



City of La Pine
Proposed Budget
Fiscal Year 2024-2025





La Pine City Council

Daniel Richer, Mayor

Cathi Van Damme, Council President

Mike Shields, Council Member

Courtney Ignazzitto, Council Member

Karen Morse, Council Member

Annual Budget for the City of La Pine

Fiscal Year

July 1, 2024—June 30, 2025



| Budget Committee | |
|--|--------|
| Daniel Richer, Mayor | Vacant |
| Cathi Van Damme, Council Member | Vacant |
| Mike Shields, Council Member | Vacant |
| Courtney Iggnazitto, Council Member | Vacant |
| Karen Morse, Council Member | Vacant |
| Dillon Marston, Student Representative | |

| City Management Staff |
|---|
| Geoff Wullschlager – City Manager |
| Ashley Ivans – Finance Director, Budget Officer |
| Brent Bybee – Principal Planner |
| Kelly West – Public Works Director |

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READER'S GUIDE TO THE CITY OF LA PINE BUDGET

This guide is intended to assist readers in finding information in the City's FY 2024-25 Annual Budget Book.

Introduction: This section includes the Budget Message, Council Goals and Priorities, Staff Objectives, the City's Organization Chart, and demographic information.

Policies and Budget Development: This section contains the City's financial and budgetary policies and guidelines, an overview of the budget process, the 2024-25 budget calendar and budget frequently asked questions (FAQs). Budget Development Policies are reviewed annually by staff.

Budget Summary and Overview: This section provides information on La Pine's budget including a budget summary. The budget summary contains revenue summaries for property taxes, franchise fees, state shared revenues, water sales, sewer fees, intergovernmental services, and utility fees. It also contains details on expenditures, transfers, and contingencies. Finally, it describes any key projects for the upcoming fiscal year and outlines any major changes to our budget by fund.

Budget Detail: This section includes the itemized detail of the La Pine City Budget broken down by fund.

References: This section includes a glossary of municipal finance terms. Additionally, this section contains the advertisements for budget committee meetings with affidavits, the City's resolution declaring municipal services, the City's resolution to receive state shared revenues, the City's appropriation resolution, and the Cities LB-50 authorizing tax to be placed on the tax rolls.



Introduction



CITY OF LA PINE BUDGET MESSAGE FISCAL YEAR 2024 – 25

April 29, 2024

Members of the La Pine City Council and Budget Committee

As the Budget Officer for the City of La Pine I am honored to provide you with the proposed Fiscal Year (FY) 2024-25 Budget. This budget is presented as required under Chapter 294 of the Oregon Revised Statutes.

As I considered what to write about in the budget message about the passing year, the only word that came to mind is “Projects”. The La Pine 2045 Project, Eastside Sidewalk Project, Caselle Software & Paperless Initiative Project, and the most notable Water & Wastewater Expansion Project – these are the items that have kept all our staff on its toes this year. It doesn’t look like there will be a slowdown, either. The staff we have are ambitious, dedicated, and hard working. This team makes it easy to take on new challenges and tackle the big projects and problems we face almost daily.

The section of this document, titled *Key Projects by Fund* outline all the projects that the City will be undertaking in FY 2024-25, but here are some highlights. The General Fund will be purchasing an Audio/Visual System for the Council Chambers. The City will be providing some upgrades to the cemetery, including increasing expansion and the repair of walkways. Our Streets Department will continue to work on the Eastside Sidewalks Design and consider some improvements to the Transit Center. Tourism is going to partially fund an archway at the intersection of Huntington and Highway 97. Community Development will continue to work on La Pine 2045, and likely an update to the City’s Transportation System Plan (TSP). In the City’s Industrial Park, the Spec Building project will begin. The Water Department will be working on a new Hydrant Fill Station, while the Sewer Department will be focusing on repairs and upgrades to the City’s lift stations.

As you can see La Pine, Oregon’s youngest and second fastest growing city, has lots of future to look forward to. Since we are Oregon’s youngest city it has been difficult for staff to gauge what other cities would do in some situations, because we aren’t like them. They are built out, established, and aren’t facing the opportunities and problems La Pine is. While we look to those cities for wisdom about how to best grasp the rapid change in our community, these changes are changes that other Oregon cities faced decades ago. That said, we get through the projects and questions one by one, using the best judgment possible.

Overall Budget

We have projected revenues to be low and expenses to be high throughout the City's budget. This is good practice in preparing any budget. This promotes building strong reserves by earning more revenue than projected and spending less through appropriations.

This year a new rate resolution will come before the council for recommended adoption. This is common practice and will ensure that City rates are fair and effective. There will be some minor increases to Planning Fees, and an 18% increase to Sewer Fees and a 6% increase to water fees. We are hopeful that each of these departments can undergo a rate study this year or next. Discussed later in this document is the need for a rate study for the Community Development Department. The Water and Sewer Rate Studies are almost a decade old now, and at the rapid pace La Pine changes, these are already outdated.

Expenses have changed since last year. Most notably to Capital Outlay, where the Water and Wastewater Projects are accounted for. These projects will be completed during FY 2024-25, and as a result those Capital Expenses have dropped substantially. Personnel Services has increased – this is due to the addition of 3 staff members. Materials and Services are also up, this is mostly due to the repairs required to many of the Public Works Systems. Debt Service is up due to the acquisition of new debt from USDA for the Water and Wastewater Project. This year, the debt is budgeted especially high, to assure that we have dollars available for unforeseen costs due to the issuance of this debt. Contingencies are down, while unappropriated ending fund balance is up. Both of these appropriations result in savings for the City. Overall, those savings are up a little over \$500,000 this year.

Budget Overview by Fund

General Fund

Property taxes were increased by 3% from the projection of earnings for FY 2023-24. There are also modest increases to the licensing, permitting and franchise fees. Personnel Services remain consistent with last year due to the re-appropriation of staff discussed in the *Overview of Changes by Fund* section of this document. Materials and Services are up due to contracting with Deschutes County Sheriff's Office. Capital Outlay is down due to a reduction in grant fund spending related to ARPA. All other areas of this budget remain consistent with last year.

Cemetery Fund

The Cemetery Fund's budget is reduced in all categories. This is due to the lack of interfund transfer from the General Fund. This reduces income, and thus, reduces appropriations. Omitting the transfer, the budget remains consistent.

Streets Fund

The Streets Fund revenue is up due to the expectation of grant revenues for a TSP update. Also, a transfer in from the General Fund to correctly appropriate the Eastside Sidewalks Project has skewed those revenues. Personnel Services is up due to the re-appropriation of staff to their correct departments. Materials and Services are consistent, almost to the exact dollar, while Capital Expenditures have substantially increased. This is due to the Eastside Sidewalk Project, TSP update and equipment purchases. Similarly, the transfers out have increased to save for streets equipment. It has long been the wish of Deschutes County that the City takes ownership of the roads owned within the city. The only way for the City to accommodate this wish is to build reserves to prepare for such a large endeavor. All other amounts remain consistent with last year.

Tourism Fund

The tourism fund remains the same throughout apart from interfund transfers. This transfer is for payment towards the archway project.

Community Development

Community Development remains the same in resources and personnel services. Materials and Services significantly decrease while Capital Projects substantially increase, this is due to the La Pine 2045 Project and Rate Study, both items that the city will need to capitalize.

Industrial Fund

Revenues in the Industrial Fund are up due to the grant received from the State of Oregon for the Spec Building. As a result, capital spending is also up. Transfers out are up, and new to this fund. This is because the fund has begun reimbursing the General Fund for its share of projects. For many years, reserves were the goal of this fund so it could become self-sustaining, and that goal has been met. Contingency and Reserve for Future Capital (the savings allocations) remain consistent with last year's budget.

Water Fund

Water Rate projections are in line with last year, noting a 6% increase. Personnel Services are up due to the addition of 3 staff members – a City Engineer, Utility Worker and Utility Billing Clerk. Materials and Services are up with the expectation to pay more for lab testing, legal fees, training, and maintenance and repair items. Capital Outlay is reduced, as expected, due to the nearly completed water expansion project. Transfers out are up to account for equipment reserves, to repay the General Fund for last year's interfund transfer and build debt reserves for the new USDA bonds. Lastly, debt service is up, likely higher than it needs to be, to prepare for the first bond payments to USDA this year.

Sewer Fund

Sewer Rate projections are also in line with last year, noting the 18% rate increase. As with the Water Fund, personnel services and materials and services are both up. Many of the City's lift stations are overtaxed, this is discussed more within the document, meaning that the repairs to these stations are considered in the materials budget. Capital Outlay is reduced, as expected, due to the nearly completed wastewater expansion project. Transfers out are down due to the preparation of payments and reserves for the USDA bonds. The only transfers out, aside from debt reserve, are for repayment of capital items to the General Fund (AV system) and for equipment reserves. Debt service has increased substantially, again due to the USDA debt payment. Between the reserve transfer for USDA and preparation of that debt payment the fund has allocated over \$1M, this is overbudgeting, but a safe practice. As a result, contingency, reserves, and unappropriated ending fund balance are down.

SDC (System Development Charge) Fund

The SDC fund will be paying for capital improvement plans for transportation, water, and sewer. These plans help the city accurately justify SDC rates. The SDC fund will also be paying for an update to design and construction to the Newberry Lift Station. These projects are discussed in detail in the *Key Projects by Fund* portion of this document.

Water and Sewer Reserve / Debt Reserve

The only change to the water and sewer reserve is a transfer in from the water fund. The Debt Reserve Fund received transfers in from both water and sewer for the USDA reserve payments.

Equipment and General Reserve Funds

This fund is new to the City and will house reserves for Public Works Equipment savings, such as streets equipment or preparation of upgrades to the utility systems. This reserve fund received transfers in the amount of \$285,000.

Conclusion

It has been a pleasure putting together this document for the City. While the City prepares for the many projects underway, or upcoming this year, it will be crucial to save dollars where we can. The ever-changing environment of the city is no surprise after the last 4-5 years of growth. I believe that the staff and the council do an excellent job of responding to these changes and preparing the best future possible for the citizens of La Pine.

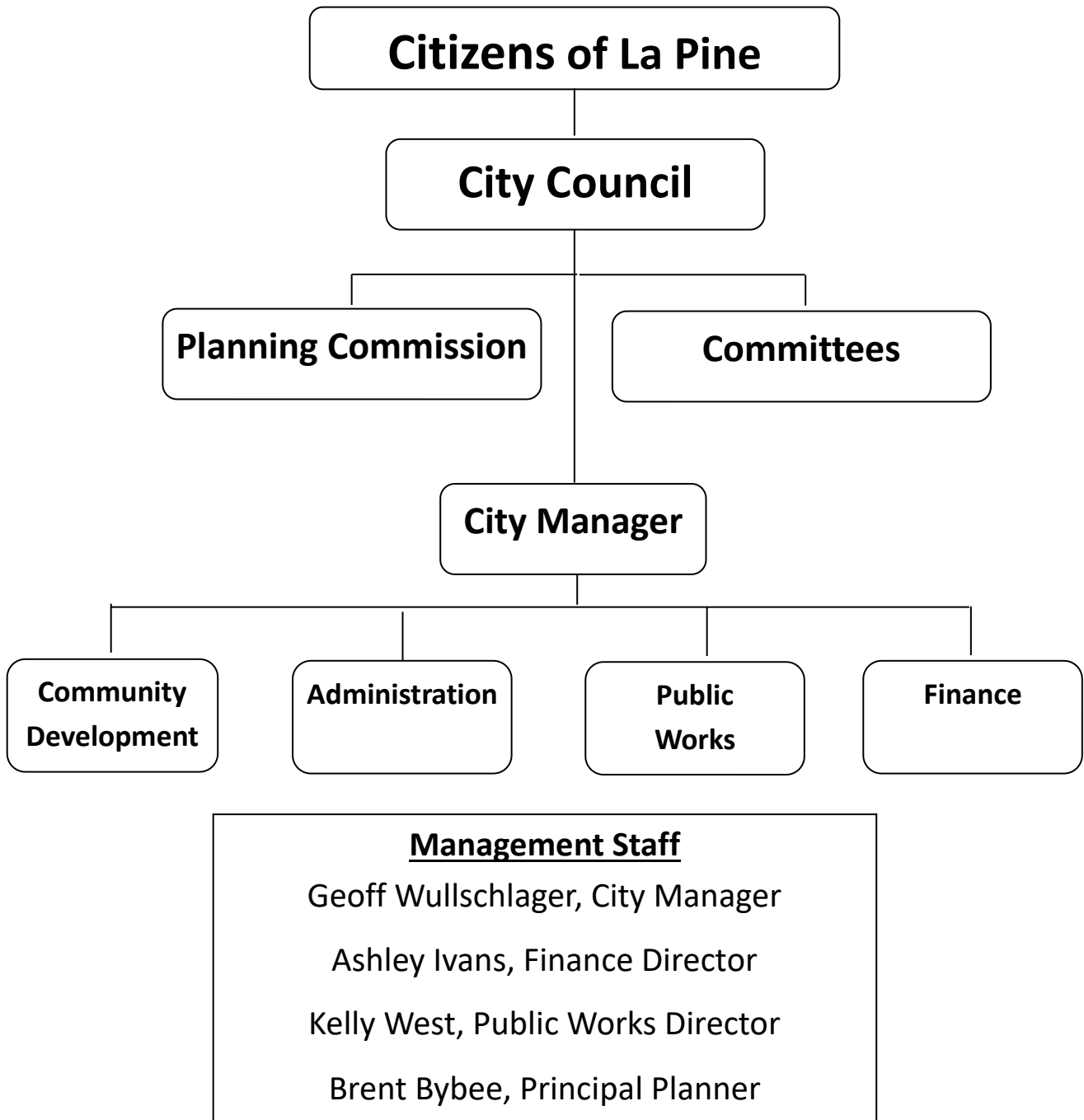
Sincerely,

A handwritten signature in cursive script that reads "Ashley Ivans".

Ashley Ivans
Assistant City Manager / Finance Director



CITY OF LA PINE ORGANIZATIONAL CHART

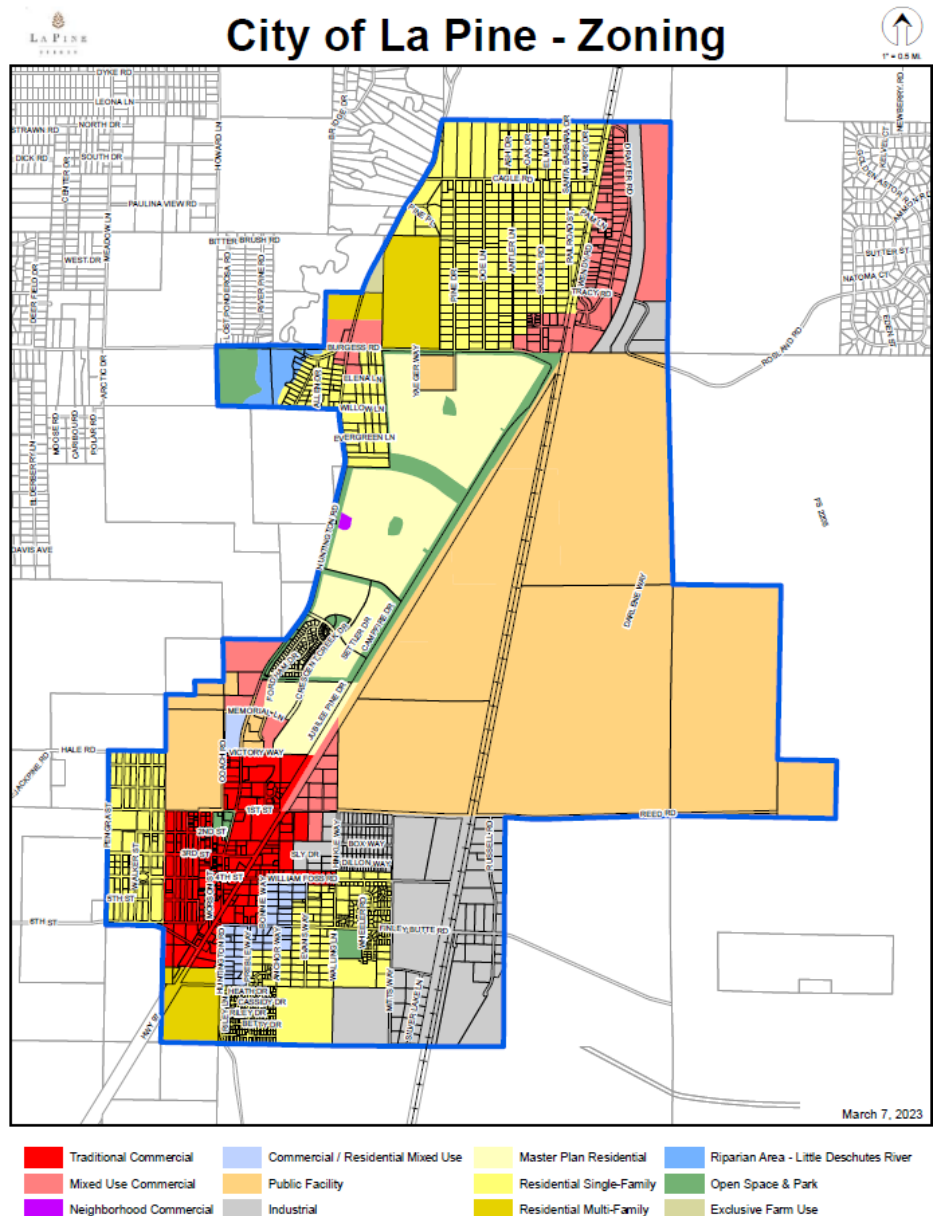


COMMUNITY PROFILE

The City of La Pine has an estimated 3,126 residents and is the fourth largest city in Deschutes County. The City has seen a substantial population increase since 2007, with the amount of residents being double what it was. According to PSU, La Pine is the second fastest growing city in Oregon, with a growth rate of 8.2% from 2022—2023. As a region, La Pine is a growing community that serves over 15,000 people within a 5-mile radius. The city encompasses approximately seven square miles, and it is 4,236 feet above sea level. La Pine offers unparalleled access to the Cascade Lakes, Deschutes River, Newberry National Volcanic Monument, the Oregon Outback, and countless other outdoor recreational opportunities. Large regional employers include Sunriver Resort, Mt. Bachelor, Bend-La Pine Public School District, Sunriver Brewing Company, Bi-Mart, and Midstate Electric Cooperative. It is fair to say that the City of La Pine will continue to look different with each coming year, while still maintaining the small town, welcoming feel that La Pine has become synonymous with offering.

City Statistics

| | |
|--------------------------------------|-----------------|
| Date of Incorporation: | 2006 |
| Government: | Council/Manager |
| Area (Square Miles): | 6.98 |
| Annual Av. Snowfall (Inches): | 81 |
| Annual Average Sunny Days: | 162 |
| 2020 Census Population: | 2,512 |
| Population Density: | 437.81/sq. mi |
| Average Household Size: | 3.06 |
| Median Household Income: | \$50,625 |
| Total Households: | 1,226 |
| Median Age: | 47.9 |



Policies and Budget Development

FINANCIAL AND BUDGETARY POLICIES AND GUIDELINES

Sound financial, budgetary, and economic principles are part of creating a solid financial plan. La Pine's budget incorporates the following long-term and short-term financial policies and guidelines.

The City strives to comply with all state laws governing budgeting and financial transactions, with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) statements.

Listed below is a summary of the financial and budgetary policies adhered to by the City of La Pine.

General Policies

- Financial statements of the City are to be prepared in accordance with GAAP.
- The budget is to be prepared in accordance with Oregon local budget law. The budget is to be adopted annually, by resolution, no later than June 30th. In keeping with State law, the budget shall be balanced, in that expected revenues and anticipated expenditures align with each other.
- An external audit shall take place every year. The audit will be completed and submitted to the State no later than December 31st of the following fiscal year.
- The City will comply annually with all requirements to receive annual State Shared Revenues.
- The budget is prepared on the modified accrual basis for all funds of the City. Under this accounting basis, revenues are recorded when they are measurable and available, generally within 60 days of year end. Expenditures are recognized when the liability is incurred except that future long-term obligations are not recognized until they are mature. For financial statement purposes reported under GAAP, all governmental funds are accounted for using the modified accrual basis for purposes of the audited financial statements. However, utility funds are reported using the full accrual basis where revenues are recorded when earned and expenses are recorded at the time the liability is incurred and long-term obligations are recorded when they become an obligation, regardless of future cash outflow timing.

Revenues

- A portion of Transient Room Tax (TRT) funds are allocated each year to community groups that help to support the La Pine citizens.
- One-time revenues will be used for one-time expenditures.
- SDC's (System Development Charges) collected are governed by state law and are spent using those parameters.
- Business License revenues are spent to better the local business community.

Expenditures

- Budget control is maintained at the Department level. Expenditure Authority is defined below:

- City Council Over \$20,000
- City Manager Up to \$20,000
- Finance Director Up to \$10,000
- Other Management Up to \$2,500
- All other staff Up to \$300

- All fixed assets purchased, and capital projects completed for and/or by the City of La Pine with a cost of \$10,000 or more and with a useful life of more than one year will be capitalized.
- In no case may the total expenditure of a particular department exceed that which was appropriated by the City Council without a budget amendment approved by the City Council.

Debt

- Long term debt shall not be issued to finance ongoing operations.
- Short-term borrowing or lease purchase contracts should only be considered for financing major operating equipment when it is determined to be in the City's best financial interest.
- Any project funded through the issuance of debt must have a useful life equal to or greater than the term of financing.

Capital Planning

- A Capital Improvement Plan (CIP) shall be developed for a five-year or greater period to allow for appropriate planning.
- The CIP shall be reviewed at least biannually by City Management Staff and by the City Council, as a part of the goal and work plan setting process.
- Capital projects should:
 - o Support City Council goals and objectives and prevent the deterioration of the City's existing infrastructure and protect its investments in streets, building and utilities.
 - o Encourage and sustain economic development in La Pine and respond to and anticipate future growth in the City.
 - o Increase the efficiency and productivity of city operations.
- The impact of capital projects on the operating budget should always be an important consideration when evaluating projects for inclusion in the CIP.
- Ongoing operating costs will be a consideration when making a capital purchase.

