

City of La Pine
Proposed Budget
Fiscal Year 2025-2026



La Pine City Council

Jeannine Earls, Mayor

Courtney Ignazzitto, Council President

Mike Shields, Council Member

Karen Morse, Council Member

Janis Curtis-Thompson, Council Member



Annual Budget for the City of La Pine

Fiscal Year

July 1, 2025—June 30, 2026



Budget Committee

Jeannine Earls, Mayor	Rachel Vickers
Courtney Ignazitto, Council Member	Lynn King
Mike Shields, Council Member	Vacant
Karen Morse, Council Member	Vacant
Janis Curtis-Thompson, Council Member	Vacant
Dillon Marston, Student Representative	

City Management Staff

Geoff Wullschlager – City Manager
Ashley Ivans—Finance Director, Budget Officer
Brent Bybee—Community Development 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 2025-26 Annual Budget Book.

Introduction: This section includes the Budget Message, 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 2025-26 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, intergovernmental services, SDC's 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 2025 – 26

Budget Message

April 28, 2025

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) 2025-26 Budget. This budget is presented as required under Chapter 294 of the Oregon Revised Statutes.

As we look at the past year, we reflect on the several projects staff have been working on this past year. Of all the projects we've taken on, the most notable is the Water and Wastewater Expansion Project. I am pleased to announce that these large projects will be substantially completed as of April 30th for water and June 30th for sewer. Other noteworthy project completions this year are the Comprehensive Plan Update, which is 90% complete as of today, and the Eastside Sidewalk Design which is 95% complete.

Looking into the future, there are other projects on the horizon. Upgrades to City Hall, purchasing equipment for the Streets Fund to begin inhouse maintenance of unimproved streets, a Transportation System Plan Update, and updates to the Public Works Capital Facilities Plans are just a few of the projects in store for 2025-26. A comprehensive breakdown of all City Projects for this Fiscal Year is contained in the section titled, *Key Projects by Fund*.

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 is done annually by the City of La Pine. Updating the resolution ensures that City rates are reviewed for fairness and are effective. There will be an 18% increase in sewer fees and a 3% increase to water fees. The city needs new rate studies for all departments. While staff are hopeful that the Community Development Department can undergo a rate study this year, the Public Works Funds will need to wait until the Capital Improvement Plans (CIPs) are completed. The current Water and Sewer Rate Studies are almost a decade old now and are outdated. These CIPs are expected to be completed this year and are budgeted from the SDC Fund.

The City's Expenses have changed, albeit minimally, since last year. The most notable change is to Capital Outlay, where the Water and Wastewater Projects are accounted for. These projects should be completed by June 30, 2025, however, out of an abundance of caution, we are budgeting some capital amounts in case of a lapse in completion. Of the \$8.7M budgeted to Capital \$3.2M is for the Water & Wastewater Expansion, \$1.75M is for construction to the City's Spec Building in the Industrial Park, \$1.5M is for the Capital Improvement Plans, \$750,000 is for equipment and side walk expansion in the street fund, \$500,000 is for Water Mitigation Credits, and \$400,000 is for potential improvements at City Hall. The remaining, approximately \$600,000, is for smaller, but not less important, projects, such as the wrap up of the archway, improvements at the transit center, and the Transportation System Plan update.

Personnel Services has increased slightly – this is due to the addition of 1 staff member, and the proposed cost of living increase of 2.9%. Materials and Services are also up, this is mostly due to expenses in the Public Works funds. Debt Service is down as we solidify the new payments from USDA, and other lenders, for the Water and Wastewater Project. Contingencies and unappropriated ending fund balance are up slightly. Both appropriations result in savings for the City. Overall, those savings are up a little over \$1.3M this year from last year.

Budget Overview by Fund

General Fund

Property taxes were increased by 3% from the projection of earnings for FY 2024-25. This is consistent with the Assessor's annual estimate. Licensing and permitting fees remain consistent and there is a modest increase in the franchise fees. Personnel Services has increased slightly from 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 basic inflationary increases, expected cost for building repairs, and lastly, an increase in the meetings/travel/training category for investment into staff, council and planning commission. Capital Outlay is up also due to expected costs for building repairs and improvements. Other areas remain consistent with last year.

Cemetery Fund

The Cemetery Fund's budget has increased this year. This is due to lack of spending in FY24-25. This year there is an increase to Contingency and Unappropriated Ending Fund Balance. Both increases result in savings for this fund.

Streets Fund

The Streets Fund revenue is down due to a reduction in the expected grant revenue for a TSP update. Last year, staff were unsure of the award amount for this grant when we applied, which is why the amount was incorrect. Other changes to the revenue include a transfer from the Equipment Reserve Fund to purchase equipment for street maintenance. Personnel Services is down due to the re-appropriation of staff, this topic is discussed above and in the Overview of Changes by Fund section of this document. Materials and Services have increased slightly, due to an increase in projected costs for vehicle repairs. This expense projection is based on the prior year's estimated final expense. Capital Expenditures have decreased slightly, as have transfers. Other amounts remain consistent.

Tourism Fund

The tourism fund remains the same apart from an increase to the Arts & Culture line item. This is in anticipation of some potential branding work that may occur through the Community Development Department this year.

Community Development

Community Development is receiving an increase to the interfund transfer from the General Fund. This coupled with a decrease in Personnel Services is designed to start building reserves for this fund. Contracted Services has also increased, this is due to the need for contracted engineering services while the city recruits for a City Engineer and Public Works Director. This fund is also contributing to a new reserve fund, the Community Development Operating Reserve, this year. This contribution will ideally become an annual occurrence for saving.

Industrial Fund

Revenues are consistent with last year, except for the transfer in from the General Fund. This transfer represents the City's support for the fund that runs in conjunction with Deschutes County's support. Capital spending is still up, as less work than expected was completed during FY2024-25 on the Spec Building. 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 3% increase. Personnel Services is down due to the re-appropriation of staff, this topic is discussed in the Overview of Changes by Fund section of this document. Capital Outlay is reduced, as expected, due to the completion of the water expansion project. Transfers out are up as a result of saving for equipment and rebuilding reserves. Debt service is down because of a clearer understanding of debt repayment amounts. All other amounts remain consistent for 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 are down due to the re-appropriation of staff discussed above. Capital Outlay is consistent. This is a matter of prudence; in case the Wastewater Expansion project goes beyond the projected completion date. Transfers out are consistent with last year, as we are beginning to rebuild our reserve and SDC budgets. Debt service remains consistent. Contingency, reserves, and unappropriated ending fund balance are up from last year, resulting in more saving for the fund.

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. Secondly, the SDC fund will continue to support the design and construction of the Newberry Lift Station.

Water and Sewer Reserve / Debt Reserve

The reserve fund will be receiving transfers-in from both funds. There are no changes to the debt reserve fund.

Equipment and General Reserve Funds

This reserve fund received transfers in the amount of \$350,000 from the various public works funds.

Community Development Operating Reserve Fund

This reserve fund is new to the City and receives a transfer in of \$30,000 from the Community Development Fund. The purpose of this fund is to save money for economic downturns and recessions whereby there could be financial impacts to the Community Development Fund.

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 possible future the citizens of La Pine.

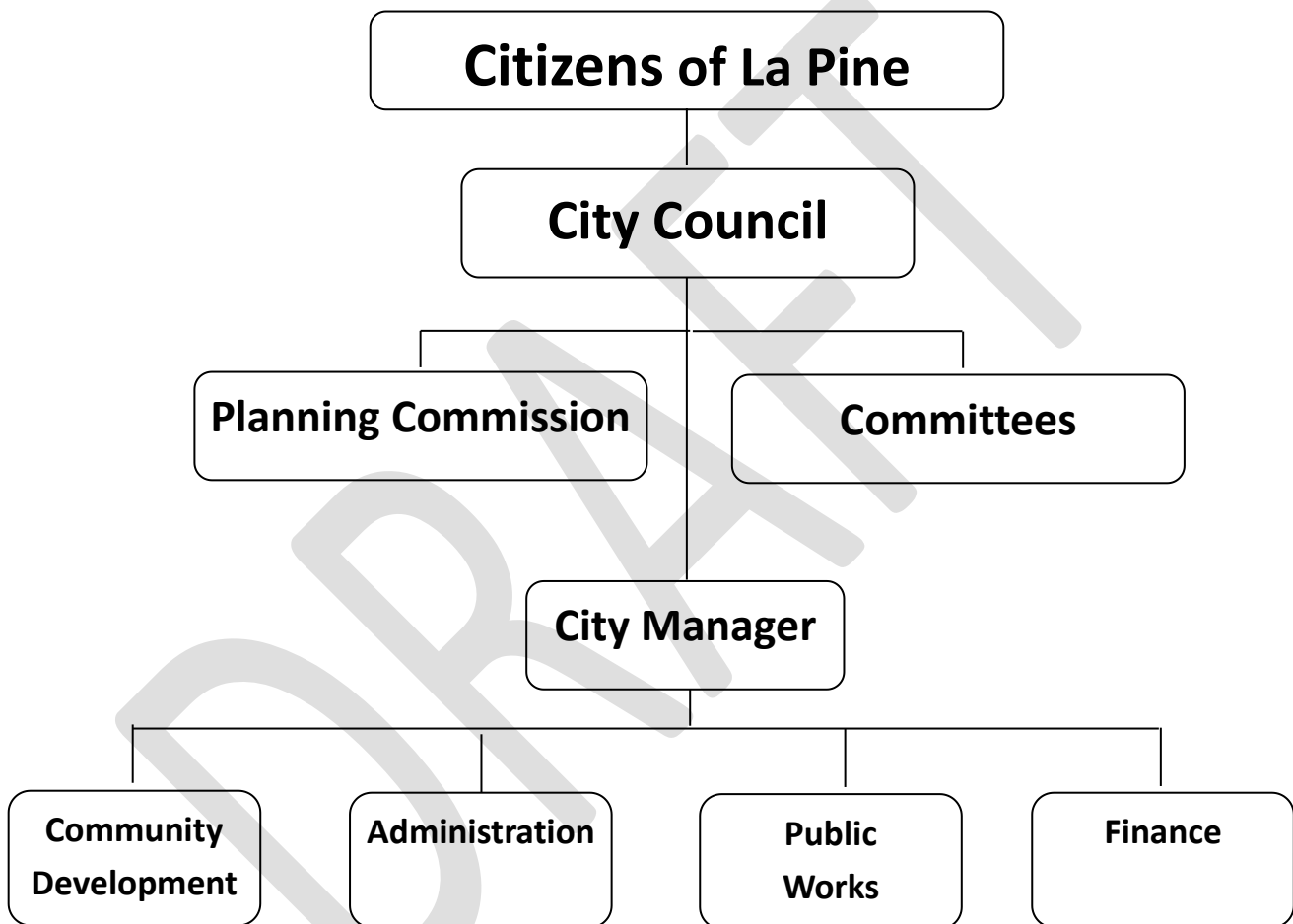
Sincerely,

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

Ashley Ivans
Assistant City Manager / Finance Director



CITY OF LA PINE ORGANIZATIONAL CHART



Management Staff

Geoff Wullschlager, City Manager

Ashley Ivans, Finance Director

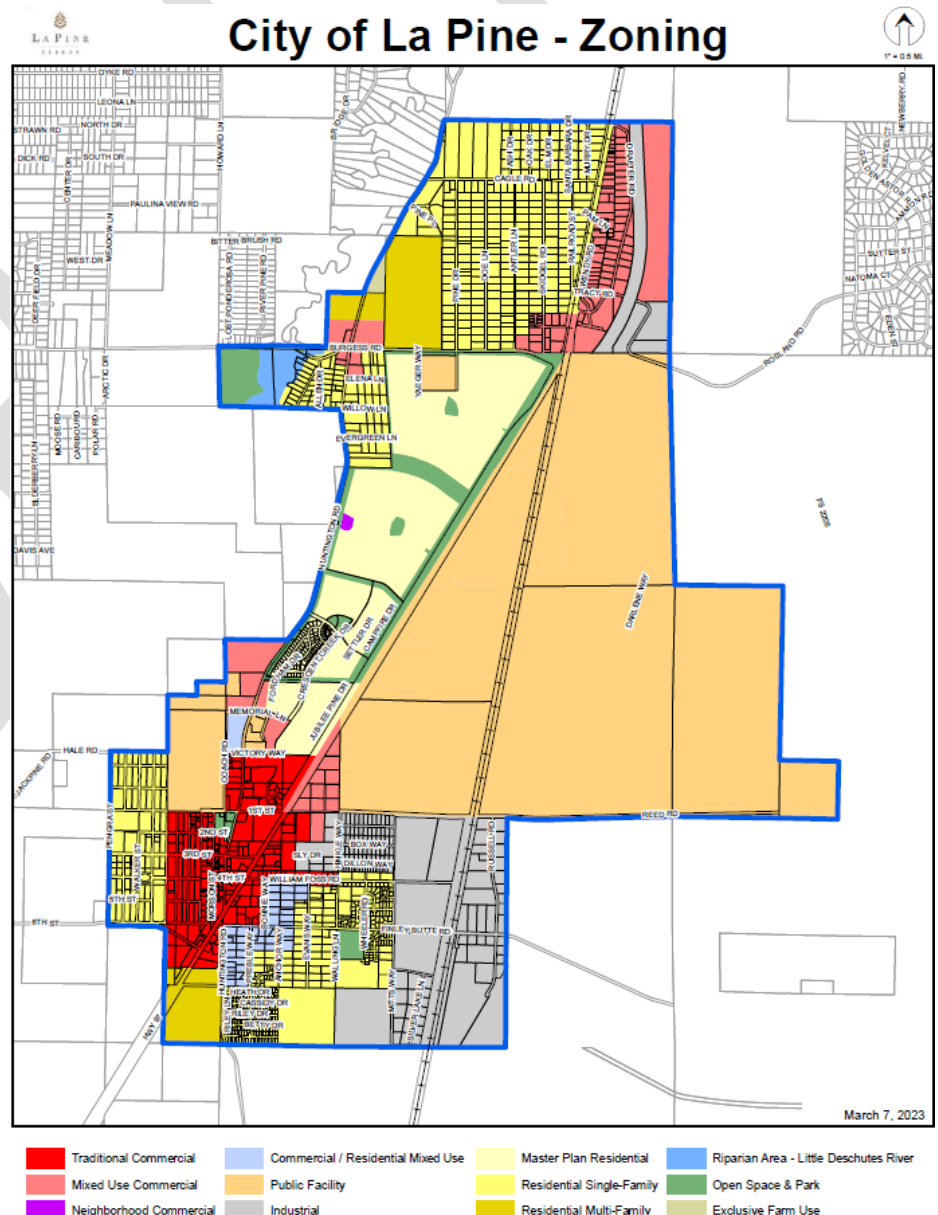
Brent Bybee, Community Development Director

COMMUNITY PROFILE

The City of La Pine has an estimated 3,110 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 having doubled. 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 feel that La Pine has become synonymous with.

