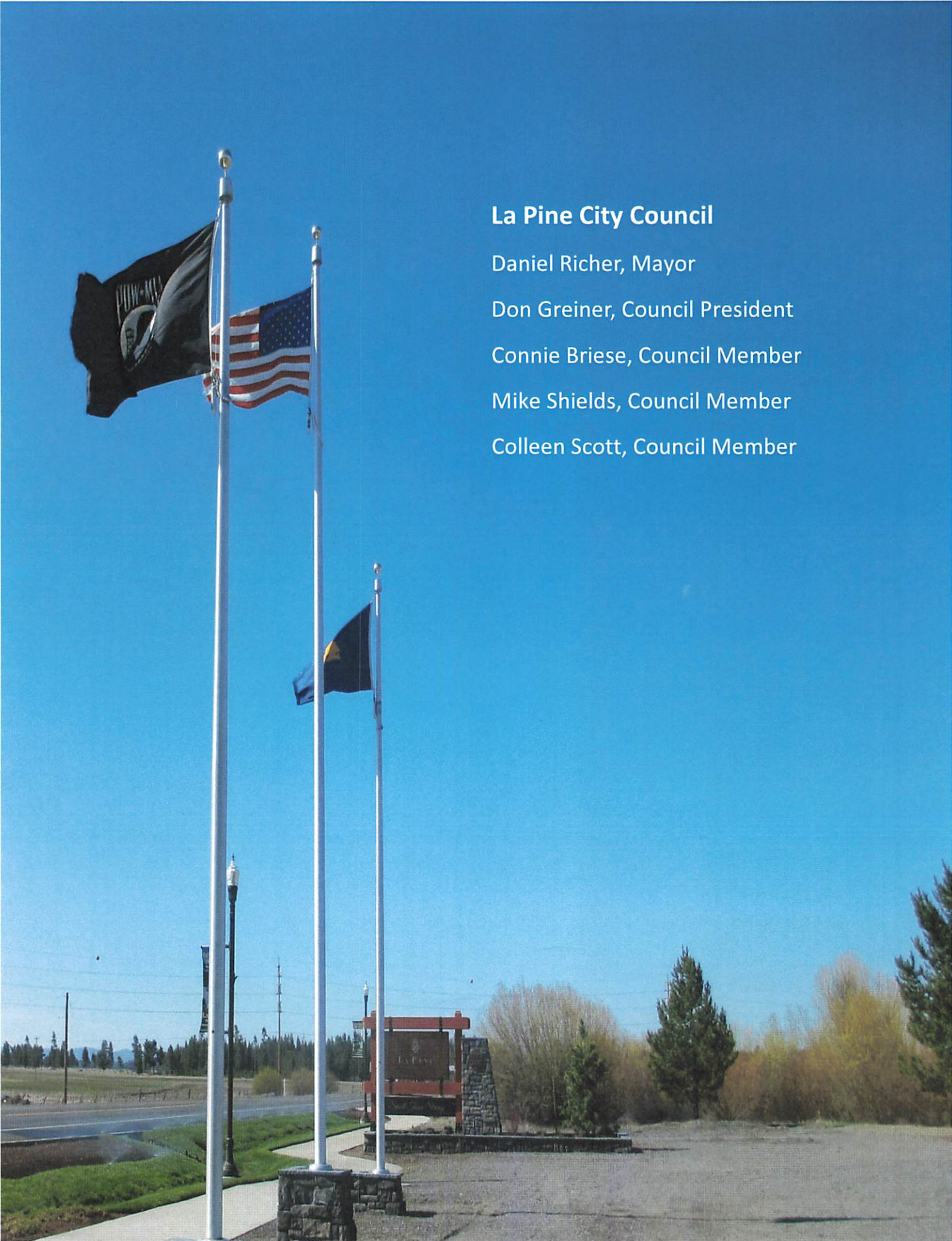


City of La Pine
Adopted Budget
Fiscal Year 2020-2021



LA PINE

O R E G O N



La Pine City Council

Daniel Richer, Mayor

Don Greiner, Council President

Connie Briese, Council Member

Mike Shields, Council Member

Colleen Scott, Council Member

Annual Budget for the City of La Pine

Fiscal Year

July 1, 2020 - June 30, 2021

Budget Committee
Daniel Richer, Mayor
Don Greiner, Council President
Connie Briese, Council Member
Colleen Scott, Council Member
John Cameron, Budget Committee Member
Russ Smith, Budget Committee Member
Max Miller, Student Representative

City Staff
Melissa Bethel – City Manager, Budget Officer
Jake Obrist – Public Works Director
Robin Neace – City Recorder
Jamie Kraft – Office/Account Clerk
Ken Douglas – Public Works Lead
Branden Bren – Utility Worker I
Dylan Gardner – Utility Worker I
Alexa Repko – Assistant Planner

City of La Pine – Proposed FY 2019-20 Budget

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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 2020-21 Annual Budget document.

- **Introduction:** This section includes the Budget Message, Council Goals and Priorities, Staff Objectives, the City's Organizational Chart, and demographics.
- **Policies and Budget Development:** This section contains the City's financial and budgetary policies and guidelines, an overview of the budget process, and budget frequently asked questions (FAQs). Budget Development Policies are reviewed annually by staff.
- **Budget Summary and Overview:** This section provides information on La Pine's budget including a budget summary. The budget summary contains revenue summaries for property taxes, franchise fees, state shared revenues, water sales, sewer fees, intergovernmental services and utility fees. It also contains details on expenditures, transfers, contingencies. Additionally, it describes any key projects for the upcoming fiscal year and outlines any major changes to our budget by fund.
- **Budget Detail:** This section includes the itemized detail of the City of La Pine Budget broken down by fund.
- **References:** This section includes a glossary of municipal finance terms.

Introduction



May 1, 2020

The Honorable Mayor Daniel Richer

Members of the La Pine City Council

Members of the La Pine Budget Committee

As the City Manager and Budget Officer for the City of La Pine, it is my pleasure to present the proposed Fiscal Year (FY) 2020-2021 budget for the City of La Pine. The budget is submitted as required under Chapter 294 of the Oregon Revised Statutes (ORS) and City Code.

Over the 2019 -20 FY, the City of La Pine made significant strides in updating procedures, positions and services. Looking forward, we are reminded how resilient our Community remains in the uncertainty of the COVID-19 pandemic. The forecast for the 20-21 FY is unknown and although we hope for the best, we will plan for any unforeseeable outcomes. Staff has taken every conservative approach in creating our 20-21 FY budget. As stated in last year's message; we continue to look for ways to provide excellent service balanced with efficiency and cost effectiveness, as well as being constantly mindful of our commitment to be fiscally responsible to the citizens of La Pine.

Budget Overview:

If there is a bright spot to the economic future of the City it is that historically the City of La Pine has been very fiscally responsible. Our staff continues to be mindful of the budget and we continue to accrue roll over balances every year. Revenues have been projected at conservative levels with increases in contingencies in most funds to allow for the expected economic impacts from COVID-19. Below key changes are outlined in this year's budget. Other noteworthy changes in the budget document are reflected before each fund worksheet.

Administration & Finance:

The Administration and Finance offices both experienced personnel turnovers for the second year in a row. Last budget year Council approved funding for a salary classification and pay scale with job descriptions. The report and supporting documents are completed and will be included on the agenda with budget approval. This budget also includes expenditures for server and computer software updates.

Personnel/Human Resources:

The City currently operates at 8 FTEs and one part-time high school student. We are proud of the amount of work accomplished by a small staff and we all take pride in our community. As stated above, last year's budget approved funding to hire a consultant to create a step system and job ladder. With the completion of this project we hope to retain and be competitive with recruitment of employees and ultimately save the City money. Increases in salary this next fiscal year are less than 2% with employees being placed within the step system. Future salary increases will be 3% until employees hit market rate.

Community Development:

The Community Development fund continues to be supplemented by the General Fund – although the last couple years has seen a significant increase in development within the City and revenues in this fund continue to increase. The fund has been able to maintain without using the payroll obligated for the Planner.

This position has recently been filled. Not knowing the economic impact COVID-19 will have on development, staff has increased the contingency fund by \$33,000 and added an unappropriated fund balance of \$50,000. It is the hope that this fund will not need to rely on transfers from the General Fund within the next couple of fiscal years.

Streets: Historically the General Fund has supplemented the Street Department with approximately \$200,000 annually and creating a Reserved Capital which has topped out at \$550,000 in the 19-20 FY. Based on Council's decision to move forward with creating a Transportation SDC, and possible gas tax in the future, staff has reallocated \$150,000 from the Reserve Capital line item to Projects (raising that line item to \$250,000) for the potential to complete design work for the east side of Hwy 97. In addition, staff is not anticipating transferring in the normal \$200,000 for this fiscal year. It has been budgeted for the 20-21 FY if needed.

Key Projects Reflected in the 20-21 FY budget:

- Small City Allotment Grant for \$100,000 for the creation of sidewalk along Finley Butte. This project although awarded in 19-20 FY, will carry over into this budget with construction expected to be completed in the summer/fall.
- ODOT STIF Grant award for \$744,835 for phase 1 of the La Pine Station. The project is ongoing with design 99% completed and hoping to bid in the spring or fall of 2020.
- Transportation SDC: In the 19-20 FY a consultant was hired and work has started on creating an SDC for transportation capital improvement projects. The project will be completed in the 20-21 FY.
- Water & wastewater expansion and improvements: Our funding package includes:
Loan and Grant Summary
 - **Loans – \$12,586,000**
 - **Grants – \$9,595,500**
 - **City Contribution – \$2,484,000**
 - **Total Project Cost – \$24,665,500***

20-21 FY will see bidding for construction in the fall and the start of phase 1 construction. Project costs are expected to be more than anticipated, so the project will be monitored and budgeted accordingly.