THE BUDGET PROCESS

The budget process is governed by the City Charter, City Ordinances, and State of Oregon Budget Laws. The initial tasks such as filing vacancies on the budget committee and setting the date for the first budget committee meeting begins in December or January. Most of the budget adoption process takes place from February through June each year. The City Manager, Finance Director and other staff work together to allocate spending parameters and estimate revenue from January through April to help develop a proposed budget. The Proposed Budget is then submitted to the Budget Committee which consists of the Mayor, City Councilors, and the Budget Committee.



Notice of the Budget Committee public hearings, which are held in May, are published in the Bend Bulletin and on the City's website preceding the meeting. At the first Budget Committee meeting, it is typical for the Budget Committee to hear community sponsorship requests. In addition to the sponsorship requests the Budget Officer delivers the Budget Message. The Budget Message explains the proposed budget and any significant changes in the City's financial position. At the second Budget Committee meeting, usually the day immediately after the first, there is continued discussion on the details of the budget. Also at this meeting is a Public Hearing declaring the intent to receive and use for funding the State Shared Revenues offered to each Oregon city. The public is given a chance to comment or give testimony at either of these two meetings. For more information about public involvement, see "Citizen Involvement Opportunities" section below. When the Budget Committee is satisfied with the budget, including changes, additions to or deletions from the proposed budget, it approves the budget for submission to the City Council. When approving the budget, the Budget Committee also approves, by motion, the amount or rate of ad valorem taxes. After the Budget Committee approves the proposed budget, the Budget Officer publishes a financial summary and notice of budget hearing in the local newspaper. The hearing is held during a regular City Council meeting (usually the regular session in June). The purpose of the public hearing is to receive budget related testimony from citizens and provide an opportunity to discuss the approved budget with the Mayor and Councilors.

The City Council has the authority to make some changes to the approved budget. The changes allowed include adjusting resources, reducing or eliminating expenditures, and /or increasing expenditures on a limited

basis. Increases of expenditures of the amounts approved by the budget committee are limited to not exceed more than \$5,000 or 10 percent; whichever is greater. Expenditure increases above those limits require a republishing of the budget and an additional hearing. In no case, however, may the City Council increase the taxes over the amount approved by the budget committee. The City Council then votes on a resolution, which formally adopts the budget, makes appropriations, and levies the taxes, not later than June 30.

After the budget document is finalized, it is submitted to the County Clerk and the Department of Assessment and Taxation, distributed to all members of the budget committee, the City Council and City staff. The document is posted on the City's website www.lapineoregon.gov.

Citizen Involvement Opportunities

All meetings of the Budget Committee and City Council are open to the public. Citizens are encouraged to provide comments during any of these meetings during the Public Comment period of the agenda. Citizens may also testify before the City Council during the public hearing on the approved budget. The proposed budget document will be available for public review at City Hall and on the City's website for a reasonable amount of time prior to the first budget committee meeting. Copies of the entire document, or portions thereof, may be requested through the normal process of requesting public records. Public Comment or testimony may be provided by: Submitting a written statement by mail, e-mail or at a meeting or public hearing; or, speaking to the Committee or Council at their meetings during the public comment opportunities.

Changes after Adoption

Once the governing body has enacted the resolutions to adopt the budget, expenditures may not be made for any purpose in an amount greater than the amount appropriated, except as allowed by Oregon Revised Statute (ORS) (mainly 294.338, 463, 471, 473, and 478). Most changes require formal action in the form of a resolution or a supplemental budget. In some instances, a public hearing is required. The ORS sections mentioned above provide direction on which formal action is needed depending on the specific situation giving rise to the needed budget change; however a supplemental budget is needed to create a new appropriation or a new fund transferring funds where a category of expense does not already exist in the adopted budget. Most other situations can be handled by resolution.





BUDGET CALENDAR FISCAL YEAR 2024-2025

| | |
|---|----------------------------|
| Appoint Budget Officer | March 13, 2024 |
| Appoint Budget Committee | April 10, 2024 |
| Publish 1 st Notice of Budget Committee Meeting And Public Hearing for Comments from Public (Bend Bulletin) | April 17, 2024 |
| Publish 2 nd Notice of Budget Committee Meeting And Public Hearing for Use of State Revenue Sharing (Website Only) | April 24, 2024 |
| Budget Message and Budget Committee Meeting Community Sponsorship Presentations | May 7, 2024 5:30 p.m. |
| 2 rd Budget Committee Meeting and Public Hearing For Use of State Revenue Sharing | May 8, 2024 5:30 p.m. |
| 3 rd Budget Committee Meeting and Public Hearing (<i>Only If Necessary</i>) | May 9, 2024 5:30 p.m. |
| Publish Notice of Budget Hearing (Bend Bulletin) | May 15, 2024 |
| Budget Hearing & Adoption of the Budget Make Appropriations, Impose and Categorize Taxes (City Council) | June 12, 2024 5:30 p.m. |

Budget Officer: Ashley Ivans, Assistant City Manager / Finance Director

Finance Staff: Geoff Wullschlager, Amanda Metcalf, and Tina Kemp

Budget Committee: Daniel Richer, Cathi Van Damme, Courtney Ignazzito, Mike Shields, and Karen Morse

BUDGET FAQs (FREQUENTLY ASKED QUESTIONS)

What is a budget?

A budget is a planning tool. It identifies the work plan for the City for the fiscal year and outlines the financial, material, and human resources available to complete the work plan. It also includes general financial information about the organization and identifies the policy direction of the City Council under which the budget was prepared. The budget is the city's means of planning and reporting what it intended to do with its financial resources and ensure that those dollars are spent as wisely and efficiently as possible.

The City of La Pine uses a fund-based budget, meaning that accounts of the City are organized based on funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. Each fund is considered a separate entity accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures.

Why does a city create a budget?

Oregon state law requires all cities and other governments in Oregon to adopt a budget annually. Oregon local budget law (Chapter 294 of Oregon Revised Statutes) gives budget provisions and procedures that must be followed during the budgeting process. The budget must be completed by June 30, the day before the start of the fiscal year to which the budget applies. Without a budget for the new fiscal year, the city has no authority to spend money or incur obligations. A local government's ability to impose a property tax is also tied to the budgeting process.

Even if there were no legal requirement to budget, La Pine would complete a budget anyway. Budgeting creates a work and spending plan, which helps to ensure that public funds are spent wisely. The budget process allows city staff to review City Council goals and objectives in a formal setting, determine what will be required to meet those objectives, develop an implementation plan, and share that information with citizens and decision-makers.

What basis of accounting/budgeting does the city use?

The budget is prepared on a modified accrual basis for all funds of the City. Under this accounting basis, revenues are recorded when they are measurable and available, generally within 60 days of year end. Expenditures are recognized when the liability is incurred except that future long-term obligations are not recognized until they mature. Each year, the City's financial position is audited by an independent auditor licensed by the State of Oregon to conduct municipal audits. The audited financial statements are presented in accordance with GAAP, promulgated by the GASB. The Annual Financial Report presents fund revenue and expenditure on a GAAP basis to the budgetary basis for comparison purposes.

When does “budget season” start?

The budget process for the City of La Pine typically begins in late December each year. Currently, the Finance Department begins to review the rate and fee structures, increases in the cost of services and contracts, the proposed capital improvement program, and other financial plans. The City Council’s goals and objectives guide the budget-making process.

However, the budget process for the City of La Pine is an ongoing process throughout the year. During each fiscal year, new initiatives for services, new regulation, new funding sources, better methods for providing existing services, and new concerns are brought forward by citizens and staff to the City Council for discussion, study, or implementation. Typically, because we tend to budget very conservatively, new programs or initiatives need to wait until the next budget cycle or longer to be fully funded.

What does city staff do to develop the budget?

To prepare for the coming budget cycle, staff evaluate current services and identifies issues to be addressed during budget hearings. Primary factors considered by staff in making recommendations include:

- Relevant federal, state or city regulations or needs that affect services provided by a department.
- Council position, policy statement, or consensus regarding a service.
- Service deficiencies that have been identified through complaints, observations, or citizen survey data.
- Demographics, neighborhood data, or trends in demand for services.
- Special interest, neighborhood data, or professional group input or request for service.
- Special studies or reports that have identified a need for a service.
- Annual equipment assessments and inventories, which have identified a deficiency.

Throughout the year the City Council addresses issues and gives staff policy direction for the development of the budget. Once that is completed, the staff turns its attention to turning that direction into numbers on paper. Factors that will play into budget planning at this point include:

- The cost of employee salaries is the largest expenditure on the city budget. Therefore, careful attention is given to any cost-of-living adjustments, or any other major change in the employee salary schedule.
- Known cost factors including such items as postal rate increases, social security costs, contribution rates to employee pension and retirement funds, and other similar costs.
- Changes in employee fringe benefits, such as changes affecting vacation policy, overtime, holidays, uniform allowances, health insurance, and sick leave affect expenditures.
- Required elements of the budget such as insurance costs, utility costs, and vehicle maintenance costs are developed.

- Capital projects that have been recommended by facility plans or special area land-use plans or have been requested by citizens.
- General economic fluctuations can be one of the most difficult considerations when preparing a budget. In recent years even the best economists have encountered difficulty in predicting the performance of the economy. Also, any local event significantly impacting the local economy is taken into consideration. The failure or inability to conservatively consider projected economic activity can cause significant financial problems.

As with the revenue estimates, fiscal prudence demands that expenditure estimates be as accurate as possible. The Budget Officer analyzes and reviews the budgets in detail, checking for accuracy and reasonableness of projections, and ensuring that all required elements of the budget are correct.

How do you know how much money the city will have?

Staff develop projections each year for each type of revenue the city receives. These projections are based on knowledge of some factors and assumptions about others. For example, the city could be notified that it will receive a \$1 million reimbursement grant for a capital project. The capital project is scheduled to last from May in one year until September one year later. As a result of the construction schedule, this project will cross three fiscal years. Before revenue projections can be finalized for each fiscal year, the project construction (expense) schedule must be set so that reimbursement dates for grant revenues may be determined and revenue budgeted as accurately as possible in each fiscal year. A good example of this situation is the current Water and Wastewater Expansion Project, which has span over multiple years.

Many revenue estimates must be made based on assumptions about general economic conditions and trends. For example, development related revenues (building permits, system development charges, and requests for new water service connections) are all based on assumptions about what development will do in La Pine during the coming year. Revenues estimates are made cautiously since estimating too high may result in setting a budget that will not be supported by future revenues.

Is the budget ever evaluated?

Throughout the fiscal year, the expenditures and revenues are monitored regularly and compared to the budget appropriations. Monthly operating reports are prepared by the Finance Director and provided to the City Manager and City Council at a monthly meeting.

At the close of the fiscal year, the Annual Financial Report is prepared which reports on the financial condition of the City. During the budget process, this information is used to compare the projections of revenues and expenditures made during the prior fiscal year to the actual revenues and expenditures for a given fiscal year.

Current year and future assumptions about revenues and expenditures may be changed depending on how close projections were to actual figures.

Can the budget be amended once it is adopted?

During the fiscal year, when the city is operating with the adopted budget, changes in appropriated expenditures sometime become necessary. These changes can be made mid-year by the City Council. The City Council may amend the adopted budget either by passing a transferring resolution, or by adopting a supplemental budget. Changes that require moving an existing appropriation from one area of the budget to another can normally be made by resolution. A supplemental budget is most often required when new appropriation authority is needed.

Who do I contact for more information?

All requests for public information in the City of La Pine are handled by the Administrative Assistant, City Recorder and City Manager. Please call 541-536-1432 or visit our website at www.lapineoregon.gov

BUDGET SUMMARY FISCAL YEAR 2024-25

INTRODUCTION

This section of the budget document provides an overview of the fiscal information regarding operations of the City of La Pine for FY 2024-25. This section begins (below) with a summary of the FY 2024-25 City budget that combines all funds by type. The following pages breakdown key categories of revenues and expenditures offering a snapshot of the flow of funds to and through the City.

SUMMARY OF THE ADOPTED BUDGET

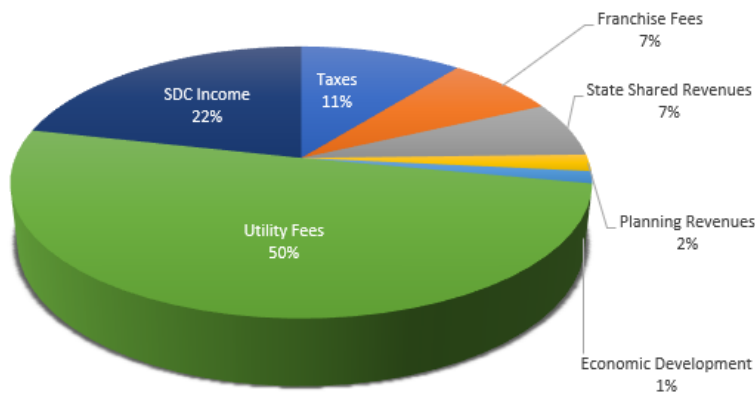
Per state law, the proposed budget for FY 2024-25 is balanced. The City’s projected revenue totals are \$9,934,397. With an estimated beginning fund balance of \$17,587,219, and Transfers In of \$2,703,977 the City anticipates it will have a total of \$30,225,593 in resources to fund services, operations, and projects. A consolidated summary of the revenues and expenditures is outlined in the chart below:

| Consolidated Financial Summary for all Funds | | | |
|---|----------------------|----------------------|----------------------|
| | 2022-23 | 2023-24 | 2024-25 |
| | Actual | Adopted | Proposed |
| Revenue | | | |
| Beginning Balance | \$ 14,772,128 | \$ 11,262,680 | \$ 17,587,219 |
| Taxes | \$ 429,578 | \$ 477,330 | \$ 457,500 |
| Transfers In | \$ 507,500 | \$ 1,070,000 | \$ 2,703,977 |
| Franchise Fees | \$ 369,810 | \$ 301,300 | \$ 313,825 |
| State Shared Revenues | \$ 420,087 | \$ 375,000 | \$ 280,000 |
| Grant Revenue | \$ 13,441,984 | \$ 21,650,026 | \$ 5,345,026 |
| Planning Revenues | \$ 92,429 | \$ 125,000 | \$ 85,000 |
| Economic Development | \$ 65,742 | \$ 165,000 | \$ 61,271 |
| Utility Fees | \$ 1,567,750 | \$ 1,617,750 | \$ 2,158,500 |
| SDC Income | \$ 1,004,584 | \$ 750,000 | \$ 920,000 |
| All others | \$ 419,717 | \$ 415,183 | \$ 313,275 |
| Total Revenues | \$ 33,091,309 | \$ 38,209,269 | \$ 30,225,593 |
| Expenditures by Category | | | |
| Personnel Services | \$ 882,751 | \$ 1,563,327 | \$ 2,028,155 |
| Materials & Services | \$ 841,890 | \$ 1,750,604 | \$ 3,159,650 |
| Capital Outlay | \$ 16,960,616 | \$ 22,660,026 | \$ 9,810,626 |
| Transfers Out | \$ 507,500 | \$ 1,070,000 | \$ 2,703,977 |
| Debt Service | \$ 427,061 | \$ 231,768 | \$ 1,192,908 |
| Contingencies | | \$ 1,435,000 | \$ 1,155,000 |
| Unappropriated / Reserved | \$ 13,471,491 | \$ 9,348,544 | \$ 10,175,277 |
| Special Payments | | \$ 150,000 | |
| Total Expenditures | \$ 33,091,309 | \$ 38,209,269 | \$ 30,225,593 |

REVENUE SUMMARY

It is essential to establish revenue projections at the onset of the budget process. These projections provide parameters to measure proposed projects and expenditures against. The City is conservative with revenue projections to minimize potential revenue shortfalls and unanticipated economic factors. When revenue projections are low, the additional revenue assists the City in building reserve funds and increasing the beginning fund balance on the next year's budget. Carryover is essential to the City's sustainability in future years.

Budgeted Revenue, without Grants and Beginning Fund Balance



Revenue projections in this year's budget are based on the following assumptions:

- Property Tax Growth at 3%
- Increase in Water Rates of 6%
- Increase in Sewer Rates of 18%

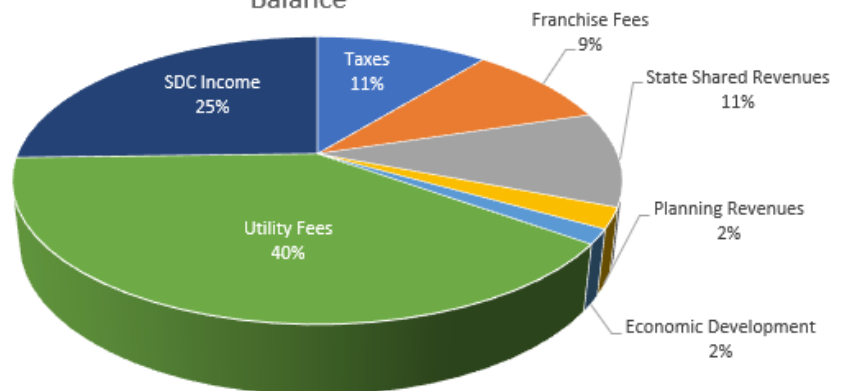
The revenues for FY 2024-25 balance the expenditures at \$30,225,593. Of that figure, \$17,587,219 or 58% is

carryover from previous years constituting the beginning fund balance. This year Utility Service Fees are the largest contributors to revenue. This is due to the rate increases listed above.

City revenues generally come from taxes, State Shared Revenues, franchise fees, planning fees, economic development fees, SDC Income and utility fees. The charts on this page depict these revenues by percentage. Grants and Beginning Fund Balances are removed from these charts. These two categories substantially affect the charts and do not paint a clear picture of where the City's revenues come from.

The following pages include additional information on the major revenue sources utilized by the City of La Pine through budgeted expenditures.

FY 2022-23 Actual Revenues, without Grants and Beginning Fund Balance



Property Taxes

Description: The City levies a tax amount each year for operations. The levy based on the City’s permanent rate is \$1.98 per thousand dollars of assessed value as determined by the Deschutes County Assessor’s Office. This is the maximum levy allowed the City under State Law without additional voter approval.

Use: The levy is used to fund daily operations within the General Fund. There are no restrictions as to usage.

Structure: Levy for Operations—\$1.98 per \$1,000 of assessed valuation in FY 2024-25.

| Fiscal Year | Property Tax Levy |
|--------------------|-------------------|
| 2021-22 | \$381,011 |
| 2022-23 | \$427,104 |
| 2023-24 Estimate | \$445,000 |
| 2024-25 Projection | \$455,000 |

Assumptions: The City is dependent on residential, commercial, and industrial values in their assessed values. Although assessed properties values have rapidly risen over the past couple of years, as well as new construction on the tax rolls, the City is conservative in tax growth assumptions. Based on conversations with the Deschutes County Assessor’s Office, and assumptions stated above, this budget assumes a 3% growth in assessed value.

Franchise Fees

Description: Franchise fees are charged to utilities for use of the public right-of-way. The City has franchise agreements with TDS Broadband, TDS Telecom, Cascade Natural Gas, CenturyTel, Midstate Electric, CenturyLink, Republic Services, and Light Speed Networks. Each franchise is a negotiated contract with a percentage of gross revenue as the franchise fee.

Use: There are no restrictions on the use.

Last year the City began depositing a portion of these revenues into the Streets Fund rather than facilitating an annual interfund transfer from the General Fund. It is too soon to tell how the income will impact that fund. However, the process is working well.

Structure: The fees range in percentage of the gross income by Franchisee.

Assumptions: Although franchise fees have generally increased each year, they can fluctuate depending on large customer usage. The projected revenues of franchise fees in this budget are conservative and reflect previous years actuals collected.

| Fiscal Year | Franchise Fees |
|--------------------|----------------|
| 2021-22 | \$272,033 |
| 2022-23 | \$369,810 |
| 2023-24 Estimate | \$323,171 |
| 2024-25 Projection | \$328,225 |

Planning Revenues

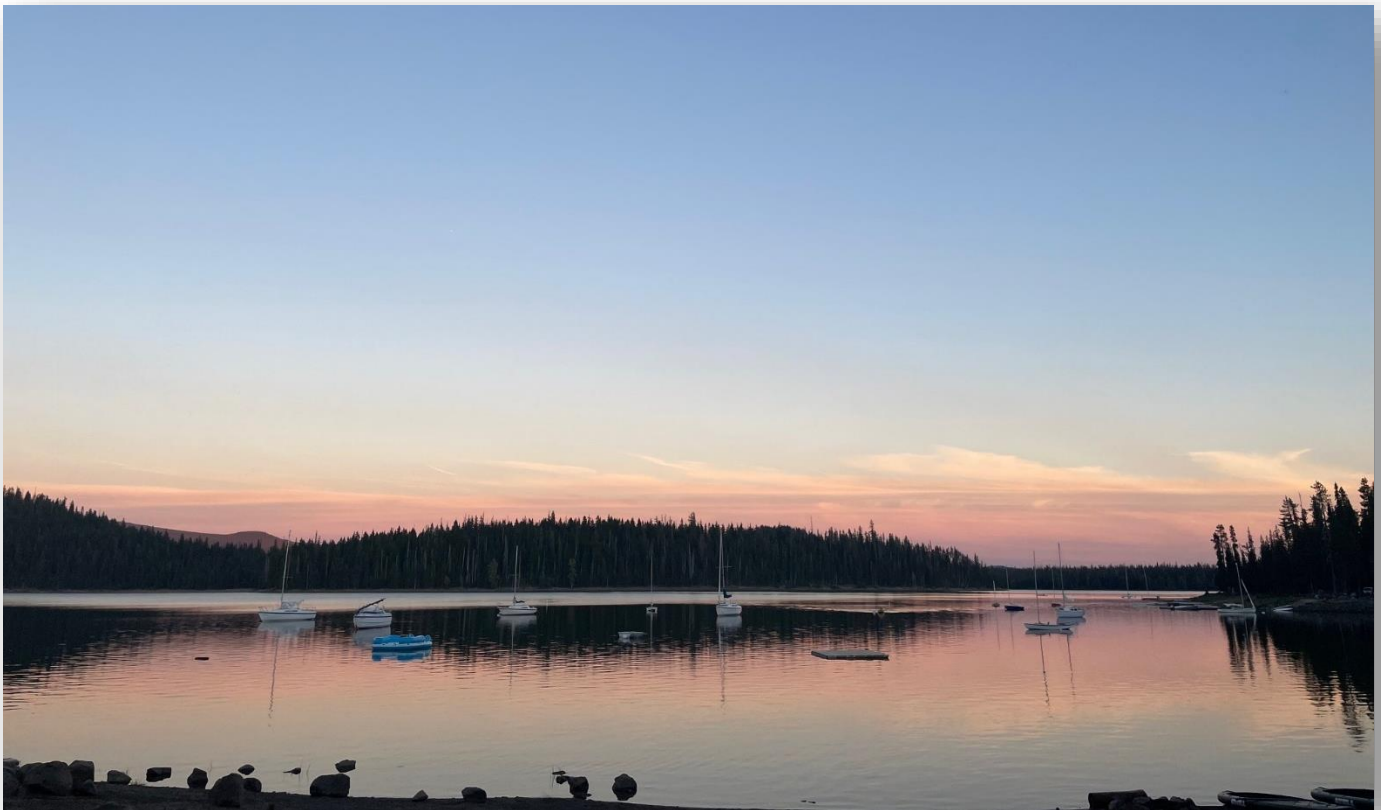
Description: Planning Revenues are generated by planning applications processed by the City. Secondly, they are generated by advanced planning fees. These fees are assessed by the Deschutes County Building Department on development.

