 813,667	\$ 813,667	\$ 813,667
Department Revenues	442,433	482,134	445,000	958,000	958,000	958,000
Total Resources	\$ 1,061,693	\$ 1,175,963	\$ 1,139,829	\$ 1,771,667	\$ 1,771,667	\$ 1,771,667
Requirements						
Personnel Services	\$ 203,159	\$ 239,600	\$ 247,000	\$ 465,000	\$ 465,000	\$ 465,000
Materials & Services	87,705	80,696	140,000	200,000	200,000	200,000
Internal Fees for Services	77,000	95,000	96,000	261,000	261,000	261,000
Contingency	-	-	1,000	49,000	49,000	49,000
Reserve for Future Expenditure	-	-	655,829	796,667	796,667	796,667
Unappropriated Ending Balance	693,829	760,667	-	-	-	-
Total Requirements	\$ 1,061,693	\$ 1,175,963	\$ 1,139,829	\$ 1,771,667	\$ 1,771,667	\$ 1,771,667
FTE	3.1	3.1	3.1	3.1	3.1	3.1

Key Performance Indicators	2016-17	2017-18	2018-19 EST
Tennis Center Cost Recovery	120%	116%	101%

Category	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 Biennium-Prop	2019-2020 Biennium-Appr	2019-2020 Biennium-Adopt
Fund: 560 - TENNIS FACILITY FUND						
Department: 560 - Tennis Resources						
Revenue						
Category: 302 - BEGINNING FUND BALANCES						
3020 - Beginning Fund Balances	619,260.01	693,828.56	694,829.00	813,667.00	813,667.00	813,667.00
Category: 302 - BEGINNING FUND BALANCES Total:	619,260.01	693,828.56	694,829.00	813,667.00	813,667.00	813,667.00
Category: 306 - LICENSES AND FEES						
3060 - Licenses and Fees	2,040.00	2,089.50	2,000.00	4,000.00	4,000.00	4,000.00
Category: 306 - LICENSES AND FEES Total:	2,040.00	2,089.50	2,000.00	4,000.00	4,000.00	4,000.00
Category: 308 - SALES AND SERVICES						
3080 - Sales and Services	404,329.71	471,616.07	438,000.00	938,000.00	938,000.00	938,000.00
Category: 308 - SALES AND SERVICES Total:	404,329.71	471,616.07	438,000.00	938,000.00	938,000.00	938,000.00
Category: 310 - MISCELLANEOUS REVENUES						
3100 - Miscellaneous Revenues	36,062.63	8,429.05	5,000.00	16,000.00	16,000.00	16,000.00
Category: 310 - MISCELLANEOUS REVENUES Total:	36,062.63	8,429.05	5,000.00	16,000.00	16,000.00	16,000.00
Revenue Total:	1,061,692.35	1,175,963.18	1,139,829.00	1,771,667.00	1,771,667.00	1,771,667.00
Department: 560 - Tennis Resources Total:	1,061,692.35	1,175,963.18	1,139,829.00	1,771,667.00	1,771,667.00	1,771,667.00
Department: 561 - Tennis Requirements						
Expense						
Category: 410 - PERSONNEL SERVICES						
4111 - Full-time Salaries	59,799.27	62,880.72	61,000.00	138,000.00	138,000.00	138,000.00
4112 - Part-time salaries	88,626.93	110,433.09	116,000.00	183,000.00	183,000.00	183,000.00
4113 - Overtime Salaries	770.53	657.50	2,000.00	4,000.00	4,000.00	4,000.00
4114 - Special Pay	1,353.38	0.00	0.00	0.00	0.00	0.00
4121 - Payroll Taxes	12,844.44	14,858.71	14,000.00	28,000.00	28,000.00	28,000.00
4122 - PERS	16,215.00	27,131.40	26,000.00	60,000.00	60,000.00	60,000.00
4123 - Health Insurance	21,952.72	22,131.40	26,000.00	48,000.00	48,000.00	48,000.00
4124 - Other Benefits	1,596.60	1,507.48	2,000.00	4,000.00	4,000.00	4,000.00
Category: 410 - PERSONNEL SERVICES Total:	203,158.87	239,600.30	247,000.00	465,000.00	465,000.00	465,000.00
Category: 420 - MATERIALS & SERVICES						
4210 - General Office Supplies	1,427.29	2,344.06	2,000.00	4,000.00	4,000.00	4,000.00
4280 - Small Tools and Supplies	8,791.37	17,639.11	10,000.00	20,000.00	20,000.00	20,000.00
4290 - Other Materials and Supplies	194.08	0.00	0.00	0.00	0.00	0.00
4310 - Professional & Technical Svcs	18,943.31	4,769.46	21,000.00	42,000.00	42,000.00	42,000.00
4320 - Development and Training	3,598.96	5,145.60	5,000.00	10,000.00	10,000.00	10,000.00
4350 - Other Purchased Services	0.00	0.00	1,000.00	2,000.00	2,000.00	2,000.00
4370 - Repairs and Maintenance	54,679.54	50,098.18	99,000.00	118,000.00	118,000.00	118,000.00
4380 - Internal Fees for Service	77,000.00	95,000.00	96,000.00	261,000.00	261,000.00	261,000.00
4390 - Miscellaneous Charges	70.37	699.49	2,000.00	4,000.00	4,000.00	4,000.00
Category: 420 - MATERIALS & SERVICES Total:	164,704.92	175,695.90	236,000.00	461,000.00	461,000.00	461,000.00
Category: 490 - CONTINGENCY						
4900 - Contingency	0.00	0.00	1,000.00	49,000.00	49,000.00	49,000.00
Category: 490 - CONTINGENCY Total:	0.00	0.00	1,000.00	49,000.00	49,000.00	49,000.00