- Design of east side of Hwy 97: As stated above \$200,000 has been added to Projects in the Street Fund.

Key Projects Not Reflected in the 20-21 FY Budget:

- Wickiup Junction Refinement Plan with ODOT: Although this project does not impact the budget, it is worth noting as an exciting project. 20-21 FY will wrap up this project with plans for multi-modal transportation improvements to the northern section of our City.

- Newberry Neighborhood Multi-Use Path: The City anticipates finalizing the IGA and easements for the Newberry Neighborhood multi use path in 20-21 FY. Grants and developer participation will be sought to help with the construction of the path.

Looking into the future:

Overall, the proposed budget reflects a concern over the impact state revenue may have on our budget. Contingencies and unapproved balances have been raised significantly should such an economic turn take place. A noticeable bright spot is the absence of normal transfers out of the General Fund to Streets, Economic Development and the Cemetery Funds totaling \$255,000 for the 19-20 FY. Although they have been proposed in this budget, it is clear several of our funds are becoming a little more self-sufficient. However, support from the General Fund may still be needed to continue projects in those separate funds. This also emphasizes the importance of continuing to find ways to create transportation revenue. During this last fiscal year, the Council agreed to place a .3 cent gas tax on the ballot and then withdrew the consideration after concerns regarding the economic impact from COVID-19 arose. Future discussion will need to take place regarding the appropriate time to place the measure on the ballot.

Conclusion

This proposed budget for the 20-21 FY reflects the priorities, policies and goals of the La Pine City Council and the Community it represents. A huge thank you to our staff who all helped prepare this budget; we are truly a family that enjoys serving our community and making it the best place to live! *Small Town Strong* has never been more meaningful than now.

Respectfully submitted,



Melissa Bethel
City Manager, Budget Officer



Mission Statement

To maintain the friendly, approachable, small-town nature of our City through effective local leadership, fiscal responsibility and efficient management.

Vision Statement

We strive to deliver the highest quality of life for our community, residents, businesses and guests.

City Council Goals for 2020-2021

Beautification & Revitalization:

Enhance the shared character and connectivity of La Pine through quality public improvements and policies.

Effective Communication:

Maintain transparency while engaging the community and encouraging public participation.

Community Safety:

Work towards a safer community while building on the sense of pride and place through leveraged partnerships.

Essential Infrastructure:

Maintain and improve public infrastructure facilities through strategic investment and planning.

Fiscal Responsibility:

Provide effective, efficient and sustainable services while maintaining a healthy budget for the future.

Economic Development:

Encourage traded-sector investment and job creation while responsibly managing growth.

Provide Quality Services:

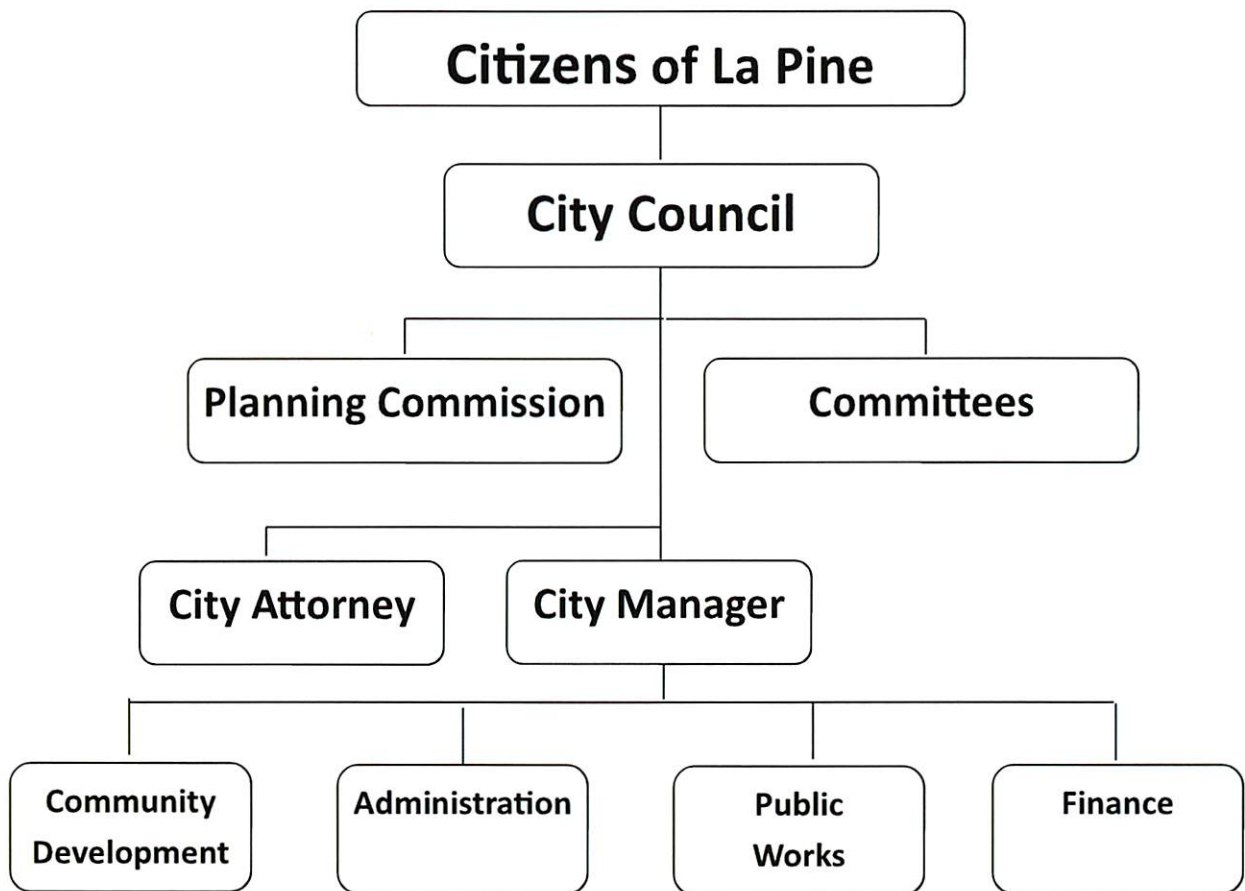
Support a highly qualified, motivated, and engaged City workforce that prioritizes customer service.



L A P I N E

O R E G O N

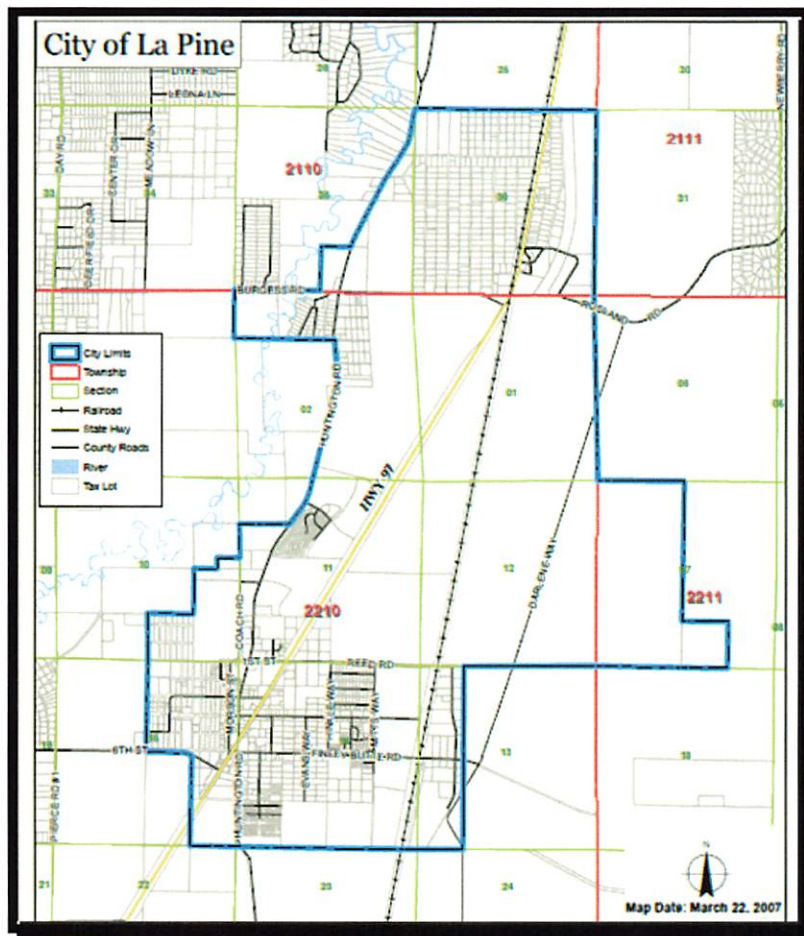
City of La Pine Organizational Chart



Management Staff
Melissa Bethel, City Manager
Jake Obrist, Public Works Manager

COMMUNITY PROFILE

Incorporated in 2006, the City of La Pine has an estimated 1,815 residents and is the fourth largest city in Deschutes County. As a region, La Pine is a growing community that serves over 17,000 people within a 20-mile trade area. 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 Grocery Outlet, Bi-Mart, Sunriver Resort, Mt. Bachelor, Bend-La Pine Schools, Midstate Electric Cooperative, St. Charles Health System and La Pine Community Health Center. While the face of La Pine will continue to change as we grow, our community will remain Small Town Strong as we welcome and support our friends and neighbors.



Policies and Budget Development

FINANCIAL AND BUDGETARY POLICIES AND GUIDELINES

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

The City strives to comply with all state laws governing budgeting and financial transactions, with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) statements. This section includes a summary of the financial and budgetary policies adhered to by the City of La Pine.