Use: Planning fees are used to pay for the operations and staffing of the Community Development Department.

Structure: Planning Fees are based on application type. Advanced planning fees are based on building valuation.

Assumptions: The city is conservatively budgeting this program. When recessions come, Community Development Departments historically suffer most because their revenues are based on building. The City will subsidize this Department from the General Fund if there is a recession. Furthermore, reserves are built annually to accommodate these economic shifts.

| Fiscal Year | Planning Fees |
|--------------------|---------------|
| 2021-22 | \$173,113 |
| 2022-23 | \$92,429 |
| 2023-24 Estimate | \$145,000 |
| 2024-25 Projection | \$85,000 |



Water Rates

Description:

The City operates and maintains a potable water system within the City of La Pine. The City charges for the use and consumption of water.

Use:

The revenue generated by water is used to cover the cost of operations, maintenance, administration, and replacement of the water distribution system.

Structure:

There are two components to the City's water charge. There is a fixed monthly charge based on meter size. Volume is calculated at a flat rate per 1000 gallons for commercial uses and in a 3-Tier scale based on consumption for residential users.

Assumptions:

Beginning July 1 in FY 2024-25 water rates will increase 6%. This budget includes proposed water rates revenues of \$1,041,000 based on previous water rate revenues and the 6% rate increase.

Additional

Information:

The City received a rate study recommendation from FCS Group in 2015 that proposed water rates be increased by 3% from FY 2015-16 through FY 2021-22. However, rates were not increased from FY20 – FY23. Last year the City raised the rates, in line with the study recommendations, by 3%. With the increase in debt payments due to the water and wastewater project the City has decided to raise rates by 6% to accommodate the final two increase recommendations from the 2015 rate study. This rate study document is available at City Hall.

| | | Residential | Commercial |
|-------------------------|------------|---------------|------------|
| Fixed Monthly Charges | | \$ / Meter | |
| Meter Size | MCE Factor | | |
| 5/8" | 1.00 | \$ 34.48 | \$ 34.48 |
| 3/4" | 1.00 | \$ 34.48 | \$ 34.48 |
| 1" | 2.50 | 86.20 | 86.20 |
| 1 1/2" | 5.00 | 172.41 | 172.41 |
| 2" | 8.00 | 275.85 | 275.85 |
| 3" | 16.00 | 551.71 | 551.71 |
| 4" | 25.00 | 862.05 | 862.05 |
| 6" | 50.00 | 1,724.09 | 1,724.09 |
| Volume Charges | | \$ /1,000 gal | |
| Tier 1: 0-3,600 gal | | \$ 1.43 | \$ 2.98 |
| Tier 2: 3,601-7,200 gal | | \$ 2.15 | \$ 2.98 |
| Tier 3: > 7,200 gal | | \$ 3.58 | \$ 2.98 |

Sewer Rates

Description: The City operates and maintains a Wastewater Collection and Treatment System and the City charges each user having a sewer connection or otherwise discharging sewage, industrial waste, or other liquids into the City’s sewer system.

Use: The revenue generated by sewer rates is used to cover the cost of operations, maintenance, administration, and replacement of the wastewater collection and treatment system.

Structure: The City has two components to its structured sewer rate. Each user pays a monthly minimum that is based on Meter Size and MCE (Meter Capacity Equivalent). Also, the city uses average winter water usage to calculate Residential discharge. Commercial discharge is calculated on monthly water usage.

Assumptions: Beginning July 1 in FY 2024-25 sewer rates will increase by 18%. This budget includes proposed sewer rates revenues of \$1,003,000 based on previous sewer revenues and the 18% rate increase.

Additional

Information: The City received a rate study recommendation from FCS Group in 2015 that sewer rates be increased by 10% from FY 2015-16 through FY 2019-20, then by 18% from FY 2020-21 through FY 2023-24, and then by 6% in FY 2024-25. However, rates were not increased from FY20 – FY23. Last year the city should have increased the rates by 18%,

but instead increased them by 10%. This leaves four remaining rate increases, the 8% remaining from last year, two 18% increases, and one 6% increase. The City will increase rates by 18% this year and next year. Then the City will increase rates by 14% (6% recommended and 8% make up from FY23). This rate study document is available at City Hall.

| Meter Size | MCE Factor | \$ / Meter | \$ / MCE | Total Monthly Fixed Charge |
|----------------------|------------|--|-----------|----------------------------|
| 5/8" | 1.00 | \$ 16.13 | \$ 15.14 | \$ 31.27 |
| 3/4" | 1.00 | \$ 16.13 | \$ 15.14 | \$ 31.27 |
| 1" | 2.50 | \$ 16.13 | \$ 37.85 | \$ 53.99 |
| 1 1/2" | 5.00 | \$ 16.13 | \$ 75.70 | \$ 91.83 |
| 2" | 8.00 | \$ 16.13 | \$ 121.12 | \$ 137.25 |
| 3" | 16.00 | \$ 16.13 | \$ 242.23 | \$ 258.36 |
| 4" | 25.00 | \$ 16.13 | \$ 378.49 | \$ 394.62 |
| 6" | 50.00 | \$ 16.13 | \$ 951.71 | \$ 967.84 |
| Volume Charge | | | | |
| Residential | \$ 5.18 | per 1,000 gal of avg. winter water usage [a] | | |
| Commercial | \$ 9.59 | per 1,000 gal of all water usage | | |

[a] Average metered water usage between November and February of previous fiscal year

Water and Sewer SDCs (System Development Charges)

Description: A System Development Charge (SDC) is a one-time fee imposed on new development (and some types of re-development) at the time of development. The purpose of this fee is to recover a fair share of the cost of existing and planned facilities.

Use: The revenue generated by SDCs is used to expand infrastructure. Specific ORS regulates and restricts what SDC income can be used for.

Structure: Both water and sewer SDCs are charged based on the size of water meter being installed at the development. Rates start at the rate for a 5/8" meter (smallest option) and increase by MCE (Meter Capacity Equivalent) as the size of the water meter increases.

Assumptions: There are no assumptions this Fiscal Year.



Transportation SDCs (System Development Charges)

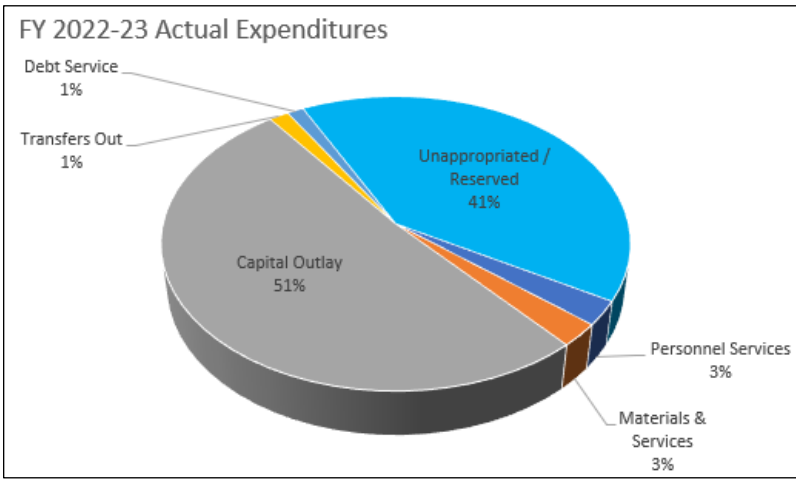
Description: A System Development Charge (SDC) is a one-time fee imposed on new development (and some types of re-development) at the time of development. The purpose of this fee is to recover a fair share of the cost of existing and planned facilities.

Use: The revenue generated by SDCs is used to expand infrastructure. Specific ORS regulates and restricts what SDC income can be used for.

Structure: Transportation SDCs are charged based on EDU's (Equivalent Dwelling Unit) contingent on the type of development. A Single-Family Dwelling Transportation SDC is \$4,409.

Assumptions: There are no assumptions this Fiscal Year.

EXPENDITURE SUMMARY



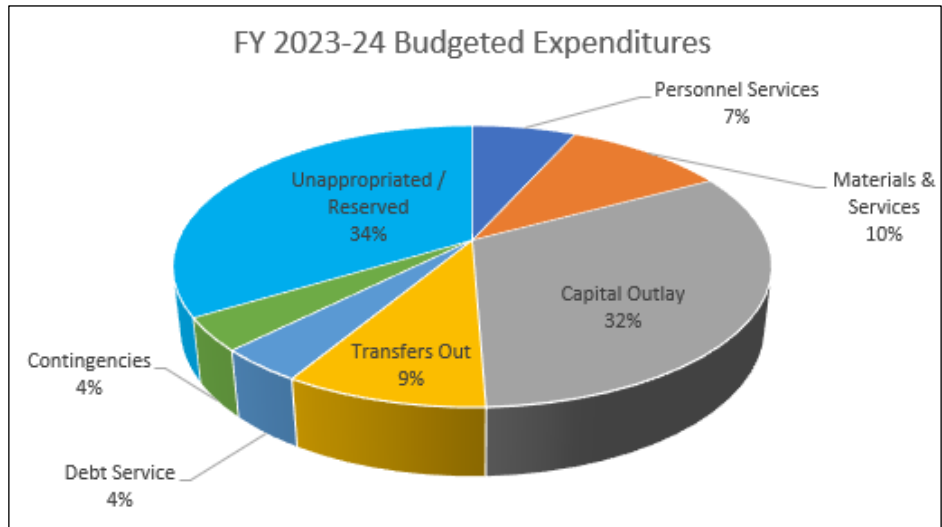
Under Oregon budget law, the City has the authority to appropriate all revenue sources. As a result, the City of La Pine prepares an annual budget for all funds meaning that all money expected to be received as resources are appropriated.

Appropriations by Classification

An important consideration is what portion of the budget is being spent on certain classifications of expenditure. The city budget breakdown includes use of seven major classifications: personnel

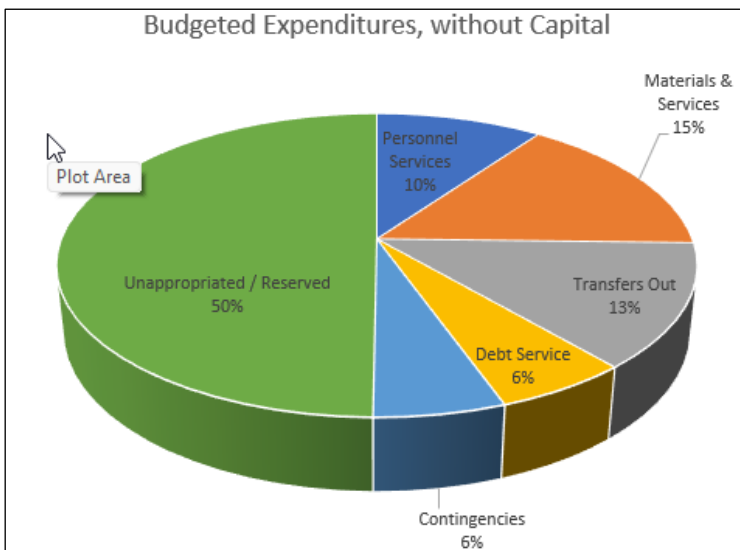
services, materials and services, capital outlay, transfers, debt service, contingency, and reserves/unappropriated.

The largest category of expenditure in the proposed FY 2024-25 budget is the Unappropriated Ending Fund Balance of \$10,175,277 (34%). Following closely in second place is Capital Outlay budgeted at \$9,810,626 (32%) is budgeted for the project.



The next largest categories are Materials and Services (\$3,159,650 – 10%), Transfers Out (\$2,703,977– 9%), and Personnel Services (\$2,028,155 – 7%). The remaining categories of expenditure are Contingency (\$1,155,000 4%), and Debt Service (\$1,192,908 – 4%).

Capital Improvements



Capital Outlay includes all anticipated expenditures for individual items with a cost greater than \$10,000 and a useful life expectancy of one year or more. This budget includes capital investment in all funds except for the City’s reserve funds.

The City prides itself on having the ability to set aside and save for larger capital projects. Specific capital projects are detailed later in this budget document in the key projects and the overview of changes by fund sections.

Contingencies

Appropriations set aside for contingencies are budgeted to allow the City to address emergencies or unexpected circumstances that may be used following approval of the City Council. If the City Council authorizes the use of contingency funds, the funds are transferred by resolution to the necessary expenditure category. There is never an actual expenditure in the classification of Contingency.

The City budget includes contingencies across operating funds. As a general budget principle, having adequate contingencies offers flexibility with unforeseen events. Those funds set aside as contingency that are not spent, roll into the following fiscal year, and increase the beginning fund balance. State law requires that contingency transfers of greater than 15% of appropriations be handled by a Supplemental Budget Process.

| Contingency Amounts | |
|-------------------------------------|---------------------|
| General Fund | \$ 400,000 |
| Cemetery Fund | \$ 5,000 |
| Streets Fund | \$ 200,000 |
| Tourism Fund | \$ 50,000 |
| Community Development | \$ - |
| Industrial / Economic Development | \$ 50,000 |
| Water | \$ 300,000 |
| Sewer | \$ 150,000 |
| TOTAL CONTINGENCIES BUDGETED | \$ 1,155,000 |



| Position | FTE | | |
|---|--------------|--------------|--------------|
| | FY 2022-23 | FY 2023-24 | FY 2024-25 |
| City Manager | 1.00 | 1.00 | 1.00 |
| Assistant City Manager / Finance Director | 1.00 | 1.00 | 1.00 |
| Public Works Director | 1.00 | 1.00 | 1.00 |
| City Engineer | | | 1.00 |
| Principal Planner | 1.00 | 1.00 | 1.00 |
| Associate Planner | - | 1.00 | 1.00 |
| City Recorder | | | 1.00 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 |
| Accounting Clerk | 1.00 | 1.00 | - |
| Utility Billing Clerk | | | 1.00 |
| Public Works Maintenance Staff | 4.00 | 4.00 | 5.00 |
| Total | 10.00 | 11.00 | 14.00 |

Interfund Transfers

Interfund Transfers represent the movement of monies between funds within the City. This is normally done to move money from the operating funds into other funds where they will be saved for future expenditures or used to complete capital projects.

This budget reflects both moving to save as well as moving funds to reimburse for capital projects.

Personnel Services & Staffing Levels

The FY 2024-25 proposed budget includes a total of 14.0 full-time equivalent (FTE) employees, up from 11.0 FTE in FY 2023-24. One FTE equals approximately 2,080 hours of work each year. Proposed staffing level changes in this budget include the addition of a City Engineer, Utility Worker, and Utility Billing Clerk.

Benefits and Wages are budgeted to increase with consideration given to the cost-of-living increases in the area over the last 2-3 years. Cost of Living Adjustments (COLA) is budgeted at 4%.

| Fund | Transfers In | Transfers Out | Difference |
|-----------------------------------|--------------------|---------------------|----------------|
| General | \$ 554,750 | \$ 480,000 | \$ 74,750 |
| Streets | \$ 325,000 | \$ 261,750 | \$ 63,250 |
| Tourism | | \$ 25,000 | \$ (25,000) |
| Community Development | \$ 155,000 | \$ 38,750 | \$ 116,250 |
| Water & Sewer Reserve | \$ 400,000 | \$ - | \$ 400,000 |
| Equipment Reserve | \$ 285,000 | | \$ 285,000 |
| Debt Reserve | \$ 734,227 | | \$ 734,227 |
| Industrial / Economic Development | | \$ 31,750 | \$ (31,750) |
| SDC | \$ 250,000 | | \$ 250,000 |
| Water | | \$ 1,387,737 | \$ (1,387,737) |
| Sewer | | \$ 478,990 | \$ (478,990) |
| Totals | \$2,703,977 | \$ 2,703,977 | \$ - |

Key Projects by Fund

KEY PROJECTS BY FUND

The City has had an exciting year, and the staff doesn't expect a slowdown anytime soon in terms of projects. In spring of 2023, the City was down to seven staff members – the City Manager, the Finance Director, an Administrative Assistant, and four utility workers. Today, the city is fully staffed with 12 staff members. Our front-line staff is up to two members for redundancy, coverage, and as a response to the increase in foot traffic and phone calls to City Hall. Our Community Development Department currently has two planners, which is how the department should have been for a few



years now. This helps separate the current planning and long-range planning projects. It also decreases turnaround times for Land Use Applications. Lastly, the Public Works Department is up to 6 members – with the new emphasis on the water and wastewater project, street repairs, cemetery upgrades and needs for improvements to infrastructure, this department increase has helped spread out those tasks amongst the team. With more projects on the horizon, it is likely that staffing will continue to increase over the next few years.

General Fund

In December 2023 the City started its first safety committee. Prior to this change the City's staff was small enough to conduct safety meetings, rather than housing a committee. Already, the committee is off to a good start and has made many improvements. Recommendations from the safety committee for this budget year include:



- Improved PPE (Personal Protective Equipment)
- New first aid kits for all vehicles and buildings
- First Aid & CPR training
- AED machines in all buildings.

The General Fund pays for Safety Committee items not allocated to specific funds.

The City was a recipient of ARPA (American Rescue Plan Act) in two different fashions. First, every local government received a shared portion of this funding to rebuild after the COVID pandemic.

Secondly, states were issued a large amount of funds to allocate to the local governments based on projects submitted. The ARPA funds mostly discussed this Fiscal Year were of the latter and were awarded to the City by the State for the Eastside Sidewalks Project.

However, the first set of funds contributed directly to the City were used to begin contracting with Deschutes County Sheriff for increased patrol services within the City. This contract will be renewed annually and costs the City around \$225,000 per year. You will see this in the Materials & Services section of the General Fund. As has been stated prior, the City always overstates expenditures because staff is of the position that it is better to have it and not need it than to need it and not have it. This is why the amount budgeted is more than the actual cost of services. This is a trend you will see throughout this budget.

Lastly, the General Fund is facilitating some technical upgrades. These technical upgrades are to the City's server for enhanced security and efficiency and to the Council Chambers audio and visual systems.

The technological world is a quickly changing environment, and the City has not had a server replacement in 10 years. With an increase in users of our system, it is taxed more than it has ever been, and needs to be upgraded to accommodate this new use. Staff members manage well with the lack of technology; however, this upgrade will make tasks more efficient in our operating software's and in general processing.

Another area of significant change for the city is how Public Meetings are held. The new normal is virtual attendance by guests, partners, citizens and even council and staff sometimes. The Council Chambers current AV system is not user-friendly to these remote attendees, nor to the attendees of the meetings in person. It is difficult to hear and see the person on the projector, and feedback from those attendees indicate that it is also difficult to be an active participant in meetings while attending remotely. Based on this feedback, and the knowledge that this remote participation is not going to change based on state law, staff has recommended that we undergo an audio and visual update to the Council Chambers.

These two updates will be paid for amongst the funds, however, they are capital items that need to be 'owned' by the General Fund. Therefore, we have budgeted interfund transfers into the General Fund from all funds to pay for these upgrades and have budgeted a large capital expense for this upgrade, and other smaller, yet important upgrades like lighting, to City Hall.



Cemetery Fund

As of fall 2023 the Cemetery had essentially run out of new plots to sell. Last fiscal year, staff budgeted for the expansion and deeding of new plots. This project is currently underway, and we expect it to carry on into the next Fiscal Year. Once the clearing and plotting are completed, the City would like to make minor improvements to walkways and roadways within the

Cemetery. Unfortunately, the cemetery does not make a lot of revenue, so city staff are tasked with making these improvements on a limited budget. Fortunately, many community partners like the American Legion Post 45, churches, and other volunteer groups dedicate their time to clean ups, and maintenance of the cemetery. Staff hope to continue efforts at the cemetery over the next few years to keep in a nice working condition.

Streets Fund

The second set of ARPA funds received by the City were for the design and construction of the Eastside Sidewalks on Highway 97. This design will match and mimic the design on the Westside. After months of back and forth with the state about project changes and timeline extensions the City has selected a contractor to complete the design phase of this project. This project will be completed in the winter of 2024, and be ready for construction after that. In the Streets Fund there is a large interfund transfer in from the General Fund to move the above-mentioned ARPA money out of General and into Streets where the project can be correctly capitalized.



