



City of La Pine

Budget

Fiscal Year 2026-2027





La Pine City Council

Jeannine Earls, Mayor

Cathi VanDamme, 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, 2026—June 30, 2027



Budget Committee	
Jeannine Earls, Mayor	Rachel Vickers
Cathi VanDamme, Council Member	Lynn King
Mike Shields, Council Member	Samuel Facey
Karen Morse, Council Member	Vacant
Janis Curtis-Thompson, Council Member	Vacant

City Management Staff
Geoff Wullschlager – City Manager
Ashley Ivans – Finance Director, Budget Officer
Brent Bybee – Community Development Director

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This year city staff will be working to enter into an agreement with the city’s largest tourism events – the La Pine Frontier Days & the La Pine Rodeo – to contract with land use consultants in bringing land and properties utilized up to city standards for event development. This is seen as an increase in the materials and services budget.	- 35 -
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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 2026-27 Annual Budget Book.

Introduction: This section includes the Budget Message, the City's Organization Chart, Council Goals 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 2026-27 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 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 2026-27

Budget Message

May 1, 2026

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) 2026-27 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 year signals the completion of the over \$40 Million Water and Wastewater Expansion Project. Other noteworthy projects underway include the city provided maintenance of gravel roadways, the state funded Spec Building construction in the Newberry Business Park, improvements to the Newberry Lift Station, updated Council Goals, and the Archway and Transit Center work on 4th Street.

Looking into the future, there are additional projects on the horizon that have been carried over from last year or planned for initiation this year. These include upgrades to City Hall and other city owned facilities, a Transportation System Plan Update, updates to the Public Works Capital Facilities Plans, clean up and maintenance to the La Pine Cemetery, and work with La Pine's largest tourism events, Frontier Days and the La Pine Rodeo. 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 a 14% increase in sewer fees and no 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 and are outdated. These CIPs are expected to be completed this year and are budgeted with a transfer from the SDC Fund to the Enterprise Fund(s).

The majority of the City's Expenses have decreased from last year's budget. The most notable change is to Capital Outlay. This year the Capital Outlay Budget has been reduced by \$2M, this is due to the decline of capital projects expected this year. Of the \$6.7M budgeted to Capital \$855,000 is slated for property improvements including paint, renovations, paving and carpeting, \$1.4M is for construction to the City's Spec Building in the Industrial Park, \$1.5M is for the Capital Improvement Plans, \$575,000 is for equipment and side walk expansion in the Street Fund, \$1M is for Water Mitigation Credits, and \$500,000 is for potential improvements at 4th Street and the Transit Center. The remaining, approximately \$200,000, is for smaller, but no less important, projects, such as the Newberry Master Plan update, Bulk Water Filling Station, and Cemetery Fence.

Personnel Services has increased slightly – this is due to the addition of 2 staff members, and the proposed cost of living increase of 3%. Materials and Services are also down, this is due to the removal of expenses in the SDC fund, and significant reduction in the Sewer Materials and Services Budget to better reflect actual spending. Debt Service is consistent as we solidify the new payments for USDA, and other lenders, to service 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 \$1.5M this year over last.

Budget Overview by Fund

General Fund

Property taxes were increased by 3% from the projection of earnings for FY 2025-26. This is consistent with the Assessor's annual estimate. Licensing and permitting fees remain consistent and there is a modest increase in Franchise Fees. Personnel Services has increased slightly from last year due to the re-appropriation of staff. 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 also up 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 a large interfund transfer from the General Fund. This transfer is for fencing, signage and clean up as the Public Works Department works to bring the cemetery up to standard. At this juncture, the city does not have the staffing resources to expand the cemetery. As such the department is doing all it can to keep the cemetery as consistently clean and operational.

Streets Fund

The Streets Fund revenue has increased due to an interfund transfer for the Capital Improvement Plan update. Other than this change, revenue remains relatively consistent with a conservative increase. Personnel Services has increased due to the expectation of hiring 2 new public works staff members; a dedicated Administrative Assistant to the department an additional Utility Worker position. Materials and Services have increased significantly, due to an increase in projected costs for materials. This expense is for paving repairs historically performed by Deschutes County on City streets. Staff are appreciative of the relationship that has been built with the County Road Department as we work towards the overall goal of jurisdictional transfer. Capital Expenditures have increased slightly, as have transfers. Other amounts remain consistent.

Tourism Fund

The tourism fund remains static apart from an increase to the Arts & Culture line item, now changed to “Frontier Days and Rodeo”. This is in anticipation of some potential partnerships regarding land use that may occur through the Community Development Department this year.

Community Development

Community Development is receiving its usual interfund transfer from the General Fund. The Legal Fees appropriation has increased to accommodate for any expenditure arising in this category.

Industrial Fund

Revenues are consistent with last year. The interfund 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 FY2025-26 on the Spec Building. Contingency and Reserve for Future Capital (the savings allocations) have increased since last year’s budget.

Water Fund

There is no rate increase budgeted for the water fund this year. Personnel Services is up due to the increase of 2 new public works staff members; a dedicated Administrative Assistant to the department and an additional Utility Worker. Capital Outlay is increased as we consider the purchase of mitigation credits this year. Transfers from the fund are down as we try to rebuild a bigger beginning fund balance. 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 14% rate increase. As with the Water Fund, Personnel Services is up to the increase of 2 new public works staff members. A dedicated Administrative Assistant to the department and an additional Utility Worker. Capital Outlay is significantly reduced due to the Water and Wastewater Expansion project completion. Transfers out are consistent with last year, as we are beginning to rebuild our Reserve and SDC funds. Debt service remains consistent.

SDC (System Development Charge) Fund

The SDC fund will be paying for Capital Improvement Plans for transportation, water, and sewer. This is represented by 3 interfund transfers out.

Water and Sewer Reserve / Debt Reserve

The Reserve fund will be receiving transfers-in from the Sewer fund this year. There are no changes to the Debt Reserve fund.

Equipment and General Reserve Funds

This reserve fund received transfers in the amount of \$320,000 from the various public works funds.

Community Development Operating Reserve Fund

This reserve fund is new to the City and will not receive a transfer as the Community Development Fund works towards increasing rates and therefore increasing revenues. This is department goal for this fiscal year.

Conclusion

It has been a pleasure putting together this document for the city. While the City prepares for the 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 Council do an excellent job of responding to these changes and preparing the best possible future for the citizens of La Pine.

Sincerely,

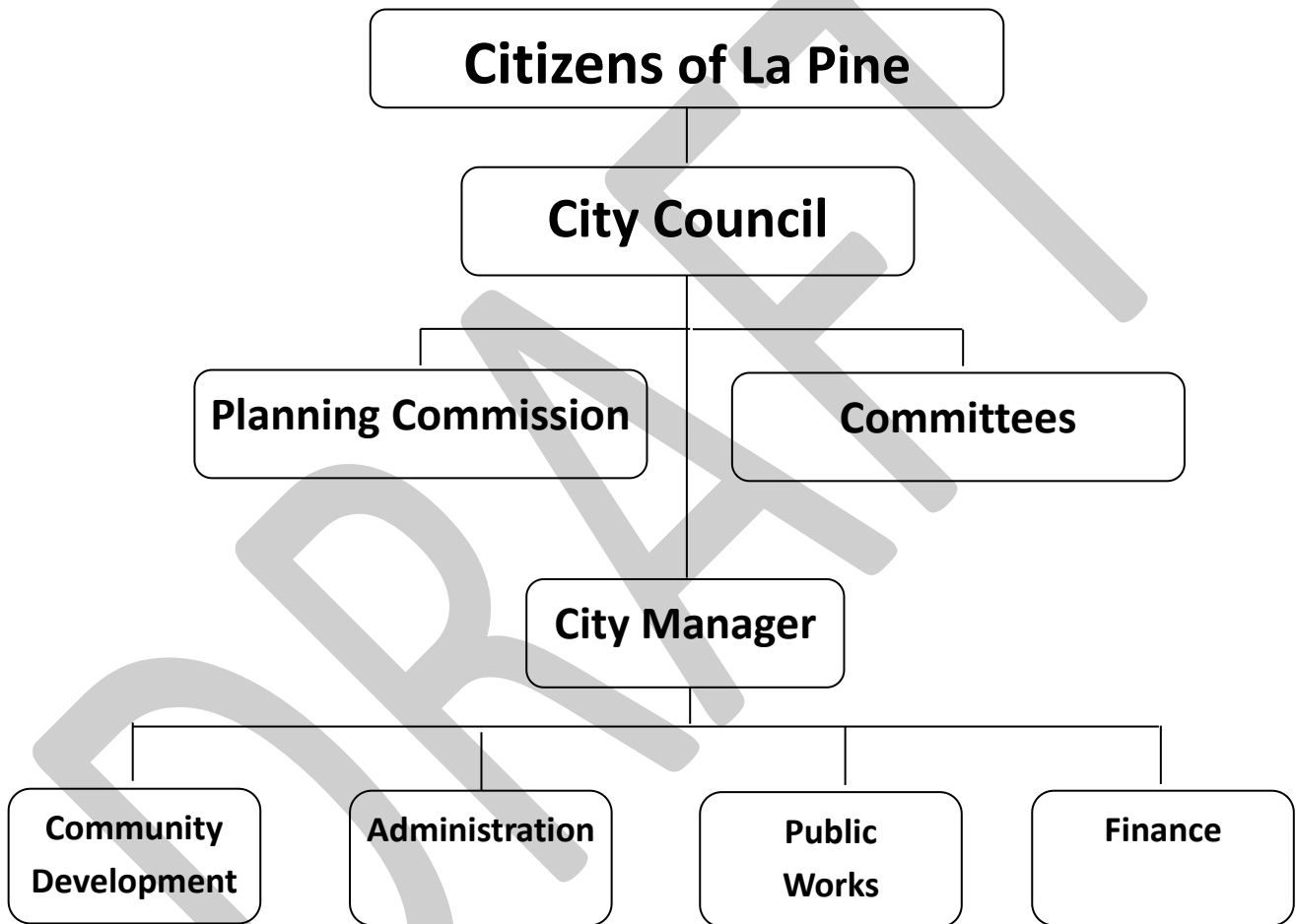


Ashley Ivans
Assistant City Manager / Finance Director

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CITY OF LA PINE ORGANIZATIONAL CHART



Management Staff
Geoff Wullschlager, City Manager
Ashley Ivans, Finance Director
Brent Bybee, Community Development Director

COUNCIL GOALS

COUNCIL GOALS UPDATE 2026 LEGISLATIVE DRAFT		Beautification and Revitalization	Effective Communication	Community Safety	Essential Infrastructure	Fiscal Responsibility	Economic Development	Provide Quality Services
DEPARTMENT	OBJECTIVES							
Administration								
Ongoing	Respond to citizen inquiries within 5 - 7 business days.		X	X		X	X	X
Ongoing	Maintain relationships with other agencies.		X	X		X		X
Ongoing	Continue to review and update website.		X				X	X
Community Development								
Ongoing	Codification of municipal code.		X					X
Ongoing	Pursue Safe Routes to Schools grant funding.	X		X	X	X		X
Ongoing	Develop code enforcement process & code.	X	X	X		X		X
Ongoing	Streamline permits and services.		X			X		X
Ongoing	Plan and save for bike/pedestrian path and amenities.	X		X	X	X		X
Economic Development								
Ongoing	Establish and implement local incentive(s) program(s) for local business.		X		X	X	X	
Ongoing	Proactively recruit new industry to the La Pine Industrial Park while supporting existing industry expansion.				X	X	X	
Ongoing	Continue community education about economic development.		X				X	X
Finance								
Ongoing	Maintain 10-15% contingencies in each fund.			X	X	X		X
Ongoing	Create transparent, easy-to-understand monthly financial statements that are available to the public.		X			X		X
Ongoing	Assure that the City is leveraging grants and loans at the best rates possible.	X	X		X	X	X	X
Ongoing	Create and maintain strong reserves.	X	X	X	X	X	X	X
Ongoing	Understand the true life of City's infrastructure assets and prepare for cost replacement.		X		X	X		X
Ongoing	Continue to monitor internal controls.		X			X		X
Ongoing	Continue to improve the budget process and document.		X			X		X
Human Resources								
Ongoing	Encourage professional development.		X			X		X
Ongoing	Cross-train staff.		X			X		X
Ongoing	Recruit and expand staff for City growth			X	X			X