City Statistics

Date of Incorporation:	2006
Government:	Council/Manager
Area (Square Miles):	6.98
Annual Av. Snowfall (Inches):	81
Annual Average Sunny Days:	157
2024 Census Population:	3,110
Population Density:	445.55/sq. mi
Average Household Size:	2.41
Median Household Income:	\$54,946
Total Households:	1,226
Median Age:	45.8



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 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 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.
- Water and Sewer revenues are invested back into those systems.

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 \$350
- All fixed assets purchased, and capital projects completed for and/or by the City of La Pine with a cost of \$5,000 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 (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 portion of the meeting. 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 2025-2026

Appoint Budget Officer	March 12, 2025
Appoint Budget Committee	April 23, 2025
Publish 1 st Notice of Budget Committee Meeting And Public Hearing for Comments from Public (Bend Bulletin)	April 22, 2025
Publish 2 nd Notice of Budget Committee Meeting And Public Hearing for Use of State Revenue Sharing (Website Only)	April 29, 2025
Budget Message and Budget Committee Meeting Community Sponsorship Presentations	May 13, 2025 5:30 p.m.
2 rd Budget Committee Meeting and Public Hearing For Use of State Revenue Sharing	May 14, 2025 5:30 p.m.
3 rd Budget Committee Meeting and Public Hearing (<i>Only If Necessary</i>)	May 15, 2025 5:30 p.m.
Publish Notice of Budget Hearing (Bend Bulletin)	May 28, 2025
Budget Hearing & Adoption of the Budget Make Appropriations, Impose and Categorize Taxes (City Council)	June 11, 2025 5:30 p.m.

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

Finance Staff: Geoff Wullschlager, Amanda Metcalf and Tina Kemp

Budget Committee: Jeannine Earls, Courtney Ignazzito, Mike Shields, Karen Morse, and Janis Curtis –
Thompson, Rachel Vickers, Lynn King

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 can be one of 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 monthly and compared to the budget appropriations. Operating reports are prepared by the Finance Director and provided to the City Manager and City Council monthly at Council Meetings.

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, email info@lapineoregon.gov or visit our website at www.lapineoregon.gov



BUDGET SUMMARY FISCAL YEAR 2025-26

INTRODUCTION

This section of the budget document provides an overview of the fiscal information regarding operations of the City of La Pine for FY 2025-26. This section begins (below) with a summary of the FY 2025-26 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 2025-26 is balanced. The City's projected revenue totals are \$8,471,088. With an estimated beginning fund balance of \$20,277,105, and Transfers In of \$2,345,000 the City anticipates it will have a total of \$31,093,193 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			
	2023-24 Actual	2024-25 Adopted	2025-26 Proposed
Revenue			
Beginning Balance	\$ 14,269,115	\$ 17,587,219	\$ 20,277,105
Taxes	\$ 658,601	\$ 457,500	\$ 477,500
Transfers In	\$ 720,000	\$ 2,703,977	\$ 2,345,000
Franchise Fees	\$ 416,963	\$ 328,225	\$ 377,580
State Shared Revenues	\$ 459,761	\$ 280,000	\$ 410,000
Grant Revenue	\$ 5,484,368	\$ 5,345,026	\$ 3,477,469
Planning Revenues	\$ 228,153	\$ 85,000	\$ 140,000
Economic Development	\$ 58,899	\$ 71,271	\$ 77,076
Utility Fees	\$ 1,919,367	\$ 2,158,500	\$ 2,569,313
SDC Income	\$ 1,506,277	\$ 920,000	\$ 521,000
All others	\$ 868,483	\$ 313,275	\$ 421,150
Total Revenues	\$ 26,589,987	\$ 30,249,993	\$ 31,093,193
Expenditures by Category			
Personnel Services	\$ 1,255,003	\$ 2,028,155	\$ 2,178,253
Materials & Services	\$ 1,724,621	\$ 3,181,650	\$ 3,967,206
Capital Outlay	\$ 13,321,500	\$ 9,803,926	\$ 8,784,969
Transfers Out	\$ 420,000	\$ 2,703,977	\$ 2,345,000
Debt Service	\$ 228,044	\$ 1,192,908	\$ 1,168,000
Contingencies	\$ -	\$ 1,155,000	\$ 1,990,000
Unappropriated / Reserved	\$ 9,640,819	\$ 10,184,377	\$ 10,659,765
Special Payments			
Total Expenditures	\$ 26,589,987	\$ 30,249,993	\$ 31,093,193

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.

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

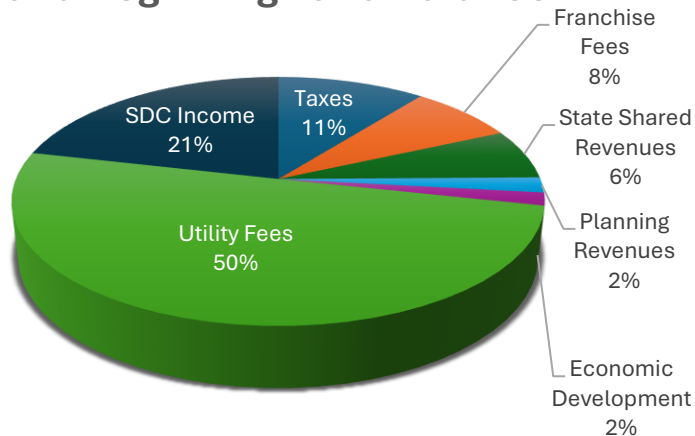
- Property Tax Growth at 3%
- Increase in Water Rates of 3%
- Increase in Sewer Rates of 18%

The revenues for FY 2025-26 balance the expenditures at \$31,093,193. Of that figure, \$20,277,105 or 65% 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.

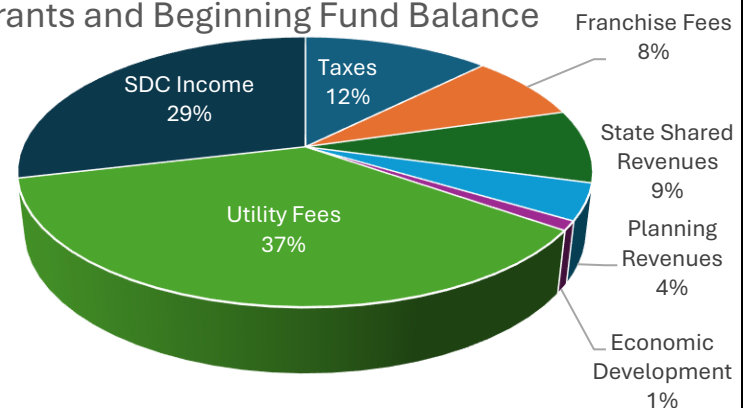
City revenues generally come from taxes, State Shared Revenues, franchise fees, planning fees, economic development fees, SDC Income and utility fees. The charts on this page depict these revenues by percentage. Grants and Beginning Fund Balances are removed from these charts. These two categories substantially 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.

Budgeted Revenue, without Grants and Beginning Fund Balance



FY 2023-24 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.

Fiscal Year	Property Tax Levy
2022-23	\$427,104
2023-24	\$464,717
2024-25 Estimate	\$460,000
2025-26 Proposed	\$475,000

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 2025-26.

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.

Fiscal Year	Franchise Fees
2022-23	\$369,810
2023-24	\$416,963
2024-25 Estimate	\$374,908
2025-26 Proposed	\$377,580

Use:

There are no restrictions on the use.

Two years ago the City began depositing a portion of these revenues into the Streets Fund rather than facilitating an annual interfund transfer from the General Fund. This is the first year that the City has had data that is comparable in this fund. So far, the process is working well and helping the street fund to build reserves for streets projects.

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.

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 currently subsidizes this Department from the General Fund.

Fiscal Year	Planning Fees
2022-23	\$92,429
2023-24	\$228,153
2024-25 Estimate	\$140,000
2025-26 Proposed	\$140,000



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 2025-26 water rates will increase 3%. This budget includes proposed water rates revenues of \$1,105,813 based on previous water rate revenues and the 3% 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 by 6% due to the water and wastewater project debt reserve requirements. The final recommended increase of 3% will be implemented this year. This rate study document is available at City Hall.

		Residential		Commercial
Fixed Monthly Charges		\$ / Meter		
Meter Size	MCE Factor			
5/8"	1.00	\$ 35.51	\$	35.51
3/4"	1.00	\$ 35.51	\$	35.51
1"	2.50	88.79		88.79
1 1/2"	5.00	177.59		177.59
2"	8.00	284.13		284.13
3"	16.00	568.26		568.26
4"	25.00	887.91		887.91
6"	50.00	1,775.81		1,775.81
Volume Charges		\$ /1,000 gal		
Tier 1: 0-3,600 gal		\$ 1.47	\$	3.07
Tier 2: 3,601-7,200 gal		\$ 2.21	\$	3.07
Tier 3: > 7,200 gal		\$ 3.69	\$	3.07

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 2025-26 sewer rates will increase by 18%. This budget includes proposed sewer rates revenues of \$1,275,000 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

Meter Size	MCE Factor	\$ / Meter	\$ / MCE	Total Monthly Fixed Charge
5/8"	1.00	\$ 19.03	\$ 17.86	\$ 36.90
3/4"	1.00	\$ 19.03	\$ 17.86	\$ 36.90
1"	2.50	\$ 19.03	\$ 44.67	\$ 63.70
1 1/2"	5.00	\$ 19.03	\$ 89.32	\$ 108.36
2"	8.00	\$ 19.03	\$ 142.92	\$ 161.95
3"	16.00	\$ 19.03	\$ 285.83	\$ 304.87
4"	25.00	\$ 19.03	\$ 446.61	\$ 465.65
6"	50.00	\$ 19.03	\$ 1,123.01	\$ 1,142.05
Volume Charge				
Residential	\$ 6.11	per 1,000 gal of avg. winter water usage [a]		
Commercial	\$ 11.32	per 1,000 gal of all water usage		

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

increased from FY20 – FY23. Last year the city increased the rates by 18%. This leaves three remaining rate increases, the 8% remaining from last year, one 18% increase, and one 6% increase. The City will increase rates by 18% this 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.

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.

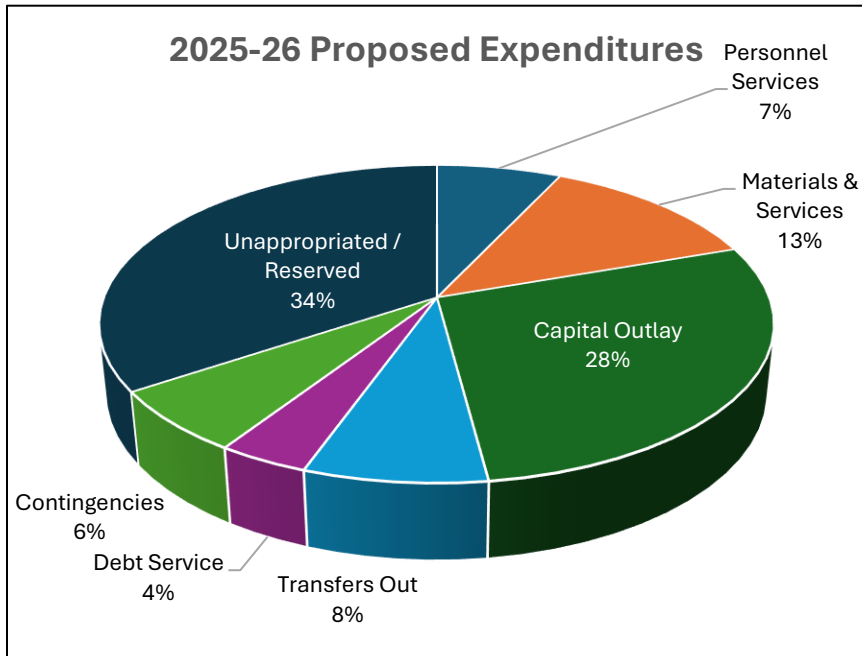


Transportation SDCs (System Development Charges)

- 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 out as expenditures.