Budget Document - Other Funds

For 2019-21

Category	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 Biennium-Prop	2019-2020 Biennium-Appr	2019-2020 Biennium-Adopt
Category: 495 - RESERVE FOR FUTURE EXPENDITURE						
4950 - Reserve for Future Expenditure	0.00	0.00	655,829.00	796,667.00	796,667.00	796,667.00
Category: 495 - RESERVE FOR FUTURE EXPENDITURE Tot...	0.00	0.00	655,829.00	796,667.00	796,667.00	796,667.00
Expense Total:	367,863.79	415,296.20	1,139,829.00	1,771,667.00	1,771,667.00	1,771,667.00
Department: 561 - Tennis Requirements Total:	367,863.79	415,296.20	1,139,829.00	1,771,667.00	1,771,667.00	1,771,667.00
Fund: 560 - TENNIS FACILITY FUND Surplus (Deficit):	693,828.56	760,666.98	0.00	0.00	0.00	0.00

Tourism

	Annual Budgets			Biennial Budget		
	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-21 PROPOSED	2019-21 APPROVED	2019-21 ADOPTED
Resources						
Beginning Balance	\$ 598,242	\$ 735,678	\$ 748,678	\$ 343,658	\$ 343,658	\$ 343,658
Department Revenues	420,870	312,397	316,000	676,000	676,000	676,000
Total Resources	\$ 1,019,112	\$ 1,048,075	\$ 1,064,678	\$ 1,019,658	\$ 1,019,658	\$ 1,019,658
Requirements						
Materials & Services	\$ 84,965	\$ 37,627	\$ 109,000	\$ 232,000	\$ 232,000	\$ 232,000
Transfers	130,000	140,000	140,000	280,000	280,000	280,000
Capital Outlay	68,469	49,790	733,000	250,000	250,000	250,000
Contingency	-	-	82,678	257,658	257,658	257,658
Unappropriated Ending Balance	735,678	820,658	-	-	-	-
Total Requirements	\$ 1,019,112	\$ 1,048,075	\$ 1,064,678	\$ 1,019,658	\$ 1,019,658	\$ 1,019,658

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 \$30,000; Tourism Grants for \$37,000; and utility expenses for the historic Iron Worker's Cottage.
- The Transfers include \$130,000 to the Public Art Fund for the City's support of the Lake Oswego Arts Council, and \$10,000 to the Trolley Fund for the Willamette Shoreline Trolley.
- Capital Outlay reflects costs for the city gateway project of \$175,000 (total project cost of \$275,000), and mountain bike trails \$75,000.

Trolley

	Annual Budgets			Biennial Budget		
	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-21 PROPOSED	2019-21 APPROVED	2019-21 ADOPTED
Resources						
Beginning Balance	\$ 391,451	\$ 411,687	\$ 411,687	\$ 447,634	\$ 447,634	\$ 447,634
Department Revenues	75,410	93,970	75,000	158,000	158,000	158,000
Transfer from General Fund	20,000	20,000	20,000	40,000	40,000	40,000
Transfer from Tourism Fund	-	10,000	10,000	20,000	20,000	20,000
Total Resources	\$ 486,861	\$ 535,657	\$ 516,687	\$ 665,634	\$ 665,634	\$ 665,634
Requirements						
Materials & Services	\$ 75,174	\$ 83,023	\$ 120,000	266,000	266,000	266,000
Contingency	-	-	396,687	399,634	399,634	399,634
Unappropriated Ending Balance	411,687	452,634	-	-	-	-
Total Requirements	\$ 486,861	\$ 535,657	\$ 516,687	\$ 665,634	\$ 665,634	\$ 665,634

Budget Notes

- Materials and Services includes rail line maintenance.