General Policies

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

Revenues

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

Expenditures

- Budget control is maintained at the department level. The City Manager has the authority to approve expenditures up to \$20,000. Expenditures exceeding \$20,000 must be approved by City Council. However, to maintain transparency and good financial policies, most expenditures which exceed \$5,000 are vetted through the City Council for approval.
- All fixed assets purchased and capital projects completed for and/or by the City of La Pine with a cost of \$10,000 or more and with a useful life of more than one year will be capitalized.
- In no case may 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 or greater than the term of financing.

Capital Planning

- A Capital Improvement Plan (CIP) should 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:

- Support City Council goals and objectives, prevent the deterioration of the City's existing infrastructure, and protect its investments in streets, building and utilities.
- Encourage and sustain economic development in La Pine, and respond to and anticipate future growth in the City.
- 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. The majority of the budget adoption process takes place from February through June each year. The City Manager, Public Works Manager 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 five citizen members.

Notice of the Budget Committee public hearings, which are held in May, are published in the Bend Bulletin and on the City's website at www.lapineoregon.gov preceding the meetings. The Budget Officer/City Manager delivers the Budget Message at the first Budget Committee meeting. The budget message explains the proposed budget and any significant changes in the City's financial position. At the second budget committee meeting 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/City Manager 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 may not be 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 and hard copies are available on request at City Hall.

Citizen Involvement Opportunities

All meetings of the Budget Committee and City Council are open to the public. Citizens are encouraged to provide comment during any of these meetings during the Public Comment period of the agenda. Citizens may also testify before the City Council during the public hearing on the approved budget. The proposed budget document will be available for public review at City Hall and on the City's website 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 resolutions adopting the budget, expenditures may not be made for any purpose in an amount greater than the amount appropriated, excepted 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, generally speaking, 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 changes can be addressed by a resolution.





**Budget Calendar Fiscal
Year 2020-2021**

Appoint Budget Officer and Budget Committee	March 18, 2020
Publish 1 st Notice of Budget Committee Meeting and Public Hearing for Use of State Revenue Sharing (Wise Buys, Bulletin, website)	May 4, 2020
Publish 2 nd Notice of Budget Committee Meeting and Public Hearing for use of State Revenue Sharing (website only)	May 11, 2020
Budget Message and Budget Committee Meeting Public Comment	May 18, 2020
2 nd Budget Committee Meeting and Public Hearing for use of State Revenue Sharing	May 27, 2020
3 rd Budget Committee Meeting and Public Hearing (<i>Only if Necessary</i>)	May 28, 2020
Publish Notice of Budget Hearing	June 1, 2020
Budget Hearing and Adoption of the Budget Make Appropriations, Impose and Categorize Taxes (City Council)	June 10, 2020

Budget Officer: Melissa Bethel, City Manager

Finance Staff: Brenda Bartlett

Budget Committee: Connie Briese, John Cameron, Don Greiner, Daniel Richer, Colleen Scott, Russ Smith, Mike Shields.

**** All dates and times are subject to change**

BUDGET FAQs (FREQUENTLY ASKED QUESTIONS)

What is a budget?

A budget is a planning tool. It identifies the work plan for the city for the fiscal year and outlines the financial, material, and human resources available to complete the work plan. It also includes general financial information about the organization and identifies the policy direction of the City Council under which the budget was prepared. The budget is the City's means of planning and reporting what it intended to do with its financial resources to ensure the funds 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 on the basis of funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. Each fund is considered a separate entity accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.

Why does a city create a budget?

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

Even if there were no legal requirement to budget, La Pine would complete a budget anyway. Budgeting creates a work and spending plan, which help 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 the modified accrual basis for all funds of the City. Under this accounting basis, revenues are recorded when they are measurable and available, generally within 60 days of year end. Expenditures are recognized when the liability is incurred except that future long-term obligations are not recognized until they 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 Generally Accepted Accounting Principles (GAAP), promulgated by the Government Accounting Standards Board

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

What does city staff do to develop the budget?

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

- Relevant federal, state or city regulations or needs that affect services provided by a department
- Council position, policy statement, or general 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 give policy direction for the development of the budget. Once that is completed, staff turns its attention to turning that direction into numbers on paper. Factors that will play into budget planning at this point include:

- The cost of employee salaries is the largest expenditure on the city budget. Therefore, careful attention is given to cost-of-living adjustments, or any other major change in the employee salary schedule.

- Known cost factors including such items as postal rate increases, social security costs, contribution rates to employee pension and retirement funds, and other similar costs.
- Changes in employee fringe benefits, such as changes affecting vacation policy, overtime, holidays, uniform allowances, health insurance, and sick leave affect expenditures.
- Required elements of the budget such as insurance costs, utility costs, and vehicle maintenance costs are developed.
- Capital projects that have been recommended by facility plans or special area land-use plans, or have been requested by citizens.
- General economic fluctuations can be one of the most difficult considerations when preparing a budget. In recent years even the best economists have encountered difficulty in predicting the performance of the economy. Also, any local event significantly impacting the local economy is taken into consideration. The failure or inability to conservatively consider projected economic activity can cause significant financial problems.

As with the revenue estimates, fiscal prudence demands that expenditure estimates be as accurate as possible. The City Manager analyzes and review 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 develops projections each year for each type of revenue the city receives. These projections are based on knowledge of some factors and assumptions about others. For example, the City could be notified that it will receive a \$1 million reimbursement grant for a capital project. The capital project is scheduled to last from May in one year until September one year later. As a result of the construction schedule, this project will cross three fiscal years. 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.

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

Is the budget ever evaluated?

During the course of the fiscal year, the expenditures and revenues are monitored regularly and compared to the budget appropriations. Monthly operating reports are prepared by the City's contract CPA, and provided to the City Manager and City Council quarterly meeting.

At the close of the fiscal year, the Annual Financial Report is prepared which reports on the financial condition of the city. During the budget process, this information is used to compare the projections of revenues and expenditures made during the prior fiscal year to the actual revenues and expenditures for a given fiscal year. Current year and future assumptions about revenues and expenditures may be changed depending on how close projections were to actual figures.

Can the budget be amended once it is adopted?

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

Who do I contact for more information?

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

BUDGET SUMMARY FISCAL YEAR 2020-2021

INTRODUCTION

This section of the budget document provides an overview of the fiscal information regarding operations of the City of La Pine for FY 2020-21. This section begins (below) with a summary of the FY 20-21 City budget that combines all funds by type. The following pages breakdown key categories of revenues and expenditures offering a snapshot of the flow of funds to and through the City.

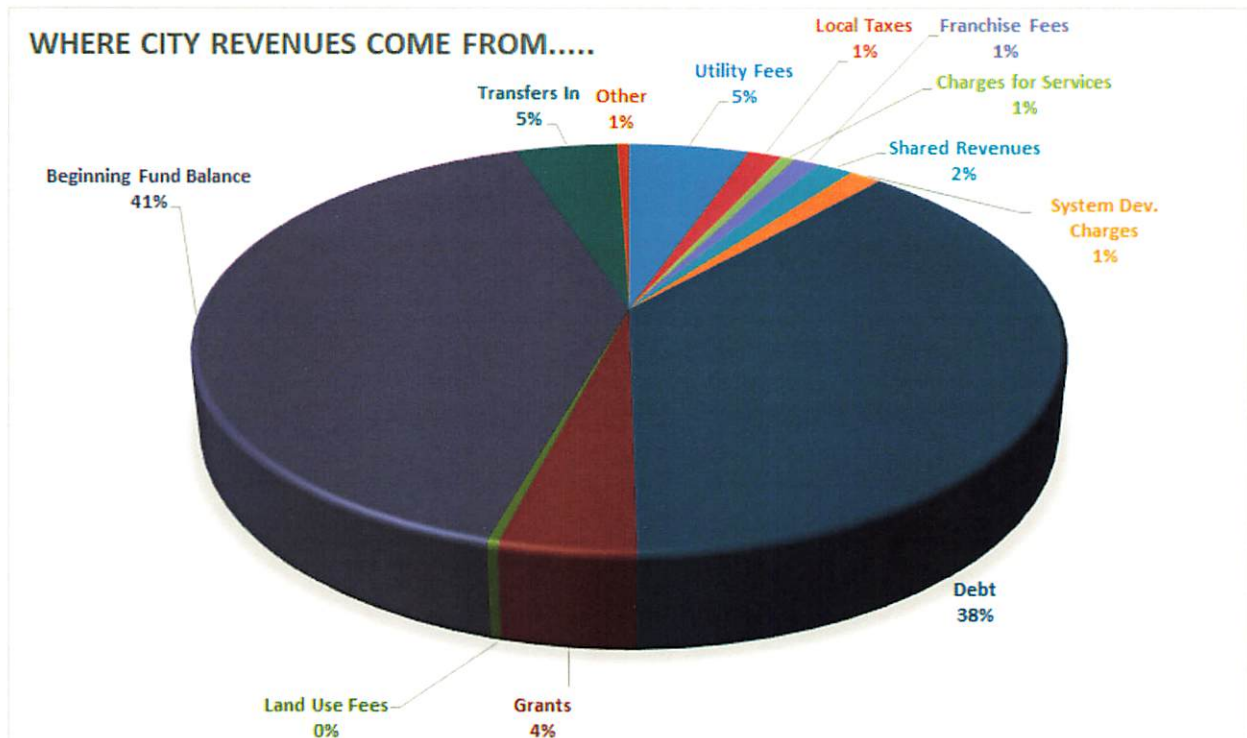
SUMMARY OF THE ADOPTED BUDGET

Per state law, the proposed budget for FY 2020-21 is balanced. The City's projected revenue totals are \$12,467,568. With an estimated beginning fund balance of \$8,496,885, the City anticipates it will have a total of \$20,964,453 in resources to fund services, operations, and projects. Revenue and Expenditures are more thoroughly detailed in the pages that follow.