Appropriations by Classification

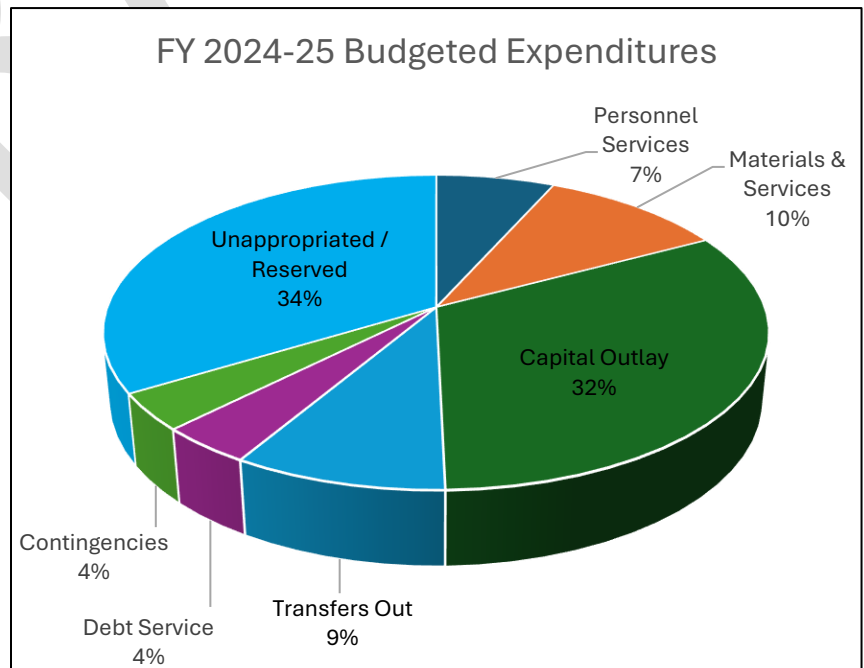
An important consideration is what portion of the budget is being spent on certain classifications of expenditure. The city budget breakdown includes use of seven major classifications: personnel services, materials and services, capital outlay, transfers, debt service, contingency, and reserves/unappropriated. Personnel Services relate to payroll and staffing. Materials and Services are expenditures that are related to the operations of the fund and are not classified as Capital

Improvement Costs. Debt Service is the amounts relating to payment of debt for a particular fund.

Contingencies, Capital Services, and Interfund Transfers are covered in more detail farther into this document.

The largest category of expenditure in the proposed FY 2025-26 budget is the Unappropriated Ending Fund Balance of \$10,659,765 (34%). Following in second place is Capital Outlay budgeted at \$8,784,969 (28%). These capital expenditures mainly relate to the various projects slated for completion by the City this year. More information about these projects is contained in the *Key Projects by Fund* section in this document.

The next largest categories are Materials and Services (\$3,967,206 – 13%), Transfers Out (\$2,345,000– 8%), and Personnel Services (\$2,178,253 – 7%). The remaining categories of expenditure are Contingency (\$1,990,000 -- 6%), and Debt Service (\$1,168,000 – 4%).



Capital Improvements

Capital Outlay includes all anticipated expenditures for individual items with a cost greater than \$5,000 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.

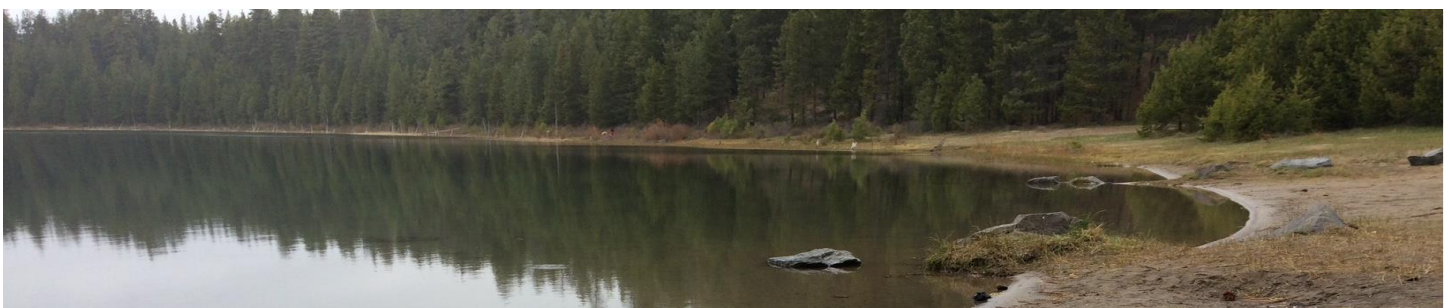
The City prides itself on having the ability to set aside and save for larger capital projects. Specific capital projects are detailed later in this budget document in the key projects and the overview of changes by fund sections.

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	\$ 15,000
Streets Fund	\$ 200,000
Tourism Fund	\$ 150,000
Community Development	\$ 75,000
Industrial / Economic Development	\$ 50,000
Water	\$ 350,000
Sewer	\$ 750,000
TOTAL CONTINGENCIES BUDGETED	\$ 1,990,000



Position	FTE		
	FY 2023-24	FY 2024-25	FY 2025-26
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	1.00
Community Development Director	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00
Executive Assistant			1.00
City Recorder		1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Accounting Clerk	1.00	-	-
Utility Billing Clerk		1.00	1.00
Public Works Maintenance Staff	4.00	5.00	5.00
Total	11.00	14.00	15.00

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 2025-26 proposed budget includes a total of 15.0 full-time equivalent (FTE) employees, up from 14.0 FTE in FY 2024-25. One FTE equals approximately 2,080 hours of work each year. Proposed staffing level changes in this budget include the addition of an Executive Assistant.

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 2.9%.



Fund	Transfers In	Transfers Out	Difference
General		\$ 215,000	\$ (215,000)
Streets	\$ 250,000	\$ 175,000	\$ 75,000
Community Development	\$ 175,000	\$ 30,000	\$ 145,000
Water & Sewer Reserve	\$ 1,000,000	\$ -	\$ 1,000,000
Equipment Reserve	\$ 350,000	\$ 250,000	\$ 100,000
CDD Operating Reserve	\$ 30,000		\$ 30,000
Industrial / Economic Development	\$ 40,000		\$ 40,000
SDC	\$ 500,000		\$ 500,000
Water		\$ 1,150,000	\$ (1,150,000)
Sewer		\$ 525,000	\$ (525,000)
Totals	\$ 2,345,000	\$ 2,345,000	\$ -

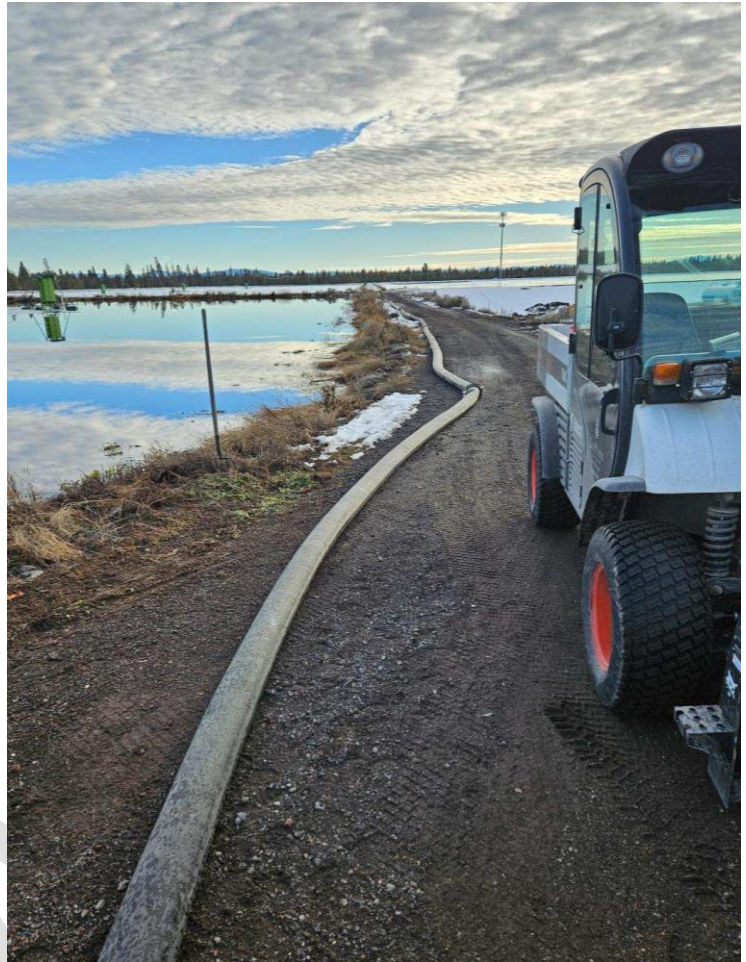
Key Projects by Fund

KEY PROJECTS BY FUND

As the Water and Wastewater Expansion project winds down, the rest of the City is still geared up for several future projects. Last year at this time the Water & Wastewater project was halted due to inadvertent discoveries located in the Glenwood Subdivision. This stall to the project lasted for a few months which extended the project timeline. However, the stall also provided time for staff to fully vet the addition of three private streets to the project. Without this stall, there is the potential that approximately 20 homes may not have been connected. As of April 2025, the remaining portions of the projects include the Industrial Lift Station and any warranty work discovered over the next 12 months. Staff is pleased to announce that almost a decade after its inception the project has reached substantial completion.

As has been mentioned in previous budget documents, staffing had been an issue for the City since the onset of COVID. Staff is happy to note that only one position has turned over in the last 12 months. Further, the city still has open recruitments for a Public Works Director and City Engineer. Last fall, the city hired the new position of Utility Billing Clerk. The addition has increased redundancy, coverage of the lobby and help with the foot traffic. This position also relieved the City Recorder from the lobby duties and as a result that position has been able to take on new responsibilities. This Fiscal Year the City is only proposing one added position which will be an Executive Assistant for the City Manager. This position will be split amongst the General, Streets, Community Development, Water and Sewer Funds. In addition to a small portion being absorbed by the Urban Renewal District.

Other major funding projects that are wrapping up before the FY25 year end are both ARPA projects and the completion of the Comprehensive Plan Update. The first ARPA funding was used for enhanced police forces in the City and the creation of the City's own Finance Department. This funding has been exhausted, however, the City's relationship with Deschutes County Sheriff will continue, as well as the continuation of employment of our in-house Financial Director. The second ARPA project was the Eastside Sidewalk Design. The project will be shelf ready for funding to make the Eastside Sidewalks on Highway 97 match the Westside. The Comprehensive Plan update, implemented in late 2023, should be completed by June. This update evaluated how citizens envisioned the City looking in 20 years. This project was headed by the City's Community Development Department, who have spent numerous hours gathering information through public outreach over the last 2 years to accomplish this.



General & Cemetery Funds

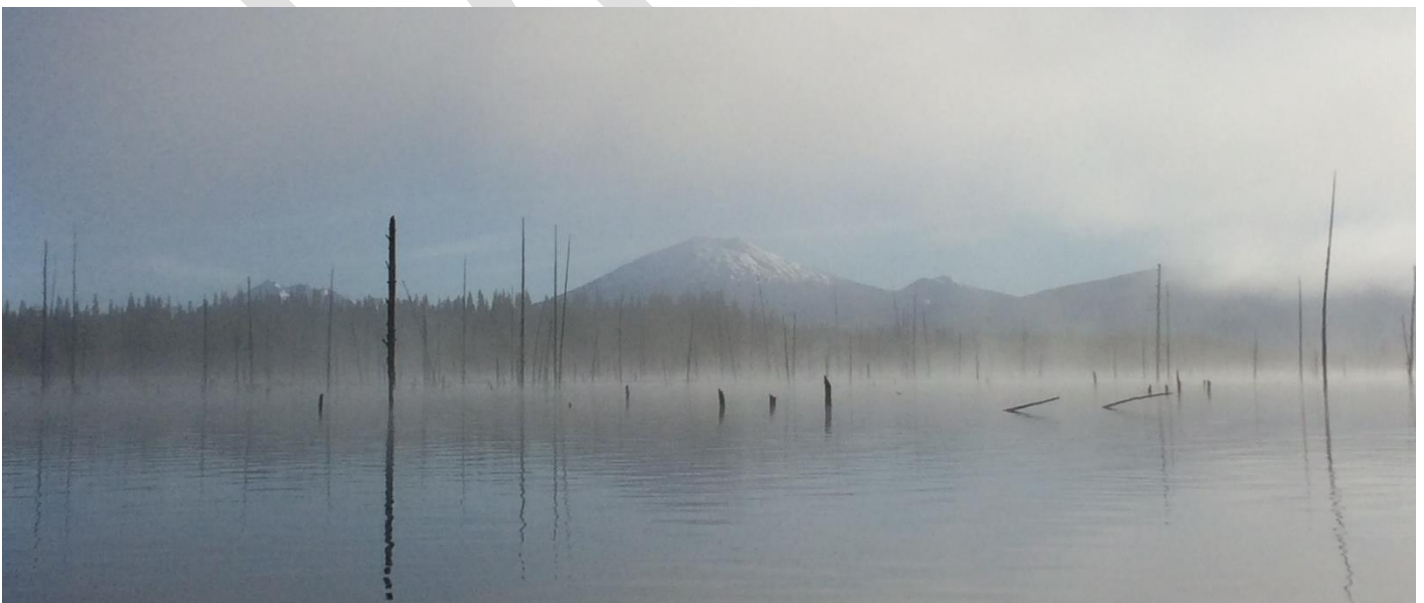
The City's safety committee has been underway for a little over a year now. Some of the projects they have completed have included purchasing life jackets for emergency use at the wastewater treatment plant, lighting for City Hall, the Booster Station and Wastewater Treatment Plant, and First Aid Kits for all the vehicles. This year the Safety Committee is requesting AED's for all buildings, Exit Light replacements, and a safer boat for travel in the City's Lagoons for repairs and maintenance.



The General Fund has projects budgeted including outside painting, a potential fire suppression system, and paving. The City Hall building has not been painted since the inception of its use in 2011. The need for a fire suppression system is being evaluated by our local fire chief. Paving for City Hall also hasn't been reassessed since the initial construction of this building. Last year the City received an IT system upgrade and a new Audio and Visual System in our Council Chambers. With the interior upgrades completed, staff thought it appropriate to begin working on the outside maintenance of the building.

As the City evolves, and more staff are brought on the need for space is becoming more apparent. The General Fund has begun reserving funds for this expansion which will likely need to occur in the next 3-5 years. You can see where this amount is earmarked on pg. 49, account 10-950-7000.

There are no projects outlined for the Cemetery Fund. The City Manager and other staff are hoping to better open communications with the local mortuary who helps manage the Cemetery for the City. The Cemetery fund is always very limited as there are not a lot of plot sales. Plot sales are the only source of revenue for that fund.