Tourism Fund

For almost a year now an archway design has been underway for the intersection of Highway 97 and Huntington Road. This project is headed by the City’s Urban Renewal Agency. In summer of 2024 the design should be received by the City. The tourism fund is slated to pay for one-half of the costs associated with the design and construction of the archway.

The second project for this fund is the beautification of the Transit Center. In 2021 the funding for this project needed to be cut to stay within the budget of the grant funds received. The simplest way to cut that funding was to reduce the landscaping design. This Fiscal Year the City is looking at landscaping and beautifying that area. The funding for this project will be split by the General Fund, Tourism Fund and by the Urban Renewal Agency. Hence, there is an interfund transfer of

\$25,000 out of the Tourism Fund and into to the General Fund to recoup the Tourism Funds portion of this cost.



Community Development Fund

This year has been a whirlwind of events in the Community Development Department. Starting in July 2023 the City's new Principal Planner began drafting and submitting grants for an update of the City's Comprehensive Plan. The grants were awarded and this endeavor, called La Pine 2045, began in the winter of 2023. Well underway now, it is slated for completion in mid-2025. This visioning process for La Pine's future is exciting and will be the largest project for Fiscal Year 2024-25 in the Community Development Department.

The second project in this fund is a rate study. As you will see from the resources section of the Community Development Fund budget, we have estimated revenues to be very low. This is for a couple reasons. The first being that an economic shift of any kind reduces development, and therefore reduces fees coming into this fee-based department. Secondly, the City's Land Use rates are outdated, and are from a time when the City did not have in-house, but rather contracted, employees in this department. For the City to justifiably change rates a rate study must be conducted. The City is hoping to obtain some grant dollars for this endeavor; however, staff are prepared for the City to fund the study if needed. The long-term goal of increasing revenues is crucial to avoid subsidies from the General Fund.



SDC (System Development Charges) Fund

The City's SDC fund will see two notable projects this year. The development of new capital improvement plans and the design and expansion of the Newberry Lift Station. Capital Improvement Plans are the City's basis for charging SDC's in each department. In simplicity, the plans outline the improvements needed, what those improvements will cost, and the amount of development that can occur in the future. This illustration doesn't begin to scratch the surface of these projects, and of course, the state laws governing SDC's are strict and complicated. The City needs to develop new Capital Improvement Plans for Transportation, Water and Wastewater. It is expected that each of these projects will cost approximately \$500,000.



Secondly, the Newberry Lift Station needs to be re-designed and then re-constructed. Lift Stations are a crucial part of the City's sewer system because of the lack of slope within the city. Wastewater must flow at a downward slope to eventually end at the Treatment Plant. Because of the lack of topographical features in the city, the effluent must be lifted (at a lift station) to begin the process of sloping down again. This process happens all over the city, and it occurs at lift stations.

The Newberry Lift Station is the connection place for the new neighborhood between Huntington Road and Highway 97. The lift station to the north of this, Wickiup Lift Station, is the connection point for the Cagle and Glenwood expansion project. Wickiup Lift Station was redesigned about 5 years ago with this project in mind. The number of connections to this lift station has increased the flow substantially. This increase has overpowered the Newberry Lift Station and staff are manually pumping down the effluent at the lift station. This manual pumping must occur every day, however, it is usually more frequent than that. In closing about this project, it is worth noting that in terms of importance, this is the most crucial project for the city to complete this year.



Industrial / Economic Development Fund

It seems like everywhere you look in the City exciting things are happening. This is no different in the City's Industrial Park, and within the Economic Development Fund. During this Fiscal Year the City was awarded \$1.5 million from the state to design and construct a speculation building within the Industrial Park. This

building will house incubator businesses to allow growth until they can transition into new establishments of their own. This project will need to be designed and constructed and will likely cross a couple of fiscal years.

During the past 2-3 years, the SLED (Sunriver La Pine Economic Development) Director has put on a wonderful luncheon fundraiser. This event has been a great success and is an excellent time to gather with other members of Southern Deschutes County to discuss the developments of our area and the recent economic growth it has seen. The future planning these individuals perform is crucial to the success of the city and other south county members.

In addition to fund raising for the luncheon, the Director has also begun gathering memberships from local businesses for their participation in the success and growth of SLED. Each year the membership dues and luncheon revenues continue to grow through the hard work and dedication of the Director.

Lastly, the City intends to officially ratify the economic development group as an official advisory committee of the City. This will likely be completed prior to July 1st; however, the change will place the City in an excellent position to help foster growth in the community related to economic development.

Water Fund

For the water fund the ongoing water expansion into Cagle and Glenwood will continue into this Fiscal Year and will be completed. This project has been a learning experience and has come with its fair share of challenges. However, providing a safe water source to the remaining members of the City has been rewarding as well.



Since the transfer of the Special Districts to the City, the City has sold construction water out of hydrant meters. This process has needed an overhaul for many years. Hydrant meters cost the city around \$2,000 each, these are then checked out to construction companies for \$150. The contractor can attach that meter to any hydrant and pull water from it. It is an honor system, and one that is difficult to track. Staff are continually having to chase down the meters and contractors for readings and returns.

This year staff has budgeted to do away with this process completely and install a hydrant fill station activated by a key card. This system will cost around \$120,000. The return on investment for this system is a little bit less than 3 years from a cash position. From a staffing position, it is an immediate return on investment, as our front office and public works staff will not have to chase down the users of this system monthly. From a sanitary standpoint this system is immediately more effective because it will have a built-in backflow device to eliminate any contamination that could occur to our system.

Lastly, the City will consider an overhaul of the codes and ordinances governing the City's water system and design criteria. These codes, like many others in the City, were inherited by the Special Districts and then

fabricated to make something that would work for the City. Today, these codes are outdated, confusing, and oftentimes conflicting with other parts of the City Code.

Sewer Fund

As with the water fund, the ongoing sewer expansion into Cagle and Glenwood has been the most pressing project for a while now. A little more challenging than water, it has also been a learning experience. In December 2023 the City requested more funding to expand and repair another lift station on the city system in the industrial park. Additionally, there have been funding challenges with items overlooked in the design and unexpected requirements from DEQ. However, the end goal of providing sanitary sewer to residents, and the joy many customers relay to us once they're connected, has made this project rewarding as well.



As we prepare for the next fiscal year, the new projects for this fund are mostly limited to the expansion of the Newberry Lift Station and Capital Improvement Plans which are funded from the SDC fund. The City will also be doing a sewer code and ordinance overhaul in conjunction with the work on the water codes and ordinances. Lastly, safety upgrades for the City's chlorine room at the wastewater treatment plant and the purchase of equipment, a sewer line jetter, for this department are budgeted this fiscal year.



Overview of Changes by Fund

OVERVIEW AND CHANGES BY FUND

General Fund

The General Fund remains consistent with last year's budget. Revenue remains within \$300,000 of last year despite the lack of grant revenues projected. Payroll remains the same even with the addition of staff. Throughout the budget you will see adjustments to personnel service costs, this is due to the reallocation of staff members to more consistently match where their time is being spent. For example, the General Fund remains the same, however, the Streets Fund substantially increases. This is because more of the office staff's time is being spent discussing roadways than property taxes. The materials and service budget for this fund is up – this is due entirely to the new contract with Deschutes County Sheriff. Capital Expenses are down substantially due to completion of the Deschutes County Sheriff contract and the transfer of the Eastside Sidewalks grant dollars to the Streets Fund.



Lastly, Debt Service, Transfers Out, Contingency, Future Reserves and Unappropriated Ending Fund Balance all align with or exceed last year's budget. Exceeding in these categories is attributed to saving, instead of spending, more dollars.

Cemetery Fund

There are no substantial changes to the Cemetery Fund except for the lack of historical transfer in from the General Fund this year.

Streets Fund

The streets fund has a perceived increase to resources. This is due to the City budgeting for potential grants for a TSP (Transportation System Plan) update and construction of the Eastside Sidewalks. While staff does not know if these grants will be available, it is prudent to prepare for them being received. This way the dollars can be expended without a supplemental budget or waiting for the next Fiscal Year.

Last year, the City began collecting Franchise Revenues directly into the Streets Fund instead of facilitating an interfund transfer from the General Fund annually. While it is too early to tell how these revenues will



ultimately impact the fund in the long run, it is working well for the first year. Personnel Services have increased for the reasons discussed above. Materials and Services remain the same as last year, along with Contingency, Reserve for Future Capital, and Unappropriated Ending Fund Balance. Capital Outlay and Transfers Out have both increased. Capital Outlay is prepared for spending on the Eastside Sidewalks and the TSP update. Transfers out have increased due to saving for future equipment purchases.

Tourism Fund

There are no substantial changes to the Tourism Fund.

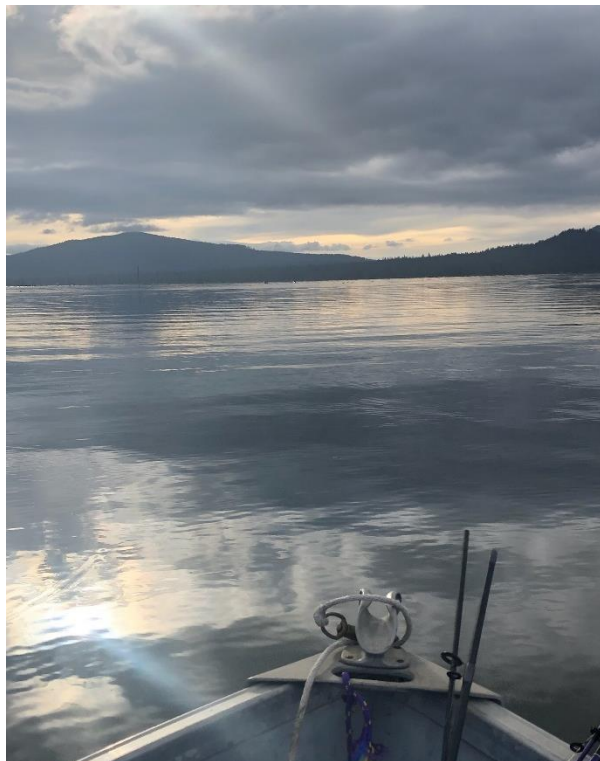
Community Development Fund

Substantial changes to the Community Development Fund include a Transfer in from the General Fund, this is to accommodate the increase to Personnel Services. This increase is caused by fully staffing the department and reallocating other staff to better match the duties they are performing. Capital Outlay is increased to accommodate the rate study discussed in the Key Projects by Fund section of this document. Interfund Transfers have also increased to repay the General Fund for the Audio-Visual Expansion of the Council Chambers.



Water & Sewer, Equipment and Debt Reserve Funds

There are no substantial changes to the Water & Sewer Reserve Funds. The Water Fund did contribute \$400,000 to the fund for reserves, however that money is simply slated for savings.



The Equipment Reserve Fund is a new fund created this year. This fund will be used to save dollars for equipment purchases to specific funds. Over the years money is reserved and the purposes for those reserves get lost in translation due to staff turnover. This fund will assure that the Public Works Departments do not lose the funds reserved for the Equipment purchases. This is an issue that has arisen in the past.

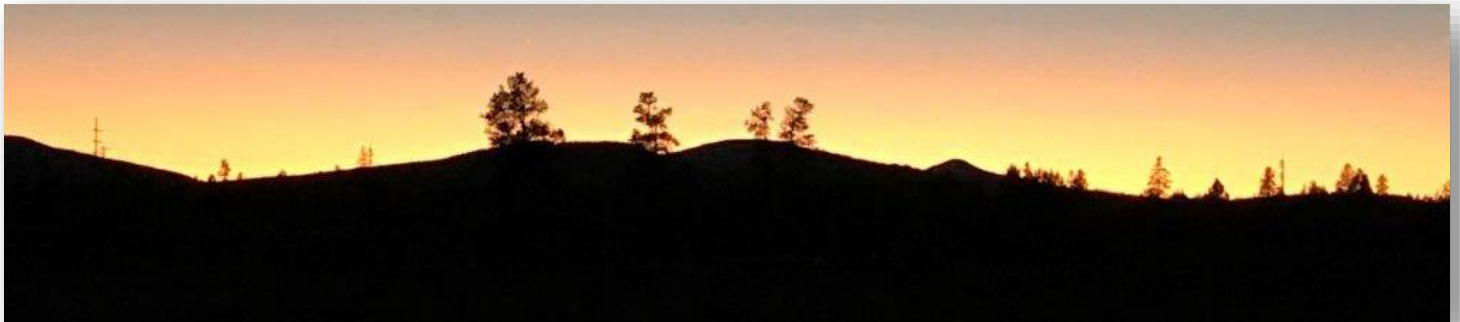
The Debt Reserve Fund includes two transfers in, one from water and one from sewer. These transfers are for mandatory reserves required by the USDA for the funding of the water and wastewater expansion into Cagle and Glenwood. These reserves are restricted and cannot be spent without prior approval from USDA.

Industrial / Economic Development Fund

The most notable change to the Industrial / Economic Development Fund is to Capital Outlay, which is accounting for expenditures for the Spec Building discussed in the Key Projects by Fund section. Also, of course, to the resources section where those grant dollars are received. Other than those items, this fund is in line with last year's budget.

Water Fund

The Water Fund changes consist of a reduction to grants and capital expenditures, this is because the water and wastewater project is almost complete. Other significant changes include a 6% rate increase – this is in line with the rate study discussed in the revenues section of this document. Personnel Services has also increased due to three new positions this year, a City Engineer, Utility Worker and Utility Billing Clerk. Materials and Services have increased, some of these increases relate to fuel and insurance, fixed fees that the City must account for increases and fluctuations on. Other items that have increased are legal fees – for the code update, training/traveling – due to increased staff, and building maintenance – due to safety committee recommendations. Debt Service has also increased substantially, due to preparing for the new bond payments for the expansion project. Transfers out have gone up to begin saving in the SDC & Reserve Fund. The \$400,000 interfund transfer from the General Fund last year is being repaid. Lastly, Contingency remains the same.



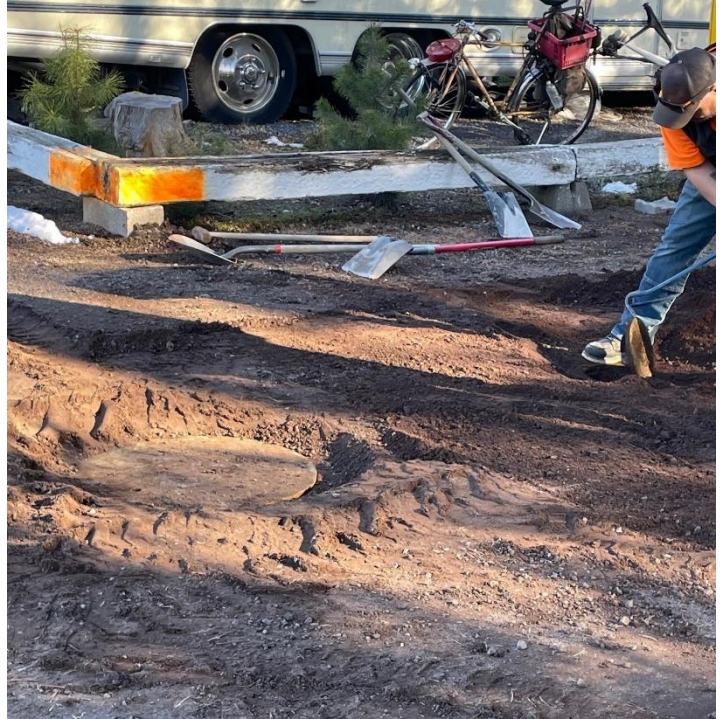
Sewer Fund

The Sewer Fund also sees a decrease in grants and project expenditures as the expansion project begins to wind down. Like the Water Fund an increase in Personnel Services is expected.

Materials and Services have increased significantly due to the lift station issues the City is currently facing and the need for replacement pumps.

Other items of importance that are impacting Materials and Services include the requests from the safety committee and the code and ordinances update. Debt Service has increased by \$650,000 to prepare for the first bond payments on the new project. In addition, \$450,000 is transferred into reserves for the USDA reserve. Finally Contingency and Unappropriated Ending Fund Balance are down (resulting in *less savings*).

However, as we prepare for the new debt payments, staff would like to be sure our money isn't tied up for the Fiscal Year in these categories. Expenditures in these categories allowed with conducting a supplemental budget process mid-year.



Budget Worksheets by Fund

General Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2024-25

GENERAL FUND

| | | FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | | |
|-----------------------------|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD Feb. 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| 10-301-100 | BEGINNING FUND BALANCE | 1,609,706 | 1,643,526 | 2,562,172 | 3,164,121 | 3,164,121 | 2,870,326 | | |
| 10-310-110 | PROPERTY TAXES - CURRENT | 381,011 | 427,104 | 474,830 | 435,814 | 445,000 | 455,000 | | |
| 10-310-120 | PROPERTY TAXES - PRIOR | 3,018 | 2,474 | 2,500 | 1,792 | 2,592 | 2,500 | | |
| 10-320-210 | OLCC RENEWAL FEE REVENUE | 525 | 800 | 900 | 575 | 575 | 800 | | |
| 10-320-220 | SOCIAL GAMING LICENSES | 100 | 250 | 500 | | | 100 | | |
| 10-320-230 | BUSINESS LICENSE REVENUES | 12,846 | 14,472 | 16,000 | 561 | 13,561 | 15,000 | | |
| 10-320-240 | MARIJUANA LICENSE REVENUE | | 400 | | 75 | 75 | 75 | | |
| 10-320-250 | EVENT FEE REVENUE | 100 | 325 | 300 | 200 | 400 | 400 | | |
| 10-320-330 | MOTEL TAX REVENUE | 36,404 | 56,490 | 55,000 | 36,346 | 51,346 | 56,000 | | |
| 10-330-340 | STATE SHARED REVENUE | 63,802 | 23,653 | | | | | | |
| 10-330-345 | STATE SHARED REVENUE COMBINED | 74,338 | 201,475 | 200,000 | 51,407 | 82,000 | 85,000 | | |
| 10-330-360 | GRANTS - ARPA (POLICE MOU) | | | 200,000 | - | | | | |
| 10-330-355 | GRANTS - ARPA (SIDEWALKS) | | | 600,000 | - | | | | |
| 10-330-390 | GRANTS - MISCELLANEOUS | 214,230 | | 200,000 | | | - | | |
| 10-350-510 | FRANCHISE FEE - BEND COMMUN | 32,023 | 19,533 | 5,870 | 3,371 | 5,056 | 5,200 | | |
| 10-350-515 | FRANCHISE FEE - CASCADE N.G. | 22,714 | 48,667 | 6,180 | 6,150 | 9,225 | 9,400 | | |
| 10-350-520 | FRANCHISE FEE - CENTURYTEL | | 70 | 35 | 33 | 50 | 75 | | |
| 10-350-525 | FRANCHISE FEE - MID STATE ELEC | 167,729 | 237,624 | 59,000 | 34,884 | 68,000 | 70,000 | | |
| 10-350-535 | FRANCHISE FEE - CENTURY LINK | 4,029 | 5,343 | 1,850 | 1,988 | 2,982 | 3,200 | | |
| 10-350-540 | FRANCHISE FEE - REPUBLIC SVCS. | 43,573 | 55,660 | 17,000 | 9,658 | 14,500 | 16,000 | | |
| 10-350-600 | FRANCHISE FEE - LIGHT SPEED NET. | 1,965 | 2,913 | 840 | 737 | 1,100 | 1,200 | | |
| 10-380-810 | INTEREST INCOME | 15,896 | 66,284 | 75,000 | 62,238 | 93,358 | 25,000 | | |
| 10-390-930 | RENTAL INCOME | 20,278 | 20,886 | 19,000 | 14,307 | 21,000 | 21,500 | | |
| 10-390-932 | RENTAL INCOME - TOWER | 11,795 | 10,665 | 19,000 | 16,030 | 19,800 | 20,500 | | |
| 10-390-980 | ELECTION INCOME | | | | | | | | |
| 10-390-990 | MISCELLANEOUS INCOME | 3,685 | 282 | 2,500 | 4,936 | 5,100 | 2,500 | | |
| TBD | TRANSFERS IN - STREETS FUND | | | | | | 11,750 | | |
| TBD | TRANSFERS IN - COMM. DEV FUND | | | | | | 38,750 | | |
| TBD | TRANSFERS IN - INDUSTRIAL FUND | | | | | | 31,750 | | |
| 10-480-220 | TRANSFERS IN - TOURISM FUND | | | | | | 25,000 | | |
| 10-480-500 | TRANSFERS IN - WATER FUND | | | | | | 423,750 | | |
| 10-480-520 | TRANSFERS IN - SEWER FUND | | | | | | 23,750 | | |
| TOTAL FUND RESOURCES | | 2,719,767 | 2,838,896 | 4,518,477 | 3,845,223 | 3,999,841 | 4,214,526 | - | - |