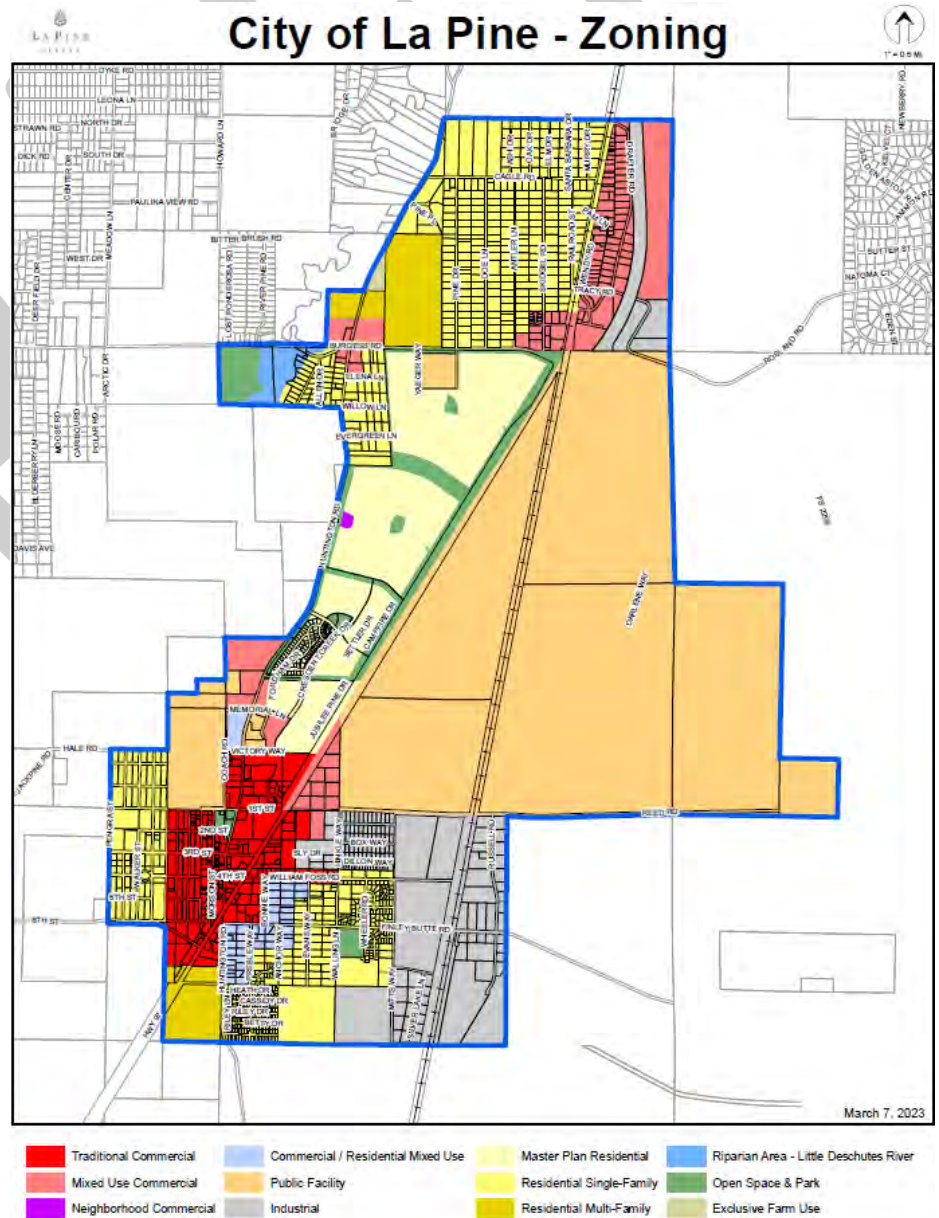
COUNCIL GOALS UPDATE 2026 LEGISLATIVE DRAFT		Beautification and Revitalization	Effective Communication	Community Safety	Essential Infrastructure	Fiscal Responsibility	Economic Development	Provide Quality Services
DEPARTMENT	OBJECTIVES							
Public Works - Water								
Ongoing	Complete Water Rights and Mitigation Assessment to prepare for present and future needs.			X	X	X	X	X
Ongoing	Implement new meter reading technology.				X	X		X
Ongoing	Continue to assess staffing levels.	X	X	X	X	X	X	X
Ongoing	Continue to identify and implement maintenance programs, such as hydrant			X	X	X		X
Ongoing	Increase staff certification in water.			X	X			X
Public Works - Sewer								
Ongoing	Upgrade and plan for aging infrastructure components, specifically lift stations (1st St. and Wickiup).			X	X	X	X	X
Ongoing	Continue to assess staffing levels.	X	X	X	X	X	X	X
Ongoing	Integrate new equipment and technology to improve the collection system.			X	X			X
Ongoing	Increase staff certification in wastewater collection/treatment.			X	X			X
Public Works - Streets								
Completed	4th St. improvements to promote connectivity.	X		X	X	X		X
Ongoing	Continue to assess staffing levels.	X	X	X	X	X	X	X
Ongoing	Develop a road maintenance plan.	X		X	X			X
Public Works - Cemetery								
Ongoing	Assess and plan for future operations of the cemetery.				X	X		X
Ongoing	Install an informational/historical kiosk at the entrance.	X	X	X	X	X		X

COMMUNITY PROFILE

The City of La Pine has an estimated 3,223 residents and is the fourth largest city in Deschutes County. The City has seen a substantial population increase since 2007, with the number of residents having doubled. According to the Portland State University Population Research Study, La Pine is one of the fastest growing cities in Oregon, with a growth rate of 28.3% from 2020—2025. 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 citizens of La Pine
- 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 as 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, buildings, 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 2026-27

Appoint Budget Officer	March 25, 2026
Appoint Budget Committee	April 22, 2026
Publish 1 st Notice of Budget Committee Meeting And Public Hearing for Comments from Public (Bend Bulletin)	April 21, 2026
Publish 2 nd Notice of Budget Committee Meeting And Public Hearing for Use of State Revenue Sharing (Website Only)	April 28, 2026
Budget Message and Budget Committee Meeting Community Sponsorship Presentations	May 12, 2026 5:30 p.m.
2 rd Budget Committee Meeting and Public Hearing For Use of State Revenue Sharing	May 13, 2026 5:30 p.m.
3 rd Budget Committee Meeting and Public Hearing (<i>Only If Necessary</i>)	May 14, 2026 5:30 p.m.
Publish Notice of Budget Hearing (Bend Bulletin)	May 27, 2026
Budget Hearing & Adoption of the Budget Make Appropriations, Impose and Categorize Taxes (City Council)	June 10, 2026 5:30 p.m.

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

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

Budget Committee: Jeannine Earls, Mike Shields, Karen Morse, Janis Curtis, Cathi VanDamme, Rachel Vickers, Lynn King and Samuel Facey

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 intends to do with its financial resources and ensures 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, the City would undertake the annual budgeting process. 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 progression throughout the year. During each fiscal year, new initiatives for services, new regulations, 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 identify issues to be addressed during the 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 formalizing that direction into an actionable and sustainable financial plan. Factors that will play into budget planning at this point include:

- The cost of employee salaries can be one of the largest expenditure of 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 that 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 that have been requested by citizens and put forward by the Council.
- 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 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 annually 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 of the following. 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 spanned multiple fiscal years. Many revenue estimates must be made based on assumptions about general economic conditions and trends. For illustration, 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 as 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 may 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 City Recorder and City Manager. Please call 541-536-1432, email ametcalf@lapineoregon.gov or visit our website at www.lapineoregon.gov



BUDGET SUMMARY FISCAL YEAR 2026-27

INTRODUCTION

This section of the budget document provides an overview of the fiscal information regarding operations of the City of La Pine for FY 2026-27. This section begins (below) with a summary of the FY 2026-27 City budget that combines all funds by type. The following pages break down 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 2026-27 is balanced. The City’s projected revenue totals are \$9,158,253. With an estimated beginning fund balance of \$20,709,848, and Transfers In of \$2,635,000 the City anticipates it will have a total of \$29,868,101 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			
	2024-25 Actual	2025-26 Adopted	2026-27 Proposed
Revenue			
Beginning Balance	19,299,856	19,992,096	20,709,848
Taxes	495,510	477,500	522,500
Transfers In	1,143,167	1,965,000	2,635,000
Franchise Fees	443,031	377,580	450,653
State Shared Revenues	448,321	410,000	465,000
Grant Revenue	7,530,148	3,477,469	1,100,000
Planning Revenues	185,336	140,000	140,000
Economic Development	154,883	47,550	32,500
Utility Fees	2,363,699	2,569,313	2,807,300
SDC Income	873,185	521,000	585,000
All others	1,222,233	450,676	420,300
Total Revenues	\$ 34,159,369	\$ 30,428,184	\$ 29,868,101
Expenditures by Category			
Personnel Services	1,445,449	2,178,253	2,463,762
Materials & Services	1,851,466	3,975,706	2,877,400
Capital Outlay	573,189	8,784,969	6,780,000
Transfers Out	2,162,394	2,095,000	2,635,000
Debt Service	404,809	1,168,000	1,024,000
Contingencies	-	1,990,000	2,227,000
Unappropriated / Reserved	27,722,062	10,236,256	11,860,939
Special Payments	-	-	-
Total Expenditures	\$ 34,159,369	\$ 30,428,184	\$ 29,868,101

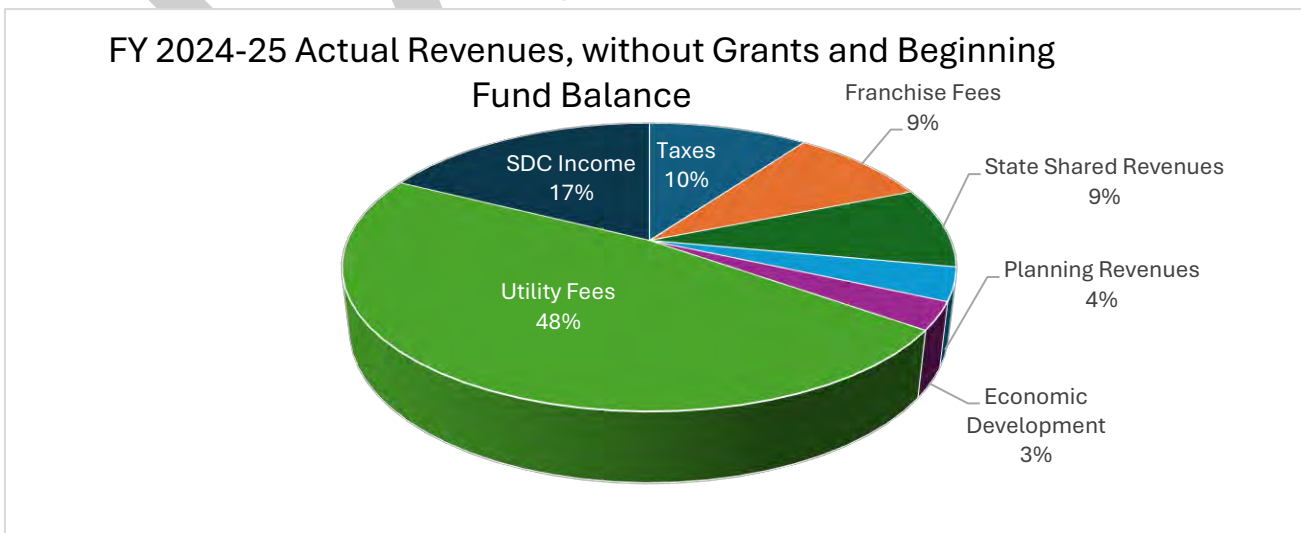
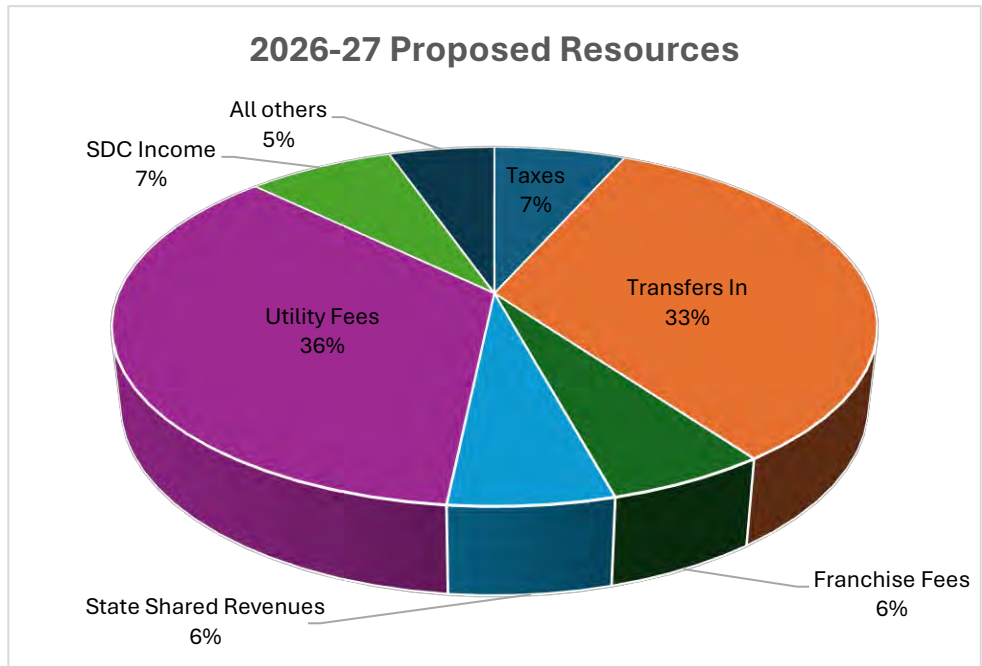
REVENUE SUMMARY

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 following 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 Sewer Rates of 14%

The revenues for FY 2026-27 balance the expenditures at \$29,868,101. Of that figure, \$20,709,848 or 69% is carryover from previous years constituting the beginning fund balance. This year Utility Service Fees are the largest contributors to revenue.