Streets Fund

As discussed earlier, the City has wrapped up it's Eastside Sidewalk Design project this year. We are considering, potentially, coupling this project with wastewater mainline expansion on highway 97. There is no definitive decision on this yet, however, now that we have the sidewalk design in hand, staff is willing to consider this as an option. Beginning in April 2025 the City started maintenance of dirt roads using it's own staff. This is a big step for the City as this has historically been contracted out. Last year, the Streets fund reserved \$250,000 for equipment for this purpose. This year the City intends to purchase the equipment and begin this maintenance program.



Lastly, staff is still considering methods of funding for the Streets Fund. Some of those considerations are a fee on utility bills, a gas tax, a bond, and lastly an Urban Renewal District. It is important to note that none of these methods have been decided and any decisions for this type of funding would be discussed and vetted by the City Council through a public meeting process.

Tourism Fund

There are no new projects this year in the Tourism Fund. Last year the Tourism Fund, in conjunction with the Urban Renewal Agency, began work on an archway into the City of La Pine. That project is about 30% completed as of April 2025. Also budgeted last year was beautification and signage at the Transit Center on 4th Street. As many of you are aware the initial funding for this project was not enough to cover the design. As a result, many elements were removed, including landscaping and signage. The City intends to work on this element of the project during the summer and fall of 2025.



Community Development Fund

The city’s Community Development Department has been continually working on Long Range Projects. As of April 2025 the department is wrapping up the Comprehensive Plan update, which should be fully completed by late June or early July. Next, the department will be working on two projects. First, a code amendment to be put together post Comp Plan Amendment update. Secondly, the department will be working on a Transportation System Plan update. This update will be funded by a grant provided by ODOT (Oregon Department of Transportation). Other projects of significance in the coming fiscal year include work with Deschutes County on the Newberry Master Plan update, a rate study, and the establishment of a reserve fund for future saving.



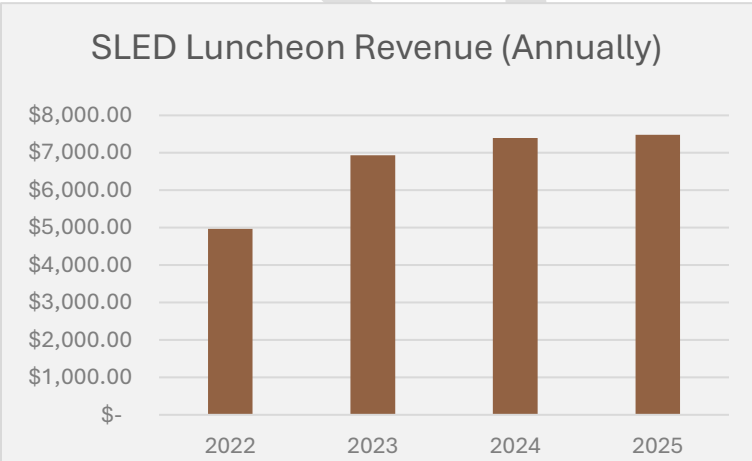
SDC (System Development Charges) Fund



The city is in need of new Capital Improvement Plans for Streets, Water and Sewer. These costs for these plans were budgeted in FY25, however, none of the funds were expended. As a result, the City will be re-budgeting those dollars for FY26. Our hope is to have some headway on these projects during the fall of 2025. The other expenditure coming from the SDC Fund this year is the continuation of work on the Newberry Lift Station. This project has been bid and will like commence in the late spring / early summer 2025.

Industrial / Economic Development Fund

The major project for the City’s Industrial / Economic Development Fund this year will be the continuation of the city’s spec building. During FY24 the City was awarded \$1.5M from the State of Oregon to begin working



on this project. Since then the project has been bid, and a contractor solidified. Construction on this project should begin by summer 2025. As always, this fund annually puts on a very successful luncheon at the Sunriver Resort. The current Economic Development Manager works hard to make this a successful event annually. The event has been held for the last 5 years and yields a sizeable profit each year. Data for the last 4 luncheons shown.

Water Fund



Staff is excited to be wrapping up the Water and Wastewater Expansion. This over \$40M project (\$18M slated for water) has been underway since fall 2022. Substantial completion for the water portion was completed in April 2025. As we segway into a steadier pace in this fund the City is not anticipating any large projects. This fund has budgeted for some outside painting for the Booster Station, some potential water right purchases, a new vactor truck (only partially funded through water), and the potential for a

new water fill station for hydrant water. Last year this fund completed the WMCP (Water Management and Conservation Plan) which should be submitted and finalized by June 2025. This plan is required by the Oregon Water Resources Department every 5 years. Other projects for this fund include an ordinance and code review, the Capital Improvement Plan update (budgeted from the SDC fund), and a potential rate study if the CIP is completed prior to the Fiscal Year End.

Sewer Fund

Again, sentiments should be given to the completion of the City's Water and Wastewater expansion. Of the over \$40M project, \$22M was expended for sewer. Substantial completion for all parts of this project outside of the Industrial Lift station is slated for June 2025. As this department moves into a slower pace we are not taking on any large projects. This fund has budgeted the purchase of a vactor truck (only partially funded through sewer). Other projects for this fund include an ordinance and code review, the Capital Improvement Plan update (budgeted from the SDC fund), and a potential rate study if the CIP is completed prior to the Fiscal Year End.





Overview of Changes by Fund

OVERVIEW AND CHANGES BY FUND

General Fund

The only substantial change to revenue in the General Fund is to Shared Revenues. This is because some substantial grant amounts were recorded in this line item for FY22 and FY23. These amounts skewed the correct amounts received to that line item. Staff continues to monitor it annually, and have seen this trend smooth out since. Changes to expenditures include an increase in personnel services. This is because staff has decided to reallocate where personnel services are spent. This change results in higher personnel costs in the General Fund, but lower costs in the Streets, Community Development, Water and Sewer Funds. Materials and Services, Capital Outlay, Debt Service, Transfers Out, Contingency and Unappropriated Ending Fund Balance all remain consistent to last year.



Cemetery Fund

There are no substantial changes to the Cemetery Fund.

Streets Fund

This year there is a large transfer into the fund from the Equipment Reserve Fund. This is for the intended purchase of a grader, water truck and roller. These pieces of equipment will allow the City to conduct its own maintenance in the Cagle subdivision, and other unimproved City owned streets, going forward. Personnel Service costs are decreased this year due to the reallocation of staff expenses discussed above. Materials and Services, Capital Outlay, Debt Service, Transfers Out, Contingency and Unappropriated Ending Fund Balance all remain consistent to last year.

Tourism Fund

There are no substantial changes to the Tourism Fund.

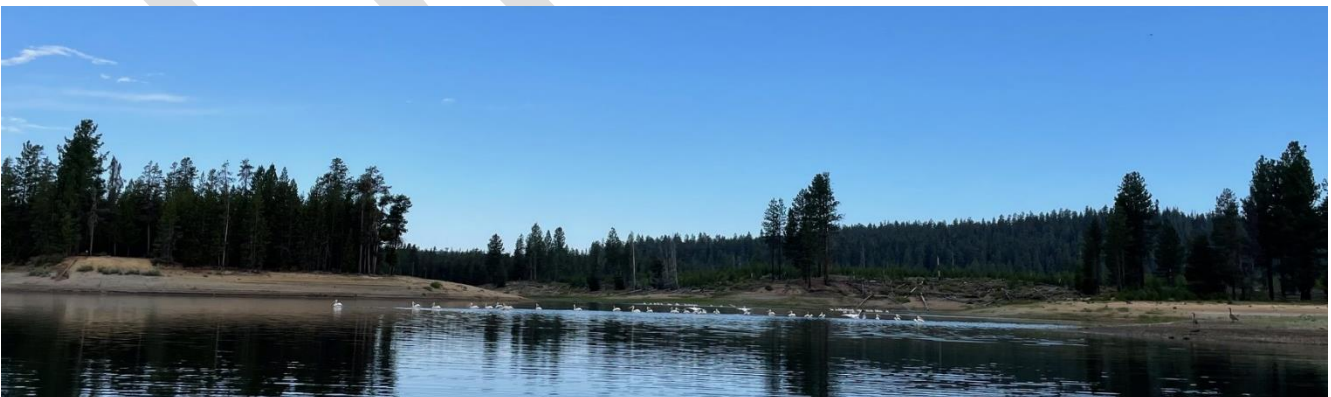
Community Development Fund

This year the transfer into this fund from the General Fund has increased. This is due to the influx of long-range work being conducted by this department. Some of these projects, discussed in the Key Projects by Fund section include Newberry Master Plan collaboration, the Transportation System Plan (TSP) update and a rate study. Personnel Service costs are down due to the reallocation discussed in the General Fund section. Material & Services costs are up due to an increase in contracted services related to any of the long-range projects identified for this fiscal year. An increase to Engineering Services is also anticipated as the City continues to recruit for a Public Works Director and City Engineer. Capital Outlay, Debt Service, Transfers Out, Contingency and Unappropriated Ending Fund Balance all remain consistent to last year.



Water & Sewer, Equipment and Debt Reserve Funds

The water and sewer funds will be transferring a total of \$1M (\$500,000 each) to the Reserve Fund this year. This is to help restore reserves after much of it was spent during the City's Water & Wastewater Expansion. The Debt Reserve fund is fully funded with required USDA reserves. This process was completed during the FY25 budget, therefore, no new transfers were made. Lastly, the Equipment Reserve fund will receive \$350,000 of transfers in from the Water, Sewer and Streets Funds (combined) and \$250,000 transferred out to the Streets Fund.



Community Development Operating Reserve Fund

This is a new fund created to begin saving funds in case of a recession or other unforeseen economic emergency.

Industrial / Economic Development Fund



This year the annual transfer to this fund from the General Fund has been restored. The transfer represents the General Fund matching the contributions received annually from Deschutes County. Materials and Services have been reduced from last year due to a decrease to Contracted Services. These contractor costs are now accounted for in Capital Expenditures related to the construction of the spec building. The City did not spend as much as anticipated for this construction, so the amount has been budgeted again this year. Contingency and Unappropriated Ending Fund Balance remain consistent to last year.

SDC Fund

The SDC fund continues to rebuild after a large expenditure related to the Water and Wastewater Expansion. The water fund is transferring in \$500,000 for the purpose of rebuilding. Capital Expenditures include the expansion of the Newberry Lift Station and Capital Improvement Plans (CIP's) for Water, Sewer and Streets. These amounts are consistent with last year because those projects were not initiated.

Water Fund

The Water Fund is projecting a 3% increase. This is the last in a set of increases recommended by FCS group over a decade ago. Personnel Services remains consistent, however, slightly lower than last year due to the reallocation of staff discussed earlier in this document. Materials and Services remain consistent with a slight increase due to inflationary expectations. As the large projects conclude staff is closely monitoring the Capital Outlay expenditures for settling. Staff is also monitoring the Debt Service category as this is the first year that the City's substantial Debt Service payments are due for the expansion project. Transfers Out, Contingency and Unappropriated Ending Fund Balance all remain consistent to last year.

Sewer Fund

The Sewer Fund is projecting an 18% rate increase. This is the second to last in a set of increases recommended by FCS group over a decade ago. Personnel Services remains consistent, however, slightly lower than last year due to the reallocation of staff discussed earlier in this document. Materials and Services remain consistent with a slight increase due to inflationary expectations. As with the Water Fund, as the large projects conclude, staff is closely monitoring the Capital Outlay expenditures for settling. Staff is also monitoring the Debt Service category as this is the first year that the City's substantial Debt Service payments are due for the expansion project. Contingency and Unappropriated Ending Fund Balance have increased. This is due largely to the fact that last year the City transferred substantial debt service reserves out of this fund as required by the USDA.



Budget Worksheets by Fund

General Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2025-26

GENERAL FUND

		FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2024	Projection	PROPOSED	ADOPTED
10-301-100	BEGINNING FUND BALANCE	1,643,526	3,055,350	2,870,326	3,060,820	3,060,820	3,192,207	
10-310-110	PROPERTY TAXES - CURRENT	427,104	464,717	455,000	457,157	460,000	475,000	
10-310-120	PROPERTY TAXES - PRIOR	2,474	2,918	2,500	2,088	2,700	2,500	
10-320-210	OLCC RENEWAL FEE REVENUE	800	625	800	250	250	250	
10-320-220	SOCIAL GAMING LICENSES	250	100	100	-			
10-320-230	BUSINESS LICENSE REVENUES	14,472	12,960	15,000	1,809	15,000	15,000	
10-320-240	MARIJUANA LICENSE REVENUE	400	75	75		75	-	
10-320-250	EVENT FEE REVENUE	325	750	400	250	400	400	
10-320-330	MOTEL TAX REVENUE	56,490	57,290	56,000	40,351	57,000	57,000	
10-330-340	STATE SHARED REVENUE	23,653						
10-330-345	STATE SHARED REVENUE COMBINED	201,475	223,882	85,000	104,315	156,000	175,000	
10-330-390	GRANTS - MISCELLANEOUS			-				
10-350-510	FRANCHISE FEE - BEND COMMUN	19,533	8,973	5,200	3,017	4,525	4,500	
10-350-515	FRANCHISE FEE - CASCADE N.G.	48,667	14,330	9,400	4,321	6,482	6,500	
10-350-520	FRANCHISE FEE - CENTURYTEL	70	44	75	11	17	20	
10-350-525	FRANCHISE FEE - MID STATE ELEC	237,624	82,119	70,000	36,652	54,978	57,000	
10-350-535	FRANCHISE FEE - CENTURY LINK	5,343	2,596	3,200	402	603	700	
10-350-540	FRANCHISE FEE - REPUBLIC SVCS.	55,660	19,053	16,000	13,021	19,532	20,000	
10-350-600	FRANCHISE FEE - LIGHT SPEED NET.	2,913	1,154	1,200	208	312	400	
10-380-810	INTEREST INCOME	66,284	125,275	25,000	106,023	130,000	25,000	
10-390-930	RENTAL INCOME	20,886	21,512	21,500	14,736	22,104	22,500	
10-390-932	RENTAL INCOME - TOWER	10,665	18,653	20,500	10,190	15,285	16,000	
10-390-980	ELECTION INCOME							
10-390-990	MISCELLANEOUS INCOME	282	22,879	2,500	29,240	29,240	2,500	
10-480-200	TRANSFERS IN - STREETS FUND			11,750		-		
10-480-300	TRANSFERS IN - COMM. DEV FUND			38,750		-		
10-480-400	TRANSFERS IN - INDUSTRIAL FUND			31,750		-		
10-480-220	TRANSFERS IN - TOURISM FUND			25,000		-		
10-480-500	TRANSFERS IN - WATER FUND			423,750		400,000		
10-480-520	TRANSFERS IN - SEWER FUND			23,750		-		
TOTAL FUND RESOURCES		2,838,896	4,135,255	4,214,526	3,884,861	4,435,322	4,072,477	-