GENERAL FUND

| | | FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | | |
|---------------------------------------|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD Feb. 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| PERSONNEL SERVICES | | | | | | | | | |
| 10-510-1100 | REGULAR PAYROLL | 87,541 | 90,133 | 145,207 | 74,372 | 114,000 | 145,720 | | |
| 10-510-1150 | OVERTIME WAGES | 793 | 393 | 21,871 | 389 | 1,500 | 25,000 | | |
| 10-510-1420 | SOCIAL SECURITY/MEDICARE | 8,069 | 14,406 | 10,246 | 5,959 | 9,100 | 9,913 | | |
| 10-510-1440 | STATE UNEMPLOYMENT | 1,933 | 3,031 | 4,018 | 1,110 | 1,700 | 3,887 | | |
| 10-510-1460 | WORKERS COMP ASSESSMENT | 294 | 510 | 197 | 932 | 1,398 | 122 | | |
| 10-510-1800 | HEALTH INSURANCE | 19,998 | 19,079 | 31,320 | 15,307 | 24,000 | 28,080 | | |
| 10-510-1900 | RETIREMENT BENEFITS | 4,103 | 9,477 | 8,036 | 4,981 | 7,600 | 7,775 | | |
| TOTAL PERSONNEL SERVICES | | 122,731 | 137,029 | 220,895 | 103,050 | 159,298 | 220,497 | - | - |
| MATERIALS & SERVICES | | | | | | | | | |
| 10-520-2050 | AUDIT | 18,867 | 12,360 | 13,350 | 15,282 | 18,000 | 18,000 | | |
| 10-520-2080 | ADVERTISING EXPENSE | | 3,942 | 3,500 | 50 | 1,200 | 1,500 | | |
| 10-520-2150 | BANK FEES | 10,976 | 6,800 | 4,000 | 8,801 | 12,000 | 15,000 | | |
| 10-520-2180 | CLEANING/JANITORIAL | 701 | 113 | 5,000 | - | - | - | | |
| 10-520-2220 | COMMUNITY FUND - UNRESTRICTED | 8,405 | 11,750 | 30,000 | 3,970 | 13,000 | 30,000 | | |
| 10-520-2250 | CONTRACTED SERVICES | 12,508 | 9,496 | 25,000 | 3,367 | 8,000 | 12,000 | | |
| 10-520-2255 | CONTRACTED SERVICES-DES CO SHERIFF | | | | | | 245,000 | | |
| 10-520-2280 | ELECTION COSTS | | | 1,500 | | 1,500 | 2,000 | | |
| 10-520-2300 | EMPLOYEE REIMB. - CLOTHING | | | | 779 | 2,000 | 3,500 | | |
| 10-520-2325 | ENGINEERING | 899 | | 15,000 | | 5,000 | 15,000 | | |
| 10-520-2350 | FUEL | 70 | 73 | 500 | | 200 | 2,500 | | |
| 10-520-2400 | INSURANCE | 4,099 | 4,405 | 7,500 | 5,547 | 5,547 | 7,000 | | |
| 10-520-2500 | IT - PARTS & EQUIPMENT | 5,279 | | 45,000 | 679 | 1,500 | | | |
| 10-520-2520 | IT - SOFTWARE & SUPPORT | 18,232 | 17,692 | 25,000 | 12,098 | 16,500 | 20,000 | | |
| 10-520-2530 | IT - WEBSITE DESIGN & MAINT | 450 | 450 | 750 | 450 | 450 | 15,000 | | |
| 10-520-2600 | LEGAL FEES EXPENSE | 1,960 | 5,981 | 50,000 | 1,716 | 10,000 | 50,000 | | |
| 10-520-2700 | MEETINGS/TRAVEL/TRAINING | 1,874 | 2,761 | 7,500 | 9,857 | 12,000 | 17,000 | | |
| 10-520-2720 | MEMBERSHIP & DUES | 4,160 | 6,371 | 7,500 | 5,148 | 7,500 | 8,500 | | |
| 10-520-2730 | MOSQUITO SPRAYING | 32,213 | 30,727 | 35,000 | 15,482 | 30,000 | 38,000 | | |
| 10-520-2750 | OFFICE SUPPLIES/COPIER | 3,963 | 3,999 | 7,500 | 6,126 | 9,100 | 12,500 | | |
| 10-520-2770 | POSTAGE FEES | 1,172 | 681 | 1,500 | 617 | 1,000 | 1,500 | | |
| 10-520-2780 | PROPERTY TAXES | - | | | | | | | |
| 10-520-2840 | REPAIRS & MAINT - BUILDINGS | 1,921 | 4,157 | 10,000 | 942 | 3,500 | 13,000 | | |
| 10-520-2850 | REPAIRS & MAINT - EQUIPMENT | 1,523 | | - | 5 | | | | |
| 10-520-2860 | REPAIRS & MAINT - LANDSCAPING | | 1,080 | 7,500 | | 5,000 | 8,500 | | |
| 10-520-2870 | REPAIRS & MAINT - VEHICLE | 45 | 77 | 200 | 9 | 200 | 2,500 | | |
| 10-520-2880 | SECURITY | 804 | 368 | 1,000 | 287 | 650 | 1,200 | | |
| 10-520-2900 | UTILITIES - GAS/ELECTRICITY | 1,896 | 1,779 | 2,200 | 1,644 | 2,500 | 3,500 | | |
| 10-520-2910 | UTILITIES - GARBAGE | 1,701 | 3 | 1,000 | 97 | 97 | - | | |
| 10-520-2920 | UTILITIES - TELEPHONE | 3,559 | 3,876 | 6,500 | 2,709 | 4,075 | 5,000 | | |
| 10-520-2990 | MISCELLANEOUS EXPENSE | 527 | 11,859 | 10,000 | 2,238 | 5,000 | 10,000 | | |
| 10-520-2995 | HEARTLAND/CASELLE PAYROLL FEES | 9,200 | | | | | | | |
| TOTAL MATERIALS & SERVICES | | 147,004 | 140,800 | 323,500 | 97,900 | 175,519 | 557,700 | - | - |

GENERAL FUND

| | | FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | | |
|--|--|------------------|------------------|------------------|------------------|------------------|------------------|----------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD Feb. 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| CAPITAL OUTLAY | | | | | | | | | |
| 10-550-5150 | CITY HALL IMPROVEMENTS | | | | 30,215 | 30,215 | 260,000 | | |
| 10-550-5155 | ARPA (POLICE MOU) -- moved to M&S | | | 200,000 | | 200,000 | - | | |
| 10-550-5200 | ARPA (SIDWALKS) | | | 600,000 | 542 | 100,000 | | | |
| 10-550-5230 | TRANSIT CENTER | | 86,086 | 75,000 | | | 50,000 | | |
| 10-550-5235 | LANDSCAPE COST | | | | | | | | |
| 10-550-5260 | EQUIPMENT PURCHASES | | | | | | 6,700 | | |
| 10-550-5315 | MISC. CAPITAL PROJECTS | 451,767 | 265,997 | 200,000 | | | - | | |
| | TOTAL CAPITAL OUTLAY | 451,767 | 352,083 | 1,075,000 | 30,757 | 330,215 | 316,700 | - | - |
| DEBT SERVICE | | | | | | | | | |
| 10-560-6100 | COP SERIES 2011B PRINCIPAL PMT | 25,000 | 25,000 | 25,000 | 30,000 | 30,000 | 30,000 | | |
| 10-560-6110 | COP SERIES 2011B INTEREST PMT. | 17,239 | 15,927 | 13,695 | 7,635 | 14,483 | 12,908 | | |
| | TOTAL DEBT SERVICE | 42,239 | 40,927 | 38,695 | 37,635 | 44,483 | 42,908 | - | - |
| INTERFUND TRANSFERS - OUT | | | | | | | | | |
| 10-780-2100 | TRANSFERS OUT - STREET FUND | 200,000 | 200,000 | | | | 325,000 | | |
| 10-780-2200 | TRANSFER OUT - TOURISM FUND | | | | | | | | |
| 10-780-2250 | TRANSFER OUT - CEMETERY FUND | 7,500 | 7,500 | 20,000 | 20,000 | 20,000 | | | |
| 10-780-2300 | TRANSFERS OUT - COMM DEVELOPMENT | 60,000 | 40,000 | | | | 155,000 | | |
| 10-780-2325 | TRANSFER OUT - IND ECON | 45,000 | 45,000 | | | | | | |
| 10-780-2340 | TRANSFER OUT - WATER FUND | | | 400,000 | 400,000 | 400,000 | | | |
| 10-780-2350 | TRANSFERS OUT - WASTEWATER FUND | | 215,000 | | | | | | |
| | TOTAL INTERFUND TRANSFERS - OUT | 312,500 | 507,500 | 420,000 | 420,000 | 420,000 | 480,000 | - | - |
| CONTINGENCY | | | | | | | | | |
| 10-910-1000 | CONTINGENCY | | | 400,000 | | | 400,000 | | |
| | TOTAL CONTINGENCY | - | - | 400,000 | - | - | 400,000 | - | - |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | | |
| 10-950-6000 | RESERVE - FUTURE CAPITAL | | | 1,225,000 | | | 1,000,000 | | |
| TBD | RESERVE - FUTURE EXPANSION | | | | | | 120,000 | | |
| | TOTAL RESERVE FOR FUTURE EXPENDITURES | - | - | 1,225,000 | - | - | 1,120,000 | - | - |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | |
| 10-990-1000 | UNAPPR. ENDING FUND BALANCE | | | 815,387 | | | 1,076,721 | | |
| | TOTAL UNAPPR. ENDING FUND BALANCE | - | - | 815,387 | - | - | 1,076,721 | - | - |
| | TOTAL FUND REQUIREMENTS | 1,076,241 | 1,178,339 | 4,518,477 | 689,342 | 1,129,515 | 4,214,526 | - | - |
| | NET RESOURCES OVER REQUIREMENTS | 1,643,526 | 1,660,557 | - | 3,155,881 | 2,870,326 | - | - | - |

Cemetery Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2024-25

| | | CEMETERY FUND | | | | | | | |
|------------------------------------|--|-----------------------|-----------------------|----------------------|-----------------------------|--------------------------|------------------------|------------------------|-----------------------|
| | | FY 2021-22 ACTUALS | FY 2022-23 ACTUALS | FY 2023-24 BUDGET | FY 2023-24 YTD Feb. 2023 | FY 2023-24 Projection | FY 2024-25 PROPOSED | FY 2024-25 APPROVED | FY 2024-25 ADOPTED |
| 20-301-100 | BEGINNING FUND BALANCE | 32,714 | 42,204 | 48,422 | 54,836 | 54,836 | 42,013 | | |
| 20-340-420 | CEMETERY PLOT SALES | 5,430 | 3,700 | 1,200 | 2,700 | 2,700 | 1,200 | | |
| 20-350-100 | TRANSFER IN - GENERAL FUND | 7,500 | 7,500 | 20,000 | 20,000 | | | | |
| 20-380-810 | INTEREST INCOME | | 711 | 700 | 735 | 1,100 | 700 | | |
| 20-390-990 | MISCELLANEOUS INCOME | 456 | | | - | | | | |
| | TOTAL FUND RESOURCES | 46,100 | 54,115 | 70,322 | 78,271 | 58,636 | 43,913 | - | - |
| PERSONNEL SERVICES | | | | | | | | | |
| TBD | REGULAR PAYROLL | | | | | | | | |
| TBD | OVERTIME WAGES | | | | | | | | |
| TBD | SOCIAL SECURITY/MEDICARE | | | | | | | | |
| TBD | STATE UNEMPLOYMENT | | | | | | | | |
| TBD | WORKERS COMP ASSESSMENT | | | | | | | | |
| TBD | HEALTH INSURANCE | | | | | | | | |
| TBD | RETIREMENT BENEFITS | | | | | | | | |
| | TOTAL PERSONNEL SERVICES | - | - | - | - | - | - | - | - |
| MATERIALS & SERVICES | | | | | | | | | |
| 20-520-2050 | ACCOUNTING/AUDIT | | 190 | 400 | | | 400 | | |
| 20-520-2250 | CONTRACTED SERVICES | | | 12,000 | | 6,000 | 6,000 | | |
| 20-520-2400 | INSURANCE | 1,776 | 2,202 | 3,500 | 2,774 | | 3,700 | | |
| 20-520-2600 | LEGAL FEES EXPENSE | | | 10,000 | 823 | 1,500 | 5,000 | | |
| 20-520-2860 | REPAIRS & MAINT - CEMETERY | | 88 | 7,500 | | | 7,500 | | |
| 20-520-2990 | MISCELLANEOUS EXPENSE | 120 | | 1,500 | | | 1,500 | | |
| | TOTAL MATERIALS & SERVICES | 1,896 | 2,480 | 34,900 | 3,597 | 7,500 | 24,100 | - | - |
| CAPITAL OUTLAY | | | | | | | | | |
| 20-550-5000 | CAPITAL OUTLAY | 2,000 | | 10,000 | 9,123 | 9,123 | 5,000 | | |
| | TOTAL CAPITAL OUTLAY | 2,000 | - | 10,000 | 9,123 | 9,123 | 5,000 | - | - |
| CONTINGENCY | | | | | | | | | |
| 20-910-1000 | CONTINGENCY | | | 10,000 | | | 5,000 | | |
| | TOTAL CONTINGENCY | - | - | 10,000 | - | - | 5,000 | - | - |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | |
| 20-990-1000 | UNAPPR. ENDING FUND BALANCE | | | 15,422 | | | 9,813 | | |
| | TOTAL UNAPPR. ENDING FUND BALANCE | - | - | 15,422 | - | - | 9,813 | - | - |
| | TOTAL FUND REQUIREMENTS | 3,896 | 2,480 | 70,322 | 12,720 | 16,623 | 43,913 | - | - |
| | NET RESOURCES OVER REQUIREMENTS | 42,204 | 51,635 | - | 65,551 | 42,013 | - | - | - |

Streets Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2024-25

STREETS FUND

| | | FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | | |
|---------------------------------|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------|---------|
| | | ACTUALS | ACTUALS | BUDGET | YTD Feb. 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| 21-301-100 | BEGINNING FUND BALANCE | 1,094,037 | 1,347,226 | 1,456,315 | 1,496,378 | 1,496,378 | 1,681,883 | | |
| 21-330-330 | STATE GAS FUNDS REVENUE | 173,178 | 194,959 | 175,000 | 135,094 | 195,000 | 195,000 | | |
| 21-330-390 | GRANT REVENUE - STREETS | 91,001 | | | | | 450,000 | | |
| 21-330-395 | *NEW STREETS REVENUE LINE* | | | | | | | | |
| 21-380-810 | INTEREST INCOME | | 21,399 | 16,000 | 30,000 | 45,000 | 15,000 | | |
| 21-390-990 | MISCELLANEOUS INCOME | | | | 27,880 | 27,880 | 2,000 | | |
| 21-350-510 | FRANCHISE FEE - BEND COMMUN | | | 13,700 | 7,866 | 11,799 | 12,000 | | |
| 21-350-515 | FRANCHISE FEE - CASCADE N.G. | | | 14,450 | 14,351 | 21,526 | 22,000 | | |
| 21-350-520 | FRANCHISE FEE - CENTURYTEL | | | 75 | 26 | 50 | 50 | | |
| 21-350-525 | FRANCHISE FEE - MID STATE ELEC | | | 137,000 | 81,395 | 150,000 | 150,000 | | |
| 21-350-535 | FRANCHISE FEE - CENTURY LINK | | | 4,350 | 1,708 | 2,500 | 2,500 | | |
| 21-350-540 | FRANCHISE FEE - REPUBLIC SVCS. | | | 39,000 | 22,535 | 33,802 | 34,000 | | |
| 21-350-600 | FRANCHISE FEE - LIGHT SPEED NET. | | | 1,950 | 1,721 | 2,581 | 2,600 | | |
| 21-480-100 | TRANSFERS IN - GENERAL FUND | 200,000 | 200,000 | | | | 325,000 | | |
| TOTAL FUND RESOURCES | | 1,558,216 | 1,763,584 | 1,857,840 | 1,818,954 | 1,986,516 | 2,892,033 | - | - |
| PERSONNEL SERVICES | | | | | | | | | |
| 21-510-1100 | REGULAR PAYROLL | 45,081 | 62,103 | 97,803 | 54,195 | 81,292 | 173,673 | | |
| 21-510-1150 | OVERTIME WAGES | 361 | 252 | 14,670 | 1,051 | 1,576 | 38,000 | | |
| 21-510-1420 | SOCIAL SECURITY/MEDICARE | 4,157 | 5,887 | 6,883 | 4,928 | 7,392 | 11,802 | | |
| 21-510-1440 | STATE UNEMPLOYMENT | 1,342 | 1,294 | 2,700 | 906 | 1,361 | 4,628 | | |
| 21-510-1460 | WORKERS COMP ASSESSMENT | 286 | 304 | 2,472 | 130 | 300 | 2,035 | | |
| 21-510-1800 | HEALTH INSURANCE | 10,540 | 15,586 | 22,680 | 12,282 | 18,423 | 33,480 | | |
| 21-510-1900 | RETIREMENT BENEFITS | 2,120 | 5,224 | 5,398 | 2,870 | 4,500 | 9,257 | | |
| TOTAL PERSONNEL SERVICES | | 63,887 | 90,650 | 152,606 | 76,362 | 114,844 | 272,875 | - | - |
| MATERIALS & SERVICES | | | | | | | | | |
| 21-520-2050 | AUDIT | 3,500 | 4,500 | 3,135 | 5,513 | 6,000 | 6,000 | | |
| 21-520-2080 | ADVERTISING EXPENSE | - | | 2,500 | | - | 2,500 | | |
| 21-520-2250 | CONTRACTED SERVICES | 11,651 | | 15,000 | 417 | 5,000 | 7,500 | | |
| 21-520-2300 | EMPLOYEE REIMB - CLOTHING | | | | 113 | 1,500 | 1,500 | | |
| 21-520-2325 | ENGINEERING COSTS | - | | 10,000 | | - | 5,000 | | |
| 21-520-2350 | FUEL | 991 | 1,147 | 7,500 | 1,199 | 2,000 | 3,000 | | |
| 21-520-2370 | GRADING/DUST ABATEMENT | 1,763 | | 20,000 | 5,547 | 15,000 | 20,000 | | |
| 21-520-2400 | INSURANCE | 3,550 | 4,405 | 7,000 | | - | 8,750 | | |
| 21-520-2500 | IT - SOFTWARE & SUPPORT | | | | 2,000 | 2,000 | 2,000 | | |
| 21-520-2600 | LEGAL FEE EXPENSE | - | | 15,000 | 753 | 5,000 | 10,000 | | |
| 21-520-2700 | MEETINGS/TRAVEL/TRAINING | - | | 1,500 | 610 | 1,200 | 1,700 | | |
| 21-520-2720 | MEMBERSHIP & DUES | - | | | 187 | 400 | 1,500 | | |
| 21-520-2750 | OFFICE SUPPLIES/COPIER | - | | | | | 2,500 | | |
| 21-520-2840 | REPAIRS & MAINT - BUILDING | | | | 1,106 | 1,106 | 5,000 | | |
| 21-520-2850 | REPAIRS & MAINT - EQUIPMENT | 1,364 | 1,568 | 5,600 | 1,922 | 3,000 | 5,000 | | |

STREETS FUND

| | | FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | | |
|-------------|--|------------------|------------------|------------------|------------------|------------------|------------------|----------|---------|
| | | ACTUALS | ACTUALS | BUDGET | YTD Feb. 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| 21-520-2860 | REPAIRS & MAINT - LANDSCAPING | 37,556 | 62,023 | 69,000 | 30,901 | 69,000 | 82,000 | | |
| 21-520-2865 | ROAD MAINTENANCE | 40,258 | 2,742 | 75,000 | 163 | 20,000 | 65,000 | | |
| 21-520-2870 | REPAIRS & MAINT - VEHICLES | 365 | 2,915 | 3,500 | 1,615 | 3,000 | 4,500 | | |
| 21-520-2880 | SNOW PLOWING | 18,022 | 13,676 | 35,000 | 13,894 | 17,000 | 35,000 | | |
| 21-520-2890 | STREET LIGHTING | 14,788 | 16,004 | 19,000 | 11,060 | 16,860 | 20,000 | | |
| 21-520-2900 | UTILITIES - GAS/ELECTRICITY | | | | | | | | |
| 21-520-2920 | UTILITIES - TELEPHONE | | | | 72 | 100 | 500 | | |
| 21-520-2990 | MISCELLANEOUS EXPENSE | 3,385 | 1,926 | 4,500 | 1,106 | 2,500 | 5,000 | | |
| | TOTAL MATERIALS & SERVICES | 137,193 | 110,906 | 293,235 | 78,178 | 170,666 | 293,950 | - | - |
| | CAPITAL OUTLAY | | | | | | | | |
| 21-550-5210 | SIDEWALK IMPROVEMENTS | - | | | | | 325,000 | | |
| 21-550-5235 | LANDSCAPE COSTS | - | | | | | 200,000 | | |
| 21-550-5240 | STREET LIGHTS | - | | 20,000 | | | 150,000 | | |
| 21-550-5260 | EQUIPMENT PURCHASES | 3,921 | 4,755 | 10,000 | 19,123 | 19,123 | 45,000 | | |
| 21-550-5270 | STREET MAINTENANCE | | | | | | | | |
| 21-550-5600 | TRANSPORTATION SYS. PLAN COSTS | | | | | | | | |
| 21-550-5650 | PROJECTS (ROADS, SIDEWALKS & OTHER) | 5,989 | | 200,000 | | | 250,000 | | |
| | TOTAL CAPITAL OUTLAY | 9,910 | 4,755 | 230,000 | 19,123 | 19,123 | 970,000 | - | - |
| | INTERFUND TRANSFERS - OUT | | | | | | | | |
| TBD | TRANSFERS OUT - EQUIP. RES FUND | | | | | | 250,000 | | |
| TBD | TRANSFERS OUT - GENERAL FUND | | | | | | 11,750 | | |
| | TOTAL INTERFUND TRANSFERS - OUT | - | - | - | - | - | 261,750 | - | - |
| | CONTINGENCY | | | | | | | | |
| 21-910-1000 | CONTINGENCY | | | 300,000 | | | 200,000 | | |
| | TOTAL CONTINGENCY | - | - | 300,000 | - | - | 200,000 | - | - |
| | RESERVE FOR FUTURE EXPENDITURES | | | | | | | | |
| 21-950-6000 | RESERVE - FUTURE CAPITAL | | | 300,000 | | | 300,000 | | |
| | TOTAL RESERVE FOR FUTURE EXPENDITURES | - | - | 300,000 | - | - | 300,000 | - | - |
| | UNAPPR. ENDING FUND BALANCE | | | | | | | | |
| 21-990-1000 | UNAPPR. ENDING FUND BALANCE | | | 581,999 | | | 593,458 | | |
| | TOTAL UNAPPR. ENDING FUND BALANCE | - | - | 581,999 | - | - | 593,458 | - | - |
| | TOTAL FUND REQUIREMENTS | 210,990 | 206,311 | 1,857,840 | 173,663 | 304,633 | 2,892,033 | - | - |
| | NET RESOURCES OVER REQUIREMENTS | 1,347,226 | 1,557,273 | - | 1,645,291 | 1,681,883 | - | - | - |