Category	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 Biennium-Prop	2019-2020 Biennium-Appr	2019-2020 Biennium-Adopt
Fund: 280 - TOURISM FUND						
Department: 280 - Tourism Resources						
Revenue						
Category: 302 - BEGINNING FUND BALANCES						
3020 - Beginning Fund Balances	598,241.59	735,677.60	748,678.00	343,658.00	343,658.00	343,658.00
Category: 302 - BEGINNING FUND BALANCES Total:	598,241.59	735,677.60	748,678.00	343,658.00	343,658.00	343,658.00
Category: 306 - LICENSES AND FEES						
3060 - Licenses and Fees	416,353.25	304,699.37	314,000.00	658,000.00	658,000.00	658,000.00
Category: 306 - LICENSES AND FEES Total:	416,353.25	304,699.37	314,000.00	658,000.00	658,000.00	658,000.00
Category: 308 - SALES AND SERVICES						
3080 - Sales and Services	600.00	1,200.00	0.00	2,000.00	2,000.00	2,000.00
Category: 308 - SALES AND SERVICES Total:	600.00	1,200.00	0.00	2,000.00	2,000.00	2,000.00
Category: 310 - MISCELLANEOUS REVENUES						
3100 - Miscellaneous Revenues	3,917.11	6,498.09	2,000.00	16,000.00	16,000.00	16,000.00
Category: 310 - MISCELLANEOUS REVENUES Total:	3,917.11	6,498.09	2,000.00	16,000.00	16,000.00	16,000.00
Revenue Total:	1,019,111.95	1,048,075.06	1,064,678.00	1,019,658.00	1,019,658.00	1,019,658.00
Department: 280 - Tourism Resources Total:	1,019,111.95	1,048,075.06	1,064,678.00	1,019,658.00	1,019,658.00	1,019,658.00
Department: 281 - Tourism Requirements						
Expense						
Category: 420 - MATERIALS & SERVICES						
4310 - Professional & Technical Svcs	0.00	3,122.50	5,000.00	60,000.00	60,000.00	60,000.00
4370 - Repairs and Maintenance	501.14	1,381.32	2,000.00	4,000.00	4,000.00	4,000.00
4380 - Internal Fees for Service	0.00	2,000.00	2,000.00	8,000.00	8,000.00	8,000.00
4390 - Miscellaneous Charges	84,463.93	31,123.82	100,000.00	160,000.00	160,000.00	160,000.00
Category: 420 - MATERIALS & SERVICES Total:	84,965.07	37,627.64	109,000.00	232,000.00	232,000.00	232,000.00
Category: 470 - TRANSFERS						
4720 - Operating Transfers	130,000.00	140,000.00	140,000.00	280,000.00	280,000.00	280,000.00
Category: 470 - TRANSFERS Total:	130,000.00	140,000.00	140,000.00	280,000.00	280,000.00	280,000.00
Category: 480 - CAPITAL OUTLAY						
4810 - Capital and Improvements	68,469.28	49,789.69	733,000.00	250,000.00	250,000.00	250,000.00
Category: 480 - CAPITAL OUTLAY Total:	68,469.28	49,789.69	733,000.00	250,000.00	250,000.00	250,000.00
Category: 490 - CONTINGENCY						
4900 - Contingency	0.00	0.00	82,678.00	257,658.00	257,658.00	257,658.00
Category: 490 - CONTINGENCY Total:	0.00	0.00	82,678.00	257,658.00	257,658.00	257,658.00
Expense Total:	283,434.35	227,417.33	1,064,678.00	1,019,658.00	1,019,658.00	1,019,658.00
Department: 281 - Tourism Requirements Total:	283,434.35	227,417.33	1,064,678.00	1,019,658.00	1,019,658.00	1,019,658.00
Fund: 280 - TOURISM FUND Surplus (Deficit):	735,677.60	820,657.73	0.00	0.00	0.00	0.00

Category	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 Biennium-Prop	2019-2020 Biennium-Appr	2019-2020 Biennium-Adopt
Fund: 290 - TROLLEY FUND						
Department: 290 - Trolley Resources						
Revenue						
Category: 302 - BEGINNING FUND BALANCES						
3020 - Beginning Fund Balances	391,450.99	411,686.72	411,687.00	447,634.00	447,634.00	447,634.00
Category: 302 - BEGINNING FUND BALANCES Total:	391,450.99	411,686.72	411,687.00	447,634.00	447,634.00	447,634.00
Category: 305 - INTERGOVERNMENTAL						
3050 - Intergovernmental	43,533.48	75,000.00	60,000.00	120,000.00	120,000.00	120,000.00
Category: 305 - INTERGOVERNMENTAL Total:	43,533.48	75,000.00	60,000.00	120,000.00	120,000.00	120,000.00
Category: 308 - SALES AND SERVICES						
3080 - Sales and Services	12,300.00	12,600.00	12,000.00	24,000.00	24,000.00	24,000.00
Category: 308 - SALES AND SERVICES Total:	12,300.00	12,600.00	12,000.00	24,000.00	24,000.00	24,000.00
Category: 310 - MISCELLANEOUS REVENUES						
3100 - Miscellaneous Revenues	19,576.57	6,370.45	3,000.00	14,000.00	14,000.00	14,000.00
Category: 310 - MISCELLANEOUS REVENUES Total:	19,576.57	6,370.45	3,000.00	14,000.00	14,000.00	14,000.00
Category: 320 - TRANSFERS						
3220 - Operating Transfers	20,000.00	30,000.00	30,000.00	60,000.00	60,000.00	60,000.00
Category: 320 - TRANSFERS Total:	20,000.00	30,000.00	30,000.00	60,000.00	60,000.00	60,000.00
Revenue Total:	486,861.04	535,657.17	516,687.00	665,634.00	665,634.00	665,634.00
Department: 290 - Trolley Resources Total:	486,861.04	535,657.17	516,687.00	665,634.00	665,634.00	665,634.00
Department: 291 - Trolley Requirements						
Expense						
Category: 420 - MATERIALS & SERVICES						
4290 - Other Materials and Supplies	2,318.17	0.00	0.00	0.00	0.00	0.00
4310 - Professional & Technical Svcs	1,153.35	1,239.17	15,000.00	0.00	0.00	0.00
4370 - Repairs and Maintenance	65,114.28	78,051.99	99,000.00	254,000.00	254,000.00	254,000.00
4390 - Miscellaneous Charges	6,588.52	3,731.92	6,000.00	12,000.00	12,000.00	12,000.00
Category: 420 - MATERIALS & SERVICES Total:	75,174.32	83,023.08	120,000.00	266,000.00	266,000.00	266,000.00
Category: 490 - CONTINGENCY						
4900 - Contingency	0.00	0.00	396,687.00	399,634.00	399,634.00	399,634.00
Category: 490 - CONTINGENCY Total:	0.00	0.00	396,687.00	399,634.00	399,634.00	399,634.00
Expense Total:	75,174.32	83,023.08	516,687.00	665,634.00	665,634.00	665,634.00
Department: 291 - Trolley Requirements Total:	75,174.32	83,023.08	516,687.00	665,634.00	665,634.00	665,634.00
Fund: 290 - TROLLEY FUND Surplus (Deficit):	411,686.72	452,634.09	0.00	0.00	0.00	0.00