GENERAL FUND								
		FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2024	Projection	PROPOSED	ADOPTED
PERSONNEL SERVICES								
10-510-1100	REGULAR PAYROLL	90,133	129,560	145,720	80,511	120,767	332,463	
10-510-1150	OVERTIME WAGES	393	625	25,000	4	6	33,246	
10-510-1420	SOCIAL SECURITY/MEDICARE	14,406	16,097	9,913	6,529	9,794	21,865	
10-510-1440	STATE UNEMPLOYMENT	3,031	2,886	3,887	1,270	1,905	8,575	
10-510-1460	WORKERS COMP ASSESSMENT	510	937	122	1,958	2,937	259	
10-510-1800	HEALTH INSURANCE	19,079	32,002	28,080	18,738	28,107	55,080	
10-510-1900	RETIREMENT BENEFITS	9,477	691	7,775	4,831	7,247	17,150	
TOTAL PERSONNEL SERVICES		137,029	182,798	220,497	113,841	170,762	468,638	-
MATERIALS & SERVICES								
10-520-2050	AUDIT	12,360	16,114	18,000	20,427	20,427	7,556	
10-520-2080	ADVERTISING EXPENSE	3,942	2,448	1,500	2,178	4,500	4,500	
10-520-2150	BANK FEES	6,800	19,790	15,000	12,551	19,000	20,000	
10-520-2180	CLEANING/JANITORIAL	113		-				
10-520-2220	COMMUNITY FUND - UNRESTRICTED	11,750	6,470	40,000	25,420	25,420	6,500	
10-520-2250	CONTRACTED SERVICES	9,496	3,367	12,000		5,000	40,000	
10-520-2255	CONTRACTED SERVICES-DES CO SHERIFF			245,000		245,000	275,000	
10-520-2280	ELECTION COSTS			2,000		-	2,000	
10-520-2300	EMPLOYEE REIMB. - CLOTHING		326	3,500	2,800	3,500	-	
10-520-2325	ENGINEERING			15,000	-	7,500	15,000	
10-520-2350	FUEL	73	37	2,500	-		2,500	
10-520-2400	INSURANCE	4,405	5,547	7,000	6,514	6,514	7,000	
10-520-2500	IT - PARTS & EQUIPMENT		1,521		756	1,200	2,000	
10-520-2520	IT - SOFTWARE & SUPPORT	17,692	14,810	20,000	13,092	20,000	25,000	
10-520-2530	IT - WEBSITE DESIGN & MAINT	450	450	15,000	6,438	7,500	25,000	
10-520-2600	LEGAL FEES EXPENSE	5,981	2,468	50,000	4,280	25,000	50,000	
10-520-2700	MEETINGS/TRAVEL/TRAINING	2,761	13,071	17,000	7,508	13,000	25,000	
10-520-2720	MEMBERSHIP & DUES	6,371	5,409	8,500	6,330	7,000	10,000	
10-520-2730	MOSQUITO SPRAYING	30,727	38,838	38,000	20,246	35,000	45,000	
10-520-2750	OFFICE SUPPLIES/COPIER	3,999	7,419	12,500	3,832	6,500	12,500	
10-520-2770	POSTAGE FEES	681	927	1,500	488	1,000	3,000	
10-520-2840	REPAIRS & MAINT - BUILDINGS	4,157	6,054	13,000	1,760	3,500	45,000	
10-520-2850	REPAIRS & MAINT - EQUIPMENT		71			-		
10-520-2860	REPAIRS & MAINT - LANDSCAPING	1,080		8,500	-	-		
10-520-2870	REPAIRS & MAINT - VEHICLE	77	9	2,500	750	1,500	2,500	
10-520-2880	SECURITY	368	434	1,200	407	900	1,500	
10-520-2900	UTILITIES - GAS/ELECTRICITY	1,779	2,438	3,500	1,115	1,800	3,500	
10-520-2910	UTILITIES - GARBAGE	3	97	-	-			
10-520-2920	UTILITIES - TELEPHONE	3,876	3,788	5,000	2,016	3,025	5,000	
10-520-2990	MISCELLANEOUS EXPENSE	11,859	239,611	10,000	4,217	7,500	10,000	
10-520-2995	MISC PAYROLL FEES		5,426					
TOTAL MATERIALS & SERVICES		140,800	396,940	567,700	143,125	471,286	645,056	-

GENERAL FUND								
		FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2024	Projection	PROPOSED	ADOPTED
CAPITAL OUTLAY								
10-550-5150	CITY HALL IMPROVEMENTS		30,215	260,000	40,605	70,000	400,000	
10-550-5155	ARPA (POLICE MOU) -- moved to M&S			-	120,762	-		
10-550-5200	ARPA (SIDWALKS)				62,352	-		
10-550-5230	TRANSIT CENTER	86,086		50,000	-	-		
10-550-5235	LANDSCAPE COST				-	-		
10-550-5260	EQUIPMENT PURCHASES			6,700	8,197	8,159		
10-550-5315	MISC. CAPITAL PROJECTS	265,997		-				
TOTAL CAPITAL OUTLAY		352,083	30,215	316,700	231,916	78,159	400,000	-
DEBT SERVICE								
10-560-6100	COP SERIES 2011B PRINCIPAL PMT	25,000	30,000	30,000	30,000	30,000	30,000	
10-560-6110	COP SERIES 2011B INTEREST PMT.	15,927	14,482	12,908	6,848	12,908	13,000	
TOTAL DEBT SERVICE		40,927	44,482	42,908	36,848	42,908	43,000	-
INTERFUND TRANSFERS - OUT								
10-780-2100	TRANSFERS OUT - STREET FUND	200,000	20,000	325,000	-	325,000		
10-780-2200	TRANSFER OUT - TOURISM FUND				-			
10-780-2250	TRANSFER OUT - CEMETERY FUND	7,500			-			
10-780-2300	TRANSFERS OUT - COMM DEVELOPMENT	40,000		155,000	-	155,000	175,000	
10-780-2325	TRANSFER OUT - IND ECON	45,000			-		40,000	
10-780-2340	TRANSFER OUT - WATER FUND		400,000		-			
10-780-2350	TRANSFERS OUT - WASTEWATER FUND	215,000			-			
TOTAL INTERFUND TRANSFERS - OUT		507,500	420,000	480,000	-	480,000	215,000	-
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			1,000,000	-		1,000,000	
10-950-7000	RESERVE - FUTURE EXPANSION			120,000	-		240,000	
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	1,120,000	-	-	1,240,000	-
UNAPPR. ENDING FUND BALANCE								
10-990-1000	UNAPPR. ENDING FUND BALANCE			1,066,721	-		660,783	
TOTAL UNAPPR. ENDING FUND BALANCE		-	-	1,066,721	-	-	660,783	-
TOTAL FUND REQUIREMENTS		1,178,339	1,074,435	4,214,526	525,730	1,243,115	4,072,477	-
NET RESOURCES OVER REQUIREMENTS		1,660,557	3,060,820	-	3,359,131	3,192,207	-	-

Cemetery Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2025-26

CEMETERY FUND

		FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2024	Projection	PROPOSED	ADOPTED
20-301-100	BEGINNING FUND BALANCE	42,204	51,787	42,013	60,174	60,174	62,274	
20-340-420	CEMETERY PLOT SALES	3,700	5,960	1,200	-	-	3,500	
20-350-100	TRANSFER IN - GENERAL FUND	7,500	20,000		-			
20-380-810	INTEREST INCOME	711	2,068	700	1,725	2,100	500	
20-390-990	MISCELLANEOUS INCOME				-			
TOTAL FUND RESOURCES		54,115	79,815	43,913	61,899	62,274	66,274	-
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		-	-	-	-	-	-	-
20-520-2050	ACCOUNTING/AUDIT	190		400			500	
20-520-2250	CONTRACTED SERVICES		5,990	6,000			10,000	
20-520-2400	INSURANCE	2,202	2,773	3,700	3,257		5,000	
20-520-2600	LEGAL FEES EXPENSE		823	5,000			5,000	
20-520-2860	REPAIRS & MAINT - CEMETERY	88	932	7,500	11		7,500	
20-520-2990	MISCELLANEOUS EXPENSE			1,500	141		1,500	
TOTAL MATERIALS & SERVICES		2,480	10,518	24,100	3,409	-	29,500	-
CAPITAL OUTLAY								
20-550-5000	CAPITAL OUTLAY		9,123	5,000	-		7,500	
TOTAL CAPITAL OUTLAY		-	9,123	5,000	-	-	7,500	-
CONTINGENCY								
20-910-1000	CONTINGENCY			5,000	-		15,000	
TOTAL CONTINGENCY		-	-	5,000	-	-	15,000	-
UNAPPR. ENDING FUND BALANCE								
20-990-1000	UNAPPR. ENDING FUND BALANCE			9,813	-		14,274	
TOTAL UNAPPR. ENDING FUND BALANCE		-	-	9,813	-	-	14,274	-
TOTAL FUND REQUIREMENTS		2,480	19,641	43,913	3,409	-	66,274	-
NET RESOURCES OVER REQUIREMENTS		51,635	60,174	-	58,490	62,274	-	-

Streets Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2025-26

STREETS FUND

		FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2024	Projection	PROPOSED	ADOPTED
21-301-100	BEGINNING FUND BALANCE	1,347,226	1,570,333	1,681,883	1,883,006	1,883,006	1,658,446	
21-330-330	STATE GAS FUNDS REVENUE	194,959	235,879	195,000	148,501	215,000	235,000	
21-330-390	GRANT REVENUE - STREETS			450,000		-		
21-310-120	FEE IN LIEU - RECEIVED		67,757			-	50,000	
21-380-810	INTEREST INCOME	21,399	81,182	15,000	50,009	65,000	15,000	
21-390-990	MISCELLANEOUS INCOME		27,880	2,000	4,658	4,658	2,000	
21-350-510	FRANCHISE FEE - BEND COMMUN		13,315	12,000	7,033	10,550	13,000	
21-350-515	FRANCHISE FEE - CASCADE N.G.		33,438	22,000	10,083	15,125	34,000	
21-350-520	FRANCHISE FEE - CENTURYTEL		52	50	26	39	60	
21-350-525	FRANCHISE FEE - MID STATE ELEC		191,611	150,000	92,520	138,780	191,000	
21-350-535	FRANCHISE FEE - CENTURY LINK		3,127	2,500	939	1,409	3,200	
21-350-540	FRANCHISE FEE - REPUBLIC SVCS.		44,458	34,000	29,898	44,847	44,500	
21-350-600	FRANCHISE FEE - LIGHT SPEED NET.		2,693	2,600	972	1,458	2,700	
21-480-100	TRANSFERS IN - GENERAL FUND	200,000		325,000		325,000		
	TRANSFERS IN - EQUIPMENT RESERVE						250,000	
TOTAL FUND RESOURCES		1,763,584	2,271,725	2,892,033	2,227,645	2,704,871	2,498,906	-
PERSONNEL SERVICES								
21-510-1100	REGULAR PAYROLL	62,103	78,636	173,673	64,746	97,119	160,141	
21-510-1150	OVERTIME WAGES	252	1,768	38,000	1,276	1,914	16,015	
21-510-1420	SOCIAL SECURITY/MEDICARE	5,887	7,218	11,802	5,326	7,989	10,480	
21-510-1440	STATE UNEMPLOYMENT	1,294	2,154	4,628	1,059	1,589	4,110	
21-510-1460	WORKERS COMP ASSESSMENT	304	135	2,035	1,962	2,943	2,072	
21-510-1800	HEALTH INSURANCE	15,586	20,610	33,480	16,314	24,471	31,320	
21-510-1900	RETIREMENT BENEFITS	5,224	4,273	9,257	3,646	5,469	8,216	
TOTAL PERSONNEL SERVICES		90,650	114,794	272,875	94,329	141,494	232,354	-
MATERIALS & SERVICES								
21-520-2050	AUDIT	4,500	5,513	6,000	7,527	7,527	4,900	
21-520-2080	ADVERTISING EXPENSE			2,500			2,500	
21-520-2250	CONTRACTED SERVICES		417	7,500	1,876	5,000	7,500	
21-520-2300	EMPLOYEE REIMB - CLOTHING		333	1,500			-	
21-520-2325	ENGINEERING COSTS			5,000			10,000	
21-520-2350	FUEL	1,147	3,341	3,000	4,127	7,500	10,000	
21-520-2370	GRADING/DUST ABATEMENT			20,000		25,000	25,000	
21-520-2400	INSURANCE	4,405	5,547	8,750	6,514	6,514	6,700	
21-520-2500	IT - PARTS & EQUIPMENT			2,000	98	1,000	1,000	
21-520-2520	IT - SOFTWARE & SUPPORT		2,000		489	1,000	1,000	
21-520-2600	LEGAL FEE EXPENSE		1,819	10,000	2,478	6,000	10,000	
21-520-2700	MEETINGS/TRAVEL/TRAINING		1,289	1,700	3,227	3,500	5,000	
21-520-2720	MEMBERSHIP & DUES		187	1,500		1,500	1,700	
21-520-2750	OFFICE SUPPLIES/COPIER		295	2,500	305	1,500	3,000	