REVENUE SUMMARY

It is essential to establish revenue projections at the onset of the budget process. These projections provide parameters to measure proposed projects and expenditures against. The City is conservative with revenue projections to minimize potential revenue shortfalls and unanticipated economic factors. When revenue projections are low, the additional revenue assists the City in building reserve funds and increasing the beginning fund balance on the next year's budget. Carryover is essential to the City's sustainability in future years. Revenue projections in this year's budget are based on a 3% property tax growth assumption:

The revenues for FY 2020-21 balance the expenditures at \$20,964,453. Of that figure, \$8,496,885 (41%) is carryover from previous years constituting the beginning fund balance. Interfund transfers equal \$950,000 (5%) of the total revenue. The remaining revenue expected to be received in FY 2020-21 comes from Debt Revenue, expected to be \$8,000,000 (38%), Utility Fees of \$1,111,500 (5%), Local Taxes of \$318,000 (1%), Franchise Fees of \$240,500 (1%), State Shared Revenues of \$326,700 (2%), and System Development Charges of \$300,000 (1%). The remaining 1% is from sources including industrial park revenue, rental income, land use fees, cemetery plot sales, interest income, etc.



The following pages include additional information on all of 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. This is the maximum levy allowed the City under State law without additional voter approval.

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

Structure: Levy for Operations—\$1.98 per \$1,000 of assessed valuation in FY 2020-21.

Assumptions: The City is dependent on residential, commercial, and industrial values in their assessed values. Although assessed property values continue to steadily rise and new construction is increasing, the City is conservative in tax growth assumptions. Based on information from the Deschutes County Assessor’s Office and the assumptions stated above, this budget assumes a 0% growth in assessed value. Additionally, the Budget assumes more property taxes will be delinquent and uncollected.

Fiscal Year	Property Tax Levy
2017-18	\$ 287,671
2018-19	\$ 305,698
2019-20 Projected	\$ 334,000
2020-21 Proposed	\$ 318,000

FRANCHISE FEES

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

Use: Franchise fees are revenues in the General Fund—there are no restrictions on the use. Currently the transfer from the General Fund into the Streets Fund is supported by Franchise Revenues.

Structure: The fees range in percentage of the gross income within the City limits of each franchise.

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

Fiscal Year	Franchise Fees
2017-18	\$ 245,564
2018-19	\$ 264,499
2019-20 Projected	\$ 253,552
2020-21 Proposed	\$ 240,500

WATER RATES

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

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

Structure: There are two components to the City's water charge. There is a Fixed Monthly Charge based on Meter Size. Volume is calculated at a flat rate per 1000 gallons for commercial uses and in a 3 Tier scale based on consumption for residential users.

Assumptions: This budget includes proposed water rates revenues of \$500,000 based on previous water rate revenues, and increased users.

		Residential	Commercial
Fixed Monthly Charges		\$/ Meter	
<i>Meter Size</i>	<i>MCE Factor</i>		
5/8"	1.00	\$ 31.58	\$ 31.58
3/4"	1.00	31.58	31.58
1"	2.50	78.94	78.94
1 1/2"	5.00	157.88	157.88
2"	8.00	252.59	252.59
3"	16.00	505.20	505.20
4"	25.00	789.38	789.38
6"	50.00	1,578.74	1,578.74
Volume Charges		\$/1,000 gal	
Tier 1: 0-3,600 gal		\$ 1.31	\$ 2.73
Tier 2: 3,601 -7,200 gal		\$ 1.97	\$ 2.73
Tier 3: > 7,200 gal		\$ 3.28	\$ 2.73

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. Also, the City uses average winter water usage to calculate Residential discharge. Commercial discharge is calculated on monthly water usage.

Assumptions: This budget includes proposed sewer rates revenues of \$475,000 based on previous sewer rate revenues, and increased users.

Meter Size	MCE Factor	\$ / Meter	\$ / MCE	Total Monthly Fixed Charge
5/8"	1.00	\$ 13.67	\$ 11.66	\$ 25.33
3/4"	1.00	\$ 13.67	\$ 11.66	25.33
1"	2.50	\$ 13.67	\$ 29.15	42.82
1 1/2"	5.00	\$ 13.67	\$ 58.31	71.98
2"	8.00	\$ 13.67	\$ 93.29	106.96
3"	16.00	\$ 13.67	\$ 186.58	200.25
4"	25.00	\$ 13.67	\$ 291.54	305.21
6"	50.00	\$ 13.67	\$ 583.07	596.74
Volume Charge				
Residential	\$ 3.99	per 1,000 gal of avg. winter water usage [a]		
Commercial	\$ 7.39	per 1,000 gal of avg. of all water usage		

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

SYSTEM DEVELOPMENT CHARGES (SDCs)

Description: A System Development Charge (SDC) is a one-time fee imposed on new development (and some types of redevelopment) 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: The City will be increasing SDC rates incrementally every six months until 2021. This is a result of an SDC methodology study completed and adopted in 2017.

EXHIBIT C – SDC PHASE-IN SCHEDULE

Water

4-Year Phase-In	Current	1/1/2018	7/1/2018	1/1/2019	7/1/2019	1/1/2020	7/1/2020	1/1/2021
5/8" x 3/4" Meter	\$1,405	\$2,022	\$2,330	\$2,638	\$2,946	\$3,255	\$3,563	\$3,871
3/4" Meter	2,108	3,032	3,495	3,957	4,419	4,882	5,344	5,807
1" Meter	3,513	5,054	5,824	6,595	7,366	8,136	8,907	9,678
1 1/2" Meter	7,025	10,108	11,649	13,190	14,731	16,273	17,814	19,355
2" Meter	11,240	16,172	18,638	21,104	23,570	26,036	28,502	30,968
3" Meter	22,480	32,344	37,276	42,208	47,140	52,072	57,004	61,936
4" Meter	35,125	50,538	58,244	65,950	73,656	81,363	89,069	96,775

Sewer System

4-Year Phase-In	Current	1/1/2018	7/1/2018	1/1/2019	7/1/2019	1/1/2020	7/1/2020	1/1/2021
5/8" x 3/4" Meter	\$5,700	\$5,941	\$6,061	\$6,182	\$6,302	\$6,422	\$6,543	\$6,663
3/4" Meter	8,550	8,911	9,092	9,272	9,453	9,633	9,814	9,995
1" Meter	14,250	14,852	15,153	15,454	15,755	16,056	16,357	16,658
1 1/2" Meter	28,500	29,704	30,306	30,908	31,509	32,111	32,713	33,315
2" Meter	45,600	47,526	48,489	49,452	50,415	51,378	52,341	53,304
3" Meter	91,200	95,052	96,978	98,904	100,830	102,756	104,682	106,608
4" Meter	142,500	148,519	151,528	154,538	157,547	160,556	163,566	166,575

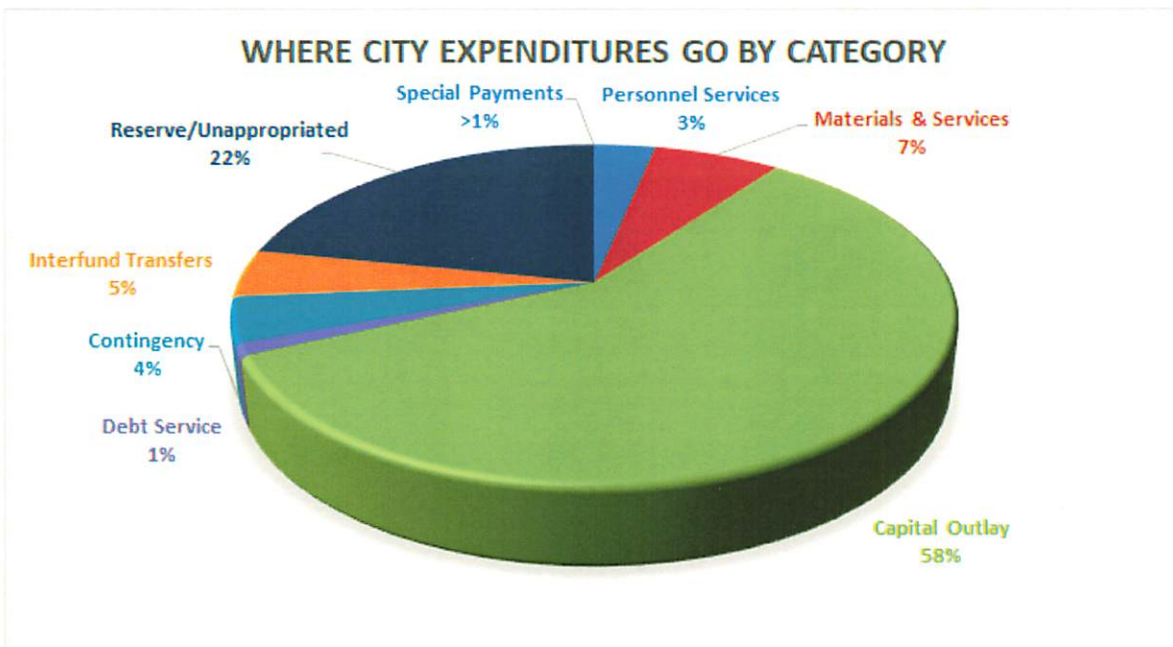
EXPENDITURE SUMMARY

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 funds are appropriated.

Appropriations by Classification

An important consideration is what portion of the budget is being spent on certain classifications of expenditure. The City budget breakdown includes use of seven major classifications: personnel services, materials and services, capital outlay, transfers, debt service, contingency, and reserves/unappropriated.