Public Art

	Annual Budgets			Biennial Budget		
	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-21 PROPOSED	2019-21 APPROVED	2019-21 ADOPTED
Resources						
Beginning Balance	\$ 6,729	\$ 81,219	\$ 43,219	\$ 45,283	\$ 45,283	\$ 45,283
Department Revenues	1,148	838	-	2,000	2,000	2,000
Transfers	237,250	130,000	130,000	260,000	260,000	260,000
Total Resources	\$ 245,127	\$ 212,057	\$ 173,219	\$ 307,283	\$ 307,283	\$ 307,283
Requirements						
Materials & Services	\$ 123,908	\$ 136,284	\$ 118,000	236,000	236,000	236,000
Capital Outlay	40,000	31,490	12,000	24,000	24,000	24,000
Reserve for Future Expenditure	-	-	43,219	47,283	47,283	47,283
Unappropriated Ending Balance	81,219	44,283	-	-	-	-
Total Requirements	\$ 245,127	\$ 212,057	\$ 173,219	\$ 307,283	\$ 307,283	\$ 307,283

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	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 Biennium-Prop	2019-2020 Biennium-Appr	2019-2020 Biennium-Adopt
Fund: 570 - PUBLIC ART FUND						
Department: 570 - Public Art Resources						
Revenue						
Category: 302 - BEGINNING FUND BALANCES						
3020 - Beginning Fund Balances	6,729.31	81,219.01	43,219.00	45,283.00	45,283.00	45,283.00
Category: 302 - BEGINNING FUND BALANCES Total:	6,729.31	81,219.01	43,219.00	45,283.00	45,283.00	45,283.00
Category: 305 - INTERGOVERNMENTAL						
3050 - Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00
Category: 305 - INTERGOVERNMENTAL Total:	0.00	0.00	0.00	0.00	0.00	0.00
Category: 310 - MISCELLANEOUS REVENUES						
3100 - Miscellaneous Revenues	1,147.70	837.67	0.00	2,000.00	2,000.00	2,000.00
Category: 310 - MISCELLANEOUS REVENUES Total:	1,147.70	837.67	0.00	2,000.00	2,000.00	2,000.00
Category: 320 - TRANSFERS						
3220 - Operating Transfers	237,250.00	130,000.00	130,000.00	260,000.00	260,000.00	260,000.00
Category: 320 - TRANSFERS Total:	237,250.00	130,000.00	130,000.00	260,000.00	260,000.00	260,000.00
Revenue Total:	245,127.01	212,056.68	173,219.00	307,283.00	307,283.00	307,283.00
Department: 570 - Public Art Resources Total:	245,127.01	212,056.68	173,219.00	307,283.00	307,283.00	307,283.00
Department: 571 - Public Art Requirements						
Expense						
Category: 420 - MATERIALS & SERVICES						
4290 - Other Materials and Supplies	123,908.00	136,283.50	118,000.00	236,000.00	236,000.00	236,000.00
Category: 420 - MATERIALS & SERVICES Total:	123,908.00	136,283.50	118,000.00	236,000.00	236,000.00	236,000.00
Category: 480 - CAPITAL OUTLAY						
4850 - Vehicles & Equipment	40,000.00	31,490.00	12,000.00	24,000.00	24,000.00	24,000.00
Category: 480 - CAPITAL OUTLAY Total:	40,000.00	31,490.00	12,000.00	24,000.00	24,000.00	24,000.00
Category: 495 - RESERVE FOR FUTURE EXPENDITURE						
4950 - Reserve for Future Expenditure	0.00	0.00	43,219.00	47,283.00	47,283.00	47,283.00
Category: 495 - RESERVE FOR FUTURE EXPENDITURE Tot...	0.00	0.00	43,219.00	47,283.00	47,283.00	47,283.00
Expense Total:	163,908.00	167,773.50	173,219.00	307,283.00	307,283.00	307,283.00
Department: 571 - Public Art Requirements Total:	163,908.00	167,773.50	173,219.00	307,283.00	307,283.00	307,283.00
Fund: 570 - PUBLIC ART FUND Surplus (Deficit):	81,219.01	44,283.18	0.00	0.00	0.00	0.00

Parks Bond Capital Projects Fund

	Annual Budgets			Biennial Budget		
	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-21 PROPOSED	2019-21 APPROVED	2019-21 ADOPTED
Resources						
Department Revenues	\$ -	\$ -	\$ -	\$ 340,000	\$ 340,000	\$ 340,000
Proceeds from Bonds Issued	-	-	-	20,400,000	20,400,000	20,400,000
Total Resources	\$ -	\$ -	\$ -	\$ 20,740,000	\$ 20,740,000	\$ 20,740,000
Requirements						
Materials & Services	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 400,000
Capital Outlay	-	-	-	12,000,000	12,000,000	12,000,000
Reserve for Future Expenditure	-	-	-	8,340,000	8,340,000	8,340,000
Total Requirements	\$ -	\$ -	\$ -	\$ 20,740,000	\$ 20,740,000	\$ 20,740,000