STREETS FUND

		FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2024	Projection	PROPOSED	ADOPTED
21-520-2830	REPAIRS & MAINT - MATERIALS				4,680	4,680	5,500	
21-520-2840	REPAIRS & MAINT - BUILDING		1,106	5,000	551	1,000	10,000	
21-520-2850	REPAIRS & MAINT - EQUIPMENT	1,568	5,558	5,000	9,557	13,000	17,000	
21-520-2860	REPAIRS & MAINT - LANDSCAPING	62,023	97,734	82,000	34,630	75,000	84,000	
21-520-2865	ROAD MAINTENANCE	2,742	3,663	65,000	37,169	76,000	65,000	
21-520-2870	REPAIRS & MAINT - VEHICLES	2,915	2,986	4,500	10,787	12,500	12,500	
21-520-2880	SNOW PLOWING	13,676	13,893	35,000	11,138	17,500	35,000	
21-520-2890	STREET LIGHTING	16,004	17,068	20,000	12,213	18,500	20,000	
21-520-2920	UTILITIES - TELEPHONE		284	500	445	750	1,250	
21-520-2990	MISCELLANEOUS EXPENSE	1,926	2,586	5,000	592	592	2,000	
TOTAL MATERIALS & SERVICES		110,906	165,619	293,950	148,403	285,563	340,550	-
CAPITAL OUTLAY								
21-550-5210	SIDEWALK IMPROVEMENTS		89,183	325,000	120,662	325,000	325,000	
21-550-5235	LANDSCAPE COSTS			200,000				
21-550-5240	STREET LIGHTS			150,000				
21-550-5260	EQUIPMENT PURCHASES	4,755	19,123	45,000	44,368	44,368	325,000	
21-550-5270	STREET MAINTENANCE							
21-550-5600	TRANSPORTATION SYS. PLAN COSTS							
21-550-5650	PROJECTS (ROADS, SIDEWALKS & OTHER)			250,000			100,000	
TOTAL CAPITAL OUTLAY		4,755	108,306	970,000	165,030	369,368	750,000	-
INTERFUND TRANSFERS - OUT								
21-780-2000	TRANSFERS OUT - EQUIP. RES FUND			250,000		250,000	175,000	
21-780-3000	TRANSFERS OUT - GENERAL FUND			11,750				
TOTAL INTERFUND TRANSFERS - OUT		-	-	261,750	-	250,000	175,000	-
CONTINGENCY								
21-910-1000	CONTINGENCY			200,000			200,000	
TOTAL CONTINGENCY		-	-	200,000	-	-	200,000	-
RESERVE FOR FUTURE EXPENDITURES								
21-950-6000	RESERVE - FUTURE CAPITAL			300,000			200,000	
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	300,000	-	-	200,000	-
UNAPPR. ENDING FUND BALANCE								
21-990-1000	UNAPPR. ENDING FUND BALANCE			593,458			601,002	
TOTAL UNAPPR. ENDING FUND BALANCE		-	-	593,458	-	-	601,002	-
TOTAL FUND REQUIREMENTS		206,311	388,719	2,892,033	407,762	1,046,425	2,498,906	-
NET RESOURCES OVER REQUIREMENTS		1,557,273	1,883,006	-	1,819,883	1,658,446	-	-

Tourism Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2025-26

TOURISM FUND

		FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2024	Projection	PROPOSED	ADOPTED
22-301-100	BEGINNING FUND BALANCE	289,194	342,927	360,557	401,169	401,169	433,119	
22-330-320	MOTEL TAX REVENUE	130,881	133,676	100,000	94,136	130,000	135,000	
22-330-390	MISC INCOME							
22-380-810	INTEREST INCOME	4,667	12,478	3,500	12,260	15,000	4,000	
22-480-100	TRANSFERS IN - GENERAL FUND							
	TOTAL FUND RESOURCES	424,742	489,081	464,057	507,565	546,169	572,119	-
	MATERIALS & SERVICES							
22-520-2050	ACCOUNTING/AUDIT	760	1,470	1,500			1,500	
22-520-2080	ADVERTISING EXPENSE		(300)	350			2,500	
22-520-2200	CHAMBER & VISITORS CENTER (TRT)	51,000	74,800	74,800	56,100	74,800	74,800	
22-520-2230	TOURISM PROMOTION (TRT)	1,850	2,000	15,000	5,250	15,000	15,000	
22-520-2235	ARTS AND CULTURE TOURISM (TRT)	2,500		7,500			75,000	
22-520-2236	4TH OF JULY MARKETING	3,440	9,942	10,000		7,500	10,000	
22-520-2250	CONTRACTED SERVICES (TRT)			10,000		7,500	7,500	
22-520-2600	LEGAL FEES EXPENSE (TRT)			5,000		7,500	10,000	
22-520-2990	MISC EXPENSE (TRT)	797		1,500		750	1,500	
	TOTAL MATERIALS & SERVICES	60,347	87,912	125,650	61,350	113,050	197,800	-
	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			50,000			150,000	
	TOTAL CONTINGENCY	-	-	50,000	-	-	150,000	-
	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			138,407			99,319	
	TOTAL UNAPPR. ENDING FUND BALANCE	-	-	138,407	-	-	99,319	-
	TOTAL FUND REQUIREMENTS	111,491	87,912	464,057	61,350	113,050	572,119	-
	NET RESOURCES OVER REQUIREMENTS	313,251	401,169	-	446,215	433,119	-	-



Community Development Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2025-26

COMMUNITY DEVELOPMENT FUND

		FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2024	Projection	PROPOSED	ADOPTED
23-301-100	BEGINNING FUND BALANCE	\$ 722,601	737,448	510,293	597,435	597,435	455,986	
23-330-300	DES. CO ADVANCED PLANNING FEES	51,547	142,098	45,000	36,869	55,000	55,000	
23-330-350	GRANT REVENUES - TA			45,000	-		50,000	
TBD	GRANT REVENUES - TSP						150,000	
23-340-410	PLANNING FEES	40,882	86,055	40,000	61,192	85,000	85,000	
23-380-810	MISCELLANEOUS INCOME		3,022					
23-480-100	TRANSFER IN - GENERAL FUND	40,000		155,000		155,000	175,000	
23-380-810	INTEREST INCOME	10,580	18,707	6,000	11,794		7,500	
TOTAL FUND RESOURCES		865,610	987,330	801,293	707,290	892,435	978,486	-
PERSONNEL SERVICES								
23-510-1100	REGULAR PAYROLL	69,162	188,792	285,693	140,943	211,415	272,846	
23-510-1150	OVERTIME WAGES		148	1,500	-	-	5,500	
23-510-1420	SOCIAL SECURITY/MEDICARE	5,937	17,002	19,468	11,296	16,944	17,926	
23-510-1440	STATE UNEMPLOYMENT	1,125	6,515	7,635	1,253	1,880	7,030	
23-510-1460	WORKERS COMP ASSESSMENT	822	968	232	78	117	217	
23-510-1800	HEALTH INSURANCE	15,875	41,159	49,680	27,955	41,933	47,520	
23-510-1900	RETIREMENT BENEFITS	3,339	6,860	15,269	6,464	9,696	14,060	
TOTAL FUND RESOURCES		96,260	261,444	379,477	187,989	281,984	365,099	-
MATERIALS & SERVICES								
23-520-2050	ACCOUNTING / AUDIT	2,100	2,834	3,500	3,513	3,513	1,200	
23-520-2080	ADVERTISING EXPENSE	777	3,239	3,500	5,186	8,000	8,000	
23-520-2150	BANK FEES	973		-				
23-520-2250	CONTRACTED SERVICES	3,780	28,942	10,000	7,600	12,000	50,000	
23-520-2300	EMPLOYEE REIMBURSE (CLOTHING)	11,420	783				-	
23-520-2350	FUEL				29	100	150	
23-520-2500	IT - PARTS & EQUIPMENT	565	679	7,500	3,773	7,500	7,500	
23-520-2520	IT - SOFTWARE & SUPPORT	3,978	25,545	10,000	5,945	10,000	10,000	
23-520-2530	IT - WEBSITE DESIGN & MAINT		6,875					
23-520-2600	LEGAL FEES EXPENSE	7,554	12,215	25,000	12	12,000	15,000	
23-520-2700	MEETINGS/TRAVEL/TRAINING	3,307	4,077	10,000	7,425	7,425	10,000	
23-520-2720	MEMBERSHIP & DUES	685	913	3,000	530	530	3,500	
23-520-2750	OFFICE SUPPLIES/COPIER	1,516	3,501	4,500	1,922	4,500	5,000	
23-520-2770	POSTAGE FEES	647	3,468	6,400	2,330	3,700	4,500	
23-520-2870	REPAIRS & MAINT - VEHICLES				479	1,000	1,000	
23-520-2920	UTILITIES - TELEPHONE	187	740	750	973	1,500	1,500	
23-520-2990	MISCELLANEOUS EXPENSE	357	552	5,000	140	1,500	1,500	
TOTAL MATERIALS & SERVICES		37,846	94,363	89,150	39,857	73,268	118,850	-

COMMUNITY DEVELOPMENT FUND									
CAPITAL OUTLAY									
23-550-1000	LA PINE 2045		34,088	73,000	44,303	73,000			
23-550-2000	RATE STUDY			120,000	-		120,000		
23-550-5260	EQUIPMENT PURCHASES			6,700	8,197	8,197			
TBD	TSP UPDATE						150,000		
TOTAL CAPITAL OUTLAY		-	34,088	199,700	52,500	81,197	270,000	-	-
INTERFUND TRANSFERS - OUT									
23-780-1000	TRANSFERS OUT - GENERAL FUND			38,750	-	-			
tbd	TRANSFERS OUT - OPERATING RESERVE						30,000		
TOTAL INTERFUND TRANSFERS - OUT		-	-	38,750	-	-	30,000	-	-
CONTINGENCY									
23-910-1000	CONTINGENCY						75,000		
TOTAL CONTINGENCY		-	-	-	-	-	75,000	-	-
RESERVE FOR FUTURE EXPENDITURES									
23-950-6000	RESERVE - FUTURE CAPITAL						25,000		
		-	-	-	-	-	25,000	-	-
UNAPPR. ENDING FUND BALANCE									
23-990-1000	UNAPPR. ENDING FUND BALANCE			94,216			94,537		
TOTAL UNAPPR. ENDING FUND BALANCE		-	-	94,216	-	-	94,537	-	-
TOTAL FUND REQUIREMENTS		134,106	389,895	801,293	280,346	436,449	978,486	-	-
NET RESOURCES OVER REQUIREMENTS		731,504	597,435	-	426,944	455,986	-	-	-

Water and Sewer Reserve Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2025-26

RESERVE FUND - WATER/SEWER									
		FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	BUDGET	FY 2024-25 YTD Feb. 2024	Projection	PROPOSED	FY 2025-26 APPROVED	ADOPTED
26-301-100	BEGINNING FUND BALANCE								
26-301-200	BEGINNING FUND BALANCE - WATER	711,168	154,800	137,653	158,707	158,707	933,088		
26-301-300	BEGINNING FUND BALANCE-SEWER	\$ 2,252,032	490,200	315,017	802,573	802,573	310,452		
26-380-810	MISCELLANEOUS INCOME		16,280	14,436	-				
26-480-500	TRANSFERS IN - WATER FUND			400,000	-	400,000	500,000		
26-480-520	TRANSFERS IN - SEWER FUND		300,000		-		500,000		
	TOTAL FUND RESOURCES	2,963,200	961,280	867,106	961,280	1,361,280	2,243,540	-	-
	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	-	-	-	-	-	-	-	-
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			133,088			1,433,088	1,433,088	1,433,088
26-950-7000	RESERVE - FUTURE CAPITAL - SEWER			310,452			810,452	810,452	810,452
	TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	443,540	-	-	2,243,540	2,243,540	2,243,540
	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	-	443,540	-	-	2,243,540	2,243,540	2,243,540
	NET RESOURCES OVER REQUIREMENTS	645,000	961,280	423,566	961,280	1,361,280	-	(2,243,540)	(2,243,540)

Equipment Reserve Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2025-26

RESERVE FUND - EQUIPMENT									
		FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2024	Projection	PROPOSED	APPROVED	ADOPTED
32-301-100	BEGINNING FUND BALANCE						285,000		
32-480-100	TRANSFERS IN - STREETS FUND			250,000		250,000	175,000		
32-480-200	TRANSFERS IN - SEWER FUND			5,000		5,000	25,000		
32-480-500	TRANSFERS IN - WATER FUND			30,000		30,000	150,000		
	TOTAL FUND RESOURCES	-	-	285,000	-	285,000	635,000	-	-
	CAPITAL OUTLAY								
32-550-5150	EQUIPMENT EXPENSE - STREETS	-					-	-	-
32-550-5160	EQUIPMENT EXPENSE - WATER								
32-550-5170	EQUIPMENT EXPENSE - SEWER	-					-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	CONTINGENCY								
32-910-1000	CONTINGENCY			-					
	TOTAL CONTINGENCY	-	-	-	-	-	-	-	-
32-780-2300	TRANSFER OUT - STREEET FUND						250,000		
32-780-2400	TRANSFER OUT - WATER FUND								
32-780-2500	TRANSFER OUT - SEWER FUND								
	TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	250,000	-	-
	RESERVE FOR FUTURE EXPENDITURES								
32-910-2000	RESERVE - FUTURE CAPITAL - STREETS			250,000			175,000		
32-910-3000	RESERVE - FUTURE CAPITAL - WATER			30,000			180,000		
32-910-4000	RESERVE - FUTURE CAPITAL - SEWER			5,000			30,000		
	TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	285,000	-	-	385,000	-	-
	UNAPPR. ENDING FUND BALANCE								
32-990-1000	UNAPPR. ENDING FUND BALANCE - STREETS			-					
32-990-2000	UNAPPR. ENDING FUND BALANCE - WATER								
32-990-3000	UNAPPR. ENDING FUND BALANCE - SEWER			-					
	TOTAL UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	-	-	-
	TOTAL FUND REQUIREMENTS	-	-	285,000	-	-	635,000	-	-
	NET RESOURCES OVER REQUIREMENTS	-	-	-	-	285,000	-	-	-