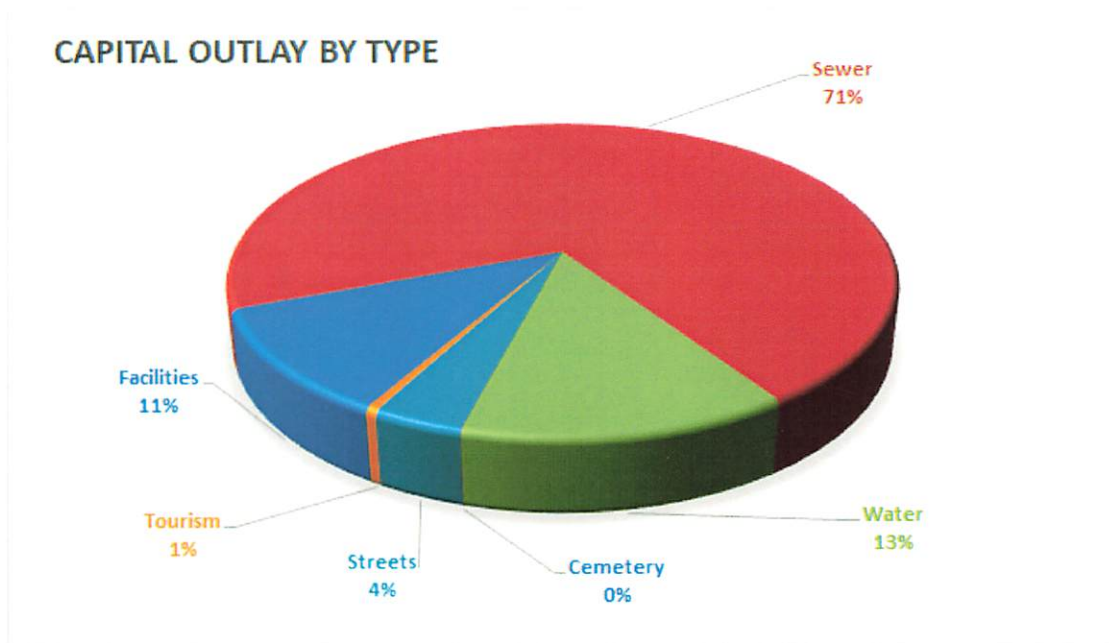
The largest category of expenditure in the proposed FY 2020-21 budget is Reserve/Unappropriated of \$4,562,270 (22%). These funds are set aside for future capital projects and to sustain the beginning fund balances for the following fiscal years. The next largest category is Capital Outlay of \$12,185,800 (58%). Interfund Transfers comprise \$950,000 (5%) of the budget, and Materials and Services of \$1,421,957 (7%). The remaining categories of expenditure are Personnel Services of \$684,616 (3%), Contingency of \$918,300 (4%), Debt Service of \$236,510 (1%), and Special Payments of \$5,000 (>1%).



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 several funds to bolster water and wastewater, streets, and other long-term investments to secure the City's future.

Most the City's budget is comprised of reserve/unappropriated and capital outlay; these combined are focused on capital investments. The City prides itself on having the ability to set aside and save for larger capital projects.



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 are never actual expenditures 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. Per previous policy, staff is budgeting contingencies in the 10-15% range or higher. As a policy, contingencies should be set at two times the expected monthly expenditures in each fund, as per our financial advisor.

All funds, besides streets and water, had contingencies which increased marginally in relation to anticipated projects and new budgeting practices outlined above. Overall, the amount budgeted as contingencies is \$334,219 more than in FY 2019-20.

Contingency Amounts Budgeted for FY 2020-21

General Fund	\$250,000
Cemetery	\$ 7,300
Streets	\$150,000
Tourism	\$ 25,000
Community Development	\$ 56,000
Economic Development	\$ 25,000
Water	\$100,000
Wastewater	\$300,000
TOTAL CONTINGENCIES BUDGETED	\$913,300

**PERSONNEL SERVICES
AND
STAFFING LEVELS**

The FY 2020-21 proposed budget includes a total of 8.5 full-time equivalent (FTE) employees. One FTE equals approximately 2,080 hours of work each year. Benefits are budgeted to increase with consideration given to changing the way that the City provides healthcare costs to employees.

Position	FTE		
	FY 2018-19	FY 2019-20	FY 2020-21
City Manager	1.00	1.00	1.00
Public Works Manager	1.00	1.00	1.00
Utility Lead	1.00	1.00	1.00
Utility Workers	3.00	3.00	2.00
Administrative Assistant	1.00	1.00	1.00
Assistant Planner	0.00	0.00	1.00
City Recorder	0.00	0.00	1.00
Student Intern	0.00	0.50	0.50
Total	7.00	7.50	8.50

INTERFUND TRANSFERS

Transfers represent the movement of monies between funds within the City. This is normally done to move money from the operating funds into other funds where they will be saved for future expenditures or used to complete capital projects. This budget reflects both moving to save as well as moving funds to pay for capital projects. The City anticipates construction of larger capital projects in the coming years, until then, the City will save— through transfers—until those projects are ready.

Budget Worksheets by Fund

General Fund

General Fund budget details for FY 2020-21:

- Payroll is up slightly to account for new salary schedule.
- Materials and Services shows an increase in several line items but most noticeable are the following:
 - Contracted Services up \$17,500 to account for an increase in projects, engineering, design work.
 - IT -Software & Support is proposed \$5,000 higher to support a needed upgrade to our server and software upgrades.
 - Legal Fees is proposed \$23,000 higher to reflect actual yearly expenditures.
 - Postage fees are up \$2,500 to account for actual usage.
 - Landscaping is up \$5,000 due to an increase in contracted work.
- Capital Outlay
 - Capital Projects is increased \$450,000 for potential projects.
 - Misc. Capital Project Grants reflects the amount of the La Pine Station STIF Grant expenditures. (Reflected in revenue)
- Contingency has been increased by \$122,500 for a total of \$250,000
- Unappropriated Fund Balance has been increased \$150,000.

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2020-2021

GENERAL FUND

		FY 2017-18	FY 2018-19	FY 2019-20			FY 2020-21		
		ACTUALS	ACTUALS	BUDGET	YTD FEB	PROJECTION	PROPOSED	APPROVED	ADOPTED
FUND RESOURCES									
10-301-100	BEGINNING FUND BALANCE	\$ 580,861	\$ 558,446	\$ 629,427	\$ 796,283	\$ 796,283	\$ 1,179,616	\$ 1,179,616	\$ 1,179,616
10-310-110	PROPERTY TAXES - CURRENT	284,263	303,311	315,000	304,314	325,000	315,000	315,000	315,000
10-310-120	PROPERTY TAXES - PRIOR	3,408	2,387	2,000	8,575	9,000	3,000	3,000	3,000
10-310-150	MARIJUANA TAX	38,645	65,001						
10-320-210	OLCC RENEWAL FEE REVENUE	750	670	500	675	700	500	500	500
10-320-220	SOCIAL GAMING LICENSES	100	100	100	100	100	100	100	100
10-320-230	BUSINESS LICENSE REVENUES	10,517	11,718	11,000	8,648	9,000	8,000	8,000	8,000
10-320-240	MARIJUANA LICENSE REVENUE	6,300	270	-	200	200	-	-	-
10-320-250	EVENT FEE REVENUE*		250	-	150	200	500	500	500
10-330-310	CIGARETTE TAX REVENUES	2,097	2,047						
10-330-315	LIQUOR TAX REVENUE	25,110	36,561						
10-330-340	STATE SHARED REVENUE	35,215	50,055						
10-330-345	STATE SHARED REVENUE COMBINED			91,100	119,163	185,468	211,700	211,700	211,700
10-320-330	MOTEL TAX REVENUE - Unrestricted 30%			39,000	30,000	33,000	30,000	30,000	30,000
10-330-390	GRANTS - MISCELLANEOUS	-	10,000	744,835	1,000	1,000	800,000	800,000	800,000
10-350-510	FRANCHISE FEE - BEND BROADBAND	7,726	13,965	10,000	8,964	12,000	10,000	10,000	10,000
10-350-515	FRANCHISE FEE - CASCADE N.G.	21,862	23,081	14,000	11,210	15,000	14,000	14,000	14,000
10-350-520	FRANCHISE FEE - CRESTVIEW CABL	4,911							
10-350-525	FRANCHISE FEE - MID STATE ELEC	177,051	190,458	150,000	88,998	190,457	190,000	190,000	190,000
10-350-535	FRANCHISE FEE - CENTURY LINK	8,408	7,031	5,000	3,223	5,500	5,000	5,000	5,000
10-350-540	FRANCHISE FEE - WILDERNESS GAR	24,839	27,892	20,000	17,104	29,000	20,000	20,000	20,000
10-350-600	FRANCHISE FEE - LIGHT SPEED NET.	766	2,074	1,000	1,033	1,595	1,500	1,500	1,500
10-380-810	INTEREST INCOME	7,517	41,090	5,000	17,858	19,200	19,200	19,200	19,200
10-390-930	RENTAL INCOME	16,552	18,557	18,000	12,712	18,924	22,504	22,504	22,504
10-390-932	RENTAL INCOME - TOWER	12,148	13,067	14,000	3,365	4,000	13,078	13,078	13,078
10-390-980	ELECTION INCOME	-	232						
10-390-990	MISCELLANEOUS INCOME	2,438	6,135	5,000	2,649	2,800	2,500	2,500	2,500
10-480-220	TRANSFERS IN - TOURISM FUND	35,000	30,000						
TOTAL FUND RESOURCES		1,306,486	1,414,398	2,074,962	1,436,224	1,658,427	2,846,198	2,846,198	2,846,198