Budget Notes

- General obligation parks bonds of \$30 million were on the ballot in May and passed by the voters. The first of the bond issues will be at the end of 2019 for an estimated \$20 million. The second issue is estimated to be in 2022.
- 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	ACTUAL	2018-2019 BUDGET	2019-2020 Biennium-Prop	2019-2020 Biennium-Appr	2019-2020 Biennium-Adopt
Fund: 590 - PARKS BOND CAPITAL PROJECTS FUND						
Department: 590 - Parks Bond Capital Projects Resource						
Revenue						
Category: 310 - MISCELLANEOUS REVENUES						
3100 - Miscellaneous Revenues	0.00	0.00	0.00	340,000.00	340,000.00	340,000.00
Category: 310 - MISCELLANEOUS REVENUES Total:	0.00	0.00	0.00	340,000.00	340,000.00	340,000.00
Category: 355 - OTHER FINANCING SOURCES						
3550 - Other Financing Sources	0.00	0.00	0.00	20,400,000.00	20,400,000.00	20,400,000.00
Category: 355 - OTHER FINANCING SOURCES Total:	0.00	0.00	0.00	20,400,000.00	20,400,000.00	20,400,000.00
Revenue Total:	0.00	0.00	0.00	20,740,000.00	20,740,000.00	20,740,000.00
Department: 590 - Parks Bond Capital Projects Resource..	0.00	0.00	0.00	20,740,000.00	20,740,000.00	20,740,000.00
Department: 591 - Parks Bond Capital Projects						
Expense						
Category: 420 - MATERIALS & SERVICES						
4390 - Miscellaneous Charges	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00
Category: 420 - MATERIALS & SERVICES Total:	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00
Category: 480 - CAPITAL OUTLAY						
4810 - Capital and Improvements	0.00	0.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00
Category: 480 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00
Category: 495 - RESERVE FOR FUTURE EXPENDITURE						
4950 - Reserve for Future Expenditure	0.00	0.00	0.00	8,340,000.00	8,340,000.00	8,340,000.00
Category: 495 - RESERVE FOR FUTURE EXPENDITURE Tot...	0.00	0.00	0.00	8,340,000.00	8,340,000.00	8,340,000.00
Expense Total:	0.00	0.00	0.00	20,740,000.00	20,740,000.00	20,740,000.00
Department: 591 - Parks Bond Capital Projects Total:	0.00	0.00	0.00	20,740,000.00	20,740,000.00	20,740,000.00
Fund: 590 - PARKS BOND CAPITAL PROJECTS FUND Surp..	0.00	0.00	0.00	0.00	0.00	0.00

ACC Endowment

	Annual Budgets			Biennial Budget		
	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-21 PROPOSED	2019-21 APPROVED	2019-21 ADOPTED
Resources						
Beginning Balance	\$ 1,885,195	\$ 2,033,951	\$ 1,999,951	\$ 2,187,392	\$ 2,187,392	\$ 2,187,392
Department Revenues	238,517	188,441	55,000	120,000	120,000	120,000
Total Resources	\$ 2,123,712	\$ 2,222,392	\$ 2,054,951	\$ 2,307,392	\$ 2,307,392	\$ 2,307,392
Requirements						
Transfers	\$ 89,761	\$ -	\$ 90,000	\$ 180,000	\$ 180,000	\$ 180,000
Reserve for Future Expenditure	-	-	1,964,951	2,127,392	2,127,392	2,127,392
Unappropriated Ending Balance	2,033,951	2,222,392	-	-	-	-
Total Requirements	\$ 2,123,712	\$ 2,222,392	\$ 2,054,951	\$ 2,307,392	\$ 2,307,392	\$ 2,307,392

Budget Notes

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

Library Endowments

	Annual Budgets			Biennial Budget		
	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-21 PROPOSED	2019-21 APPROVED	2019-21 ADOPTED
Resources						
Beginning Balance	\$ 2,958,798	\$ 3,305,712	\$ 3,371,712	\$ 3,665,985	\$ 3,665,985	\$ 3,665,985
Department Revenues	375,676	319,121	95,000	202,000	202,000	202,000
Total Resources	\$ 3,334,474	\$ 3,624,833	\$ 3,466,712	\$ 3,867,985	\$ 3,867,985	\$ 3,867,985
Requirements						
Transfers	\$ 28,762	\$ 26,848	\$ 27,000	\$ 57,000	\$ 57,000	\$ 57,000
Reserve for Future Expenditure	-	-	2,987,169	3,360,985	3,360,985	3,360,985
Unappropriated Ending Balance	3,305,712	3,597,985	452,543	450,000	450,000	450,000
Total Requirements	\$ 3,334,474	\$ 3,624,833	\$ 3,466,712	\$ 3,867,985	\$ 3,867,985	\$ 3,867,985

Budget Notes

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

Category	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 Biennium-Prop	2019-2020 Biennium-Appr	2019-2020 Biennium-Adopt
Fund: 850 - ACC ENDOWMENT FUND						
Department: 850 - ACC Endowment Resources						
Revenue						
Category: 302 - BEGINNING FUND BALANCES						
3020 - Beginning Fund Balances	1,885,195.05	2,033,951.40	1,999,951.00	2,187,392.00	2,187,392.00	2,187,392.00
Category: 302 - BEGINNING FUND BALANCES Total:	1,885,195.05	2,033,951.40	1,999,951.00	2,187,392.00	2,187,392.00	2,187,392.00
Category: 310 - MISCELLANEOUS REVENUES						
3100 - Miscellaneous Revenues	238,517.35	188,440.52	55,000.00	120,000.00	120,000.00	120,000.00
Category: 310 - MISCELLANEOUS REVENUES Total:	238,517.35	188,440.52	55,000.00	120,000.00	120,000.00	120,000.00
Revenue Total:	2,123,712.40	2,222,391.92	2,054,951.00	2,307,392.00	2,307,392.00	2,307,392.00
Department: 850 - ACC Endowment Resources Total:	2,123,712.40	2,222,391.92	2,054,951.00	2,307,392.00	2,307,392.00	2,307,392.00
Department: 851 - ACC Endowment						
Expense						
Category: 470 - TRANSFERS						
4720 - Operating Transfers	89,761.00	0.00	90,000.00	180,000.00	180,000.00	180,000.00
Category: 470 - TRANSFERS Total:	89,761.00	0.00	90,000.00	180,000.00	180,000.00	180,000.00
Category: 495 - RESERVE FOR FUTURE EXPENDITURE						
4950 - Reserve for Future Expenditure	0.00	0.00	1,964,951.00	2,127,392.00	2,127,392.00	2,127,392.00
Category: 495 - RESERVE FOR FUTURE EXPENDITURE Tot...	0.00	0.00	1,964,951.00	2,127,392.00	2,127,392.00	2,127,392.00
Expense Total:	89,761.00	0.00	2,054,951.00	2,307,392.00	2,307,392.00	2,307,392.00
Department: 851 - ACC Endowment Total:	89,761.00	0.00	2,054,951.00	2,307,392.00	2,307,392.00	2,307,392.00
Fund: 850 - ACC ENDOWMENT FUND Surplus (Deficit):	2,033,951.40	2,222,391.92	0.00	0.00	0.00	0.00
Report Surplus (Deficit):	13,488,754.20	13,277,578.88	0.00	0.00	0.00	0.00