Debt Reserve Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2025-26

DEBT RESERVE FUND									
		FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25			FY 2025-26		
				BUDGET	YTD Feb. 2024	Projection	PROPOSED	APPROVED	ADOPTED
31-301-100	BEGINNING FUND BALANCE	193,503	193,503	193,503			927,730		
31-480-400	TRANSFERS IN - SEWER FUND			450,240		450,240	-		
31-480-500	TRANSFERS IN - WATER FUND			283,987		283,987	-		
	INTEREST INCOME			5,631			-		
TOTAL FUND RESOURCES		193,503	193,503	933,361	-	734,227	927,730	-	-
	RESERVE FOR FUTURE EXPENDITURES								
31-950-1000	RESERVE - DEBT SERVICE - USDA Sewer			450,240			450,240		
31-950-1000	RESERVE - DEBT SERVICE - USDA Water			283,987			283,987		
31-950-1000	RESERVE - WASHINGTON FEDERAL			193,503			193,503		
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	927,730	-	-	927,730	-	-
TOTAL FUND REQUIREMENTS		-	-	927,730	-	-	927,730	-	-
NET RESOURCES OVER REQUIREMENTS		193,503	193,503	5,631	-	734,227	-	-	-

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Community Development Operating Reserve Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2025-26

RESERVE FUND - COMMUNITY DEVELOPMENT OPERATING RESERVE									
		FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2024	Projection	PROPOSED	APPROVED	ADOPTED
TBD	BEGINNING FUND BALANCE						-		
TBD	TRANSFERS IN - CDD						30,000		
	TOTAL FUND RESOURCES	-	-	-	-	-	30,000	-	-
	MATERIALS & SERVICES								
TBD	EQUIPMENT EXPENSE - STREETS	-					-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	CONTINGENCY								
TBD	CONTINGENCY			-					
	TOTAL CONTINGENCY	-	-	-	-	-	-	-	-
TBD	TRANSFER OUT - CDD								
	TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-
	RESERVE FOR FUTURE EXPENDITURES								
TBD	RESERVE - CDD						30,000		
	TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	30,000	-	-
	UNAPPR. ENDING FUND BALANCE								
TBD	UNAPPR. ENDING FUND BALANCE - CDD			-					
	TOTAL UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	-	-	-
	TOTAL FUND REQUIREMENTS	-	-	-	-	-	30,000	-	-
	NET RESOURCES OVER REQUIREMENTS	-	-	-	-	-	-	-	-



Industrial / Economic Development Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2025-26

INDUSTRIAL / ECONOMIC DEVELOPMENT FUND									
		FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2024	Projection	PROPOSED	APPROVED	ADOPTED
40-301-100	BEGINNING FUND BALANCE	385,745	454,997	1,924,327	514,294	514,294	1,961,188		
40-320-100	SLED ANNUAL DUES		3,750	12,000	6,450	15,000	17,550		
40-320-200	LUNCHEON SPONSORS		15,125	12,000	10,375	11,000	14,000		
40-330-350	GRANTS (SPEC BUILDING)			-	120,000	120,000	15,000		
40-340-400	INDUSTRIAL SITE LEASES	3,880	2,378	2,500	18,204	25,000	1,000		
40-340-410	INDUSTRIAL SITE SALES AND OPTIONS		7,875	15,000	111,139	111,139	15,000		
40-380-810	INTEREST INCOME	6,431	65,402	6,000	63,736	80,000	6,000		
40-390-989	DESCHUTES CNTY ANNUAL SUPPORT		29,771	29,771	31,859	31,859	29,526		
40-390-991	MISCELLANEOUS REVENUE	55,431				-			
40-480-100	TRANSFER IN - GENERAL FUND	45,000					40,000		
TOTAL FUND RESOURCES		496,487	579,298	2,001,598	876,057	908,292	2,099,264	-	-
MATERIALS & SERVICES									
40-520-2050	ACCOUNTING / AUDIT	425	735	1,000	1,004	1,004	6,500		
40-520-2080	ADVERTISING EXPENSE			1,200		1,200	1,500		
40-520-2250	CONTRACTED SERVICES	56,502	49,294	125,000	30,765	52,000	70,000		
40-520-2520	IT- SOFTWARE & SUPPORT		2,079	4,500	417	1,000	4,500		
40-520-2600	LEGAL FEES EXPENSE		94	20,000		10,000	20,000		
40-520-2625	LUNCHEON COSTS			12,000		10,000	9,500		
40-520-2650	TRADED SECTOR INCENTIVES			30,000		-	30,000		
40-520-2700	MEETINGS/TRAVEL/TRAINING	13,224	8,366	7,500	2,223	5,000	7,500		
40-520-2720	MEMBERSHIP & DUES	2,500	4,400	7,000	3,000	4,500	7,000		
40-520-2750	OFFICE SUPPLIES/COPIER		36	1,200	627	900	1,500		
40-520-2860	REPAIRS & MAINTENANCE - LAND			10,000		10,000	20,000		
40-520-2990	MISCELLANEOUS EXPENSE	254		1,500		1,500	1,500		
TOTAL MATERIALS & SERVICES		72,905	65,004	220,900	38,036	97,104	179,500	-	-
CAPITAL OUTLAY									
40-550-5000	CAPITAL OUTLAY (Spec Bldg)			1,500,000	38,799	175,000	1,750,000		
40-550-5100	EQUIPMENT PURCHASES			6,700					
TOTAL CAPITAL OUTLAY		-	-	1,500,000	38,799	175,000	1,750,000	-	-
INTERFUND TRANSFERS - OUT									
40-780-1000	TRANSFERS OUT - GENERAL FUND			31,750					
TOTAL INTERFUND TRANSFERS - OUT		-	-	31,750	-	-	-	-	-

INDUSTRIAL / ECONOMIC DEVELOPMENT FUND									
	CONTINGENCY								
40-910-1000	CONTINGENCY			50,000			50,000		
	TOTAL CONTINGENCY	-	-	50,000	-	-	50,000	-	-
	RESERVE FOR FUTURE EXPENDITURES								
40-950-6000	RESERVE - FUTURE CAPITAL			100,000			50,000		
		-	-	100,000	-	-	50,000	-	-
	UNAPPR. ENDING FUND BALANCE								
40-990-1000	UNAPPR. ENDING FUND BALANCE			98,948			69,764		
	TOTAL UNAPPR. ENDING FUND BALANCE	-	-	98,948	-	-	69,764	-	-
	TOTAL FUND REQUIREMENTS	72,905	65,004	2,001,598	76,835	272,104	2,099,264	-	-
	NET RESOURCES OVER REQUIREMENTS	423,582	514,294	-	799,222	636,188	-	-	-

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SDC (System Development Charges) Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2025-26

SDC FUND									
		FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2024	Projection	PROPOSED	APPROVED	ADOPTED
41-301-110	BEGINNING FUND BALANCE - SEWER	3,247,615	1,244,524	1,672,713		1,354,907	2,001,098		
41-301-115	BEGINNING FUND BALANCE - WATER	1,607,681	87,896	329,913		374,553	759,764		
41-301-116	BEGINNING FUND BALANCE - TRANSPORTATION	657,497	947,571	2,662,515		2,650,800	1,998,700		
	BEGINNING FUND BALANCE - LIFT STATIONS						21,000		
41-360-610	SDC INCOME - TRANSPORTATION	387,363	739,129	300,000	232,642	235,000	200,000		
41-360-630	SDC INCOME - WATER	232,260	260,368	300,000	135,485	145,000	100,000		
41-360-650	SDC INCOME - SEWER	371,311	454,590	300,000	226,542	228,000	200,000		
41-360-670	SDC INCOME - INDUSTRIAL LIFT STATION	13,650	32,478	10,000	19,443	21,000	21,000		
41-360-680	SDC INCOME - NEWBERRY LIFT STATION		19,712	10,000	-	-			
41-380-810	INTEREST INCOME -Sewer	13,830	135,206	5,000	37,467	39,000	10,000		
41-380-811	INTEREST INCOME -Water	6,846		5,000	15,323	16,500	10,000		
41-480-312	INTEREST INCOME -Transportation	2,800		5,000	75,684	77,000	10,000		
41-480-500	TRANSFERS IN - WATER FUND			250,000		250,000	500,000		
41-480-520	TRANSFERS IN - SEWER FUND								
	TOTAL FUND RESOURCES	6,540,853	3,921,474	5,850,141	742,586	5,391,760	5,831,562	-	-
	MATERIALS & SERVICES								
41-520-2881	Capital Improvement Plan - WATER			500,000	-	-	500,000		
41-520-2882	Capital Improvement Plan - SEWER			50,000	-	-	500,000		
41-520-2883	Capital Improvement Plan - TRANSPORTATION			500,000	-	-	500,000		
	TOTAL MATERIALS & SERVICES	-	-	1,050,000	-	-	1,500,000	-	-
	CAPITAL OUTLAY								
41-550-5100	CAPITAL OUTLAY - WATER	1,749,606					-	-	-
41-550-5150	CAPITAL OUTLAY - SEWER	2,274,778		1,500,000	100,222	100,222	1,500,000		
41-550-5200	CAPITAL OUTLAY - TRANSPORTATION	-	-						
	TOTAL CAPITAL OUTLAY	4,024,384	-	1,500,000	100,222	100,222	1,500,000	-	-
	INTERFUND TRANSFERS - OUT								
41-780-2000	TRANSFER OUT - TRANSPORTATION					-			
41-780-2100	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			2,467,515			1,708,700		
41-950-2000	RESERVE - FUTURE CAPITAL - WATER			384,913			869,764		
41-950-6000	RESERVE - FUTURE CAPITAL - SEWER			447,713			211,098		
	RESERVE - FUTURE CAPITAL - LIFT STATIONS						42,000		
	TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	3,300,141	-	-	2,831,562	-	-
	UNAPPR. ENDING FUND BALANCE								
41-990-1000	UNAPPR. ENDING FUND BALANCE								
	TOTAL UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	-	-	-
	TOTAL FUND REQUIREMENTS	4,024,384	-	5,850,141	100,222	100,222	5,831,562	-	-
	NET RESOURCES OVER REQUIREMENTS	2,516,469	3,921,474	-	642,364	5,291,538	-	-	-



Water Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2025-26

WATER FUND									
		FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2024	Projection	PROPOSED	APPROVED	ADOPTED
50-301-100	BEGINNING FUND BALANCE	\$ 529,982	2,640,750	3,251,078	3,188,714	3,188,714	3,188,714		
50-330-735	INTERGOVERNMENTAL GRANTS		4,509,813						
50-340-467	HOOKUP FEES - NEW SERVICE	6,440	12,114	7,000	5,252	6,000	6,000		
50-340-470	WATER SERVICE	763,271	928,264	960,000	715,736	1,073,604	1,105,813		
50-340-472	WATER SERVICE - MISC	26,307	(4,455)	16,000	14,458	20,000	10,000		
50-340-475	CROSS CONNECTION PROGRAM	28,375	33,181	35,000	25,592	38,388	35,000		
50-380-810	INTEREST INCOME	42,291	99,940	10,000	96,947	115,000	15,000		
50-380-930	RENTAL INCOME								
50-390-940	LATE FEES & PENALTIES	35,332	19,405	23,000	9,818	12,500	12,500		
50-390-950	FORFEITED DEPOSITS								
50-390-980	INTERIM FINANCING - CONSTRUCTION	8,026,044		1,547,526	2,312,282	3,580,686			
50-390-990	MISCELLANEOUS INCOME	2,200	53,184	1,500	9,350	9,350	1,500		
50-480-100	TRANSFERS IN - GENERAL FUND		400,000						
50-480-200	TRANSFERS IN - SDC FUND								
TOTAL FUND RESOURCES		9,460,242	8,692,196	5,851,104	6,378,149	8,044,242	4,374,527	-	-
PERSONNEL SERVICES									
50-510-1100	REGULAR PAYROLL	173,122	237,426	400,158	199,243	298,865	389,996		
50-510-1150	OVERTIME WAGES	938	7,420	35,000	5,741	8,612	19,500		
50-510-1420	SOCIAL SECURITY/MEDICARE	18,363	21,553	27,123	16,472	24,708	25,437		
50-510-1440	STATE UNEMPLOYMENT	4,041	7,138	10,636	3,613	5,420	9,976		
50-510-1460	WORKERS COMP ASSESSMENT	1,148	978	2,513	1,993	2,990	2,554		
50-510-1800	HEALTH INSURANCE	52,768	63,951	90,720	53,072	79,608	88,560		
50-510-1900	RETIREMENT BENEFITS	18,580	9,915	21,273	10,529	15,794	19,952		
TOTAL PERSONNEL SERVICES		268,960	348,381	587,423	290,663	435,995	555,975	-	-