GENERAL FUND

		FY 2017-18	FY 2018-19	FY 2019-20			FY 2020-21		
		ACTUALS	ACTUALS	BUDGET	YTD FEB	PROJECTION	PROPOSED	APPROVED	ADOPTED
PERSONNEL SERVICES									
10-510-1100	REGULAR PAYROLL	48,531	78,514	69,858	52,304	57,000	81,188	81,188	81,188
10-510-1150	OVERTIME WAGES	351	79	1,000	-	-	-	-	-
10-510-1420	SOCIAL SECURITY/MEDICARE	3,919	6,348	5,269	5,361	5,600	6,125	6,125	6,125
10-510-1440	STATE UNEMPLOYMENT	692	1,649	2,066	2,116	2,500	2,162	2,162	2,162
10-510-1460	WORKERS COMP ASSESSMENT	952	894	133	40	60	117	117	117
10-510-1800	HEALTH INSURANCE	6,303	11,306	17,280	11,520	21,100	18,720	18,720	18,720
10-510-1900	RETIREMENT BENEFITS	2,309	4,303	4,133	3,396	4,600	4,430	4,430	4,430
TOTAL PERSONNEL SERVICES		63,057	103,093	99,739	74,737	90,860	112,742	112,742	112,742

MATERIALS & SERVICES									
10-520-2050	AUDIT	4,930	3,877	6,000	5,650	5,650	6,000	6,000	6,000
10-520-2080	ADVERTISING EXPENSE	3,518	2,483	3,000	401	1,600	3,000	3,000	3,000
10-520-2150	BANK FEES	1,046	2,459	3,000	692	812	700	700	700
10-520-2175	CITY IMPROVEMENT PROJ (BUSINESS)	1,438	-	-	-	-	-	-	-
10-520-2180	CLEANING/JANITORIAL	1,567	1,918	2,500	2,153	2,677	3,500	3,500	3,500
10-520-2220	COMMUNITY FUND - UNRESTRICTED	-	-	15,000	9,325	12,500	15,000	15,000	15,000
10-520-2250	CONTRACTED SERVICES	68,589	31,718	82,500	13,133	45,000	100,000	100,000	100,000
10-520-2270	ECONOMIC DEVELOPMENT PROGRAM	-	7,519	-	-	-	-	-	-
10-520-2350	FUEL	-	-	5,000	158	250	3,000	3,000	3,000
10-520-2400	INSURANCE	3,232	3,061	5,000	5,000	5,000	5,000	5,000	5,000
10-520-2500	IT - PARTS & EQUIPMENT	208	-	-	-	-	-	-	-
10-520-2520	IT - SOFTWARE & SUPPORT	10,531	18,988	25,000	11,554	20,000	30,000	30,000	30,000
10-520-2530	IT - WEBSITE DESIGN & MAINT	1,800	2,265	-	-	-	-	-	-
10-520-2600	LEGAL FEES EXPENSE	14,910	19,277	27,000	29,810	50,000	50,000	50,000	50,000
10-520-2700	MEETINGS/TRAVEL/TRAINING	14,411	11,937	20,000	4,576	5,000	18,000	18,000	18,000
10-520-2720	MEMBERSHIP & DUES	7,426	5,446	7,000	5,516	6,500	9,000	9,000	9,000
10-520-2730	MOSQUITO SPRAYING	18,809	19,206	20,000	-	20,000	20,000	20,000	20,000
10-520-2750	OFFICE SUPPLIES/COPIER	7,974	7,400	7,000	4,180	6,000	7,500	7,500	7,500
10-520-2770	POSTAGE FEES	454	311	500	912	2,000	3,000	3,000	3,000
10-520-2780	PROPERTY TAXES	-	67	100	-	-	100	100	100
10-520-2840	REPAIRS & MAINT - BUILDINGS	693	4,752	10,000	2,940	3,500	11,000	11,000	11,000
10-520-2850	REPAIRS & MAINT - EQUIPMENT	534	40	1,000	462	600	1,500	1,500	1,500
10-520-2860	REPAIRS & MAINT - LANDSCAPING	3,845	4,294	5,000	-	-	10,000	10,000	10,000
10-520-2870	REPAIRS & MAINT - VEHICLE	-	122	500	7	7	1,500	1,500	1,500
10-520-2880	SECURITY	-	1,246	1,000	309	600	1,000	1,000	1,000
10-520-2900	UTILITIES - GAS/ELECTRICITY	1,263	2,800	3,000	2,442	3,665	4,000	4,000	4,000
10-520-2910	UTILITIES - GARBAGE	150	469	500	336	500	500	500	500
10-520-2920	UTILITIES - TELEPHONE	2,984	3,309	4,000	2,131	3,000	4,000	4,000	4,000
10-520-2990	MISCELLANEOUS EXPENSE	3,223	2,721	6,523	-	275	2,714	2,714	2,714
10-520-2995	HEARTLAND PAYROLL FEES	-	-	-	1,102	1,102	-	-	-

GENERAL FUND

	FY 2017-18	FY 2018-19	FY 2019-20			FY 2020-21		
	ACTUALS	ACTUALS	BUDGET	YTD FEB	PROJECTION	PROPOSED	APPROVED	ADOPTED
TOTAL MATERIALS & SERVICES	173,536	157,685	260,123	102,789	196,238	310,014	310,014	310,014

GENERAL FUND

	FY 2017-18	FY 2018-19	FY 2019-20			FY 2020-21			
	ACTUALS	ACTUALS	BUDGET	YTD FEB	PROJECTION	PROPOSED	APPROVED	ADOPTED	
CAPITAL OUTLAY									
10-550-5150	CITY HALL IMPROVEMENTS	56,052	15,696	-	4,178	4,178	5,000	5,000	5,000
10-550-5230	CAPITAL PROJECTS	-	-	50,000	-	50,000	500,000	500,000	500,000
10-550-5260	EQUIPMENT PURCHASES	-	22,621	-	-	-	-	-	-
10-550-5315	MISC. CAPITAL PROJECTS - GRANTS	-	-	875,000	13,058	30,000	820,000	820,000	820,000
	TOTAL CAPITAL OUTLAY	56,052	38,317	925,000	17,236	84,178	1,325,000	1,325,000	1,325,000
DEBT SERVICE									
10-560-6100	COP SERIES 2011B PRINCIPAL PMT	20,000	20,000	25,000	25,000	25,000	25,000	25,000	25,000
10-560-6110	COP SERIES 2011B INTEREST PMT.	21,395	20,520	19,600	10,041	19,535	18,442	18,442	18,442
	TOTAL DEBT SERVICE	41,395	40,520	44,600	35,041	44,535	43,442	43,442	43,442
INTERFUND TRANSFERS - OUT									
10-780-2100	TRANSFERS OUT - STREET FUND	340,000	223,500	200,000	-	-	200,000	200,000	200,000
10-780-2250	TRANSFER OUT - CEMETERY FUND	-	5,000	10,000	-	-	-	-	-
10-780-2300	TRANSFERS OUT - COMM DEVELOPMENT	44,000	20,000	63,000	-	63,000	60,000	60,000	60,000
10-780-2325	TRANSFER OUT - IND ECON	30,000	30,000	45,000	-	-	45,000	45,000	45,000
	TOTAL INTERFUND TRANSFERS - OUT	414,000	278,500	318,000	-	63,000	305,000	305,000	305,000
CONTINGENCY									
10-910-1000	CONTINGENCY	-	-	127,500	-	-	250,000	250,000	250,000
	TOTAL CONTINGENCY	-	-	127,500	-	-	250,000	250,000	250,000
RESERVE FOR FUTURE EXPENDITURES									
10-950-6000	RESERVE - FUTURE CAPITAL	-	-	200,000	-	-	250,000	250,000	250,000
	TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	200,000	-	-	250,000	250,000	250,000
UNAPPR. ENDING FUND BALANCE									
10-990-1000	UNAPPR. ENDING FUND BALANCE	-	-	100,000	-	-	250,000	250,000	250,000
	TOTAL UNAPPR. ENDING FUND BALANCE	-	-	100,000	-	-	250,000	250,000	250,000
	TOTAL FUND REQUIREMENTS	748,040	618,115	2,074,962	229,803	478,811	2,846,198	2,846,198	2,846,198
	SPECIAL ITEM - TRANSFER OF OPERATIONS								
	NET RESOURCES OVER REQUIREMENTS	\$ 558,446	\$ 796,283	\$ -	\$ 1,206,421	\$ 1,179,616	\$ -	\$ -	\$ -

Cemetery Fund

Cemetery Fund budget Details for FY 2020-21:

- Resources reflect a decrease based on no proposed Transfer from the General Fund for the FY 2020-21.
- Materials & Services reflect the following changes:
 - A new line item to allow for Cemetery Maintenance has been created and funded at \$6,000.
 - Contracted Services has been decreased to \$5,000.
- Capital Outlay has been decreased by \$5,000.