Category	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 Biennium-Prop	2019-2020 Biennium-Appr	2019-2020 Biennium-Adopt
Fund: 840 - LIBRARY ENDOWMENTS FUND						
Department: 840 - Library Endowment Resources						
Revenue						
Category: 302 - BEGINNING FUND BALANCES						
3020 - Beginning Fund Balances	2,958,797.97	3,305,711.62	3,371,712.00	3,665,985.00	3,665,985.00	3,665,985.00
Category: 302 - BEGINNING FUND BALANCES Total:	2,958,797.97	3,305,711.62	3,371,712.00	3,665,985.00	3,665,985.00	3,665,985.00
Category: 310 - MISCELLANEOUS REVENUES						
3100 - Miscellaneous Revenues	375,675.65	319,121.24	95,000.00	202,000.00	202,000.00	202,000.00
Category: 310 - MISCELLANEOUS REVENUES Total:	375,675.65	319,121.24	95,000.00	202,000.00	202,000.00	202,000.00
Revenue Total:	3,334,473.62	3,624,832.86	3,466,712.00	3,867,985.00	3,867,985.00	3,867,985.00
Department: 840 - Library Endowment Resources Total:	3,334,473.62	3,624,832.86	3,466,712.00	3,867,985.00	3,867,985.00	3,867,985.00
Department: 841 - Library Endowment						
Expense						
Category: 470 - TRANSFERS						
4720 - Operating Transfers	28,762.00	26,848.00	27,000.00	57,000.00	57,000.00	57,000.00
Category: 470 - TRANSFERS Total:	28,762.00	26,848.00	27,000.00	57,000.00	57,000.00	57,000.00
Category: 495 - RESERVE FOR FUTURE EXPENDITURE						
4950 - Reserve for Future Expenditure	0.00	0.00	2,987,169.00	3,360,985.00	3,360,985.00	3,360,985.00
Category: 495 - RESERVE FOR FUTURE EXPENDITURE Tot...	0.00	0.00	2,987,169.00	3,360,985.00	3,360,985.00	3,360,985.00
Category: 498 - ENDING FUND BALANCE						
4980 - Unappropriated Ending Fund Balance	0.00	0.00	452,543.00	450,000.00	450,000.00	450,000.00
Category: 498 - ENDING FUND BALANCE Total:	0.00	0.00	452,543.00	450,000.00	450,000.00	450,000.00
Expense Total:	28,762.00	26,848.00	3,466,712.00	3,867,985.00	3,867,985.00	3,867,985.00
Department: 841 - Library Endowment Total:	28,762.00	26,848.00	3,466,712.00	3,867,985.00	3,867,985.00	3,867,985.00
Fund: 840 - LIBRARY ENDOWMENTS FUND Surplus (Defic..	3,305,711.62	3,597,984.86	0.00	0.00	0.00	0.00

Capital Reserve

	Annual Budgets			Biennial Budget		
	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-21 PROPOSED	2019-21 APPROVED	2019-21 ADOPTED
Resources						
Beginning Balance	\$ 940,108	\$ 1,871,594	\$ 521,594	\$ 2,038,356	\$ 2,038,356	\$ 2,038,356
Department Revenues	11,486	8,762	4,000	128,000	128,000	128,000
Transfer from General Fund	920,000	200,000	1,500,000	5,845,000	5,845,000	5,845,000
Total Resources	\$ 1,871,594	\$ 2,080,356	\$ 2,025,594	\$ 8,011,356	\$ 8,011,356	\$ 8,011,356
Requirements						
Transfers	\$ -	\$ 1,554,000	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	3,200,000	3,200,000	3,200,000
Reserve for Future Expenditure	-	-	2,025,594	4,811,356	4,811,356	4,811,356
Unappropriated Ending Balance	1,871,594	526,356	-	-	-	-
Total Requirements	\$ 1,871,594	\$ 2,080,356	\$ 2,025,594	\$ 8,011,356	\$ 8,011,356	\$ 8,011,356

Budget Notes

- Transfer in from the General Fund are department contributions for the City Hall/Civic Center.
- Reserve for Future Expenditure reflects \$4,145,000 set aside for City Hall/Civic Center; and \$500,000 set aside for the Library, and the remainder for general capital reserve.