Tourism Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2024-25

TOURISM FUND

| | | FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | | |
|--|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD Feb. 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| 22-301-100 | BEGINNING FUND BALANCE | 251,272 | 289,194 | 302,150 | 332,957 | 332,957 | 360,557 | | |
| 22-330-320 | MOTEL TAX REVENUE | 127,739 | 130,881 | 120,000 | 84,806 | 120,000 | 100,000 | | |
| 22-330-390 | MISC INCOME | | | | | | | | |
| 22-380-810 | INTEREST INCOME | | 4,667 | 3,600 | 6,080 | 9,200 | 3,500 | | |
| 22-480-100 | TRANSFERS IN - GENERAL FUND | | | | | | | | |
| TOTAL FUND RESOURCES | | 379,011 | 424,742 | 425,750 | 423,843 | 462,157 | 464,057 | - | - |
| MATERIALS & SERVICES | | | | | | | | | |
| 22-520-2050 | ACCOUNTING/AUDIT | | 760 | | 1,470 | 1,500 | 1,500 | | |
| 22-520-2080 | ADVERTISING EXPENSE | 300 | | 1,400 | 300 | 300 | 350 | | |
| 22-520-2200 | CHAMBER & VISITORS CENTER (TRT) | 66,000 | 51,000 | 74,800 | 56,100 | 74,800 | 74,800 | | |
| 22-520-2230 | TOURISM PROMOTION (TRT) | 900 | 1,850 | 12,500 | 250 | 5,000 | 15,000 | | |
| 22-520-2235 | ARTS AND CULTURE TOURISM (TRT) | | 2,500 | 7,500 | | - | 7,500 | | |
| 22-520-2236 | 4TH OF JULY MARKETING | 6,117 | 3,440 | 10,000 | 3,719 | 6,000 | 10,000 | | |
| 22-520-2250 | CONTRACTED SERVICES (TRT) | 16,500 | | 10,000 | | 10,000 | 10,000 | | |
| 22-520-2600 | LEGAL FEES EXPENSE (TRT) | | | 3,000 | | 2,500 | 5,000 | | |
| 22-520-2990 | MISC EXPENSE (TRT) | | 797 | 1,500 | | 1,500 | 1,500 | | |
| TOTAL MATERIALS & SERVICES | | 89,817 | 60,347 | 120,700 | 61,839 | 101,600 | 125,650 | - | - |
| CAPTIAL OUTLAY | | | | | | | | | |
| 22-550-5150 | PROJECTS (TRT RESTRICTED) | | 51,144 | 75,000 | | | 75,000 | | |
| TOTAL CAPITAL OUTLAY | | - | 51,144 | 75,000 | - | - | 75,000 | - | - |
| INTERFUND TRANSFERS - OUT | | | | | | | | | |
| 22-780-1000 | TRANSFERS OUT - GENERAL FUND | | | | | | 25,000 | | |
| TOTAL INTERFUND TRANSFERS - OUT | | - | - | - | - | - | 25,000 | - | - |
| CONTINGENCY | | | | | | | | | |
| 22-910-1000 | CONTINGENCY | | | 25,000 | | | 50,000 | | |
| TOTAL CONTINGENCY | | - | - | 25,000 | - | - | 50,000 | - | - |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | | |
| 22-950-6000 | RESERVE - FUTURE CAPITAL | | | 50,000 | | | 50,000 | | |
| TOTAL RESERVE FOR FUTURE EXPENDITURES | | - | - | 50,000 | - | - | 50,000 | - | - |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | |
| 22-990-1000 | UNAPPR. ENDING FUND BALANCE | | | 155,050 | | | 138,407 | | |
| TOTAL UNAPPR. ENDING FUND BALANCE | | - | - | 155,050 | - | - | 138,407 | - | - |
| TOTAL FUND REQUIREMENTS | | 89,817 | 111,491 | 425,750 | 61,839 | 101,600 | 464,057 | - | - |
| NET RESOURCES OVER REQUIREMENTS | | 289,194 | 313,251 | - | 362,004 | 360,557 | - | - | - |

Community Development Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2024-25

COMMUNITY DEVELOPMENT FUND

| | | FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | | |
|---------------------------------------|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD Feb. 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| 23-301-100 | BEGINNING FUND BALANCE | \$ 538,318 | 722,601 | 724,359 | 656,504 | 656,504 | 510,293 | | |
| 23-330-300 | DES. CO ADVANCED PLANNING FEES | 114,168 | 51,547 | 70,000 | 84,948 | 95,000 | 45,000 | | |
| 23-330-350 | GRANT REVENUES | | | | | | 45,000 | | |
| 23-340-410 | PLANNING FEES | 58,945 | 40,882 | 55,000 | 42,105 | 50,000 | 40,000 | | |
| 23-380-810 | MISCELLANEOUS INCOME | | | | 3,022 | 3,022 | | | |
| 23-480-100 | TRANSFER IN - GENERAL FUND | 60,000 | 40,000 | | | | 155,000 | | |
| 23-500-100 | DEVELOPMENT BONDED FUNDS | 60,000 | | | | | | | |
| 23-380-810 | INTEREST INCOME | | 10,580 | 8,100 | 11,448 | 17,172 | 6,000 | | |
| TOTAL FUND RESOURCES | | 831,431 | 865,610 | 857,459 | 798,027 | 821,698 | 801,293 | - | - |
| PERSONNEL SERVICES | | | | | | | | | |
| 23-510-1100 | REGULAR PAYROLL | 69,333 | 69,162 | 229,725 | 113,760 | 170,640 | 285,693 | | |
| 23-510-1150 | OVERTIME WAGES | | | 12,704 | | | 1,500 | | |
| 23-510-1420 | SOCIAL SECURITY/MEDICARE | 6,410 | 5,937 | 16,237 | 10,117 | 15,175 | 19,468 | | |
| 23-510-1440 | STATE UNEMPLOYMENT | 1,165 | 1,125 | 6,367 | 3,198 | 4,797 | 7,635 | | |
| 23-510-1460 | WORKERS COMP ASSESSMENT | 13 | 822 | 303 | 950 | 1,425 | 232 | | |
| 23-510-1800 | HEALTH INSURANCE | 15,031 | 15,875 | 43,200 | 21,796 | 32,694 | 49,680 | | |
| 23-510-1900 | RETIREMENT BENEFITS | 4,160 | 3,339 | 12,734 | 2,716 | 4,074 | 15,269 | | |
| TOTAL PERSONNEL SERVICES | | 96,112 | 96,260 | 321,270 | 152,537 | 228,805 | 379,477 | - | - |
| MATERIALS & SERVICES | | | | | | | | | |
| 23-520-2050 | ACCOUNTING / AUDIT | | 2,100 | 1,463 | 2,834 | 2,900 | 3,500 | | |
| 23-520-2080 | ADVERTISING EXPENSE | 2,231 | 777 | 3,500 | 1,586 | 3,000 | 3,500 | | |
| 23-520-2150 | BANK FEES | | 973 | 3,500 | | | - | | |
| 23-520-2250 | CONTRACTED SERVICES | 6,456 | 3,780 | 35,000 | 3,367 | 10,000 | 10,000 | | |
| 23-520-2325 | NON-CAPITAL ENGINEERING COSTS | | 11,420 | | | | | | |
| 23-520-2500 | IT - PARTS & EQUIPMENT | | 565 | | 679 | 1,500 | 7,500 | | |
| 23-520-2520 | IT - SOFTWARE & SUPPORT | | 3,978 | 15,000 | 23,546 | 24,000 | 10,000 | | |
| 23-520-2600 | LEGAL FEES EXPENSE | 1,160 | 7,554 | 20,000 | 9,230 | 15,000 | 25,000 | | |
| 23-520-2700 | MEETINGS/TRAVEL/TRAINING | 643 | 3,307 | 7,500 | 3,714 | 4,500 | 10,000 | | |
| 23-520-2720 | MEMBERSHIP & DUES | 690 | 685 | 3,000 | 882 | 1,500 | 3,000 | | |
| 23-520-2750 | OFFICE SUPPLIES/COPIER | 887 | 1,516 | 4,000 | 2,631 | 3,500 | 4,500 | | |
| 23-520-2770 | POSTAGE FEES | 626 | 647 | 2,500 | 2,011 | 3,200 | 6,400 | | |
| 23-520-2920 | UTILITIES - TELEPHONE | | 187 | 1,000 | 270 | 500 | 750 | | |
| 23-520-2990 | MISCELLANEOUS EXPENSE | 25 | 357 | 5,000 | 552 | 1,000 | 5,000 | | |
| TOTAL MATERIALS & SERVICES | | 12,718 | 37,846 | 101,463 | 51,302 | 70,600 | 89,150 | - | - |

COMMUNITY DEVELOPMENT FUND

| CAPITAL OUTLAY | | | | | | | | |
|---------------------------------|--|---------|---------|---------|---------|---------|---------|---|
| 23-550-1000 | LA PINE 2045 | | | 75,000 | 5,832 | 12,000 | 73,000 | |
| TBD | RATE STUDY | | | | | | 120,000 | |
| TBD | EQUIPMENT PURCHASES | | | | | | 6,700 | |
| | TOTAL CAPITAL OUTLAY | - | - | 75,000 | 5,832 | 12,000 | 199,700 | - |
| INTERFUND TRANSFERS - OUT | | | | | | | | |
| TBD | TRANSFERS OUT - GENERAL FUND | | | | | | 38,750 | |
| | TOTAL INTERFUND TRANSFERS - OUT | - | - | - | - | - | 38,750 | - |
| CONTINGENCY | | | | | | | | |
| 23-910-1000 | CONTINGENCY | | 75,000 | | | | | |
| | TOTAL CONTINGENCY | - | 75,000 | - | - | - | - | - |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | |
| 23-950-6000 | RESERVE - FUTURE CAPITAL | | | 150,000 | | | | |
| | | - | - | 150,000 | - | - | - | - |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | |
| 23-990-1000 | UNAPPR. ENDING FUND BALANCE | | | 209,726 | | | 94,216 | |
| | TOTAL UNAPPR. ENDING FUND BALANCE | - | - | 209,726 | - | - | 94,216 | - |
| | TOTAL FUND REQUIREMENTS | 108,830 | 209,106 | 857,459 | 209,671 | 311,405 | 801,293 | - |
| | NET RESOURCES OVER REQUIREMENTS | 722,601 | 656,504 | - | 588,356 | 510,293 | - | - |

Water and Sewer Reserve Fund

**CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2024-25**

| RESERVE FUND - WATER/SEWER | | | | | | | | | |
|--|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|------------------|------------------|
| | | FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | | |
| | | ACTUALS | ACTUALS | BUDGET | YTD Feb. 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| 26-301-100 | BEGINNING FUND BALANCE | | | | | | | | |
| 26-301-200 | BEGINNING FUND BALANCE - WATER | 711,168 | 711,168 | 126,000 | 133,088 | 133,088 | 137,653 | | |
| 26-301-300 | BEGINNING FUND BALANCE-SEWER | \$ 2,252,032 | 2,252,032 | | 310,452 | 310,452 | 315,017 | | |
| 26-380-810 | MISCELLANEOUS INCOME | | | | 3,128 | 9,130 | | | |
| 26-480-500 | TRANSFERS IN - WATER FUND | | | | | | 400,000 | | |
| 26-480-520 | TRANSFERS IN - SEWER FUND | | | 300,000 | | | | | |
| | TOTAL FUND RESOURCES | 2,963,200 | 2,963,200 | 426,000 | 446,668 | 452,670 | 852,670 | - | - |
| CAPITAL OUTLAY | | | | | | | | | |
| 26-550-5500 | CONSTRUCTION EXPENSE - WATER | - | 553,200 | | | | - | - | |
| 26-550-5500 | CONSTRUCTION EXPENSE - SEWER | - | 1,765,000 | | | | - | - | |
| | TOTAL CAPITAL OUTLAY | - | 2,318,200 | - | - | - | - | - | - |
| CONTINGENCY | | | | | | | | | |
| 26-910-1000 | CONTINGENCY | | | - | | | | | |
| | TOTAL CONTINGENCY | - | - | - | - | - | - | - | - |
| INTERFUND TRANSFERS - OUT | | | | | | | | | |
| 26-780-2100 | TRANSFER OUT - SEWER FUND | | | | | | | | |
| 26-780-2200 | TRANSFER OUT - WATER FUND | | | | | | | | |
| | TOTAL INTERFUND TRANSFERS - OUT | - | - | - | - | - | - | - | - |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | | |
| 26-950-6000 | RESERVE - FUTURE CAPITAL - WATER | | | 126,000 | | | 537,653 | 537,653 | 537,653 |
| 26-950-7000 | RESERVE - FUTURE CAPITAL - SEWER | | | 300,000 | | | 315,017 | 315,017 | 315,017 |
| | TOTAL RESERVE FOR FUTURE EXPENDITURES | - | - | 426,000 | - | - | 852,670 | 852,670 | 852,670 |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | |
| 26-990-1000 | UNAPPR. ENDING FUND BALANCE - WATER | | | - | | | | | |
| 26-990-1000 | UNAPPR. ENDING FUND BALANCE - SEWER | | | - | | | | | |
| | TOTAL UNAPPR. ENDING FUND BALANCE | - | - | - | - | - | - | - | - |
| | TOTAL FUND REQUIREMENTS | - | 2,318,200 | 426,000 | - | - | 852,670 | 852,670 | 852,670 |
| | NET RESOURCES OVER REQUIREMENTS | 2,963,200 | 645,000 | - | 446,668 | 452,670 | - | (852,670) | (852,670) |

Equipment Reserve Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2024-25

RESERVE FUND - EQUIPMENT

| | | FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | | |
|--|--|------------|------------|------------|---------------|------------|------------|----------|---------|
| | | ACTUALS | ACTUALS | BUDGET | YTD Feb. 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| TBD | BEGINNING FUND BALANCE | | | | | | | | |
| TBD | MISCELLANEOUS INCOME | | | | | | | | |
| TBD | TRANSFERS IN - STREETS FUND | | | | | | 250,000 | | |
| TBD | TRANSFERS IN - WATER FUND | | | | | | 30,000 | | |
| TBD | TRANSFERS IN - SEWER FUND | | | | | | 5,000 | | |
| | TOTAL FUND RESOURCES | - | - | - | - | - | 285,000 | - | - |
| CAPITAL OUTLAY | | | | | | | | | |
| TBD | EQUIPMENT EXPENSE - STREETS | - | | | | | - | - | |
| TBD | EQUIPMENT EXPENSE - WATER | | | | | | | | |
| TBD | EQUIPMENT EXPENSE - SEWER | - | | | | | - | - | |
| | TOTAL CAPITAL OUTLAY | - | - | - | - | - | - | - | - |
| CONTINGENCY | | | | | | | | | |
| TBD | CONTINGENCY | | | - | | | | | |
| | TOTAL CONTINGENCY | - | - | - | - | - | - | - | - |
| INTERFUND TRANSFERS - OUT | | | | | | | | | |
| TBD | TRANSFER OUT - STREEET FUND | | | | | | | | |
| TBD | TRANSFER OUT - WATER FUND | | | | | | | | |
| TBD | TRANSFER OUT - SEWER FUND | | | | | | | | |
| | TOTAL INTERFUND TRANSFERS - OUT | - | - | - | - | - | - | - | - |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | | |
| TBD | RESERVE - FUTURE CAPITAL - STREETS | | | | | | 250,000 | | |
| TBD | RESERVE - FUTURE CAPITAL - WATER | | | | | | 30,000 | | |
| TBD | RESERVE - FUTURE CAPITAL - SEWER | | | | | | 5,000 | | |
| | TOTAL RESERVE FOR FUTURE EXPENDITURES | - | - | - | - | - | 285,000 | - | - |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | |
| TBD | UNAPPR. ENDING FUND BALANCE - WATER | | | - | | | | | |
| TBD | UNAPPR. ENDING FUND BALANCE - SEWER | | | - | | | | | |
| | TOTAL UNAPPR. ENDING FUND BALANCE | - | - | - | - | - | - | - | - |
| | TOTAL FUND REQUIREMENTS | - | - | - | - | - | 285,000 | - | - |
| | NET RESOURCES OVER REQUIREMENTS | - | - | - | - | - | - | - | - |

Debt Reserve Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2024-25

| DEBT RESERVE FUND | | | | | | | | | | |
|--|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|----------|--|
| | | FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | | | |
| | | ACTUALS | ACTUALS | BUDGET | YTD Feb. 2023 | Projection | PROPOSED | APPROVED | ADOPTED | |
| 31-301-100 | BEGINNING FUND BALANCE | 193,503 | 193,503 | 193,503 | 193,503 | 193,503 | 193,503 | | | |
| tbd | TRANSFERS IN - SEWER FUND | | | | | | 450,240 | | | |
| 31-480-500 | TRANSFERS IN - WATER FUND | | | | | | 283,987 | | | |
| TOTAL FUND RESOURCES | | 193,503 | 193,503 | 193,503 | 193,503 | 193,503 | 927,730 | - | - | |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | | | |
| 31-950-1000 | RESERVE - DEBT SERVICE - USDA Sewer | | | | | | 450,240 | | | |
| 31-950-1000 | RESERVE - DEBT SERVICE - USDA Water | | | | | | 283,987 | | | |
| 31-950-1000 | RESERVE - WASHINGTON FEDERAL | | | 193,503 | | | 193,503 | | | |
| TOTAL RESERVE FOR FUTURE EXPENDITURES | | - | - | 193,503 | - | - | 927,730 | - | - | |
| TOTAL FUND REQUIREMENTS | | - | - | 193,503 | - | - | 927,730 | - | - | |
| NET RESOURCES OVER REQUIREMENTS | | 193,503 | 193,503 | - | 193,503 | 193,503 | - | - | - | |

Industrial / Economic Development Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2024-25

INDUSTRIAL / ECONOMIC DEVELOPMENT FUND

| | | FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | | |
|--|-----------------------------------|----------------|----------------|----------------|------------------|------------------|------------------|----------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD Feb. 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| 40-301-100 | BEGINNING FUND BALANCE | 62,694 | 385,745 | 533,100 | 423,582 | 423,582 | 1,924,327 | | |
| 40-320-100 | SLED ANNUAL DUES | | | | 6,450 | 6,600 | 6,000 | | |
| 40-320-200 | LUNCHEON SPONSORS | | | | 9,000 | 9,000 | 8,000 | | |
| 40-330-350 | GRANTS (SPEC BUILDING) | | | | 1,500,000 | 1,500,000 | - | | |
| 40-340-400 | INDUSTRIAL SITE LEASES | 261,037 | 3,880 | 20,000 | 1,513 | 2,300 | 2,500 | | |
| 40-340-410 | INDUSTRIAL SITE SALES AND OPTIONS | 43,577 | | 100,000 | 7,875 | 7,875 | 15,000 | | |
| 40-380-810 | INTEREST INCOME | | 6,431 | 4,700 | 31,848 | 47,784 | 6,000 | | |
| 40-390-989 | DESCHUTES CNTY ANNUAL SUPPORT | | | | 29,771 | 29,771 | 29,771 | | |
| 40-390-990 | BUSINESS SPONSORSHIP | 16,605 | | 45,000 | | - | - | | |
| 40-390-991 | MISCELLANEOUS REVENUE | 27,700 | 55,431 | 2,500 | | | | | |
| 40-480-100 | TRANSFER IN - GENERAL FUND | 45,000 | 45,000 | | | | | | |
| TOTAL FUND RESOURCES | | 456,613 | 496,487 | 705,300 | 2,010,039 | 2,026,912 | 1,991,598 | - | - |
| MATERIALS & SERVICES | | | | | | | | | |
| 40-520-2050 | ACCOUNTING / AUDIT | | 425 | 475 | 735 | 735 | 1,000 | | |
| 40-520-2080 | ADVERTISING EXPENSE | 273 | | 1,000 | | | 1,200 | | |
| 40-520-2250 | CONTRACTED SERVICES | 66,997 | 56,502 | 150,000 | 34,751 | 56,000 | 125,000 | | |
| 40-520-2520 | IT- SOFTWARE & SUPPORT | | | | 2,079 | 3,000 | 4,500 | | |
| 40-520-2600 | LEGAL FEES EXPENSE | | | 20,000 | 94 | 10,000 | 20,000 | | |
| 40-520-2650 | TRADED SECTOR INCENTIVES | | | 50,000 | | 25,000 | 30,000 | | |
| 40-520-2700 | MEETINGS/TRAVEL/TRAINING | 1,000 | 13,224 | 7,500 | 1,443 | 2,400 | 7,500 | | |
| 40-520-2720 | MEMBERSHIP & DUES | | 2,500 | 3,500 | 4,400 | 4,400 | 7,000 | | |
| 40-520-2750 | OFFICE SUPPLIES/COPIER | | | | 36 | 300 | 1,200 | | |
| 40-520-2860 | REPAIRS & MAINTENANCE - LAND | | | | | | 10,000 | | |
| 40-520-2990 | MISCELLANEOUS EXPENSE | 2,598 | 254 | 750 | | 750 | 1,500 | | |
| TOTAL MATERIALS & SERVICES | | 70,868 | 72,905 | 233,225 | 43,538 | 102,585 | 208,900 | - | - |
| CAPITAL OUTLAY | | | | | | | | | |
| TBD | CAPITAL OUTLAY (Spec Bldg) | | | 150,000 | | - | 1,500,000 | | |
| TBD | EQUIPMENT PURCHASES | | | | | | 6,700 | | |
| TOTAL CAPITAL OUTLAY | | - | - | 150,000 | - | - | 1,500,000 | - | - |
| INTERFUND TRANSFERS - OUT | | | | | | | | | |
| TBD | TRANSFERS OUT - GENERAL FUND | | | | | | 31,750 | | |
| TOTAL INTERFUND TRANSFERS - OUT | | - | - | - | - | - | 31,750 | - | - |