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.

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.

Fiscal Year	Property Tax Levy
2023-24	\$464,717
2024-25	\$492,167
2025-26 Estimate	\$505,000
2026-27 Proposed	\$520,000

This is the maximum levy allowed under State Law without additional voter approval.

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

Structure: Levy for Operations—\$1.98 per \$1,000 of assessed valuation in FY 2026-27.

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
2023-24	\$416,963
2024-25	\$443,031
2025-26 Estimate	\$444,232
2026-27 Proposed	\$450,653

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.

Fiscal Year	Planning Fees
2023-24	\$228,153
2024-25	\$110,093
2025-26 Estimate	\$155,000
2026-27 Proposed	\$140,000

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.



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 on a 3-Tier scale based on consumption for residential users.

Assumptions:

This budget includes proposed water rates revenues of \$1,183,000 based on previous water rate revenues.

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% was implemented last FY. There is no rate increase budgeted for this year.

		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 2026-27 sewer rates will increase by 14%. This budget includes proposed sewer rates revenues of \$1,482,000 based on previous sewer revenues and the 14% 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

Meter Size	MCE Factor	\$ / Meter	\$ / MCE	Total Monthly Fixed Charge
5/8"	1.00	\$ 21.70	\$ 20.37	\$ 42.06
3/4"	1.00	\$ 21.70	\$ 20.37	\$ 46.06
1"	2.50	\$ 21.70	\$ 50.92	\$ 72.62
1 1/2"	5.00	\$ 21.70	\$ 101.83	\$ 123.53
2"	8.00	\$ 21.70	\$ 162.92	\$ 184.62
3"	16.00	\$ 21.70	\$ 325.84	\$ 347.55
4"	25.00	\$ 21.70	\$ 509.14	\$ 530.84
6"	50.00	\$ 21.70	\$ 1,280.23	\$ 1,301.93
Volume Charge				
Residential	\$ 6.97	per 1,000 gal of avg. winter water usage [a]		
Commercial	\$ 12.91	per 1,000 gal of all water usage		
[a] Average metered water usage between November and February of previous fiscal year				

2020-21 through FY 2023-24, and then by 6% in FY 2024-25.

However, rates were not increased from FY20 – FY23. Last year the city increased the rates by 18%. This left two remaining rate increases, the 8% remaining two years ago and one 6% increase. 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

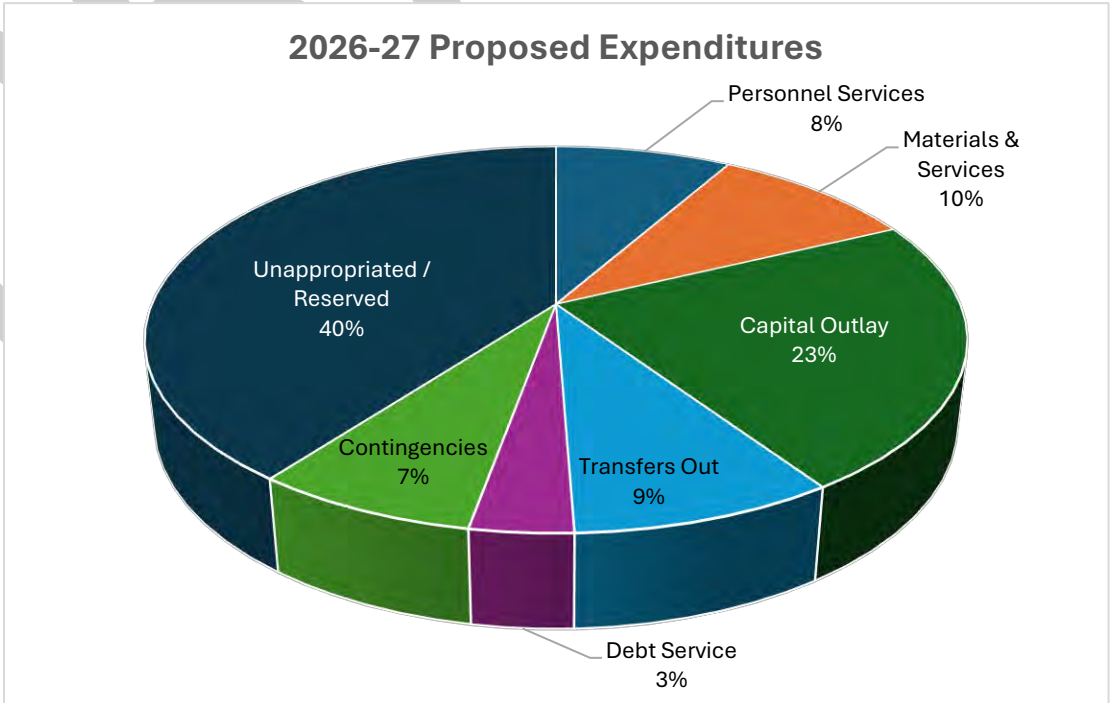
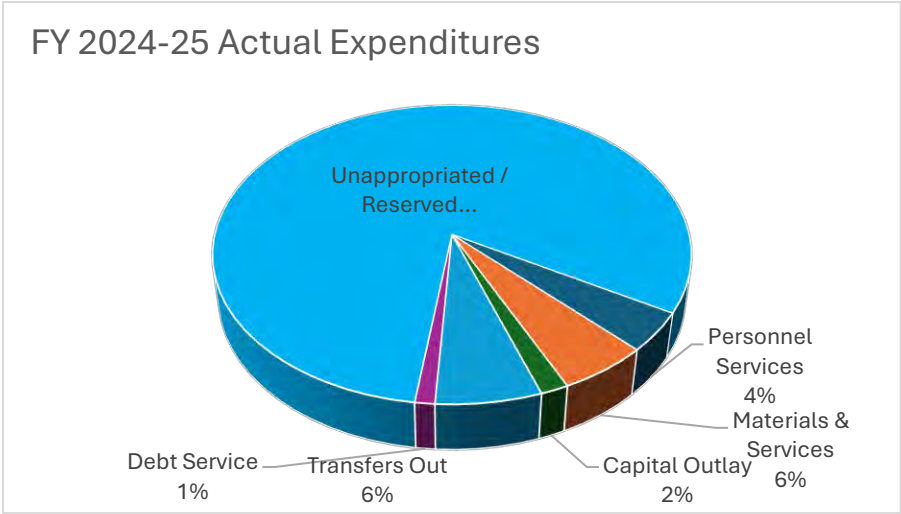
Under Oregon budget law, the City has the authority to appropriate all revenue sources. As a result, the City of La Pine prepares an annual budget for all funds meaning that all money expected to be received as resources are appropriated out as expenditures.

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 \$11,860,939 (40%). Following in second place is Capital Outlay budgeted at \$6,780,000 (23%). 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 (\$2,877,400 – 10%), Transfers Out (\$2,635,000– 9%), and Personnel Services (\$2,463,762 – 8%). The remaining categories of expenditure are Contingency (\$2,227,000 -- 7%), and Debt Service (\$1,024,000 – 3%).



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	\$ 750,000
Cemetery Fund	\$ 7,000
Streets Fund	\$ 280,000
Tourism Fund	\$ 125,000
Community Development	\$ 75,000
Industrial / Economic Development	\$ 185,000
Water	\$ 380,000
Sewer	\$ 425,000
TOTAL CONTINGENCIES BUDGETED	\$ 2,227,000

Position	FTE		
	FY 2024-25	FY 2025-26	FY 2025-26
City Manager	1.00	1.00	1.00
Assistant City Manager / Finance Director	1.00	1.00	1.00
City Engineer		1.00	
Public Works Director	1.00	1.00	1.00
Community Development Director	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00
City Recorder	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	3.00
Administrative Assistant II	-		1.00
Staff Accountant	-	-	1.00
Utility Billing Clerk	1.00	1.00	-
Public Works Maintenance Staff	5.00	5.00	6.00
Total	13.00	14.00	17.00

Personnel Services & Staffing Levels

The FY 2026-27 proposed budget includes a total of 17.0 full-time equivalent (FTE) employees, up from 15.0 FTE in FY 2025-26. One FTE equals approximately 2,080 hours of work each year. Proposed staffing level changes in this budget include the addition of administrative assistant, utility worker, and accounting staff.

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 3%.



Interfund Transfers

Interfund Transfers represent the movement of monies between funds within the City. This is normally done to reallocate 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 adjustments to save as well as transferring funds to reimburse for capital projects.

Fund	Transfers In	Transfers Out	Difference
General		\$ 265,000	\$ (265,000)
Cemetery	\$ 50,000		
Streets	\$ 600,000	\$ 225,000	\$ 375,000
Community Development	\$ 175,000	\$ -	\$ 175,000
Water & Sewer Reserve	\$ 450,000	\$ -	\$ 450,000
Equipment Reserve	\$ 320,000	\$ 100,000	\$ 220,000
CDD Operating Reserve	\$ -		\$ -
Industrial / Economic Development	\$ 40,000		\$ 40,000
SDC	\$ -	\$ 1,500,000	\$ (1,500,000)
Water	\$ 500,000	\$ 45,000	\$ 455,000
Sewer	\$ 500,000	\$ 500,000	\$ -
Totals	\$2,635,000	\$ 2,635,000	

be well



Key Projects by Fund

KEY PROJECTS BY FUND

As spring kicks off, staff are looking to get back into the administration of capital projects. For the last FY the city has mostly been in stasis regarding these projects. This is due to several circumstances. First, there are insufficient staffing levels to take on multiple capital projects. Secondly, current staff that perform capital project management have been encouraged to reassess and bolster operations following the significant dedication of resources for major project completion of the last 3 years. Projects that have been finalized since FY 2022-23 include:

- the \$40M Water and Wastewater Expansion Project
- Newberry Lift Station Improvements
- Industrial Lift Station improvements
- Eastside 97 Streetscape
- La Pine 2045 - Comprehensive Plan Update
- Comprehensive Code Amendment Project
- Enhanced Law Enforcement and Public Safety
- Community Hardening in response to Wildfire (phase 1)
- In-house street maintenance for unimproved roadways
- various Safety Committee endeavors, including:
 - the purchase of items for the Wastewater Treatment Lagoons including life jackets and a replacement monitoring watercraft
 - lighting
 - first aid items

This is a significant number of completed projects given current City staffing levels and we are proud to conduct sound municipal services under lean operational overhead. City staff from all departments are preparing to undertake a series of new and ongoing/expanding projects this coming Fiscal Year. Details of those plans are contained in the following pages.

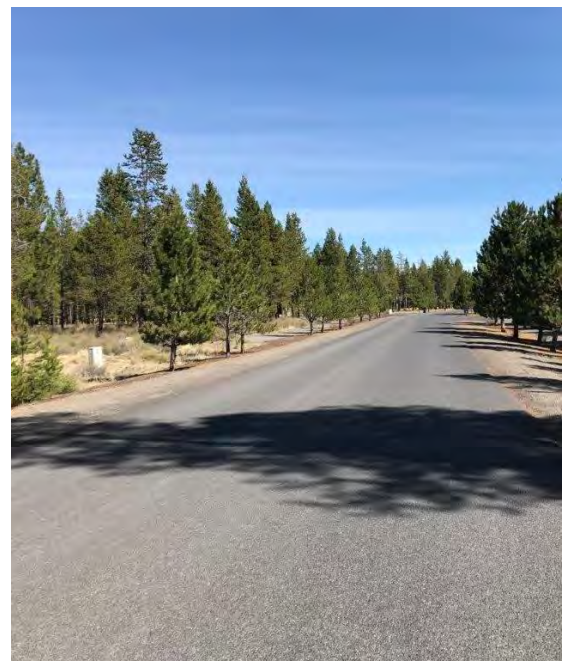
General & Cemetery Funds

General Fund projects include building improvements, paving, concrete construction, city hall internal remodeling, painting, carpeting and safety bollards and other parking lot enhancements.

The Cemetery Fund will receive an interfund transfer from the General Fund for signage and fencing. This is in an effort to establish guidelines and a maintenance schedule that the City's limited staff can operate and maintain.

Streets Fund

The Streets Fund will see projects predominantly revolving around maintenance and improvements of unimproved (gravel) roads.



The city often contracts with Deschutes County for assistance with maintenance of the Streets. The city values this partnership as road ownership and maintenance is shared with Deschutes County as dedicated possession of roadways is mixed due to the city’s young age. The purchase of a new dump truck for asphalt removal, hauling of rock and backfill, and cinder cleanup is budgeted for this cycle. Other notable street projects include savings for paving and gravel on city streets.