Category	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 Biennium-Prop	2019-2020 Biennium-Appr	2019-2020 Biennium-Adopt
Fund: 180 - CAPITAL RESERVE FUND						
Department: 180 - Capital Reserve Resources						
Revenue						
Category: 302 - BEGINNING FUND BALANCES						
3020 - Beginning Fund Balances	940,108.12	1,871,594.42	521,594.00	2,038,356.00	2,038,356.00	2,038,356.00
Category: 302 - BEGINNING FUND BALANCES Total:	940,108.12	1,871,594.42	521,594.00	2,038,356.00	2,038,356.00	2,038,356.00
Category: 310 - MISCELLANEOUS REVENUES						
3100 - Miscellaneous Revenues	11,486.30	8,761.14	4,000.00	128,000.00	128,000.00	128,000.00
Category: 310 - MISCELLANEOUS REVENUES Total:	11,486.30	8,761.14	4,000.00	128,000.00	128,000.00	128,000.00
Category: 320 - TRANSFERS						
3220 - Operating Transfers	920,000.00	200,000.00	1,500,000.00	5,845,000.00	5,845,000.00	5,845,000.00
Category: 320 - TRANSFERS Total:	920,000.00	200,000.00	1,500,000.00	5,845,000.00	5,845,000.00	5,845,000.00
Revenue Total:	1,871,594.42	2,080,355.56	2,025,594.00	8,011,356.00	8,011,356.00	8,011,356.00
Department: 180 - Capital Reserve Resources Total:	1,871,594.42	2,080,355.56	2,025,594.00	8,011,356.00	8,011,356.00	8,011,356.00
Department: 181 - Capital Reserve						
Expense						
Category: 470 - TRANSFERS						
4720 - Operating Transfers	0.00	1,554,000.00	0.00	0.00	0.00	0.00
Category: 470 - TRANSFERS Total:	0.00	1,554,000.00	0.00	0.00	0.00	0.00
Category: 480 - CAPITAL OUTLAY						
4810 - Capital and Improvements	0.00	0.00	0.00	3,200,000.00	3,200,000.00	3,200,000.00
Category: 480 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	3,200,000.00	3,200,000.00	3,200,000.00
Category: 495 - RESERVE FOR FUTURE EXPENDITURE						
4950 - Reserve for Future Expenditure	0.00	0.00	2,025,594.00	4,811,356.00	4,811,356.00	4,811,356.00
Category: 495 - RESERVE FOR FUTURE EXPENDITURE Tot...	0.00	0.00	2,025,594.00	4,811,356.00	4,811,356.00	4,811,356.00
Expense Total:	0.00	1,554,000.00	2,025,594.00	8,011,356.00	8,011,356.00	8,011,356.00
Department: 181 - Capital Reserve Total:	0.00	1,554,000.00	2,025,594.00	8,011,356.00	8,011,356.00	8,011,356.00
Fund: 180 - CAPITAL RESERVE FUND Surplus (Deficit):	1,871,594.42	526,355.56	0.00	0.00	0.00	0.00

Golf Course

	Annual Budgets			Biennial Budget		
	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-21 PROPOSED	2019-21 APPROVED	2019-21 ADOPTED
Resources						
Beginning Balance	\$ 37,885	\$ 21,850	\$ 51,850	\$ -	\$ -	\$ -
Department Revenues	564,284	592,122	660,000	-	-	-
Transfer from General Fund	339,000	259,000	158,000	-	-	-
Total Resources	\$ 941,169	\$ 872,972	\$ 869,850	\$ -	\$ -	\$ -
Requirements						
Personnel Services	\$ 358,825	\$ 367,584	\$ 408,000	\$ -	\$ -	\$ -
Materials & Services	388,941	359,549	323,000	-	-	-
Internal Fees for Services	135,000	132,000	134,000	-	-	-
Capital Outlay	36,553	-	-	-	-	-
Contingency	-	-	4,850	-	-	-
Unappropriated Ending Balance	21,850	13,839	-	-	-	-
Total Requirements	\$ 941,169	\$ 872,972	\$ 869,850	\$ -	\$ -	\$ -
FTE	5.0	4.3	4.3	-	-	-

Key Performance Indicators	2016-17	2017-18	2018-19 EST
Golf Course Cost Recovery	63%	70%	75%