WATER FUND

		FY 2022-23	FY 2023-24	FY 2024-25		FY 2025-26		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2024	Projection	PROPOSED	ADOPTED
MATERIALS & SERVICES								
50-520-2050	ACCOUNTING AUDIT	3,995	5,145	7,000	7,025	7,025	9,750	
50-520-2080	ADVERTISING EXPENSE	97		1,500		3,500	4,500	
50-520-2145	BACKFLOW TESTING	7,381	6,496	10,000		10,000	25,000	
50-520-2147	BAD DEBT EXPENSE		35,518					
50-520-2150	BANK FEES	3,279	3,742	8,000	3,057	4,600	9,500	
50-520-2180	CLEANING/JANITORIAL	113		-				
50-520-2250	CONTRACTED SERVICES	1,844	8,630	20,000	16,041	20,000	10,000	
50-520-2275	DEPRECIATION EXPENSE		163,706					
50-520-2300	EMP. REIMB - CLOTHING		1,168	3,000		3,500	-	
50-520-2325	ENGINEERING COSTS	725	161	15,000		7,500	50,000	
50-520-2350	FUEL	4,685	7,009	12,000	4,039	6,300	12,000	
50-520-2375	FOREST FIRE PROTECTION	837	3,048	4,000	2,946	2,946	4,500	
50-520-2400	INSURANCE	8,809	11,094	14,000	13,027	13,027	14,000	
50-520-2450	INTEREST EXPENSE		48,051					
50-520-2520	IT - SOFTWARE & SUPPORT	14,067	19,514	19,000	17,773	27,000	27,000	
50-520-2550	LAB TESTING	1,734	6,051	10,000	3,282	7,500	10,000	
50-520-2600	LEGAL FEES EXPENSE	4,937	1,736	20,000	266	10,000	20,000	
50-520-2650	LICENSE & PERMITS				195	195		
50-520-2700	MEETINGS/TRAVEL/TRAINING	1,263	11,870	15,000	6,394	9,500	15,000	
50-520-2720	MEMBERSHIP & DUES	2,160	3,425	7,000	6,110	7,500	8,000	
50-520-2750	OFFICE SUPPLIES/COPIER	2,179	3,300	5,000	2,539	4,500	7,500	
50-520-2770	POSTAGE FEES	4,240	5,494	8,500	4,934	6,500	8,500	
50-520-2840	REPAIRS & MAINT - BUILDINGS	898	(6,256)	19,000	38,318	57,477	75,000	
50-520-2850	REPAIRS & MAINT - EQUIPMENT	8,127	6,068	10,000	5,105	8,000	10,000	
50-520-2860	REPAIRS & MAINT - MATERIALS	24,244	29,396	25,000	30,752	45,000	45,000	
50-520-2870	REPAIRS & MAINT - VEHICLES	4,547	4,335	7,000	8,743	9,500	12,500	
50-520-2875	REPAIRS & MAINT - METERS**	89,375	12,745	65,000		25,000	25,000	
50-520-2880	SECURITY	367	1,131	1,200	456	1,200	1,500	
50-520-2900	UTILITIES - GAS/ELECTRICITY	15,098	18,486	22,000	16,525	25,500	30,000	
50-520-2910	UTILITIES - GARBAGE	1,490	790	-	-			
50-520-2920	UTILITIES - TELEPHONE	3,855	4,580	4,000	3,723	5,700	6,000	
50-520-2990	MISCELLANEOUS EXPENSE	10,038	1,382	5,000	1,433	2,000	5,000	
TOTAL MATERIALS & SERVICES		220,384	417,815	337,200	192,683	330,470	445,250	-
CAPITAL OUTLAY								
50-550-5260	EQUIPMENT PURCHASES		36,492	30,000	24,096	24,096	50,000	
50-550-5310	NON-REIMBURSABLE EXPANSION COSTS	6,945	7,419	7,500	1,084	3,500	25,000	
50-550-5500	CONSTRUCTION EXPENSE	6,628,661	6,191,257	1,547,526	2,220,797	3,580,686	-	
50-550-5550	WATER FILL STATION			125,000			150,000	
50-550-5610	CHLORINATION			100,000				
50-550-5650	WATER MITIGATION CREDITS/RIGHTS						500,000	
50-550-5675	ENGINEERING DESIGN FOR WATER SYSTEM IMPR							
TOTAL CAPITAL OUTLAY		6,635,606	6,235,168	1,810,026	2,245,977	3,608,282	725,000	-

WATER FUND								
	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25				FY 2025-26	
			BUDGET	YTD Feb. 2024	Projection	PROPOSED	APPROVED	ADOPTED
DEBT SERVICE								
50-560-6150	LOAN PAYMENTS - PRINCIPAL	156,696	177,827	500,000	66,166	66,166	475,000	
50-560-6160	LOAN PAYMENTS - INTEREST	36,371	5,735		32,238	32,238		
50-560-6200	DEBT REFUNDING EXPENSE							
	TOTAL DEBT SERVICE	193,067	183,562	500,000	98,404	98,404	475,000	-
INTERFUND TRANSFERS - OUT								
50-780-1000	TRANSFERS OUT - GENERAL FUND		423,750		400,000			
50-780-2000	TRANSFERS OUT - EQUIP. RES FUND		30,000		30,000	150,000		
50-780-2600	TRANSFER OUT - RESERVE FUND		400,000		400,000	500,000		
50-780-3100	TRANSFER OUT - DEBT RESERVE FUND		283,987		283,987			
50-780-4100	TRANSFERS OUT - SDC FUND		250,000			500,000		
	TOTAL INTERFUND TRANSFERS - OUT	-	-	1,387,737	-	1,113,987	1,150,000	-
SPECIAL PAYMENTS								
50-800-1000	SPECIAL PAYMENTS					-	-	-
	TOTAL SPECIAL PAYMENTS	-	-	-	-	-	-	-
CONTINGENCY								
50-910-1000	CONTINGENCY		300,000			350,000		
	TOTAL CONTINGENCY	-	-	300,000	-	-	350,000	-
RESERVE FOR FUTURE EXPENDITURES								
50-950-1000	RESERVE - USDA Short lived asset		10,933			10,933		
	TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	10,933	-	-	10,933	-
UNAPPR. ENDING FUND BALANCE								
50-990-1000	UNAPPR. ENDING FUND BALANCE		897,785			662,369		
	TOTAL UNAPPR. ENDING FUND BALANCE	-	-	897,785	-	-	662,369	-
	TOTAL FUND REQUIREMENTS	7,318,017	7,184,926	5,831,104	2,827,727	5,587,138	4,374,527	-
	NET RESOURCES OVER REQUIREMENTS	2,142,225	1,507,270	20,000	3,550,422	2,457,105	-	-



Sewer Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2025-26

SEWER FUND								
		FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2024	Projection	PROPOSED	ADOPTED
52-301-100	BEGINNING FUND BALANCE	\$ 1,142,154	2,060,551	1,635,428	2,169,336	2,169,336	2,088,339	
52-330-390	SEWER GRANTS		974,555					
52-340-480	SEWER SERVICE	643,197	822,160	1,003,000	737,338	1,096,007	1,275,000	
52-340-485	SEPTIC SERVICE RECEIVED	64,828	108,698	114,500	59,582	90,000	125,000	
52-340-487	GREASE TRAP PUMPING							
52-380-810	INTEREST INCOME	8,583	65,476	10,000	65,976	90,000	10,000	
52-390-990	MISCELLANEOUS INCOME	375	11,112	500	2,202	2,202	2,500	
52-390-995	INTERIM FINANCING - CONSTRUCTION	5,415,940		3,302,500	2,239,383	6,081,922	3,262,469	
52-480-100	TRANSFERS IN - GENERAL FUND	215,000						
52-480-200	TRANSFERS IN - SDC FUND							
TOTAL FUND RESOURCES		7,490,077	4,042,552	6,065,928	5,273,817	9,529,467	6,763,308	-
PERSONNEL SERVICES								
52-510-1100	REGULAR PAYROLL	193,137	237,422	384,880	191,114	286,671	390,014	
52-510-1150	OVERTIME WAGES	937	7,420	35,000	5,741	8,612	19,500	
52-510-1420	SOCIAL SECURITY/MEDICARE	18,362	21,551	26,077	15,812	23,718	25,440	
52-510-1440	STATE UNEMPLOYMENT	4,040	7,138	10,226	3,545	5,318	9,976	
52-510-1460	WORKERS COMP ASSESSMENT	1,147	978	2,687	1,991	2,987	2,745	
52-510-1800	HEALTH INSURANCE	52,767	63,950	88,560	51,726	77,589	88,560	
52-510-1900	RETIREMENT BENEFITS	19,462	9,127	20,453	10,042	15,063	19,952	
TOTAL PERSONNEL SERVICES		289,852	347,586	567,883	279,971	419,957	556,187	-

SEWER FUND								
		FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2024	Projection	PROPOSED	ADOPTED
MATERIALS & SERVICES								
52-520-2050	ACCOUNTING/AUDIT	5,260	6,615	8,000	9,033	9,033	6,700	
52-520-2080	ADVERTISING EXPENSES	97		2,500		2,500	2,500	
52-520-2147	BAD DEBT EXPENSE		2,121					
52-520-2150	BANK FEES	3,279	3,742	7,500	3,058	4,600	10,000	
52-520-2180	CLEANING/JANITORIAL	113		-				
52-520-2250	CONTRACTED SERVICES	10,906	20,064	35,000	13,775	25,000	25,000	
52-520-2275	DEPRECIATION EXPENSE		162,170				-	
52-520-2300	EMP. REIMB. - CLOTHING		1,168	3,000		3,000	-	
52-520-2325	ENGINEERING COSTS	113	(5,000)	15,000			40,000	
52-520-2350	FUEL	6,397	7,009	12,000	7,352	11,100	15,000	
52-520-2375	FOREST FIRE PROTECTION FEE	5,483	3,979	5,000	3,880	3,380	5,000	
52-520-2400	INSURANCE EXPENSE	24,225	30,510	39,000	35,824	35,824	41,000	
52-520-2450	INTEREST EXPENSE		55,876					
52-520-2520	IT - SOFTWARE & SUPPORT	10,410	17,314	18,000	20,318	30,450	35,000	
52-520-2550	LAB TESTING	11,844	10,818	20,000	6,028	9,500	15,000	
52-520-2600	LEGAL FEES EXPENSE	7,000	17,725	35,000	1,216	7,500	35,000	
52-520-2700	MEETINGS/TRAVEL/TRAINING	2,204	9,013	15,000	6,396	7,500	15,000	
52-520-2720	MEMBERSHIP & DUES	2,819	2,767	7,000	2,837	4,500	7,500	
52-520-2750	OFFICE SUPPLIES/COPIER	2,299	3,574	5,000	3,134	5,000	5,000	
52-520-2770	POSTAGE FEES	4,247	5,645	8,500	4,934	7,500	8,500	
52-520-2840	REPAIRS & MAINT - BUILDINGS	8,144	9,443	60,000	19,433	30,000	60,000	
52-520-2850	REPAIRS & MAINT - EQUIPMENT	3,689	15,179	25,000	34,356	40,000	50,000	
52-520-2860	REPAIRS & MAINT - MATERIALS	12,959	8,524	25,000	12,810	18,000	25,000	
52-520-2870	REPAIRS & MAINT - VEHICLE	5,387	5,903	10,000	9,850	11,000	15,000	
52-520-2875	REPAIRS & MAINT - PUMPS	21,560	50,633	65,000	6,779	35,000	35,000	
52-520-2880	SECURITY	428	483	1,000	690	1,000	1,500	
52-520-2900	UTILITIES - GAS/ELECTRICITY	35,555	34,658	40,000	25,514	38,500	45,000	
52-520-2910	UTILITIES - GARBAGE	1,464	790	-				
52-520-2920	UTILITIES - TELEPHONE	3,855	4,580	7,000	4,174	6,500	7,500	
52-520-2990	MISCELLANEOUS EXPENSE	6,485	1,147	4,500	767	2,500	5,500	
TOTAL MATERIALS & SERVICES		196,222	486,450	473,000	232,158	348,887	510,700	-
CAPITAL OUTLAY								
52-550-5230	NEWBERRY LIFT STATION		15,000		100,222			
52-550-5235	LANDSCAPE COSTS							
52-550-5260	EQUIPMENT PURCHASES	2,378	36,492	115,000	118,123	118,123	45,000	
52-550-5320	NON-REIMBURSABLE PROJECT COSTS	6,070	13,133	10,000	14,725	17,000		
52-550-5500	CONSTRUCTION EXPENSE	7,552,612	6,839,975	3,302,500	2,220,797	6,081,922	3,262,469	
52-550-5610	SEWER MASTER PLAN UPDATE - CAGLE							
52-550-5650	ENGINEERING DESIGN - SYS IMPR	37,768						
52-550-5700	ENGINEERING DESIGN FOR WW SYSTEM IMPR							
TOTAL CAPITAL OUTLAY		7,598,828	6,904,600	3,427,500	2,453,867	6,217,045	3,307,469	-

SEWER FUND								
		FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2024	Projection	PROPOSED	ADOPTED
DEBT SERVICE								
52-560-5000	LOAN PAYMENTS - PRINCIPAL	156,696		650,000			550,000	
52-560-5010	LOAN PAYMENTS - INTEREST	36,371					100,000	
TOTAL DEBT SERVICE		193,067	-	650,000	-	-	650,000	-
INTERFUND TRANSFERS - OUT								
52-780-1000	TRANSFERS OUT - GENERAL FUND			23,750				
52-780-2000	TRANSFERS OUT - EQUIP. RES FUND			5,000		5,000	25,000	
52-780-2600	TRANSFERS OUT - RESERVE FUND						500,000	
52-780-2700	TRANSFERS OUT - DEBT RESERVE FUND			450,240		450,240		
52-780-4100	TRANSFERS OUT - SDC FUND							
TOTAL INTERFUND TRANSFERS - OUT		-	-	478,990	-	455,240	525,000	-
SPECIAL PAYMENTS								
52-800-1000	SPECIAL PAYMENTS				-			
TOTAL SPECIAL PAYMENTS		-	-	-	-	-	-	-
CONTINGENCY								
52-910-1000	CONTINGENCY			150,000			750,000	
TOTAL CONTINGENCY		-	-	150,000	-	-	750,000	-
RESERVE FOR FUTURE EXPENDITURES								
52-950-1000	RESERVE - USDA Short lived asset			17,100			17,100	
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	17,100	-	-	17,100	-
UNAPPR. ENDING FUND BALANCE								
52-990-1000	UNAPPR. ENDING FUND BALANCE			301,455			446,852	
TOTAL UNAPPR. ENDING FUND BALANCE		-	-	301,455	-	-	446,852	-
TOTAL FUND REQUIREMENTS		8,277,969	7,738,636	6,065,928	2,965,996	7,441,129	6,763,308	-
NET RESOURCES OVER REQUIREMENTS		(787,892)	(3,696,084)	-	2,307,821	2,088,339	-	-

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].