Tourism Fund

This year city staff will be working to enter into an agreement with the city’s largest tourism events –La Pine Frontier Days & the La Pine Rodeo – to hire land use consultants to bring land for these events up to city standard for development. This project will take a substantial lift from city staff, however, the long term effects will impact and help the entire community. Last year the Tourism Fund, in conjunction with the Urban Renewal Agency, began work on an archway into the City of La Pine – this project is still ongoing.



Community Development Fund

The city’s Community Development Department has been continually working on Long Range Projects. Last year the city completed the La Pine 2045 Comprehensive Plan update. Currently, the department is 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 Cagle Infill program, a rate study, and audit and clean up of the City’s Nuisance Abatement Code.

SDC (System Development Charges) Fund



The city requires an updated Capital Improvement Plans for Streets, Water and Sewer. These costs for these plans were budgeted in FY26, however, none of the funds were expended. As a result, the City will be re-budgeting those dollars for FY27. Our hope is to make substantial headway on these projects during the fall of 2026. This year the city completed work on the Newberry Lift Station which was funded by the SDC fund.

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. Design of this project began in 2025, and groundbreaking construction on this project should be initiated by summer 2026.

Water Fund



As we have transitioned to a steadier pace in this fund the City has not taken on any large projects. This fund has budgeted for some outside painting for the Booster Station, some potential water right purchases, and for a new bulk water fill station. 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. As the city continues to grow, the need for staffing is

increasing. The two enterprise funds (Water and Sewer) have been budgeted for two new employees, a dedicated Administrative Assistant and an additional Utility Worker.

Sewer Fund

This fund has not taken on any large projects. This fund has been budgeted for outside painting, roof repairs, and work on redesigning the Wickiup Lift Station. 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. As the city continues to grow the need for staffing is increasing. The two enterprise funds (Water and Sewer) have a budget for two new employees, a dedicated Administrative Assistant and an additional Utility Worker.



Overview of Changes by Fund

OVERVIEW AND CHANGES BY FUND

General Fund

The primary substantive changes to the General Fund include the hiring of a staff accountant in the Personnel Services category, a significant increase to Capital for building improvements, and a small increase to materials and services for software purchases. The hiring of a staff accountant has become an apparent need for the Finance Department for both redundancy and internal controls. Capital Improvements are budgeted high for building improvements as we look at staff expansion and an increase to citizen foot traffic at City Hall requiring both interior and exterior enhancements.

Cemetery Fund

The cemetery fund is receiving a large interfund transfer from the General Fund for fencing and other maintenance related items.



Streets Fund

This fund will have substantial increases to both materials and services and capital outlay. These are both slated for surface related road improvement.

Tourism Fund

This year city staff will be working to enter into an agreement with the city's largest tourism events – the La Pine Frontier Days & the La Pine Rodeo – to contract with land use consultants in bringing land and properties utilized up to city standards for event development. This is seen as an increase in the materials and services budget.

Community Development Fund

There are no substantial changes to the Community Development Fund.

Water & Sewer, Equipment and Debt Reserve Funds

There are no substantial changes to the Reserve Funds.

Community Development Operating Reserve Fund

There was no capacity for a transfer into this reserve this year.



Industrial / Economic Development Fund

There are no substantial changes to the Economic Development Fund this year.

SDC Fund

Capital Expenditures include the Capital Improvement Plans (CIP's) for Water, Sewer and Streets. These amounts are consistent with last year because those projects were tabled.

Water Fund

The Water Fund has no projected increase this year. Personnel Services remains consistent, however, budgeted slightly higher than last year due to the addition of two new employees. The Capital Outlay budget has increased mostly due to building improvements. This has been allocated for a significant project that will be applied to the Booster Station location on Hinkle Way. This facility will be reopened this year to the Public as the City's Public Works Department. The City's new Administrative Assistant will operate out of this location and it will be a central hub for Public Works related activities. These

improvements include interior remodeling, paving, landscaping, and signage.

Sewer Fund

The Sewer Fund is projecting an 14% rate increase. This is the last in a series of increases recommended by FCS group over a decade ago. Personnel Services remains consistent, however, slightly higher due to the new positions being hired by Public Works.



Budget Worksheets by Fund

General Fund

CITY OF LA PINE, OREGON
 BUDGET WORKSHEET
 FY 2026-27

GENERAL FUND								
		FY 2023-24	FY 2024-25	FY 2025-26			FY 2026-27	
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2026	Projection	PROPOSED	APPROVED
10-301-100	BEGINNING FUND BALANCE	3,055,350	3,291,986	3,192,207	3,614,639	3,614,639	3,749,169	
10-310-110	PROPERTY TAXES - CURRENT	464,717	492,167	475,000	483,983	505,000	520,000	
10-310-120	PROPERTY TAXES - PRIOR	2,918	3,343	2,500	2,452	2,700	2,500	
10-320-210	OLCC RENEWAL FEE REVENUE	625	450	250	325	325	300	
10-320-220	SOCIAL GAMING LICENSES	100		-	100	100	100	
10-320-230	BUSINESS LICENSE REVENUES	12,960	7,324	15,000	182	15,000	15,000	
10-320-240	MARIJUANA LICENSE REVENUE	75	200	-		200	200	
10-320-250	EVENT FEE REVENUE	750	650	400	550	750	750	
10-320-330	MOTEL TAX REVENUE	57,290	63,277	57,000	45,059	65,000	65,000	
10-330-340	STATE SHARED REVENUE							
10-330-345	STATE SHARED REVENUE COMBINED	223,882	215,544	175,000	151,420	220,000	220,000	
10-330-390	GRANTS - MISCELLANEOUS							
10-350-510	FRANCHISE FEE - BEND COMMUN	8,973	6,101	4,500	4,326	6,489	6,000	
10-350-515	FRANCHISE FEE - CASCADE N.G.	14,330	15,979	6,500	7,692	11,538	10,000	
10-350-520	FRANCHISE FEE - CENTURYTEL	44	16	20	15	23	23	
10-350-525	FRANCHISE FEE - MID STATE ELEC	82,119	90,071	57,000	64,607	96,911	95,000	
10-350-535	FRANCHISE FEE - CENTURY LINK	2,596	543	700	385	578	700	
10-350-540	FRANCHISE FEE - REPUBLIC SVCS.	19,053	21,603	20,000	12,684	19,026	20,000	
10-350-600	FRANCHISE FEE - LIGHT SPEED NET.	1,154	625	400	540	810	810	
10-380-810	INTEREST INCOME	125,275	167,039	25,000	100,916	151,000	25,000	
10-390-930	RENTAL INCOME	21,512	22,158	22,500	15,321	22,500	2,250	
10-390-932	RENTAL INCOME - TOWER	18,653	13,155	16,000	10,495	15,700	15,700	
10-390-980	ELECTION INCOME		300					
10-390-990	MISCELLANEOUS INCOME	22,879	29,289	2,500	10,838	10,838	2,500	
10-480-200	TRANSFERS IN - STREETS FUND							
10-480-300	TRANSFERS IN - COMM. DEV FUND							
10-480-400	TRANSFERS IN - INDUSTRIAL FUND							
10-480-220	TRANSFERS IN - TOURISM FUND							
10-480-500	TRANSFERS IN - WATER FUND		400,000					
10-480-520	TRANSFERS IN - SEWER FUND							
TOTAL FUND RESOURCES		4,135,255	4,841,820	4,072,477	4,526,529	4,759,126	4,751,002	



GENERAL FUND

		FY 2023-24	FY 2024-25	FY 2025-26			FY 2026-27		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2026	Projection	PROPOSED	APPROVED	ADOPTED
PERSONNEL SERVICES									
10-510-1100	REGULAR PAYROLL	129,560	115,195	332,463	126,205	189,308	366,312		
10-510-1150	OVERTIME WAGES	625	4	33,246	-	-	7,500		
10-510-1420	SOCIAL SECURITY/MEDICARE	16,097	9,924	21,865	9,971	14,957	23,927		
10-510-1440	STATE UNEMPLOYMENT	2,886	2,064	8,575	1,853	2,780	9,383		
10-510-1460	WORKERS COMP ASSESSMENT	937	1,962	259	2,228	3,342	315		
10-510-1800	HEALTH INSURANCE	32,002	28,190	55,080	24,120	36,180	81,000		
10-510-1900	RETIREMENT BENEFITS	691	7,343	17,150	7,112	10,668	18,766		
TOTAL PERSONNEL SERVICES		182,798	164,682	468,638	171,489	257,234	507,203		
MATERIALS & SERVICES									
10-520-2050	AUDIT	16,114	21,051	7,556	13,167	13,167	16,000		
10-520-2080	ADVERTISING EXPENSE	2,448	6,062	4,500	842	4,500	4,500		
10-520-2150	BANK FEES	19,790	20,140	20,000	16,836	26,000	30,000		
10-520-2180	CLEANING/JANITORIAL								
10-520-2220	COMMUNITY FUND - UNRESTRICTED	6,470	25,420	15,000	8,000	15,000	7,500		
10-520-2250	CONTRACTED SERVICES	3,367	1,250	40,000		40,000	40,000		
10-520-2255	CONTRACTED SERVICES-DES CO SHERIFF		240,553	275,000	136,561	275,000	325,000		
10-520-2280	ELECTION COSTS			2,000					
10-520-2300	EMPLOYEE REIMB. - CLOTHING	326	3,397		1,000	1,000			
10-520-2325	ENGINEERING			15,000	-	15,000	15,000		
10-520-2350	FUEL	37	313	2,500	51	500	2,500		
10-520-2400	INSURANCE	5,547	6,513	7,000	17,356	17,356	25,000		
10-520-2500	IT - PARTS & EQUIPMENT	1,521	755	2,000	682	1,500	5,000		
10-520-2520	IT - SOFTWARE & SUPPORT	14,810	17,894	25,000	14,054	25,000	65,000		
10-520-2530	IT - WEBSITE DESIGN & MAINT	450	6,438	25,000	472	750	25,000		
10-520-2600	LEGAL FEES EXPENSE	2,468	4,655	50,000	2,053	12,500	50,000		
10-520-2700	MEETINGS/TRAVEL/TRAINING	13,071	16,582	25,000	14,725	25,000	30,000		
10-520-2720	MEMBERSHIP & DUES	5,409	6,454	10,000	7,280	10,000	15,000		
10-520-2730	MOSQUITO SPRAYING	38,838	43,051	45,000	13,785	35,000	40,000		
10-520-2750	OFFICE SUPPLIES/COPIER	7,419	5,302	12,500	2,689	7,500	7,500		
10-520-2770	POSTAGE FEES	927	707	3,000	391	1,750	3,000		
10-520-2840	REPAIRS & MAINT - BUILDINGS	6,054	2,161	45,000	8,097	20,000	40,000		
10-520-2850	REPAIRS & MAINT - EQUIPMENT	71			19	100			
10-520-2860	REPAIRS & MAINT - LANDSCAPING					-			
10-520-2870	REPAIRS & MAINT - VEHICLE	9	641	2,500	13	100	2,500		
10-520-2880	SECURITY	434	684	1,500	463	1,500	2,500		
10-520-2900	UTILITIES - GAS/ELECTRICITY	2,438	1,802	3,500	1,238	2,000	3,500		
10-520-2910	UTILITIES - GARBAGE	97							
10-520-2920	UTILITIES - TELEPHONE	3,788	3,147	5,000	2,861	4,500	5,000		
10-520-2990	MISCELLANEOUS EXPENSE	239,611	28,280	10,000	1,984	5,000	10,000		
10-520-2995	MISC PAYROLL FEES	5,426							
TOTAL MATERIALS & SERVICES		396,940	463,252	653,556	264,619	559,723	769,500		