INDUSTRIAL / ECONOMIC DEVELOPMENT FUND

| | | | | | | | | |
|-----------------------------------|-----------------------------|--|---------|---------|---------|-----------|-----------|-----------|
| CONTINGENCY | | | | | | | | |
| 40-910-1000 | CONTINGENCY | | 25,000 | | | 50,000 | | |
| TOTAL CONTINGENCY | | | - | - | 25,000 | - | - | 50,000 |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | |
| 40-950-6000 | RESERVE - FUTURE CAPITAL | | 150,000 | | | 100,000 | | |
| | | | - | - | 150,000 | - | - | 100,000 |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | |
| 40-990-1000 | UNAPPR. ENDING FUND BALANCE | | 147,075 | | | 100,948 | | |
| TOTAL UNAPPR. ENDING FUND BALANCE | | | - | - | 147,075 | - | - | 100,948 |
| TOTAL FUND REQUIREMENTS | | | 70,868 | 72,905 | 705,300 | 43,538 | 102,585 | 1,991,598 |
| NET RESOURCES OVER REQUIREMENTS | | | 385,745 | 423,582 | - | 1,966,501 | 1,924,327 | - |

SDC
(System Development Charges)
Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2024-25

| SDC FUND | | | | | | | | | | |
|--|---|------------------|------------------|------------------|------------------|------------------|------------------|----------|---------|---|
| | | FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | | | |
| | | ACTUALS | ACTUALS | BUDGET | YTD Feb. 2023 | Projection | PROPOSED | APPROVED | ADOPTED | |
| 41-301-110 | BEGINNING FUND BALANCE - SEWER | \$ 2,168,648 | 3,247,615 | 1,129,233 | 1,286,876 | 1,286,876 | 1,672,713 | | | |
| 41-301-115 | BEGINNING FUND BALANCE - WATER | \$ 1,073,556 | 1,607,681 | 200,000 | 80,416 | 80,416 | 329,913 | | | |
| 41-301-116 | BEGINNING FUND BALANCE - TRANSPORTATION | \$ 439,055 | 657,497 | 1,516,607 | 1,985,713 | 1,985,713 | 2,662,515 | | | |
| 41-360-610 | SDC INCOME - TRANSPORTATION | 540,879 | 387,363 | 250,000 | 651,776 | 675,000 | 300,000 | | | |
| 41-360-630 | SDC INCOME - WATER | 507,230 | 232,260 | 200,000 | 191,615 | 205,000 | 300,000 | | | |
| 41-360-650 | SDC INCOME - SEWER | 783,425 | 371,311 | 300,000 | 323,156 | 340,000 | 300,000 | | | |
| TBD | SDC INCOME - INDUSTRIAL LIFT STATION | | 13,650 | | 13,650 | 17,000 | 10,000 | | | |
| TBD | SDC INCOME - NEWBERRY LIFT STATION | | | | | | 10,000 | | | |
| 41-380-810 | INTEREST INCOME-Sewer | \$ - | 13,830 | 8,300 | 29,508 | 28,837 | 5,000 | | | |
| 41-380-811 | INTEREST INCOME -Water | \$ - | 6,846 | 4,600 | 14,608 | 1,802 | 5,000 | | | |
| 41-380-812 | INTEREST INCOME - Transportation | | 2,800 | 3,083 | 5,974 | 44,497 | 5,000 | | | |
| 41-480-500 | TRANSFERS IN - WATER FUND | | | | | | 250,000 | | | |
| 41-480-520 | TRANSFERS IN - SEWER FUND | | | 350,000 | | | | | | |
| TOTAL FUND RESOURCES | | 5,512,793 | 6,540,853 | 3,961,823 | 4,583,292 | 4,665,141 | 5,850,141 | - | - | - |
| MATERIALS & SERVICES | | | | | | | | | | |
| 41-520-2881 | Capital Improvement Plan - WATER | | | | | | 500,000 | | | |
| 41-520-2882 | Capital Improvement Plan - SEWER | | | | | | 50,000 | | | |
| TBD | Capital Improvement Plan - TRANSPORTATION | | | | | | 500,000 | | | |
| TOTAL MATERIALS & SERVICES | | - | - | - | - | - | 1,050,000 | - | - | - |
| CAPITAL OUTLAY | | | | | | | | | | |
| 41-550-5100 | CAPITAL OUTLAY - WATER | | 1,749,606 | | | | - | | | |
| 41-550-5150 | CAPITAL OUTLAY - SEWER | | 2,274,778 | | | | 1,500,000 | | | |
| 41-550-5200 | CAPITAL OUTLAY - TRANSPORTATION | | - | | | | | | | |
| TOTAL CAPITAL OUTLAY | | - | 4,024,384 | - | - | - | 1,500,000 | - | - | - |
| INTERFUND TRANSFERS - OUT | | | | | | | | | | |
| TBD | TRANSFER OUT - TRANSPORTATION | | | | | | | | | |
| TBC | TRANSFER OUT - WATER FUND | | | | | | | | | |
| 41-780-2200 | TRANSFER OUT - SEWER FUND | | | | | | | | | |
| TOTAL INTERFUND TRANSFERS - OUT | | - | - | - | - | - | - | - | - | - |
| CONTINGENCY | | | | | | | | | | |
| 41-910-1000 | CONTINGENCY | | | | | | - | | | |
| TOTAL CONTINGENCY | | - | - | - | - | - | - | - | - | - |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | | | |
| 41-950-1000 | RESERVE - FUTURE CAPITAL - TRANSPORTATION | | | 1,769,690 | | | 2,467,515 | - | | |
| 41-950-2000 | RESERVE - FUTURE CAPITAL - WATER | | | 404,600 | | | 384,913 | - | | |
| 41-950-6000 | RESERVE - FUTURE CAPITAL - SEWER | | | 1,787,533 | | | 447,713 | - | | |
| TOTAL RESERVE FOR FUTURE EXPENDITURES | | - | - | 3,961,823 | - | - | 3,300,141 | - | - | - |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | | |
| 41-990-1000 | UNAPPR. ENDING FUND BALANCE | | | | | | | | | |
| TOTAL UNAPPR. ENDING FUND BALANCE | | - | - | - | - | - | - | - | - | - |
| TOTAL FUND REQUIREMENTS | | - | 4,024,384 | 3,961,823 | - | - | 5,850,141 | - | - | - |
| NET RESOURCES OVER REQUIREMENTS | | 5,512,793 | 2,516,469 | - | 4,583,292 | 4,665,141 | - | - | - | - |

Water Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2024-25

| WATER FUND | | | | | | | | | |
|---------------------------------|----------------------------------|------------------|------------------|-------------------|------------------|-------------------|------------------|----------|----------|
| | | FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | | |
| | | ACTUALS | ACTUALS | BUDGET | YTD Feb. 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| 50-301-100 | BEGINNING FUND BALANCE | \$ 918,017 | 529,982 | 809,725 | 2,652,725 | 2,652,725 | 3,251,078 | | |
| 50-330-390 | WATER GRANT | | | | | | | | |
| 50-340-467 | HOOKUP FEES - NEW SERVICE | 46,068 | 6,440 | 7,200 | 9,103 | 13,655 | 7,000 | | |
| 50-340-470 | WATER SERVICE | 762,698 | 763,271 | 747,000 | 611,949 | 900,000 | 960,000 | | |
| 50-340-472 | WATER SERVICE - MISC | 47,701 | 26,307 | 25,750 | 10,139 | 15,208 | 16,000 | | |
| 50-340-475 | CROSS CONNECTION PROGRAM | 25,907 | 28,375 | 25,000 | 21,301 | 31,951 | 35,000 | | |
| 50-380-810 | INTEREST INCOME | | 42,291 | 35,000 | 51,816 | 77,732 | 10,000 | | |
| 50-380-930 | RENTAL INCOME | | | | | | | | |
| 50-390-940 | LATE FEES & PENALTIES | 29,107 | 35,332 | 20,000 | 14,967 | 22,000 | 23,000 | | |
| 50-390-950 | FORFEITED DEPOSITS | | | | | | | | |
| 50-390-980 | INTERIM FINANCING - CONSTRUCTION | | 8,026,044 | 9,347,526 | 4,862,368 | 7,800,000 | 1,547,526 | | |
| 50-390-990 | MISCELLANEOUS INCOME | 1,300 | 2,200 | 1,500 | 7,685 | 8,000 | 1,500 | | |
| 50-480-100 | TRANSFERS IN - GENERAL FUND | | | 400,000 | 400,000 | 400,000 | | | |
| 50-480-200 | TRANSFERS IN - SDC FUND | | | | | | | | |
| TOTAL FUND RESOURCES | | 1,830,798 | 9,460,242 | 11,418,701 | 8,642,053 | 11,921,271 | 5,851,104 | - | - |
| PERSONNEL SERVICES | | | | | | | | | |
| 50-510-1100 | REGULAR PAYROLL | 159,093 | 173,122 | 275,166 | 160,405 | 260,610 | 400,158 | | |
| 50-510-1150 | OVERTIME WAGES | 1,228 | 938 | 41,274 | 4,535 | 11,340 | 35,000 | | |
| 50-510-1420 | SOCIAL SECURITY/MEDICARE | 17,978 | 18,363 | 19,354 | 14,491 | 23,000 | 27,123 | | |
| 50-510-1440 | STATE UNEMPLOYMENT | 3,157 | 4,041 | 7,590 | 3,161 | 4,900 | 10,636 | | |
| 50-510-1460 | WORKERS COMP ASSESSMENT | 231 | 1,148 | 4,006 | 958 | 1,500 | 2,513 | | |
| 50-510-1800 | HEALTH INSURANCE | 37,474 | 52,768 | 70,200 | 37,205 | 57,000 | 90,720 | | |
| 50-510-1900 | RETIREMENT BENEFITS | 7,489 | 18,580 | 15,180 | 9,396 | 15,000 | 21,273 | | |
| TOTAL PERSONNEL SERVICES | | 226,650 | 268,960 | 432,770 | 230,151 | 373,350 | 587,423 | - | - |

WATER FUND

| | | FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | | |
|---------------------------------------|--|----------------|------------------|------------------|------------------|------------------|------------------|----------|---------|
| | | ACTUALS | ACTUALS | BUDGET | YTD Feb. 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| MATERIALS & SERVICES | | | | | | | | | |
| 50-520-2050 | ACCOUNTING AUDIT | 3,500 | 3,995 | 4,395 | 5,145 | 6,000 | 7,000 | | |
| 50-520-2080 | ADVERTISING EXPENSE | 1,193 | 97 | 2,000 | | 1,000 | 1,500 | | |
| 50-520-2145 | BACKFLOW TESTING | 5,088 | 7,381 | 10,000 | 6,496 | 7,000 | 10,000 | | |
| 50-520-2150 | BANK FEES | 3,771 | 3,279 | 5,500 | 2,359 | 4,500 | 8,000 | | |
| 50-520-2180 | CLEANING/JANITORIAL | 701 | 113 | 5,000 | - | - | - | | |
| 50-520-2250 | CONTRACTED SERVICES | 4,858 | 1,844 | 20,000 | 5,317 | 10,000 | 20,000 | | |
| 50-520-2300 | EMP. REIMB - CLOTHING | | | | 465 | 3,000 | 3,000 | | |
| 50-520-2325 | ENGINEERING COSTS | 438 | 725 | 10,000 | | 10,000 | 15,000 | | |
| 50-520-2350 | FUEL | 3,690 | 4,685 | 9,000 | 4,564 | 8,000 | 12,000 | | |
| 50-520-2375 | FOREST FIRE PROTECTION | 2,205 | 837 | 1,500 | 3,048 | 3,048 | 4,000 | | |
| 50-520-2400 | INSURANCE | 7,101 | 8,809 | 12,000 | 11,095 | 11,095 | 14,000 | | |
| 50-520-2520 | IT - SOFTWARE & SUPPORT | 10,732 | 14,067 | 25,000 | 14,905 | 18,000 | 19,000 | | |
| 50-520-2550 | LAB TESTING | 2,221 | 1,734 | 4,500 | 4,111 | 6,500 | 10,000 | | |
| 50-520-2600 | LEGAL FEES EXPENSE | 2,190 | 4,937 | 15,000 | 1,211 | 10,000 | 20,000 | | |
| 50-520-2650 | LICENSE & PERMITS | 846 | | | | | | | |
| 50-520-2700 | MEETINGS/TRAVEL/TRAINING | 1,624 | 1,263 | 6,000 | 9,069 | 12,000 | 15,000 | | |
| 50-520-2720 | MEMBERSHIP & DUES | 524 | 2,160 | 7,000 | 1,632 | 4,500 | 7,000 | | |
| 50-520-2750 | OFFICE SUPPLIES/COPIER | 999 | 2,179 | 3,000 | 2,019 | 3,400 | 5,000 | | |
| 50-520-2770 | POSTAGE FEES | 3,062 | 4,240 | 5,500 | 3,516 | 6,000 | 8,500 | | |
| 50-520-2840 | REPAIRS & MAINT - BUILDINGS | 934 | 898 | 2,500 | 2,409 | 2,800 | 19,000 | | |
| 50-520-2850 | REPAIRS & MAINT - EQUIPMENT | 2,738 | 8,127 | 10,000 | 3,826 | 8,000 | 10,000 | | |
| 50-520-2860 | REPAIRS & MAINT - MATERIALS | 13,771 | 24,244 | 10,000 | 11,535 | 18,000 | 25,000 | | |
| 50-520-2870 | REPAIRS & MAINT - VEHICLES | 2,999 | 4,547 | 5,000 | 3,164 | 5,000 | 7,000 | | |
| 50-520-2875 | REPAIRS & MAINT - METERS** | 53,651 | 89,375 | 75,000 | 12,450 | 50,000 | 65,000 | | |
| 50-520-2880 | SECURITY | 480 | 367 | 1,000 | 337 | 1,000 | 1,200 | | |
| 50-520-2900 | UTILITIES - GAS/ELECTRICITY | 15,363 | 15,098 | 25,000 | 12,441 | 20,000 | 22,000 | | |
| 50-520-2910 | UTILITIES - GARBAGE | 224 | 1,490 | 2,000 | 790 | 1,000 | - | | |
| 50-520-2920 | UTILITIES - TELEPHONE | 4,103 | 3,855 | 5,500 | 2,860 | 3,500 | 4,000 | | |
| 50-520-2990 | MISCELLANEOUS EXPENSE | 4,212 | 10,038 | 5,000 | (581) | 3,500 | 5,000 | | |
| TOTAL MATERIALS & SERVICES | | 153,218 | 220,384 | 286,395 | 124,183 | 236,843 | 337,200 | - | - |
| CAPITAL OUTLAY | | | | | | | | | |
| 50-550-5260 | EQUIPMENT PURCHASES | | | 45,000 | 36,492 | 45,000 | 30,000 | | |
| 50-550-5310 | NON-REIMBURSABLE EXPANSION COSTS | | 6,945 | 20,000 | 4,612 | 20,000 | 7,500 | | |
| 50-550-5500 | CONSTRUCTION EXPENSE | | 6,628,661 | 9,347,526 | 4,982,506 | 7,800,000 | 1,547,526 | | |
| 50-550-5550 | WATER FILL STATION | | | | | | 125,000 | | |
| 50-550-5610 | CHLORINATION | | | | | | 100,000 | | |
| 50-550-5650 | WATER MITIGATION CREDITS/RIGHTS | | | 340,000 | | | | | |
| 50-550-5675 | ENGINEERING DESIGN FOR WATER SYSTEM IMPR | 551,880 | | | | | | | |
| TOTAL CAPITAL OUTLAY | | 551,880 | 6,635,606 | 9,752,526 | 5,023,610 | 7,865,000 | 1,810,026 | - | - |

WATER FUND

| | | FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | | |
|--|--|------------------|------------------|-------------------|------------------|------------------|------------------|----------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD Feb. 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| DEBT SERVICE | | | | | | | | | |
| 50-560-6150 | LOAN PAYMENTS - PRINCIPAL | 153,002 | 156,696 | 158,578 | 79,761 | 160,000 | 500,000 | | |
| 50-560-6160 | LOAN PAYMENTS - INTEREST | 40,066 | 36,371 | 34,495 | 16,773 | 35,000 | | | |
| 50-560-6200 | DEBT REFUNDING EXPENSE | | | | | | | | |
| | TOTAL DEBT SERVICE | 193,068 | 193,067 | 193,073 | 96,534 | 195,000 | 500,000 | - | - |
| INTERFUND TRANSFERS - OUT | | | | | | | | | |
| 50-780-1000 | TRANSFERS OUT - GENERAL FUND | | | | | | 423,750 | | |
| TBD | TRANSFERS OUT - EQUIP. RES FUND | | | | | | 30,000 | | |
| 50-780-2600 | TRANSFER OUT - RESERVE FUND | 176,000 | | | | | 400,000 | | |
| 50-780-3100 | TRANSFER OUT - DEBT RESERVE FUND | | | | | | 283,987 | | |
| 50-780-4100 | TRANSFERS OUT - SDC FUND | | | | | | 250,000 | | |
| | TOTAL INTERFUND TRANSFERS - OUT | 176,000 | - | - | - | - | 1,387,737 | - | - |
| SPECIAL PAYMENTS | | | | | | | | | |
| 50-800-1000 | SPECIAL PAYMENTS | | | | | | - | | |
| | TOTAL SPECIAL PAYMENTS | - | - | - | - | - | - | - | - |
| CONTINGENCY | | | | | | | | | |
| 50-910-1000 | CONTINGENCY | | | 200,000 | | | 300,000 | | |
| | TOTAL CONTINGENCY | - | - | 200,000 | - | - | 300,000 | - | - |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | | |
| TBD | RESERVE - USDA Short lived asset | | | | | | 10,933 | | |
| | TOTAL RESERVE FOR FUTURE EXPENDITURES | - | - | - | - | - | 10,933 | - | - |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | |
| 50-990-1000 | UNAPPR. ENDING FUND BALANCE | | | 553,937 | | | 897,785 | | |
| | TOTAL UNAPPR. ENDING FUND BALANCE | - | - | 553,937 | - | - | 917,785 | - | - |
| | TOTAL FUND REQUIREMENTS | 1,300,816 | 7,318,017 | 11,418,701 | 5,474,478 | 8,670,193 | 5,851,104 | - | - |
| | NET RESOURCES OVER REQUIREMENTS | 529,982 | 2,142,225 | - | 3,167,575 | 3,251,078 | - | - | - |

Sewer Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2024-25

SEWER FUND

| | | FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | | |
|---------------------------------|----------------------------------|------------------|------------------|-------------------|-------------------|-------------------|------------------|----------|---------|
| | | ACTUALS | ACTUALS | BUDGET | YTD Feb. 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| 52-301-100 | BEGINNING FUND BALANCE | \$ 1,181,639 | 1,142,154 | 1,661,094 | 2,003,708 | 2,003,708 | 1,635,428 | | |
| 52-330-390 | SEWER GRANTS | \$ - | | | | | | | |
| 52-340-480 | SEWER SERVICE | 617,483 | 643,197 | 700,000 | 643,197 | 850,000 | 1,003,000 | | |
| 52-340-485 | SEPTIC SERVICE RECEIVED | 103,734 | 64,828 | 100,000 | 64,828 | 97,000 | 114,500 | | |
| 52-340-487 | GREASE TRAP PUMPING | | | | | | | | |
| 52-380-810 | INTEREST INCOME | | 8,583 | 10,000 | 47,704 | 71,564 | 10,000 | | |
| 52-390-990 | MISCELLANEOUS INCOME | | 375 | 500 | 6,837 | 7,000 | 500 | | |
| 52-390-995 | INTERIM FINANCING - CONSTRUCTION | | 5,415,940 | 11,302,500 | 7,365,622 | 8,000,000 | 3,302,500 | | |
| 52-480-100 | TRANSFERS IN - GENERAL FUND | | 215,000 | | | | | | |
| 52-480-200 | TRANSFERS IN - SDC FUND | 268,793 | | | | | | | |
| TOTAL FUND RESOURCES | | 2,171,649 | 7,490,077 | 13,774,094 | 10,131,896 | 11,029,272 | 6,065,928 | - | - |
| PERSONNEL SERVICES | | | | | | | | | |
| 52-510-1100 | REGULAR PAYROLL | 159,093 | 193,137 | 275,149 | 160,403 | 242,000 | 384,880 | | |
| 52-510-1150 | OVERTIME WAGES | 1,228 | 937 | 44,593 | 4,535 | 10,000 | 35,000 | | |
| 52-510-1420 | SOCIAL SECURITY/MEDICARE | 17,980 | 18,362 | 19,354 | 14,489 | 24,000 | 26,077 | | |
| 52-510-1440 | STATE UNEMPLOYMENT | 3,157 | 4,040 | 7,590 | 3,131 | 5,000 | 10,226 | | |
| 52-510-1460 | WORKERS COMP ASSESSMENT | 320 | 1,147 | 3,720 | 957 | 1,600 | 2,687 | | |
| 52-510-1800 | HEALTH INSURANCE | 37,474 | 52,767 | 70,200 | 37,142 | 62,000 | 88,560 | | |
| 52-510-1900 | RETIREMENT BENEFITS | 7,489 | 19,462 | 15,180 | 10,294 | 15,441 | 20,453 | | |
| TOTAL PERSONNEL SERVICES | | 226,741 | 289,852 | 435,786 | 230,951 | 360,041 | 567,883 | - | - |