Projects Accomplished FY 2019-20:

- Hired contractor to paint the community building
- Installed new flag pole with solar lighting
- Co-purchased a Tool-Cat piece of equipment to facilitate maintenance projects

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2020-2021

CEMETERY FUND

		FY 2017-18	FY 2018-19	FY 2019-20		FY 2020-21			
		ACTUALS	ACTUALS	BUDGET	YTD FEB	PROJECTION	PROPOSED	APPROVED	ADOPTED
FUND RESOURCES									
20-301-100	BEGINNING FUND BALANCE	\$ 18,343	\$ 20,796	\$ 17,567	\$ 29,587	\$ 29,587	\$ 25,287	\$ 25,287	25,287
20-340-420	CEMETERY PLOT SALES	4,030	5,445	3,500	2,280	2,500	2,000	2,000	2,000
20-350-100	TRANSFER IN - GENERAL FUND	-	5,000	10,000	-	-	-	-	-
20-380-810	INTEREST INCOME				203	300	170	170	170
	TOTAL FUND RESOURCES	22,373	31,241	31,067	32,070	32,387	27,457	27,457	27,457
MATERIALS & SERVICES									
20-520-2250	CONTRACTED SERVICES	-	-	10,000	-	-	5,000	5,000	5,000
20-520-2400	INSURANCE	1,413	1,530	2,000	1,568	2,000	2,000	2,000	2,000
20-520-2600	LEGAL FEES EXPENSE	-	-	500	-	-	500	500	500
TBD	REPAIRS & MAINT - CEMETERY						6,000	6,000	6,000
20-520-2990	MISCELLANEOUS EXPENSE	163	124	1,267	50	100	1,657	1,657	1,657
	TOTAL MATERIALS & SERVICES	1,577	1,654	13,767	1,618	2,100	15,157	15,157	15,157
CAPITAL OUTLAY									
20-550-5000	CAPITAL OUTLAY	-	-	10,000	3,945	5,000	5,000	5,000	5,000
	TOTAL CAPITAL OUTLAY	-	-	10,000	3,945	5,000	5,000	5,000	5,000
CONTINGENCY									
20-910-1000	CONTINGENCY	-	-	7,300	-	-	7,300	7,300	7,300
	TOTAL CONTINGENCY	-	-	7,300	-	-	7,300	7,300	7,300
UNAPPR. ENDING FUND BALANCE									
20-990-1000	UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	-	-	-
	TOTAL UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	-	-	-
	TOTAL FUND REQUIREMENTS	1,577	1,654	31,067	5,563	7,100	27,457	27,457	27,457
	NET RESOURCES OVER REQUIREMENTS	\$ 20,796	\$ 29,587	\$ -	\$ 26,507	\$ 25,287	\$ -	\$ -	\$ -

31,067

27,457 Total Program

Streets Fund

Streets Fund budget Details for FY 2020-21:

- Revenue:
 - No transfer in from the General Fund proposed for FY2019-20, however \$200,000 is proposed for the FY20-21.
- Personnel Services increased to accommodate new salary schedule.
- Materials & Services (proposed decrease of \$5,246)
 - An increase in landscaping to accommodate West side Hwy 97 improvements
 - Proposed new line item in Material and Services called Road Maintenance funded at \$32,000.
- Capital Outlay (increase of \$150,000)
 - Sidewalk/Multi Use Path Improvements: increased \$55,000 to accommodate Small City Allotment Grant of \$100,000 for construction of a new sidewalk on Finley Butte.
 - Equipment Purchases decreased by \$35,000 with \$10,000 proposed to purchase a new trailer.
 - Projects (Roads, Sidewalks & Other) has been increased to \$250,000 to fund the design of eastside Hwy 97 improvements.

Projects Accomplished FY 2019-20:

- Hired consultant to create methodology for a Transportation SDC and create a CIP
- Co-purchased a Tool-Cat piece of equipment to facilitate maintenance projects
- Continued efficiency promoted within the Public Works Department
- Acquired Small City Allotment Grant to be utilized to construct new sidewalk on Finley Butte Rd.



CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2020-2021

STREETS FUND

		FY 2017-18	FY 2018-19	FY 2019-20		FY 2020-21			
		ACTUALS	ACTUALS	BUDGET	YTD FEB	PROJECTION	PROPOSED	APPROVED	ADOPTED
FUND RESOURCES									
21-301-100	BEGINNING FUND BALANCE	\$ 1,002,667	901,308	\$ 942,112	\$ 1,073,205	\$ 1,073,205	\$ 852,577	\$ 852,577	852,577.00
21-330-330	STATE GAS FUNDS REVENUE	111,963	126,374	115,000	92,392	115,000	115,000	115,000	115,000
21-330-390	GRANT REVENUE						100,000	100,000	100,000
21-380-810	INTEREST INCOME				6,798	8,000	8,000	8,000	8,000
21-390-990	MISCELLANEOUS INCOME	250	-	-	-	-	-	-	-
21-480-100	TRANSFERS IN - GENERAL FUND	340,000	223,500	200,000	-	-	200,000	200,000	200,000
TOTAL FUND RESOURCES		1,454,880	1,251,182	1,257,112	1,172,395	1,196,205	1,275,577	1,275,577	1,275,577
PERSONNEL SERVICES									
21-510-1100	REGULAR PAYROLL	26,978	26,838	42,116	21,304	31,956	43,962	43,962	43,962
21-510-1150	OVERTIME WAGES	459	289	1,000	65	100	1,000	1,000	1,000
21-510-1420	SOCIAL SECURITY/MEDICARE	2,211	2,189	3,176	1,762	2,642	3,315	3,315	3,315
21-510-1440	STATE UNEMPLOYMENT	447	608	1,245	844	1,266	1,170	1,170	1,170
21-510-1460	WORKERS COMP ASSESSMENT	331	409	1,444	9	20	1,174	1,174	1,174
21-510-1800	HEALTH INSURANCE	3,465	5,572	10,920	4,973	7,457	10,920	10,920	10,920
21-510-1900	RETIREMENT BENEFITS	1,437	1,471	2,245	1,298	1,946	2,316	2,316	2,316
TOTAL PERSONNEL SERVICES		35,326	37,376	62,146	30,255	45,387	63,857	63,857	63,857
MATERIALS & SERVICES									
21-520-2050	AUDIT	1,170	3,032	4,000	1,975	2,000	4,000	4,000	4,000
21-520-2080	ADVERTISING EXPENSE	-	7	500	-	100	500	500	500
21-520-2250	CONTRACTED SERVICES	1,447	6,809	50,000	5,876	40,000	25,000	25,000	25,000
21-520-2325	ENGINEERING COSTS	1,361	1,410	14,000	5,565	10,000	10,000	10,000	10,000
21-520-2350	FUEL	837	2,797	3,500	1,629	2,441	3,500	3,500	3,500
21-520-2370	GRADING & DUST ABATEMENT	2,233	-	37,500	385	30,000	32,000	32,000	32,000
21-520-2400	INSURANCE	2,827	3,061	3,500	3,136	3,500	3,500	3,500	3,500
21-520-2600	LEGAL FEE EXPENSE	2,643	280	3,000	1,260	3,000	3,000	3,000	3,000
21-520-2700	MEETINGS/TRAVEL/TRAINING	-	-	1,000	-	200	500	500	500
21-520-2850	REPAIRS & MAINT - EQUIPMENT	3,970	6,694	5,000	1,028	2,500	3,000	3,000	3,000
21-520-2860	REPAIRS & MAINT - LANDSCAPING	12,742	14,719	25,000	15,638	25,000	32,000	32,000	32,000
TBD	ROAD MAINTENANCE						32,000	32,000	32,000
21-520-2870	REPAIRS & MAINT - VEHICLES	1,085	1,061	7,000	78	1,000	3,500	3,500	3,500

STREETS FUND

	FY 2017-18	FY 2018-19	FY 2019-20			FY 2020-21		
	ACTUALS	ACTUALS	BUDGET	YTD FEB	PROJECTION	PROPOSED	APPROVED	ADOPTED
21-520-2880 SNOW PLOWING	1,190	13,515	37,500	11,711	13,000	32,000	32,000	32,000
21-520-2890 STREET LIGHTING	8,457	11,576	15,000	7,481	15,000	20,000	20,000	20,000
21-520-2900 UTILITIES - GAS/ELECTRICITY	-	-						
21-520-2920 UTILITIES - TELEPHONE	-	-						
21-520-2990 MISCELLANEOUS EXPENSE	565	372	5,466	217	500	2,220	2,220	2,220
TOTAL MATERIALS & SERVICES	40,526	65,333	211,966	55,979	148,241	206,720	206,720	206,720
CAPITAL OUTLAY								
21-550-5210 SIDEWALK/MULTI-USE PATH IMPROVEMENTS	62,039	-	90,000	-	10,000	145,000	145,000	145,000
21-550-5235 LANDSCAPE COSTS	250,000	-	-	-	-	-	-	-
21-550-5240 STREET LIGHTS	50,000	-	20,000	-	20,000	40,000	40,000	40,000
21-550-5260 EQUIPMENT PURCHASES	4,962	-	45,000	40,000	40,000	10,000	10,000	10,000
21-550-5270 STREET MAINTENANCE	-	36,076	40,000	14,004	30,000			
21-550-5600 TRANSPORTATION SYS. PLAN COSTS	-	-	10,000	-	-	10,000	10,000	10,000
21-550-5650 PROJECTS (ROADS, SIDEWALKS & OTHER)	110,720	39,192	100,000	-	50,000	250,000	250,000	250,000
TOTAL CAPITAL OUTLAY	477,721	75,268	305,000	54,004	150,000	455,000	455,000	455,000
CONTINGENCY								
21-910-1000 CONTINGENCY	-	-	128,000	-	-	150,000	150,000	150,000
TOTAL CONTINGENCY	-	-	128,000	-	-	150,000	150,000	150,000
RESERVE FOR FUTURE EXPENDITURES								
21-950-6000 RESERVE - FUTURE CAPITAL	-	-	550,000	-	-	400,000	400,000	400,000
TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	550,000	-	-	400,000	400,000	400,000
UNAPPR. ENDING FUND BALANCE								
21-990-1000 UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	-	-	-
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	-	-	-
TOTAL FUND REQUIREMENTS	553,573	177,977	1,257,112	140,238	343,628	1,275,577	1,275,577	1,275,577
NET RESOURCES OVER REQUIREMENTS	\$ 901,308	\$ 1,073,205	\$ -	\$ 1,032,157	\$ 852,577	\$ -	\$ -	\$ -