GENERAL FUND

		FY 2023-24	FY 2024-25	FY 2025-26			FY 2026-27		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2026	Projection	PROPOSED	APPROVED	ADOPTED
CAPITAL OUTLAY									
10-550-5150	CITY HALL IMPROVEMENTS	30,215	68,181	400,000	-	150,000	605,000		
10-550-5155	ARPA (POLICE MOU) -- moved to M&S								
10-550-5200	ARPA (SIDWALKS)								
10-550-5230	TRANSIT CENTER				-		350,000		
10-550-5235	LANDSCAPE COST				-				
10-550-5260	EQUIPMENT PURCHASES		8,159						
10-550-5315	MISC. CAPITAL PROJECTS								
TOTAL CAPITAL OUTLAY		30,215	76,340	400,000	-	150,000	955,000	-	-
DEBT SERVICE									
10-560-6100	COP SERIES 2011B PRINCIPAL PMT	30,000	30,000	30,000	30,000	30,000	35,000		
10-560-6110	COP SERIES 2011B INTEREST PMT.	14,482	12,907	13,000	6,060	13,000	9,000		
TOTAL DEBT SERVICE		44,482	42,907	43,000	36,060	43,000	44,000	-	-
INTERFUND TRANSFERS - OUT									
10-780-2100	TRANSFERS OUT - STREET FUND	20,000	325,000		-				
10-780-2200	TRANSFER OUT - TOURISM FUND				-				
10-780-2250	TRANSFER OUT - CEMETERY FUND				-		50,000		
10-780-2300	TRANSFERS OUT - COMM DEVELOPMENT		155,000	175,000	175,000		175,000		
10-780-2325	TRANSFER OUT - IND ECON			40,000	40,000		40,000		
10-780-2340	TRANSFER OUT - WATER FUND	400,000			-				
10-780-2350	TRANSFERS OUT - WASTEWATER FUND				-				
TOTAL INTERFUND TRANSFERS - OUT		420,000	480,000	215,000	215,000	-	265,000	-	-
CONTINGENCY									
10-910-1000	CONTINGENCY			400,000	-		750,000		
TOTAL CONTINGENCY		-	-	400,000	-	-	750,000	-	-
RESERVE FOR FUTURE EXPENDITURES									
10-950-6000	RESERVE - FUTURE CAPITAL			1,000,000	-		750,000		
10-950-7000	RESERVE - FUTURE EXPANSION			240,000	-		250,000		
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	1,240,000	-	-	1,000,000	-	-
UNAPPR. ENDING FUND BALANCE									
10-990-1000	UNAPPR. ENDING FUND BALANCE			652,283	-		460,299		
TOTAL UNAPPR. ENDING FUND BALANCE		-	-	652,283	-	-	460,299	-	-
TOTAL FUND REQUIREMENTS		1,074,435	1,227,181	4,072,477	687,168	1,009,957	4,751,002	-	-
NET RESOURCES OVER REQUIREMENTS		3,060,820	3,614,639	-	3,839,361	3,749,169	-	-	-

Cemetery Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2026-27

CEMETERY FUND									
		FY 2023-24	FY 2024-25	FY 2025-26			FY 2026-27		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2026	Projection	PROPOSED	APPROVED	ADOPTED
20-301-100	BEGINNING FUND BALANCE	51,787	60,014	62,274	59,856	59,856	56,451		
20-340-420	CEMETERY PLOT SALES	5,960	900	3,500	-	-			
20-340-430	OPENING / CLOSING FEES				1,195	1,195			
20-350-100	TRANSFER IN - GENERAL FUND	20,000			-		50,000		
20-380-810	INTEREST INCOME	2,068	2,550	500	1,627	2,400	1,000		
20-390-990	MISCELLANEOUS INCOME				-				
TOTAL FUND RESOURCES		79,815	63,464	66,274	62,678	63,451	107,451	-	-
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			500			500		
20-520-2250	CONTRACTED SERVICES	5,990		10,000					
20-520-2400	INSURANCE	2,773	3,256	5,000			5,000		
20-520-2600	LEGAL FEES EXPENSE	823	200	5,000	371	1,000	5,000		
20-520-2860	REPAIRS & MAINT - CEMETERY	932	11	7,500	1,695	5,500	7,500		
20-520-2990	MISCELLANEOUS EXPENSE		141	1,500	188	500	1,500		
TOTAL MATERIALS & SERVICES		10,518	3,608	29,500	2,254	7,000	19,500	-	-
CAPITAL OUTLAY									
20-550-5000	CAPITAL OUTLAY	9,123		7,500	-		75,000		
TOTAL CAPITAL OUTLAY		9,123	-	7,500	-	-	75,000	-	-
CONTINGENCY									
20-910-1000	CONTINGENCY			15,000	-		7,000		
TOTAL CONTINGENCY		-	-	15,000	-	-	7,000	-	-
UNAPPR. ENDING FUND BALANCE									
20-990-1000	UNAPPR. ENDING FUND BALANCE			14,274	-		5,951		
TOTAL UNAPPR. ENDING FUND BALANCE		-	-	14,274	-	-	5,951	-	-
TOTAL FUND REQUIREMENTS		19,641	3,608	66,274	2,254	7,000	107,451	-	-
NET RESOURCES OVER REQUIREMENTS		60,174	59,856	-	60,424	56,451	-	-	-

Streets Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2026-27

STREETS FUND

		FY 2023-24	FY 2024-25	FY 2025-26			FY 2026-27		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2026	Projection	PROPOSED	APPROVED	ADOPTED
21-301-100	BEGINNING FUND BALANCE	1,570,333	1,903,245	1,658,446	1,900,207	1,900,207	1,887,359		
21-330-330	STATE GAS FUNDS REVENUE	235,879	232,777	235,000	174,215	235,000	245,000		
21-330-390	GRANT REVENUE - STREETS			150,000					
21-310-120	FEE IN LIEU - RECEIVED	67,757	1,000	50,000	10,370	10,370	10,000		
21-380-810	INTEREST INCOME	81,182	71,845	15,000	47,260	67,000	15,000		
21-390-990	MISCELLANEOUS INCOME	27,880	3,875	2,000					
21-350-510	FRANCHISE FEE - BEND COMMUN	13,315	14,228	13,000	10,095	15,143	15,596		
21-350-515	FRANCHISE FEE - CASCADE N.G.	33,438	30,524	34,000	13,268	19,902	20,499		
21-350-520	FRANCHISE FEE - CENTURYTEL	52	41	60	334	501	516		
21-350-525	FRANCHISE FEE - MID STATE ELEC	191,611	210,167	191,000	150,750	226,125	232,908		
21-350-535	FRANCHISE FEE - CENTURY LINK	3,127	1,268	3,200	601	902	928		
21-350-540	FRANCHISE FEE - REPUBLIC SVCS.	44,458	49,921	44,500	29,597	44,396	45,727		
21-350-600	FRANCHISE FEE - LIGHT SPEED NET.	2,693	1,944	2,700	1,260	1,890	1,946		
21-480-100	TRANSFERS IN - GENERAL FUND		325,000						
	Transfer In - SDC						500,000		
	TRANSFERS IN - EQUIPMENT RESERVE			250,000	250,000	250,000	100,000		
TOTAL FUND RESOURCES		2,271,725	2,845,835	2,648,906	2,587,957	2,771,435	3,075,479	-	-
PERSONNEL SERVICES									
21-510-1100	REGULAR PAYROLL	78,636	94,595	160,141	69,117	103,676	187,650		
21-510-1150	OVERTIME WAGES	1,768	2,768	16,015	1,378	2,067	15,000		
21-510-1420	SOCIAL SECURITY/MEDICARE	7,218	7,928	10,480	5,650	8,475	12,295		
21-510-1440	STATE UNEMPLOYMENT	2,154	1,814	4,110	1,053	1,580	4,821		
21-510-1460	WORKERS COMP ASSESSMENT	135	1,968	2,072	1,314	1,971	2,391		
21-510-1800	HEALTH INSURANCE	20,610	24,322	31,320	16,334	24,501	34,560		
21-510-1900	RETIREMENT BENEFITS	4,273	5,488	8,216	3,961	5,942	9,643		
TOTAL PERSONNEL SERVICES		114,794	138,883	232,354	98,807	148,211	266,360	-	-
MATERIALS & SERVICES									
21-520-2050	AUDIT	5,513	7,527	4,900	5,628	5,628	6,500		
21-520-2080	ADVERTISING EXPENSE			2,500	11	1,000	2,500		
21-520-2250	CONTRACTED SERVICES	417	4,912	7,500	3,336	7,500	15,000		
21-520-2300	EMPLOYEE REIMB - CLOTHING	333							
21-520-2325	ENGINEERING COSTS			10,000		2,500	15,000		
21-520-2350	FUEL	3,341	6,630	10,000	1,855	4,000	10,000		
21-520-2370	GRADING/DUST ABATEMENT			25,000			25,000		
21-520-2400	INSURANCE	5,547	5,273	6,700	3,257	3,257	10,000		
21-520-2500	IT - PARTS & EQUIPMENT		98	1,000	264	1,000	1,000		
21-520-2520	IT - SOFTWARE & SUPPORT	2,000	521	1,000	1,023	2,000	2,000		
21-520-2600	LEGAL FEE EXPENSE	1,819	2,553	10,000	477	7,500	10,000		
21-520-2700	MEETINGS/TRAVEL/TRAINING	1,289	3,640	5,000	1,608	4,000	5,000		
21-520-2720	MEMBERSHIP & DUES	187		1,700		1,700	1,700		
21-520-2750	OFFICE SUPPLIES/COPIER	295	345	3,000	184	1,500	3,000		

STREETS FUND

		FY 2023-24	FY 2024-25	FY 2025-26			FY 2026-27		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2026	Projection	PROPOSED	APPROVED	ADOPTED
21-520-2830	REPAIRS & MAINT - MATERIALS		22,107	5,500	161	3,000	150,000		
21-520-2840	REPAIRS & MAINT - BUILDING	1,106	3,671	10,000					
21-520-2850	REPAIRS & MAINT - EQUIPMENT	5,558	11,032	17,000	21,399	30,000	17,000		
21-520-2860	REPAIRS & MAINT - LANDSCAPING	97,734	69,689	84,000	31,681	65,000	90,000		
21-520-2865	ROAD MAINTENANCE	3,663	37,169	65,000	28,878	55,000	65,000		
21-520-2870	REPAIRS & MAINT - VEHICLES	2,986	12,990	12,500	1,621	7,500	12,500		
21-520-2880	SNOW PLOWING	13,893	17,171	35,000					
21-520-2890	STREET LIGHTING	17,068	18,520	20,000	15,610	25,000	35,000		
21-520-2920	UTILITIES - TELEPHONE	284	657	1,250	836	1,350	1,250		
21-520-2990	MISCELLANEOUS EXPENSE	2,586	1,393	2,000	495	1,500	2,000		
	TOTAL MATERIALS & SERVICES	165,619	225,898	340,550	118,330	229,935	479,450	-	-
CAPITAL OUTLAY									
21-550-5210	SIDEWALK IMPROVEMENTS	89,183	286,588	325,000	5,930	5,930			
21-550-5235	LANDSCAPE COSTS								
21-550-5240	STREET LIGHTS								
21-550-5260	EQUIPMENT PURCHASES	19,123	44,259	325,000	202,680	325,000	175,000		
21-550-5270	STREET MAINTENANCE						400,000		
21-550-5600	TRANSPORTATION SYS. PLAN COSTS			150,000		-			
21-550-5650	PROJECTS (ROADS, SIDEWALKS & OTHER)			100,000		-	500,000		
	TOTAL CAPITAL OUTLAY	108,306	330,847	900,000	208,610	330,930	1,075,000	-	-
INTERFUND TRANSFERS - OUT									
21-780-2000	TRANSFERS OUT - EQUIP. RES FUND		250,000	175,000	175,000	175,000	225,000		
21-780-3000	TRANSFERS OUT - GENERAL FUND								
	TOTAL INTERFUND TRANSFERS - OUT	-	250,000	175,000	175,000	175,000	225,000	-	-
CONTINGENCY									
21-910-1000	CONTINGENCY			200,000			280,000		
	TOTAL CONTINGENCY	-	-	200,000	-	-	280,000	-	-
RESERVE FOR FUTURE EXPENDITURES									
21-950-6000	RESERVE - FUTURE CAPITAL			200,000			280,000		
	TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	200,000	-	-	280,000	-	-
UNAPPR. ENDING FUND BALANCE									
21-990-1000	UNAPPR. ENDING FUND BALANCE			601,002			469,669		
	TOTAL UNAPPR. ENDING FUND BALANCE	-	-	601,002	-	-	469,669	-	-
	TOTAL FUND REQUIREMENTS	388,719	945,628	2,648,906	600,747	884,076	3,075,479	-	-
	NET RESOURCES OVER REQUIREMENTS	1,883,006	1,900,207	-	1,987,210	1,887,359	-	-	-