SEWER FUND

| | | FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | | |
|---------------------------------------|---------------------------------------|----------------|------------------|-------------------|------------------|------------------|------------------|----------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD Feb. 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| MATERIALS & SERVICES | | | | | | | | | |
| 52-520-2050 | ACCOUNTING/AUDIT | 3,500 | 5,260 | 5,786 | 6,615 | 6,615 | 8,000 | | |
| 52-520-2080 | ADVERTISING EXPENSES | 1,193 | 97 | 2,000 | | 2,000 | 2,500 | | |
| 52-520-2150 | BANK FEES | 3,383 | 3,279 | 5,500 | 2,359 | 4,000 | 7,500 | | |
| 52-520-2180 | CLEANING/JANITORIAL | 701 | 113 | 5,000 | | - | - | | |
| 52-520-2250 | CONTRACTED SERVICES | 18,736 | 10,906 | 35,000 | 17,010 | 25,000 | 35,000 | | |
| 52-520-2300 | EMP. REIMB. - CLOTHING | | | | 465 | 2,500 | 3,000 | | |
| 52-520-2325 | ENGINEERING COSTS | 4,684 | 113 | 10,000 | | 7,500 | 15,000 | | |
| 52-520-2350 | FUEL | 4,483 | 6,397 | 9,000 | 4,564 | 7,500 | 12,000 | | |
| 52-520-2375 | FOREST FIRE PROTECTION FEE | 2,788 | 5,483 | 6,200 | 3,979 | 3,979 | 5,000 | | |
| 52-520-2400 | INSURANCE | 19,527 | 24,225 | 27,000 | 30,509 | 30,509 | 39,000 | | |
| 52-520-2520 | IT - SOFTWARE & SUPPORT | 11,068 | 10,410 | 16,000 | 11,000 | 16,500 | 18,000 | | |
| 52-520-2550 | LAB TESTING | 7,667 | 11,844 | 25,000 | 7,926 | 13,000 | 20,000 | | |
| 52-520-2600 | LEGAL FEES EXPENSE | 2,465 | 7,000 | 15,000 | 16,354 | 27,000 | 35,000 | | |
| 52-520-2700 | MEETINGS/TRAVEL/TRAINING | 1,883 | 2,204 | 6,000 | 4,835 | 7,000 | 15,000 | | |
| 52-520-2720 | MEMBERSHIP & DUES | 5,105 | 2,819 | 3,500 | 2,633 | 3,500 | 7,000 | | |
| 52-520-2750 | OFFICE SUPPLIES/COPIER | 1,025 | 2,299 | 2,000 | 2,304 | 4,000 | 5,000 | | |
| 52-520-2770 | POSTAGE FEES | 3,141 | 4,247 | 5,500 | 3,516 | 5,500 | 8,500 | | |
| 52-520-2840 | REPAIRS & MAINT - BUILDINGS | 1,263 | 8,144 | 10,000 | 4,388 | 7,500 | 60,000 | | |
| 52-520-2850 | REPAIRS & MAINT - EQUIPMENT | 6,502 | 3,689 | 35,000 | 11,171 | 18,000 | 25,000 | | |
| 52-520-2860 | REPAIRS & MAINT - MATERIALS | 13,370 | 12,959 | 35,000 | 6,957 | 35,000 | 25,000 | | |
| 52-520-2870 | REPAIRS & MAINT - VEHICLE | 4,094 | 5,387 | 7,500 | 4,253 | 6,500 | 10,000 | | |
| 52-520-2871 | REPAIRS & MAINT - PUMPS | 9,294 | | | | | | | |
| 52-520-2875 | REPAIRS & MAINT - PUMPS | 17,281 | 21,560 | 35,000 | 34,490 | 50,000 | 65,000 | | |
| 52-520-2880 | SECURITY | 480 | 428 | 700 | 337 | 700 | 1,000 | | |
| 52-520-2900 | UTILITIES - GAS/ELECTRICITY | 38,562 | 35,555 | 45,000 | 21,971 | 35,000 | 40,000 | | |
| 52-520-2910 | UTILITIES - GARBAGE | 811 | 1,464 | 2,000 | 790 | 2,000 | - | | |
| 52-520-2920 | UTILITIES - TELEPHONE | 4,520 | 3,855 | 5,000 | 2,860 | 4,500 | 7,000 | | |
| 52-520-2990 | MISCELLANEOUS EXPENSE | 946 | 6,485 | 3,500 | 648 | 1,500 | 4,500 | | |
| TOTAL MATERIALS & SERVICES | | 188,472 | 196,222 | 357,186 | 201,934 | 326,803 | 473,000 | - | - |
| CAPITAL OUTLAY | | | | | | | | | |
| 52-550-5230 | LAND PURCHASE | | | | | | | | |
| 52-550-5235 | LANDSCAPE COSTS | | | | | | | | |
| 52-550-5260 | EQUIPMENT PURCHASES | 112,410 | 2,378 | 45,000 | 36,492 | 40,000 | 115,000 | | |
| 52-550-5320 | NON-REIMBURSABLE PROJECT COSTS | | 6,070 | 20,000 | 10,325 | 17,000 | 10,000 | | |
| 52-550-5500 | CONSTRUCTION EXPENSE | | 7,552,612 | 11,302,500 | 3,821,155 | 8,000,000 | 3,302,500 | | |
| 52-550-5610 | SEWER MASTER PLAN UPDATE - CAGLE | | | | | | | | |
| 52-550-5650 | ENGINEERING DESIGN - SYS IMPR | 26,146 | 37,768 | | | | | | |
| 52-550-5700 | ENGINEERING DESIGN FOR WW SYSTEM IMPR | 13,865 | | | | | | | |
| TOTAL CAPITAL OUTLAY | | 152,421 | 7,598,828 | 11,367,500 | 3,867,972 | 8,057,000 | 3,427,500 | - | - |

SEWER FUND

| | | FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | | |
|---------------------------------------|---------------------------------------|----------------|------------------|-------------------|------------------|------------------|------------------|----------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD Feb. 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| MATERIALS & SERVICES | | | | | | | | | |
| 52-520-2050 | ACCOUNTING/AUDIT | 3,500 | 5,260 | 5,786 | 6,615 | 6,615 | 8,000 | | |
| 52-520-2080 | ADVERTISING EXPENSES | 1,193 | 97 | 2,000 | | 2,000 | 2,500 | | |
| 52-520-2150 | BANK FEES | 3,383 | 3,279 | 5,500 | 2,359 | 4,000 | 7,500 | | |
| 52-520-2180 | CLEANING/JANITORIAL | 701 | 113 | 5,000 | | - | - | | |
| 52-520-2250 | CONTRACTED SERVICES | 18,736 | 10,906 | 35,000 | 17,010 | 25,000 | 35,000 | | |
| 52-520-2300 | EMP. REIMB. - CLOTHING | | | | 465 | 2,500 | 3,000 | | |
| 52-520-2325 | ENGINEERING COSTS | 4,684 | 113 | 10,000 | | 7,500 | 15,000 | | |
| 52-520-2350 | FUEL | 4,483 | 6,397 | 9,000 | 4,564 | 7,500 | 12,000 | | |
| 52-520-2375 | FOREST FIRE PROTECTION FEE | 2,788 | 5,483 | 6,200 | 3,979 | 3,979 | 5,000 | | |
| 52-520-2400 | INSURANCE | 19,527 | 24,225 | 27,000 | 30,509 | 30,509 | 39,000 | | |
| 52-520-2520 | IT - SOFTWARE & SUPPORT | 11,068 | 10,410 | 16,000 | 11,000 | 16,500 | 18,000 | | |
| 52-520-2550 | LAB TESTING | 7,667 | 11,844 | 25,000 | 7,926 | 13,000 | 20,000 | | |
| 52-520-2600 | LEGAL FEES EXPENSE | 2,465 | 7,000 | 15,000 | 16,354 | 27,000 | 35,000 | | |
| 52-520-2700 | MEETINGS/TRAVEL/TRAINING | 1,883 | 2,204 | 6,000 | 4,835 | 7,000 | 15,000 | | |
| 52-520-2720 | MEMBERSHIP & DUES | 5,105 | 2,819 | 3,500 | 2,633 | 3,500 | 7,000 | | |
| 52-520-2750 | OFFICE SUPPLIES/COPIER | 1,025 | 2,299 | 2,000 | 2,304 | 4,000 | 5,000 | | |
| 52-520-2770 | POSTAGE FEES | 3,141 | 4,247 | 5,500 | 3,516 | 5,500 | 8,500 | | |
| 52-520-2840 | REPAIRS & MAINT - BUILDINGS | 1,263 | 8,144 | 10,000 | 4,388 | 7,500 | 60,000 | | |
| 52-520-2850 | REPAIRS & MAINT - EQUIPMENT | 6,502 | 3,689 | 35,000 | 11,171 | 18,000 | 25,000 | | |
| 52-520-2860 | REPAIRS & MAINT - MATERIALS | 13,370 | 12,959 | 35,000 | 6,957 | 35,000 | 25,000 | | |
| 52-520-2870 | REPAIRS & MAINT - VEHICLE | 4,094 | 5,387 | 7,500 | 4,253 | 6,500 | 10,000 | | |
| 52-520-2871 | REPAIRS & MAINT - PUMPS | 9,294 | | | | | | | |
| 52-520-2875 | REPAIRS & MAINT - PUMPS | 17,281 | 21,560 | 35,000 | 34,490 | 50,000 | 65,000 | | |
| 52-520-2880 | SECURITY | 480 | 428 | 700 | 337 | 700 | 1,000 | | |
| 52-520-2900 | UTILITIES - GAS/ELECTRICITY | 38,562 | 35,555 | 45,000 | 21,971 | 35,000 | 40,000 | | |
| 52-520-2910 | UTILITIES - GARBAGE | 811 | 1,464 | 2,000 | 790 | 2,000 | - | | |
| 52-520-2920 | UTILITIES - TELEPHONE | 4,520 | 3,855 | 5,000 | 2,860 | 4,500 | 7,000 | | |
| 52-520-2990 | MISCELLANEOUS EXPENSE | 946 | 6,485 | 3,500 | 648 | 1,500 | 4,500 | | |
| TOTAL MATERIALS & SERVICES | | 188,472 | 196,222 | 357,186 | 201,934 | 326,803 | 473,000 | - | - |
| CAPITAL OUTLAY | | | | | | | | | |
| 52-550-5230 | LAND PURCHASE | | | | | | | | |
| 52-550-5235 | LANDSCAPE COSTS | | | | | | | | |
| 52-550-5260 | EQUIPMENT PURCHASES | 112,410 | 2,378 | 45,000 | 36,492 | 40,000 | 115,000 | | |
| 52-550-5320 | NON-REIMBURSABLE PROJECT COSTS | | 6,070 | 20,000 | 10,325 | 17,000 | 10,000 | | |
| 52-550-5500 | CONSTRUCTION EXPENSE | | 7,552,612 | 11,302,500 | 3,821,155 | 8,000,000 | 3,302,500 | | |
| 52-550-5610 | SEWER MASTER PLAN UPDATE - CAGLE | | | | | | | | |
| 52-550-5650 | ENGINEERING DESIGN - SYS IMPR | 26,146 | 37,768 | | | | | | |
| 52-550-5700 | ENGINEERING DESIGN FOR WW SYSTEM IMPR | 13,865 | | | | | | | |
| TOTAL CAPITAL OUTLAY | | 152,421 | 7,598,828 | 11,367,500 | 3,867,972 | 8,057,000 | 3,427,500 | - | - |

GLOSSARY OF MUNICIPAL FINANCE TERMS

Accrual basis. Method of accounting recognizing transactions when they occur without regard toward cash flow timing [ORS 294.311(1)].

Activity. That portion of the work of an organizational unit relating to a specific function or class of functions, a project or program, a subproject or subprogram, or any convenient division of these [ORS 294.311 (2)].

Adopted budget. Financial plan that is the basis for appropriations. Adopted by the governing body [ORS 294.456].

Ad valorem tax. A property tax computed as a percentage of the value of taxable property. See “Assessed Value.”

Appropriation. Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body [ORS 294.311(3)].

Approved budget. The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing [ORS 294.428].

Assessed value. The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property’s maximum assessed value or real market value. The growth is limited to 3% unless an exception applies (e.g., new or enlarged structure).

Assessment date. The date on which the real market value of property is set—January 1. Audit. The annual review and appraisal of a municipal corporation’s accounts and fiscal affairs conducted by an accountant under contract or the Secretary of State [ORS 297.425].

Audit report. A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government’s financial statements, and compliance with requirements, orders and regulations.

Bequest. A gift by will of personal property; a legacy. Biennial budget. A budget for a 24-month period.

Billing rate. A district’s tax rate used to compute ad valorem taxes for each property. The billing rate is expressed in dollars per \$1,000 of assessed property value.

Budget. Written document showing the local government’s comprehensive financial plan for one fiscal year or biennium. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year [ORS 294.311(5)].

Budget committee. Fiscal planning board of a local government, consisting of the governing body plus an equal number of registered voters appointed from the district [ORS 294.414]. Proposed Budget Fiscal Budget message. Written explanation of a local government’s budget and financial policies, including any changes from the prior fiscal year. It is prepared and presented under the direction of the executive officer or chairperson of the governing body [ORS 294.403].

Budget officer. Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget [ORS 294.331].

Budget period. For local governments on a biennial budget, the 24-month period beginning July 1 and ending June 30 of the second following calendar year. See also “Fiscal year.”

Budget transfers. Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

CDP: Community Development Project

Capital outlay. Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

Capital projects fund. A fund used to account for resources, such as bond sale proceeds, and expenditures to be used for major capital item purchase or construction [OAR 150-294.352(1)].

Cash basis. System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid [ORS 294.311(9)].

Category of limitation. The three categories of taxes on property for the purpose of the constitutional limits - education, general government, excluded from limitation [ORS 310.150].

Compression. A reduction in taxes required by Measure 5 (1990) property tax limits. Compression is computed on a property-by-property basis, and is first applied towards local option tax levies, then permanent rate levies.

Consolidated billing tax rate. The consolidated billing tax rate is the combined total of the billing rates for all taxing districts in a limitation category in the code area but does not include the billing rate for any urban renewal special levies or non-ad valorem taxes, fees, or other charges.

Constitutional limits. The maximum amount of tax on property that can be collected from an individual property for education and for other government activities (Art. XI, sect. 11b, Or Const.).

Contingency. An amount appropriated in anticipation that some operating expenditures will become necessary which cannot be foreseen and planned in the budget. A general operating fund may contain one line for operating contingency [ORS 294.388].

Debt service fund. A fund established to account for payment of general long-term debt principal and interest [OAR 150-294.352(1)].

Devise. A gift by will of the donor of real property.

District. See "Local government." A local government entity that imposes property taxes (e.g. county, city, K-12 school district).

Division of tax. Division of tax refers to the process of, and revenue from, apportioning tax to urban renewal agencies based on the relationship of the excess to frozen value, a.k.a. tax increment revenue.

Double majority. A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question. (Any March or September Election)

Education category. The limitation category for taxes that will be used to support the public school system and that are not used to pay exempt bonded indebtedness [ORS 310.150(1)(b)]

Encumbrance. An obligation chargeable to an appropriation and for which part of the appropriation is reserved [ORS 294.311(13)].

Enterprise fund. A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Examples of enterprise funds are those for water, gas, and electric utilities, swimming pools, airports, parking garages, transit systems, and ports [OAR 150-294.352(1)].

Excluded from limitation category. The category for taxes used to pay principal and interest on exempt bonded indebtedness [ORS 310.150(1)(a)].

Exempt bonded indebtedness. 1) Bonded indebtedness authorized by a specific provision of the Oregon Constitution, or 2) bonded indebtedness issued as a general obligation on or before November 6, 1990, incurred for capital construction or capital improvements, or 3) bonded indebtedness issued as a general obligation after November 6, 1990, incurred for capital construction or capital improvements with the approval of the electors of the local government. Bonded indebtedness issued to refund or refinance any bonded indebtedness described above is also included [ORS 310.140(7)(b)].

Existing plan. An existing urban renewal plan is defined as a plan that existed in December 1996, and, 1) chose an option and, 2) established a maximum amount of indebtedness by July 1998 and has not been amended to increase the land area or maximum indebtedness [ORS 457.435(4)(a)].

Expenditures. Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis. Does not include amounts budgeted for interfund transfers, contingency, reserved for future expenditure or unappropriated ending fund balance. [ORS 294.311(16)].

Fiscal year. A 12 month period to which the annual operating budget applies. The fiscal year is July 1 through June 30 for local governments [ORS 294.311(17)].

Fund. A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

Fund balance. The excess of the assets of a fund over its liabilities and reserves. [ORS 294.311(18)]. Fund type. One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve [OAR 150-294.352(1)].

General fund. A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund [OAR 150-294.352(1)].

General government category. The limitation category for taxes used to support general government operations that are not for the purposes of paying exempt bonded indebtedness [ORS 310.150(1)(c)].

Governing body. County court or board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit [ORS 294.311(20)]

Grant. A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purpose or function, or general purpose [ORS 294.311(21)].

Interfund loan. Loan made from one fund to another and authorized by resolution or ordinance [ORS 294.468].

Interfund Transfer. Transfer from an existing appropriation category in one fund to another existing appropriation category in another fund. [ORS 294.463].

Intrafund Transfer. Transfer from one existing appropriation category to another within the same fund. [ORS 294.463].

Internal service fund. A fund used to account for fiscal activities when goods or services are provided by one organizational unit to another on a cost-reimbursement basis [ORS 294.311(23) and 294.343].

Levy. Amount of ad valorem tax certified by a local government for the support of governmental activities.

Liability. Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances [ORS 294.311(24)].

Local government. Any city, county, port, school district, community college, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission; a municipal corporation or municipality [ORS 294.311(26)].

Local option tax. Taxing authority approved by voters that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

Materials and Services. Expenses for operating costs and supplies and contracted services, such as utilities, rent, liability insurance, repair parts, fuel, accountant's fees, etc.

Maximum assessed value (MAV). The maximum taxable value limitation placed on real or personal property by the Article XI, section 11 of the Constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

Maximum authority. The limitation on the amount of revenue that can be raised each year for an existing urban renewal plan area [ORS 457.435(3)(a)]. Plans that are not existing plans do not have a maximum authority amount. This amount is adjusted each year based on the growth of excess value in the plan area.

Maximum indebtedness. The amount of the principal of the indebtedness necessary to complete an urban renewal plan. This does not include indebtedness incurred to refund or refinance existing indebtedness [ORS 457.190(3)(a)]. It is specified in dollars and cents and based on good faith estimates of the scope and costs of the anticipated project or projects. All existing plans are required to have an ordinance which establishes a maximum indebtedness.

Measure 5. A constitutional tax rate limitation (Article XI, Section 11b) passed by the voters in 1990 which restricts the amount an individual property can be taxed. Measure 5 limits school taxes to \$5 per \$1,000 of 'real market value'. All other general government taxes are limited to \$10 per \$1,000 of 'real market value'.

Measure 50. Initially this measure was passed as Measure 47 in 1996 and was found to be unworkable, so was rewritten and submitted to the voters as Measure 50 in 1997 and passed. M50 reduced every property's 1995-96 assessed value by 10%, and also limited the amount of annual growth of the assessed value to 3%. M50 also established permanent rate limitations for each taxing district in the state based on the current year tax in 1997, and then reduced 13% for most districts. If a district did not have a tax levy in 1997 and had never levied a tax, they could later request a permanent rate limit by going to the voters through a ballot measure.

Municipal corporation. See "Local government."

Municipality. See "Local government."

Net working capital. The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses less current liabilities and, if encumbrance method of accounting is used, reserve for encumbrances [ORS 294.311(27)].

Object classification. A grouping of expenditures, such as personnel services, materials and services, capital outlay, debt services, and other types of requirements [ORS 294.311(29)].

Operating rate. The rate determined by dividing the local government's tax amount by the estimated assessed value in district. This rate is calculated by the assessor when a local government imposes its operating tax as an amount, rather than a tax rate.

Ordinance. A formal enactment by the governing board of a municipality.

Organizational unit. Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions such as a department, office or division. [ORS 294.311(31)].

Personnel Services. Expenses related to the compensation of salaried employees, such as health and accident insurance premiums, Social Security and retirement contributions, civil service assessments.

Permanent rate limit. The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can increase or decrease a permanent rate limit. A district can levy any rate or amount up to their permanent rate authority each year. Prior years' tax levies. Taxes levied for fiscal years preceding the current one.

Program. A group of related activities to accomplish a major service or function for which the local government is responsible [ORS 294.311(33)].

Property taxes. An ad valorem tax, another other "tax on property", or fees, charges and assessments that are specifically authorized by statute to be certified to the county assessor by a local government unit.

Proposed budget. Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

Publication. Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the U.S. Postal Service by first class mail to each street address, PO Box and Rural Route within the boundaries of the local government; or hand delivery to each street address, PO Box and Rural Route address within the boundaries of the local government.

Real Market Value (RMV). The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date (Jan 1). [ORS 308.205].

Reserve for Future Expenditure. An amount budgeted, but not appropriated, that is not anticipated to be spent in the fiscal year, but rather carried forward into future fiscal years. The correct way to "save" money under Local Budget Law.

Reserve fund. Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment [ORS 294.346; 280.050].

Resolution. A formal order of a governing body; lower legal status than an ordinance. Resource. Estimated beginning funds on hand plus anticipated receipts [ORS 294.361].

Special levy. A special levy is an ad valorem tax imposed for an existing urban renewal plan. It is not a result of a division of tax but rather imposed directly for the plan.

Special revenue fund. A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes [OAR 150-294.352(1)].

Special payment. A budget expenditure category for distributions, pass-through payments, grants made to other organizations and other one-time or unusual expenditures where goods or services are not received in return, and that do not fall into the other categories of personal services, materials and services, capital outlay, etc.

Supplemental budget. A revised financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize additional taxes. [ORS 294.471].

Tax increment financing. A financial mechanism for urban renewal plans which captures the tax from the growth in property value within a designated geographical area. AKA urban renewal division of tax.

Tax on property. Any tax, fee, charge or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property [ORS 310.140(18)].

Tax rate. The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.

Tax roll. The official list showing the amount of taxes imposed against each taxable property.

Tax year. The fiscal year from July 1 through June 30.

Trust fund. A fund used to account for fiscal activities of assets held in trust by a local government.

Unappropriated ending fund balance. Amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with operating cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency [ORS 294.398].