Budget Notes

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

Category	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 Biennium-Prop	2019-2020 Biennium-Appr	2019-2020 Biennium-Adopt
Fund: 550 - GOLF COURSE FUND						
Department: 550 - Golf Course Resources						
Revenue						
Category: 302 - BEGINNING FUND BALANCES						
3020 - Beginning Fund Balances	37,885.15	21,850.00	51,850.00	0.00	0.00	0.00
Category: 302 - BEGINNING FUND BALANCES Total:	37,885.15	21,850.00	51,850.00	0.00	0.00	0.00
Category: 308 - SALES AND SERVICES						
3080 - Sales and Services	557,567.10	584,494.95	654,000.00	0.00	0.00	0.00
Category: 308 - SALES AND SERVICES Total:	557,567.10	584,494.95	654,000.00	0.00	0.00	0.00
Category: 310 - MISCELLANEOUS REVENUES						
3100 - Miscellaneous Revenues	6,716.91	7,626.90	6,000.00	0.00	0.00	0.00
Category: 310 - MISCELLANEOUS REVENUES Total:	6,716.91	7,626.90	6,000.00	0.00	0.00	0.00
Category: 320 - TRANSFERS						
3220 - Operating Transfers	339,000.00	259,000.00	158,000.00	0.00	0.00	0.00
Category: 320 - TRANSFERS Total:	339,000.00	259,000.00	158,000.00	0.00	0.00	0.00
Revenue Total:	941,169.16	872,971.85	869,850.00	0.00	0.00	0.00
Department: 550 - Golf Course Resources Total:	941,169.16	872,971.85	869,850.00	0.00	0.00	0.00
Department: 551 - Golf Pro Shop						
Expense						
Category: 410 - PERSONNEL SERVICES						
4111 - Full-time Salaries	83,307.13	85,054.56	118,000.00	0.00	0.00	0.00
4112 - Part-time salaries	51,738.55	58,370.29	37,000.00	0.00	0.00	0.00
4113 - Overtime Salaries	0.00	96.94	0.00	0.00	0.00	0.00
4114 - Special Pay	15,195.00	16,155.00	0.00	0.00	0.00	0.00
4121 - Payroll Taxes	12,954.78	13,728.09	12,000.00	0.00	0.00	0.00
4122 - PERS	20,583.97	26,185.83	19,000.00	0.00	0.00	0.00
4123 - Health Insurance	13,568.07	15,740.82	16,000.00	0.00	0.00	0.00
4124 - Other Benefits	2,201.32	1,925.84	2,000.00	0.00	0.00	0.00
Category: 410 - PERSONNEL SERVICES Total:	199,548.82	217,257.37	204,000.00	0.00	0.00	0.00
Category: 420 - MATERIALS & SERVICES						
4210 - General Office Supplies	560.38	170.93	1,000.00	0.00	0.00	0.00
4220 - Printing, Binding and Postage	3.64	0.00	0.00	0.00	0.00	0.00
4280 - Small Tools and Supplies	13,448.52	11,777.54	4,000.00	0.00	0.00	0.00
4290 - Other Materials and Supplies	6,258.92	5,728.80	0.00	0.00	0.00	0.00
4310 - Professional & Technical Svcs	79,280.51	97,789.58	134,000.00	0.00	0.00	0.00
4320 - Development and Training	1,174.98	2,035.00	0.00	0.00	0.00	0.00
4340 - Merchandise & Svcs for Resale	40,276.25	41,782.40	7,000.00	0.00	0.00	0.00
4370 - Repairs and Maintenance	13,557.18	10,739.86	18,000.00	0.00	0.00	0.00
4380 - Internal Fees for Service	101,000.00	97,000.00	98,000.00	0.00	0.00	0.00
4390 - Miscellaneous Charges	12,630.39	8,361.37	7,000.00	0.00	0.00	0.00
Category: 420 - MATERIALS & SERVICES Total:	268,190.77	275,385.48	269,000.00	0.00	0.00	0.00
Category: 490 - CONTINGENCY						
4900 - Contingency	0.00	0.00	4,850.00	0.00	0.00	0.00
Category: 490 - CONTINGENCY Total:	0.00	0.00	4,850.00	0.00	0.00	0.00
Expense Total:	467,739.59	492,642.85	477,850.00	0.00	0.00	0.00
Department: 551 - Golf Pro Shop Total:	467,739.59	492,642.85	477,850.00	0.00	0.00	0.00

Category	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 Biennium-Prop	2019-2020 Biennium-Appr	2019-2020 Biennium-Adopt
Department: 552 - Golf Maintenance						
Expense						
Category: 410 - PERSONNEL SERVICES						
4111 - Full-time Salaries	95,163.84	91,486.16	130,000.00	0.00	0.00	0.00
4112 - Part-time salaries	4,680.28	0.00	0.00	0.00	0.00	0.00
4113 - Overtime Salaries	244.29	263.26	3,000.00	0.00	0.00	0.00
4114 - Special Pay	2,368.80	2,118.33	1,000.00	0.00	0.00	0.00
4121 - Payroll Taxes	8,435.22	7,684.41	9,000.00	0.00	0.00	0.00
4122 - PERS	17,049.55	21,212.07	26,000.00	0.00	0.00	0.00
4123 - Health Insurance	28,587.00	25,074.78	31,000.00	0.00	0.00	0.00
4124 - Other Benefits	2,747.12	2,487.81	4,000.00	0.00	0.00	0.00
Category: 410 - PERSONNEL SERVICES Total:	159,276.10	150,326.82	204,000.00	0.00	0.00	0.00
Category: 420 - MATERIALS & SERVICES						
4270 - Uniforms and Safety Materials	640.72	1,312.60	2,000.00	0.00	0.00	0.00
4280 - Small Tools and Supplies	4,689.96	133.89	3,000.00	0.00	0.00	0.00
4310 - Professional & Technical Svcs	55,154.55	51,107.10	55,000.00	0.00	0.00	0.00
4370 - Repairs and Maintenance	161,264.75	128,609.28	92,000.00	0.00	0.00	0.00
4380 - Internal Fees for Service	34,000.00	35,000.00	36,000.00	0.00	0.00	0.00
Category: 420 - MATERIALS & SERVICES Total:	255,749.98	216,162.87	188,000.00	0.00	0.00	0.00
Category: 480 - CAPITAL OUTLAY						
4850 - Vehicles & Equipment	36,553.49	0.00	0.00	0.00	0.00	0.00
Category: 480 - CAPITAL OUTLAY Total:	36,553.49	0.00	0.00	0.00	0.00	0.00
Expense Total:	451,579.57	366,489.69	392,000.00	0.00	0.00	0.00
Department: 552 - Golf Maintenance Total:	451,579.57	366,489.69	392,000.00	0.00	0.00	0.00
Fund: 550 - GOLF COURSE FUND Surplus (Deficit):	21,850.00	13,839.31	0.00	0.00	0.00	0.00