Tourism Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2026-27

TOURISM FUND									
		FY 2023-24	FY 2024-25	FY 2025-26			FY 2026-27		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2026	Projection	PROPOSED	APPROVED	ADOPTED
22-301-100	BEGINNING FUND BALANCE	342,927	481,649	433,119	555,933	555,933	619,453		
22-330-320	MOTEL TAX REVENUE	133,676	147,629	135,000	105,139	150,000	140,000		
22-330-390	MISC INCOME								
22-380-810	INTEREST INCOME	12,478	18,417	4,000	12,796	19,000	7,500		
22-480-100	TRANSFERS IN - GENERAL FUND								
TOTAL FUND RESOURCES		489,081	647,695	572,119	673,868	724,933	766,953	-	-
MATERIALS & SERVICES									
22-520-2050	ACCOUNTING/AUDIT	1,470	2,007	1,500	1,430	1,430	3,500		
22-520-2080	ADVERTISING EXPENSE	(300)		2,500		-			
22-520-2200	CHAMBER & VISITORS CENTER (TRT)	74,800	74,309	74,800	56,100	74,800	78,000		
22-520-2230	TOURISM PROMOTION (TRT)	2,000	9,250	15,000	6,750	6,750	15,000		
22-520-2235	Frontier Days & Rodeo			75,000			150,000		
22-520-2236	4TH OF JULY MARKETING	9,942	6,196	10,000	2,043	10,000	10,000		
22-520-2250	CONTRACTED SERVICES (TRT)			7,500		7,500	7,500		
22-520-2600	LEGAL FEES EXPENSE (TRT)			10,000	53	5,000	10,000		
22-520-2990	MISC EXPENSE (TRT)			1,500		-	1,500		
TOTAL MATERIALS & SERVICES		87,912	91,762	197,800	66,376	105,480	275,500	-	-
CAPTIAL OUTLAY									
22-550-5150	PROJECTS (TRT RESTRICTED)			75,000		-	150,000		
TOTAL CAPITAL OUTLAY		-	-	75,000	-	-	150,000	-	-
INTERFUND TRANSFERS - OUT									
22-780-1000	TRANSFERS OUT - GENERAL FUND								
TOTAL INTERFUND TRANSFERS - OUT		-	-	-	-	-	-	-	-
CONTINGENCY									
22-910-1000	CONTINGENCY			150,000			125,000		
TOTAL CONTINGENCY		-	-	150,000	-	-	125,000	-	-
RESERVE FOR FUTURE EXPENDITURES									
22-950-6000	RESERVE - FUTURE CAPITAL			50,000			100,000		
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	50,000	-	-	100,000	-	-
UNAPPR. ENDING FUND BALANCE									
22-990-1000	UNAPPR. ENDING FUND BALANCE			99,319			116,453		
TOTAL UNAPPR. ENDING FUND BALANCE		-	-	99,319	-	-	116,453	-	-
TOTAL FUND REQUIREMENTS		87,912	91,762	572,119	66,376	105,480	766,953	-	-
NET RESOURCES OVER REQUIREMENTS		401,169	555,933	-	607,492	619,453	-	-	-



Community Development Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2026-27

COMMUNITY DEVELOPMENT FUND

		FY 2023-24	FY 2024-25	FY 2025-26			FY 2026-27		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2026	Projection	PROPOSED	APPROVED	ADOPTED
23-301-100	BEGINNING FUND BALANCE	\$ 737,448	598,059	455,986	587,785	587,785	433,874		
23-330-300	DES. CO ADVANCED PLANNING FEES	142,098	103,519	55,000	63,241	75,000	55,000		
23-330-350	GRANT REVENUES - TA		50,000	50,000	-		50,000		
TBD	GRANT REVENUES - TSP						50,000		
23-340-410	PLANNING FEES	86,055	81,817	85,000	59,101	80,000	85,000		
23-380-810	MISCELLANEOUS INCOME	3,022.00	6,574		816				
23-480-100	TRANSFER IN - GENERAL FUND		155,000	175,000	175,000	175,000	175,000		
23-380-810	INTEREST INCOME	18,707	23,169	7,500	14,244	20,000	7,500		
	TOTAL FUND RESOURCES	987,330	1,018,138	828,486	900,187	937,785	856,374	-	-
PERSONNEL SERVICES									
23-510-1100	REGULAR PAYROLL	188,792	209,996	272,846	152,608	228,912	325,242		
23-510-1150	OVERTIME WAGES	148		5,500	-	-	5,000		
23-510-1420	SOCIAL SECURITY/MEDICARE	17,002	16,851	17,926	12,243	18,365	21,397		
23-510-1440	STATE UNEMPLOYMENT	6,515	2,780	7,030	2,337	3,506	8,391		
23-510-1460	WORKERS COMP ASSESSMENT	968	(65)	217	1,977	2,966	251		
23-510-1800	HEALTH INSURANCE	41,159	43,536	47,520	32,038	48,057	52,920		
23-510-1900	RETIREMENT BENEFITS	6,860	9,511	14,060	8,032	12,048	16,782		
	TOTAL FUND RESOURCES	261,444	282,609	365,099	209,235	313,853	429,983	-	-
MATERIALS & SERVICES									
23-520-2050	ACCOUNTING / AUDIT	2,834	3,512	1,200	1,709	1,709	2,500		
23-520-2080	ADVERTISING EXPENSE	3,239	6,883	8,000	4,639	6,000	8,000		
23-520-2150	BANK FEES			-					
23-520-2250	CONTRACTED SERVICES	28,942	21,229	50,000	31,546	50,000	50,000		
23-520-2300	EMPLOYEE REIMBURSE (CLOTHING)	783							
23-520-2350	FUEL		52	150	8	150	500		
23-520-2500	IT - PARTS & EQUIPMENT	679	3,852	7,500	136	1,500	7,500		
23-520-2520	IT - SOFTWARE & SUPPORT	25,545	10,236	10,000	13,825	15,000	10,000		
23-520-2530	IT - WEBSITE DESIGN & MAINT	6,875	12						
23-520-2600	LEGAL FEES EXPENSE	12,215	10,400	15,000	38,545	65,000	50,000		
23-520-2700	MEETINGS/TRAVEL/TRAINING	4,077	5,497	10,000	3,529	10,000	10,000		
23-520-2720	MEMBERSHIP & DUES	913	734	3,500					
23-520-2750	OFFICE SUPPLIES/COPIER	3,501	2,438	5,000	1,280	5,000	2,500		
23-520-2770	POSTAGE FEES	3,468	2,639	4,500	390	1,500	1,500		
23-520-2870	REPAIRS & MAINT - VEHICLES		516	1,000	8	750	-		
23-520-2900	UTILITIES - ELECTRICITY				795	1,200	1,200		
23-520-2920	UTILITIES - TELEPHONE	740	1,573	1,500	986	1,500	1,500		
23-520-2990	MISCELLANEOUS EXPENSE	552	139	1,500	486	750	750		
	TOTAL MATERIALS & SERVICES	94,363	69,712	118,850	97,882	160,059	145,950	-	-

COMMUNITY DEVELOPMENT FUND

CAPITAL OUTLAY								
23-550-1000	LA PINE 2045	34,088	69,873		15			
23-550-2000	Newberry Master Plan			120,000	-		75,000	
23-550-5260	EQUIPMENT PURCHASES		8,159					
TBD	TSP UPDATE							
	TOTAL CAPITAL OUTLAY	34,088	78,032	120,000	15	-	75,000	-
INTERFUND TRANSFERS - OUT								
23-780-1000	TRANSFERS OUT - GENERAL FUND				-	-		
tbd	TRANSFERS OUT - OPERATING RESERVE			30,000	30,000	30,000		
	TOTAL INTERFUND TRANSFERS - OUT	-	-	30,000	30,000	30,000	-	-
CONTINGENCY								
23-910-1000	CONTINGENCY			75,000			75,000	
	TOTAL CONTINGENCY	-	-	75,000	-	-	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			94,537			130,441	
	TOTAL UNAPPR. ENDING FUND BALANCE	-	-	94,537	-	-	130,441	-
	TOTAL FUND REQUIREMENTS	389,895	430,353	828,486	337,132	503,912	856,374	-
	NET RESOURCES OVER REQUIREMENTS	597,435	587,785	-	563,055	433,874	-	-





Water and Sewer Reserve Fund

CITY OF LA PINE, OREGON
 BUDGET WORKSHEET
 FY 2026-27

		RESERVE FUND - WATER/SEWER							
		FY 2023-24 ACTUALS	FY 2024-25 ACTUALS	FY 2025-26 BUDGET	FY 2025-26 YTD Feb. 2026	Projection	PROPOSED	FY 2026-27 APPROVED	ADOPTED
26-301-100	BEGINNING FUND BALANCE								
26-301-200	BEGINNING FUND BALANCE - WATER	126,000	133,088	933,088	543,376	543,376	567,020		
26-301-300	BEGINNING FUND BALANCE-SEWER	-	310,452	310,452	316,443	316,443	330,213		
26-380-810	INTEREST INCOME	-	16,279						
26-480-500	TRANSFERS IN - WATER FUND	300,000	400,000	500,000					
26-480-520	TRANSFERS IN - SEWER FUND			500,000			450,000		
	TOTAL FUND RESOURCES	426,000	859,819	2,243,540	859,819	859,819	1,347,233	-	-
	CAPITAL OUTLAY								
26-550-5500	CONSTRUCTION EXPENSE - WATER				-		-	-	-
26-550-5500	CONSTRUCTION EXPENSE - SEWER				-		-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	CONTINGENCY								
26-910-1000	CONTINGENCY			-	-				
	TOTAL CONTINGENCY	-	-	-	-	-	-	-	-
	TRANSFER OUTS								
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			1,433,088			567,020		
26-950-7000	RESERVE - FUTURE CAPITAL - SEWER			810,452			780,213		
	TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	2,243,540	-	-	1,347,233	-	-
	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	-	-	2,243,540	-	-	1,347,233	-	-
	NET RESOURCES OVER REQUIREMENTS	426,000	859,819	-	859,819	859,819	-	-	-



Equipment Reserve Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2026-27

RESERVE FUND - EQUIPMENT									
		FY 2023-24	FY 2024-25	FY 2025-26			FY 2026-27		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2026	Projection	PROPOSED	APPROVED	ADOPTED
32-301-100	BEGINNING FUND BALANCE			285,000	296,729	296,729	486,729		
32-380-810	INTEREST INCOME		11,729		10,178	15,000			
32-480-100	TRANSFERS IN - STREETS FUND		250,000	175,000	175,000	250,000	225,000		
32-480-200	TRANSFERS IN - SEWER FUND		5,000	25,000	25,000	25,000	50,000		
32-480-500	TRANSFERS IN - WATER FUND		30,000	150,000	150,000	150,000	45,000		
TOTAL FUND RESOURCES		-	296,729	635,000	656,907	736,729	806,729	-	-
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 - STREET FUND			250,000	250,000	250,000	100,000		
32-780-2400	TRANSFER OUT - WATER FUND								
32-780-2500	TRANSFER OUT - SEWER FUND								
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	250,000	250,000	250,000	100,000	-	-
RESERVE FOR FUTURE EXPENDITURES									
32-910-2000	RESERVE - FUTURE CAPITAL - STREETS			175,000			400,000		
32-910-3000	RESERVE - FUTURE CAPITAL - WATER			180,000			225,000		
32-910-4000	RESERVE - FUTURE CAPITAL - SEWER			30,000			81,729		
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	385,000	-	-	706,729	-	-
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		-	-	635,000	250,000	250,000	806,729	-	-
NET RESOURCES OVER REQUIREMENTS		-	296,729	-	406,907	486,729	-	-	-

Debt Reserve Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2026-27

DEBT RESERVE FUND									
		FY 2023-24	FY 2024-25	FY 2025-26			FY 2026-27		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2026	Projection	PROPOSED	APPROVED	ADOPTED
31-301-100	BEGINNING FUND BALANCE	193,503	972,567	927,730	1,011,011	1,011,011	1,011,011		
31-480-400	TRANSFERS IN - SEWER FUND								
31-480-500	TRANSFERS IN - WATER FUND								
	INTEREST INCOME		38,444						
TOTAL FUND RESOURCES		193,503	1,011,011	927,730	1,011,011	1,011,011	1,011,011	-	-
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			276,784		
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	927,730	-	-	1,011,011	-	-
TOTAL FUND REQUIREMENTS		-	-	927,730	-	-	1,011,011	-	-
NET RESOURCES OVER REQUIREMENTS		193,503	1,011,011	-	1,011,011	1,011,011	-	-	-

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Community Development Operating Reserve Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2026-27

RESERVE FUND - COMMUNITY DEVELOPMENT OPERATING RESERVE									
		FY 2023-24	FY 2024-25	FY 2025-26			FY 2026-27		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2026	Projection	PROPOSED	APPROVED	ADOPTED
TBD	BEGINNING FUND BALANCE						30,000		
TBD	TRANSFERS IN - CDD			30,000	30,000	30,000			
	TOTAL FUND RESOURCES	-	-	30,000	30,000	30,000	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			30,000		
	TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	30,000	-	-	30,000	-	-
UNAPPR. ENDING FUND BALANCE									
TBD	UNAPPR. ENDING FUND BALANCE - CDD			-					
	TOTAL UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	-	-	-
	TOTAL FUND REQUIREMENTS	-	-	30,000	-	-	30,000	-	-
	NET RESOURCES OVER REQUIREMENTS	-	-	-	30,000	30,000	-	-	-





Industrial / Economic Development Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2026-27

INDUSTRIAL / ECONOMIC DEVELOPMENT FUND									
		FY 2023-24	FY 2024-25	FY 2025-26			FY 2026-27		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2026	Projection	PROPOSED	APPROVED	ADOPTED
40-301-100	BEGINNING FUND BALANCE	454,997	2,269,272	1,961,188	2,572,995	2,572,995	1,831,677		
40-320-100	SLED ANNUAL DUES	3,750	7,200	17,550	10,650	10,650	10,000		
40-320-200	LUNCHEON SPONSORS	15,125	17,450	14,000	5,000	5,000	5,000		
40-330-350	GRANTS (SPEC BUILDING)		208,190	15,000					
40-340-400	INDUSTRIAL SITE LEASES	2,378	19,095	1,000	1,362	2,100	2,500		
40-340-410	INDUSTRIAL SITE SALES AND OPTIONS	7,875	111,138	15,000			15,000		
40-380-810	INTEREST INCOME	65,402	89,701	6,000	48,607	72,910	7,500		
40-390-989	DESCHUTES CNTY ANNUAL SUPPORT	29,771	31,859	29,526		29,526	30,000		
40-390-991	MISCELLANEOUS REVENUE								
40-480-100	TRANSFER IN - GENERAL FUND			40,000	40,000	40,000	40,000		
TOTAL FUND RESOURCES		579,298	2,753,905	2,099,264	2,678,614	2,733,181	1,941,677	-	-
MATERIALS & SERVICES									
40-520-2050	ACCOUNTING / AUDIT	735	1,003	6,500	5,477	5,477	7,500		
40-520-2080	ADVERTISING EXPENSE			1,500					
40-520-2250	CONTRACTED SERVICES	49,294	51,240	70,000	30,657	47,000	55,000		
40-520-2520	IT- SOFTWARE & SUPPORT	2,079	416	4,500	416	1,000	4,500		
40-520-2600	LEGAL FEES EXPENSE	94	250	20,000		5,000	20,000		
40-520-2625	LUNCHEON COSTS			9,500		10,000	10,000		
40-520-2650	TRADED SECTOR INCENTIVES			30,000		-			
40-520-2700	MEETINGS/TRAVEL/TRAINING	8,366	10,735	7,500	1,313	2,000	7,500		
40-520-2720	MEMBERSHIP & DUES	4,400	1,150	7,000	2,400	2,400	7,000		
40-520-2750	OFFICE SUPPLIES/COPIER	36	769	1,500	400	1,000	1,500		
40-520-2860	REPAIRS & MAINTENANCE - LAND		27,157	20,000		25,000	25,000		
40-520-2990	MISCELLANEOUS EXPENSE			1,500	2,627	2,627	50,000		
TOTAL MATERIALS & SERVICES		65,004	92,720	179,500	43,290	101,504	188,000	-	-
CAPITAL OUTLAY									
40-550-5000	CAPITAL OUTLAY (Spec Bldg)		88,190	1,750,000	385,249	800,000	1,400,000		
40-550-5100	EQUIPMENT PURCHASES								
TOTAL CAPITAL OUTLAY		-	88,190	1,750,000	385,249	800,000	1,400,000	-	-
INTERFUND TRANSFERS - OUT									
40-780-1000	TRANSFERS OUT - GENERAL FUND								
TOTAL INTERFUND TRANSFERS - OUT		-	-	-	-	-	-	-	-

INDUSTRIAL / ECONOMIC DEVELOPMENT FUND

CONTINGENCY								
40-910-1000	CONTINGENCY			50,000			185,000	
	TOTAL CONTINGENCY	-	-	50,000	-	-	185,000	-
RESERVE FOR FUTURE EXPENDITURES								
40-950-6000	RESERVE - FUTURE CAPITAL			50,000			100,000	
		-	-	50,000	-	-	100,000	-
UNAPPR. ENDING FUND BALANCE								
40-990-1000	UNAPPR. ENDING FUND BALANCE			69,764			68,677	
	TOTAL UNAPPR. ENDING FUND BALANCE	-	-	69,764	-	-	68,677	-
	TOTAL FUND REQUIREMENTS	65,004	180,910	2,099,264	428,539	901,504	1,941,677	-
	NET RESOURCES OVER REQUIREMENTS	514,294	2,572,995	-	2,250,075	1,831,677	-	-

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SDC (System Development Charges) Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2026-27

SDC FUND									
		FY 2023-24	FY 2024-25	FY 2025-26			FY 2026-27		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2026	Projection	PROPOSED	APPROVED	ADOPTED
41-301-110	BEGINNING FUND BALANCE - SEWER	1,244,524	1,834,320	2,001,089	2,026,197	2,026,197	2,382,261		
41-301-115	BEGINNING FUND BALANCE - WATER	87,896	348,264	759,764	581,454	581,454	791,152		
41-301-116	BEGINNING FUND BALANCE - TRANSPORTATION	947,571	1,686,700	1,998,700	2,166,093	2,166,093	2,433,099		
	BEGINNING FUND BALANCE - LIFT STATIONS		52,190	21,000	83,519	83,519	80,676		
41-360-610	SDC INCOME - TRANSPORTATION	739,129	369,147	200,000	163,133	175,000	175,000		
41-360-630	SDC INCOME - WATER	260,368	212,906	100,000	176,113	185,000	185,000		
41-360-650	SDC INCOME - SEWER	454,590	259,803	200,000	263,190	270,000	225,000		
41-360-670	SDC INCOME - INDUSTRIAL LIFT STATION	32,478	31,329	21,000	(2,843)	(2,843)			
41-360-680	SDC INCOME - NEWBERRY LIFT STATION	19,712							
41-380-810	INTEREST INCOME-Sewer	135,206	68,907	10,000	57,376	86,064	15,000		
41-380-811	INTEREST INCOME -Water		20,284	10,000	16,465	24,698	15,000		
41-480-312	INTEREST INCOME - Transportation		110,246	10,000	61,338	92,006	15,000		
41-480-500	TRANSFERS IN - WATER FUND			500,000					
41-480-520	TRANSFERS IN - SEWER FUND		(136,833)						
	TOTAL FUND RESOURCES	3,921,474	4,857,263	5,831,553	5,592,035	5,687,189	6,317,189	-	-
	MATERIALS & SERVICES								
41-520-2881	Capital Improvement Plan - WATER			500,000	-	-			
41-520-2882	Capital Improvement Plan - SEWER			500,000	-	-			
41-520-2883	Capital Improvement Plan - TRANSPORTATION			500,000	-	-			
	TOTAL MATERIALS & SERVICES	-	-	1,500,000	-	-	-	-	-
	CAPITAL OUTLAY								
41-550-5100	CAPITAL OUTLAY - WATER						-	-	-
41-550-5150	CAPITAL OUTLAY - SEWER			1,500,000					
41-550-5200	CAPITAL OUTLAY - TRANSPORTATION	-	-						
	TOTAL CAPITAL OUTLAY	-	-	1,500,000	-	-	-	-	-
	INTERFUND TRANSFERS - OUT								
41-780-2000	TRANSFER OUT - TRANSPORTATION					-	500,000		
41-780-2100	TRANSFER OUT - WATER FUND					-	500,000		
41-780-2200	TRANSFER OUT - SEWER FUND					-	500,000		
	TOTAL INTERFUND TRANSFERS - OUT	-	-	-	-	-	1,500,000	-	-
	CONTINGENCY								
41-910-1000	CONTINGENCY						-	-	-
	TOTAL CONTINGENCY	-	-	-	-	-	-	-	-
	RESERVE FOR FUTURE EXPENDITURES								
41-950-1000	RESERVE - FUTURE CAPITAL - TRANSPORTATION			1,708,700			2,623,099		
41-950-2000	RESERVE - FUTURE CAPITAL - WATER			869,764			491,152		
41-950-6000	RESERVE - FUTURE CAPITAL - SEWER			211,089			2,122,261		
	RESERVE - FUTURE CAPITAL - LIFT STATIONS			42,000			80,676		
	TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	2,831,553	-	-	5,317,189	-	-
	UNAPPR. ENDING FUND BALANCE								
41-990-1000	UNAPPR. ENDING FUND BALANCE								
	TOTAL UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	-	-	-
	TOTAL FUND REQUIREMENTS	-	-	5,831,553	-	-	6,817,189	-	-
	NET RESOURCES OVER REQUIREMENTS	3,921,474	4,857,263	-	5,592,035	5,687,189	(500,000)	-	-

Water Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2026-27

WATER FUND

	FY 2023-24 ACTUALS	FY 2024-25 ACTUALS	FY 2025-26			FY 2026-27	
			BUDGET	YTD Feb. 2026	Projection	PROPOSED	APPROVED
50-301-100 BEGINNING FUND BALANCE	\$ 2,640,750	3,188,714	3,188,714	2,345,949	2,345,949	1,902,039	
50-330-735 INTERGOVERNMENTAL GRANTS	4,509,813	3,069,991				1,000,000	
50-340-467 HOOKUP FEES - NEW SERVICE	12,114	7,282	6,000	3,465	5,500	5,500	
50-340-470 WATER SERVICE	928,264	1,080,805	1,105,813	729,277	1,093,916	1,100,000	
50-340-472 WATER SERVICE - MISC	(4,455)	20,979	10,000	16,135	18,000	18,000	
50-340-475 CROSS CONNECTION PROGRAM	33,181	38,689	35,000	26,632	38,000	45,000	
50-380-810 INTEREST INCOME	99,940	84,681	15,000	28,630	42,000	15,000	
50-380-930 RENTAL INCOME							
50-390-940 LATE FEES & PENALTIES	19,405	16,557	12,500	17,906	20,000	20,000	
50-390-950 FORFEITED DEPOSITS							
50-390-980 INTERIM FINANCING - CONSTRUCTION				35,555	35,555		
50-390-990 MISCELLANEOUS INCOME	53,184	9,474	1,500	2,479	2,500	2,500	
50-480-100 TRANSFERS IN - GENERAL FUND	400,000						
50-480-200 TRANSFERS IN - SDC FUND						500,000	
TOTAL FUND RESOURCES	8,692,196	7,517,172	4,374,527	3,206,028	3,601,420	4,608,039	-
PERSONNEL SERVICES							
50-510-1100 REGULAR PAYROLL	237,426	298,705	389,996	205,533	308,300	448,911	
50-510-1150 OVERTIME WAGES	7,420	12,456	19,500	6,203	9,305	15,000	
50-510-1420 SOCIAL SECURITY/MEDICARE	21,553	24,506	25,437	17,018	25,527	29,301	
50-510-1440 STATE UNEMPLOYMENT	7,138	6,262	9,976	3,506	5,259	11,490	
50-510-1460 WORKERS COMP ASSESSMENT	978	2,015	2,554	3,557	5,336	2,943	
50-510-1800 HEALTH INSURANCE	63,951	78,534	88,560	51,411	77,117	99,360	
50-510-1900 RETIREMENT BENEFITS	9,915	15,783	19,952	11,318	16,977	22,980	
TOTAL PERSONNEL SERVICES	348,381	438,261	555,975	298,546	447,819	629,985	-

WATER FUND

		FY 2023-24	FY 2024-25	FY 2025-26			FY 2026-27		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2026	Projection	PROPOSED	APPROVED	ADOPTED
MATERIALS & SERVICES									
50-520-2050	ACCOUNTING AUDIT	5,145	7,025	9,750	9,415	9,500	10,000		
50-520-2080	ADVERTISING EXPENSE			4,500	118	1,000	4,500		
50-520-2145	BACKFLOW TESTING	6,496		25,000	34,800	42,000	60,000		
50-520-2147	BAD DEBT EXPENSE	35,518							
50-520-2150	BANK FEES	3,742	5,804	9,500	4,560	8,000	13,000		
50-520-2180	CLEANING/JANITORIAL								
50-520-2250	CONTRACTED SERVICES	8,630	23,792	10,000	10,233	17,000	20,000		
50-520-2275	DEPRECIATION EXPENSE	163,706	74,859						
50-520-2300	EMP. REIMB - CLOTHING	1,168							
50-520-2325	ENGINEERING COSTS	161		50,000		40,000	50,000		
50-520-2350	FUEL	7,009	6,325	12,000	5,435	7,500	12,500		
50-520-2375	FOREST FIRE PROTECTION	3,048	2,946	4,500	4,282	4,500	5,000		
50-520-2400	INSURANCE	11,094	9,989	14,000	16,139	17,000	19,000		
50-520-2450	INTEREST EXPENSE	48,051							
50-520-2520	IT - SOFTWARE & SUPPORT	19,514	23,957	27,000	18,638	27,000	27,000		
50-520-2550	LAB TESTING	6,051	4,482	10,000	5,659	9,500	15,000		
50-520-2600	LEGAL FEES EXPENSE	1,736	265	20,000	1,606	7,500	20,000		
50-520-2650	LICENSE & PERMITS		195						
50-520-2700	MEETINGS/TRAVEL/TRAINING	11,870	8,002	15,000	7,025	14,000	15,000		
50-520-2720	MEMBERSHIP & DUES	3,425	8,445	8,000	1,478	5,000	10,000		
50-520-2750	OFFICE SUPPLIES/COPIER	3,300	3,504	7,500	1,815	6,000	7,500		
50-520-2770	POSTAGE FEES	5,494	7,583	8,500	5,146	8,500	10,000		
50-520-2840	REPAIRS & MAINT - BUILDINGS	(6,256)	41,242	75,000	755	75,000	50,000		
50-520-2850	REPAIRS & MAINT - EQUIPMENT	6,068	5,575	10,000	12,705	15,000	15,000		
50-520-2860	REPAIRS & MAINT - MATERIALS	29,396	46,396	45,000	36,501	45,000	45,000		
50-520-2870	REPAIRS & MAINT - VEHICLES	4,335	19,471	12,500	6,872	11,000	12,500		
50-520-2875	REPAIRS & MAINT - METERS**	12,745		25,000	26,811	35,000	65,000		
50-520-2880	SECURITY	1,131	734	1,500	513	1,500	1,500		
50-520-2900	UTILITIES - GAS/ELECTRICITY	18,486	24,769	30,000	17,042	27,000	30,000		
50-520-2910	UTILITIES - GARBAGE	790			-	-			
50-520-2920	UTILITIES - TELEPHONE	4,580	5,733	6,000	3,794	5,700	6,000		
50-520-2990	MISCELLANEOUS EXPENSE	1,382	2,211	5,000	3,960	3,960	5,000		
TOTAL MATERIALS & SERVICES		417,815	333,304	445,250	235,302	443,160	528,500	-	-
CAPITAL OUTLAY									
50-550-5260	EQUIPMENT PURCHASES	36,492	(220)	50,000	50,000	50,000	50,000		
50-550-5310	NON-REIMBURSABLE EXPANSION COSTS	7,419		25,000	1,296	1,296			
50-550-5500	CONSTRUCTION EXPENSE	6,191,257			33,595	33,595			
50-550-5550	WATER FILL STATION			150,000		150,000	150,000		
50-550-5610	Facility Improvement						250,000		
50-550-5650	WATER MITIGATION CREDITS/RIGHTS			500,000		-	1,000,000		
50-550-5675	Capital Improvement Plan						500,000		
TOTAL CAPITAL OUTLAY		6,235,168	(220)	725,000	84,891	234,891	1,950,000	-	-

WATER FUND

		FY 2023-24	FY 2024-25	FY 2025-26			FY 2026-27		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2026	Projection	PROPOSED	APPROVED	ADOPTED
DEBT SERVICE									
50-560-6100	USDA - PRINCIPAL					142,605	150,000		
50-560-6110	USDA - INTEREST		153,341			141,382	150,000		
50-560-6120	BIZ Oregon - Principal				11,970	11,970	13,000		
50-560-6130	BIZ Oregon - Interest				29,441	29,441	35,000		
50-560-6150	LOAN PAYMENTS - PRINCIPAL	177,827		475,000					
50-560-6160	LOAN PAYMENTS - INTEREST	5,735							
50-560-6170	FIB - PRINCIPAL				70,100	76,444	80,000		
50-560-6180	FIB - INTEREST		62,339		28,238	21,669	23,000		
TOTAL DEBT SERVICE		183,562	215,680	475,000	139,749	423,511	451,000	-	-
INTERFUND TRANSFERS - OUT									
50-780-1000	TRANSFERS OUT - GENERAL FUND		400,000						
50-780-2000	TRANSFERS OUT - EQUIP. RES FUND		30,000	150,000	150,000	150,000	45,000		
50-780-2600	TRANSFER OUT - RESERVE FUND		400,000	500,000					
50-780-3100	TRANSFER OUT - DEBT RESERVE FUND		283,987						
50-780-4100	TRANSFERS OUT - SDC FUND			500,000					
TOTAL INTERFUND TRANSFERS - OUT		-	1,113,987	1,150,000	150,000	150,000	45,000	-	-
SPECIAL PAYMENTS									
50-800-1000	SPECIAL PAYMENTS						-	-	-
TOTAL SPECIAL PAYMENTS		-	-	-	-	-	-	-	-
CONTINGENCY									
50-910-1000	CONTINGENCY			350,000			380,000		
TOTAL CONTINGENCY		-	-	350,000	-	-	380,000	-	-
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			662,369			612,621		
TOTAL UNAPPR. ENDING FUND BALANCE		-	-	662,369	-	-	612,621	-	-
TOTAL FUND REQUIREMENTS		7,184,926	2,101,012	4,374,527	908,488	1,699,381	4,608,039	-	-
NET RESOURCES OVER REQUIREMENTS		1,507,270	5,416,160	-	2,297,540	1,902,039	-	-	-



Sewer Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2026-27

SEWER FUND									
		FY 2023-24	FY 2024-25	FY 2025-26			FY 2026-27		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2026	Projection	PROPOSED	APPROVED	ADOPTED
52-301-100	BEGINNING FUND BALANCE	\$ 2,060,551	2,169,336	2,088,339	2,089,427	2,089,427	2,117,665		
52-330-390	SEWER GRANTS	974,555	5,000						
52-340-480	SEWER SERVICE	822,160	1,101,464	1,275,000	905,560	1,300,000	1,482,000		
52-340-485	SEPTIC SERVICE RECEIVED	108,698	97,923	125,000	79,874	120,000	136,800		
52-340-487	GREASE TRAP PUMPING								
52-380-810	INTEREST INCOME	65,476	86,580	10,000	43,023	64,000	10,000		
52-390-990	MISCELLANEOUS INCOME	11,112	85,977	2,500	1,121	1,121	2,500		
52-390-995	INTERIM FINANCING - CONSTRUCTION		4,196,967	3,262,469	298,310	3,262,469			
52-480-100	TRANSFERS IN - GENERAL FUND								
52-480-200	TRANSFERS IN - SDC FUND						500,000		
TOTAL FUND RESOURCES		4,042,552	7,743,247	6,763,308	3,417,315	6,837,017	4,248,965	-	-
PERSONNEL SERVICES									
52-510-1100	REGULAR PAYROLL	237,422	285,393	390,014	202,177	303,266	448,937		
52-510-1150	OVERTIME WAGES	7,420	12,456	19,500	6,203	9,305	15,000		
52-510-1420	SOCIAL SECURITY/MEDICARE	21,551	23,509	25,440	16,745	25,118	29,301		
52-510-1440	STATE UNEMPLOYMENT	7,138	6,132	9,976	3,506	5,259	11,490		
52-510-1460	WORKERS COMP ASSESSMENT	978	2,012	2,745	3,556	5,334	3,162		
52-510-1800	HEALTH INSURANCE	63,950	76,467	88,560	50,871	76,307	99,360		
52-510-1900	RETIREMENT BENEFITS	9,127	15,045	19,952	11,116	16,674	22,981		
TOTAL PERSONNEL SERVICES		347,586	421,014	556,187	294,174	441,261	630,231	-	-

SEWER FUND

		FY 2023-24	FY 2024-25	FY 2025-26			FY 2026-27		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2026	Projection	PROPOSED	APPROVED	ADOPTED
MATERIALS & SERVICES									
52-520-2050	ACCOUNTING/AUDIT	6,615	9,032	6,700	8,376	8,500	8,500		
52-520-2080	ADVERTISING EXPENSES			2,500	118	2,500	5,000		
52-520-2147	BAD DEBT EXPENSE	2,121							
52-520-2150	BANK FEES	3,742	5,804	10,000	4,560	7,500	12,000		
52-520-2180	CLEANING/JANITORIAL								
52-520-2250	CONTRACTED SERVICES	20,064	22,241	25,000	27,268	35,000	35,000		
52-520-2275	DEPRECIATION EXPENSE	162,170	137,241						
52-520-2300	EMP. REIMB. - CLOTHING	1,168							
52-520-2325	ENGINEERING COSTS	(5,000)							
52-520-2350	FUEL	7,009	11,700	15,000	7,155	12,500	15,000		
52-520-2375	FOREST FIRE PROTECTION FEE	3,979	3,879	5,000	4,458	4,458	5,000		
52-520-2400	INSURANCE EXPENSE	30,510	29,622	41,000	38,778	38,778	45,000		
52-520-2450	INTEREST EXPENSE	55,876	99,708						
52-520-2520	IT - SOFTWARE & SUPPORT	17,314	26,481	35,000	20,739	30,000	35,000		
52-520-2550	LAB TESTING	10,818	9,344	15,000	7,604	13,000	15,000		
52-520-2600	LEGAL FEES EXPENSE	17,725	1,215	35,000	1,924	15,000	35,000		
52-520-2700	MEETINGS/TRAVEL/TRAINING	9,013	7,153	15,000	7,636	15,000	15,000		
52-520-2720	MEMBERSHIP & DUES	2,767	2,944	7,500	2,647	5,000	7,500		
52-520-2750	OFFICE SUPPLIES/COPIER	3,574	4,088	5,000	1,714	5,000	5,000		
52-520-2770	POSTAGE FEES	5,645	7,583	8,500	5,146	8,500	8,500		
52-520-2840	REPAIRS & MAINT - BUILDINGS	9,443	23,633	60,000	9,236	60,000	75,000		
52-520-2850	REPAIRS & MAINT - EQUIPMENT	15,179	67,321	50,000	10,289	50,000	15,000		
52-520-2860	REPAIRS & MAINT - MATERIALS	8,524	29,277	25,000	14,908	25,000	25,000		
52-520-2870	REPAIRS & MAINT - VEHICLE	5,903	11,992	15,000	10,328	15,000	10,000		
52-520-2875	REPAIRS & MAINT - PUMPS	50,633	9,086	35,000	14,498	35,000	35,000		
52-520-2880	SECURITY	483	968	1,500	513	1,500	1,500		
52-520-2900	UTILITIES - GAS/ELECTRICITY	34,658	42,719	45,000	32,664	49,000	50,000		
52-520-2910	UTILITIES - GARBAGE	790							
52-520-2920	UTILITIES - TELEPHONE	4,580	5,796	7,500	4,220	7,500	7,500		
52-520-2990	MISCELLANEOUS EXPENSE	1,147	2,383	5,500	6,213	6,213	5,500		
TOTAL MATERIALS & SERVICES		486,450	571,210	510,700	240,992	449,949	471,000	-	-
CAPITAL OUTLAY									
52-550-5230	NEWBERRY LIFT STATION	15,000							
52-550-5235	LANDSCAPE COSTS								
52-550-5260	EQUIPMENT PURCHASES	36,492		45,000	45,000	45,000	50,000		
52-550-5320	NON-REIMBURSABLE PROJECT COSTS	13,133			1,296	1,296			
52-550-5500	CONSTRUCTION EXPENSE	6,839,975		3,262,469	175,288	3,261,173			
52-550-5610	SEWER MASTER PLAN UPDATE - CAGLE								
52-550-5675	Capital Improvement Plan						500,000		
52-550-5700	LIFT STATION IMPROVEMENTS						550,000		
TOTAL CAPITAL OUTLAY		6,904,600	-	3,307,469	221,584	3,307,469	1,100,000	-	-

SEWER FUND

		FY 2023-24	FY 2024-25	FY 2025-26			FY 2026-27		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2026	Projection	PROPOSED	APPROVED	ADOPTED
DEBT SERVICE									
52-560-5000	USDA - PRINCIPAL			550,000	244,025	244,025	250,000		
52-560-5010	USDA - INTEREST		146,222	100,000	251,648	251,648	225,000		
52-560-5020	DEQ - PRINCIPAL						16,000		
52-560-5030	DEQ - INTEREST						5,000		
52-560-5040	BIZ OREGON - PRINCIPAL						25,000		
52-560-5050	BIZ OREGON - INTEREST						8,000		
	TOTAL DEBT SERVICE	-	146,222	650,000	495,673	495,673	529,000	-	-
INTERFUND TRANSFERS - OUT									
52-780-1000	TRANSFERS OUT - GENERAL FUND								
52-780-2000	TRANSFERS OUT - EQUIP. RES FUND		5,000	25,000	25,000	25,000	50,000		
52-780-2600	TRANSFERS OUT - RESERVE FUND			500,000			450,000		
52-780-2700	TRANSFERS OUT - DEBT RESERVE FUND		450,240						
52-780-4100	TRANSFERS OUT - SDC FUND		(136,833)						
	TOTAL INTERFUND TRANSFERS - OUT	-	318,407	525,000	25,000	25,000	500,000	-	-
SPECIAL PAYMENTS									
52-800-1000	SPECIAL PAYMENTS				-				
	TOTAL SPECIAL PAYMENTS	-	-	-	-	-	-	-	-
CONTINGENCY									
52-910-1000	CONTINGENCY			750,000			425,000		
	TOTAL CONTINGENCY	-	-	750,000	-	-	425,000	-	-
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			446,852			576,634		
	TOTAL UNAPPR. ENDING FUND BALANCE	-	-	446,852	-	-	576,634	-	-
	TOTAL FUND REQUIREMENTS	7,738,636	1,456,853	6,763,308	1,277,423	4,719,352	4,248,965	-	-
	NET RESOURCES OVER REQUIREMENTS	(3,696,084)	6,286,394	-	2,139,892	2,117,665	-	-	-



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].

CITY OF LA PINE ADVERTISING & LB FORMS

Notice of Budget Committee Meeting

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CITY OF LA PINE RESOLUTIONS

Municipal Services Provided

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Declaring the Election to receive State Shared Revenues

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Resolution Creating a New Fund

Resolution Making Appropriations

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