Tourism Fund

Tourism Fund budget details for FY 2020-21:

- Revenues are projected almost \$15,000 less than last year.
- Materials and Services has been decreased by almost \$15,000
 - Advertising decreased by \$910.
 - Tourism Promotion fund decreased by \$5,000
 - 4th of July Marketing decreased by \$5,000
 - Contracted Services decreased by \$5,000
 - Legal fees decreased by \$2,000

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2020-2021

TOURISM FUND

		FY 2017-18	FY 2018-19	FY 2019-20			FY 2020-21		
		ACTUALS	ACTUALS	BUDGET	YTD FEB	Projection	PROPOSED	APPROVED	ADOPTED
FUND RESOURCES									
22-301-100	BEGINNING FUND BALANCE	\$ 152,617	\$ 161,951	\$ 170,209	\$ 191,614	\$ 191,614	\$ 173,949	\$ 173,949	\$ 173,949
22-330-320	MOTEL TAX REVENUE	160,731	149,004	90,000	71,768	77,000	70,000	70,000	70,000
22-330-390	MISC INCOME	275	472	201	185	185	200	200	200
22-380-810	INTEREST INCOME				1,599	1,650	1,536	1,536	1,536
	TOTAL FUND RESOURCES	313,623	311,427	260,410	265,166	270,449	245,685	245,685	245,685
MATERIALS & SERVICES									
22-520-2080	ADVERTISING EXPENSE	260	2,773	2,410	-	500	1,500	1,500	1,500
22-520-2200	CHAMBER & VISITORS CENTER (TRT)	57,000	60,000	65,000	48,750	65,000	65,000	65,000	65,000
22-520-2220	COMMUNITY FUND - UNRESTRICTED	3,956	3,824						
22-520-2230	TOURISM PROMOTION (TRT)	9,850	4,340	15,000	7,500	10,000	10,000	10,000	10,000
22-520-2233	FRONTIER DAYS (TRT)	2,500	-						
22-520-2236	4th of JULY MARKETING	-	10,546	15,000	-	15,000	10,000	10,000	10,000
22-520-2234	LA PINE RODEO ASSOC (TRT)	7,500							
22-520-2235	ARTS AND CULTURE TOURISM (TRT)	-	-	10,000	-	5,000	10,000	10,000	10,000
22-520-2250	CONTRACTED SERVICES (TRT)	-	1,314	10,000	-	-	5,000	5,000	5,000
22-520-2600	LEGAL FEES EXPENSE (TRT)	-	-	3,000	20	1,000	3,000	3,000	3,000
22-520-2990	MISC EXPENSE (TRT)	606	-	-	-	-	1,185	1,185	1,185
	TOTAL MATERIALS & SERVICES	81,671	82,797	120,410	56,270	96,500	105,685	105,685	105,685
CAPTIAL OUTLAY									
22-550-5150	PROJECTS (TRT RESTRICTED)	35,000	7,016	60,000	-	-	60,000	60,000	60,000
	TOTAL CAPITAL OUTLAY	35,000	7,016	60,000	-	-	60,000	60,000	60,000
INTERFUND TRANSFERS - OUT									
22-780-1000	TRANSFERS OUT - GENERAL FUND	35,000	30,000						
	TOTAL INTERFUND TRANSFERS - OUT	35,000	30,000	-	-	-	-	-	-

TOURISM FUND

		FY 2017-18	FY 2018-19	FY 2019-20		FY 2020-21			
		ACTUALS	ACTUALS	BUDGET	YTD FEB	Projection	PROPOSED	APPROVED	ADOPTED
CONTINGENCY									
22-990-1000	CONTINGENCY	-	-	25,000	-	-	25,000	25,000	25,000
	TOTAL CONTINGENCY	-	-	25,000	-	-	25,000	25,000	25,000
RESERVE FOR FUTURE EXPENDITURES									
22-950-6000	RESERVE - FUTURE CAPITAL	-	-	55,000			55,000	55,000	55,000
	TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	55,000	-	-	55,000	55,000	55,000
UNAPPR. ENDING FUND BALANCE									
22-990-1000	UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	-	-	-
	TOTAL UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	-	-	-
	TOTAL FUND REQUIREMENTS	151,671	119,813	260,410	56,270	96,500	245,685	245,685	245,685
	NET RESOURCES OVER REQUIREMENTS	\$ 161,951	\$ 191,614	\$ -	\$ 208,896	\$ 173,949	\$ -	\$ -	\$ -

Community Development Fund

Community Development Fund details for FY 2020-21:

Due to unknowns in the economy which could impact this fund more than any other, staff has proposed two major changes.

- Contingency has been raised to \$56,000
- Unappropriated Balance has been funded at \$50,000.

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2020-2021

COMMUNITY DEVELOPMENT FUND

		FY 2017-18	FY 2018-19	FY 2019-20		FY 2020-21			
		ACTUALS	ACTUALS	BUDGET	YTD FEB	PROJECTION	PROPOSED	APPROVED	ADOPTED
FUND RESOURCES									
23-301-100	BEGINNING FUND BALANCE	\$ 82,612	\$ 104,217	\$ 69,943	\$ 134,738	\$ 134,738	\$ 195,593	\$ 195,593	\$ 195,593
23-330-300	DES. CO ADVANCED PLANNING FEES	44,299	46,488	30,000	23,220	25,000	25,000	25,000	25,000
23-330-350	BI-ANNUAL LAND USE GRANT	1,000	0	1,000	1,000	1,000	-	-	-
23-340-410	PLANNING FEES	42,107	68,053	50,000	57,300	70,000	50,000	50,000	50,000
23-380-810	INTEREST INCOME				1,096	1,316	1,316	1,316	1,316
23-480-100	TRANSFER IN - GENERAL FUND	44,000	20,000	63,000	-	63,000	60,000	60,000	60,000
	TOTAL FUND RESOURCES	214,018	238,758	213,943	217,354	295,054	331,909	331,909	331,909
PERSONNEL SERVICES									
23-510-1100	REGULAR PAYROLL	29,848	26,794	77,020	-	19,254	68,205	68,205	68,205
23-510-1150	OVERTIME WAGES	-	-	5,000	-	1,248	-	-	-
23-510-1420	SOCIAL SECURITY/MEDICARE	2,366	2,173	5,738	-	1,434	5,146	5,146	5,146
23-510-1440	STATE UNEMPLOYMENT	415	268	2,250	-	565	1,816	1,816	1,816
23-510-1460	WORKERS COMP ASSESSMENT	18	14	137	-	35	97	97	97
23-510-1800	HEALTH INSURANCE	1,983	4,368	14,400	-	3,600	15,600	15,600	15,600
23-510-1900	RETIREMENT BENEFITS	1,085	1,608	4,500	-	1,125	4,036	4,036	4,036
	TOTAL PERSONNEL SERVICES	35,715	35,225	109,045	-	27,261	94,900	94,900	94,900
MATERIALS & SERVICES									
23-520-2080	ADVERTISING EXPENSE	2,019	3,896	3,000	3,805	4,500	5,000	5,000	5,000
23-520-2250	CONTRACTED SERVICES	54,928	43,746	45,000	27,863	45,000	75,000	75,000	75,000
23-520-2325	ENGINEERING COSTS	4,340	3,120	15,000	2,960	10,000	20,000	20,000	20,000
23-520-2600	LEGAL FEES EXPENSE	8,177	15,494	13,000	4,725	10,000	20,000	20,000	20,000
23-520-2700	MEETINGS/TRAVEL/TRAINING	286	705	1,500	39	200	3,000	3,000	3,000
23-520-2720	MEMBERSHIP & DUES	-	745	1,000	388	500	3,000	3,000	3,000
23-520-2750	OFFICE SUPPLIES/COPIER	1,971	28	1,000	586	1,000	1,000	1,000	1,000
23-520-2770	POSTAGE FEES	510	1,061	1,000	244	1,000	2,000	2,000	2,000
23-520-2990	MISCELLANEOUS EXPENSE	1,857		1,398	-	-	2,009	2,009	2,009
	TOTAL MATERIALS & SERVICES	74,087	68,795	81,898	40,610	72,200	131,009	131,009	131,009
CONTINGENCY									
23-910-1000	CONTINGENCY	-	-	23,000	-	-	56,000	56,000	56,000
	TOTAL CONTINGENCY	-	-	23,000	-	-	56,000	56,000	56,000
UNAPPR. ENDING FUND BALANCE									
23-990-1000	UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	50,000	50,000	50,000

COMMUNITY DEVELOPMENT FUND

TOTAL UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	50,000	50,000	50,000
TOTAL FUND REQUIREMENTS	109,802	104,020	213,943	40,610	99,461	331,909	331,909	331,909
NET RESOURCES OVER REQUIREMENTS	\$ 104,217	\$ 134,738	\$ -	\$ 176,744	\$ 195,593	\$ -	\$ -	\$ -

Water and Sewer Reserve Fund

Water and Sewer Reserve Fund budget details for FY 2019-20:

The Water and Sewer Reserve Fund has been increased in this budget with a transfer in from the Sewer Fund of \$315,000. Staff has established a set of procedures to track funds for the Water and Wastewater Improvement and Expansion Projects. This includes: Transfers out from the Reserve, Transfers In to the respective Fund, and then expenditure through Capital Outlay. Transfers will occur as funds are needed.

Key Changes to the FY 2019-20 Water and Sewer Reserve fund include:

- A transfer to the Water Fund of \$176,000 to finish design work for our Water Expansion and Improvement Projects.

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2020-2021

RESERVE FUND - WATER/SEWER									
		FY 2017-18	FY 2018-19	FY 2019-20			FY 2020-21		
		ACTUALS	ACTUALS	BUDGET	YTD FEB	PROJECTION	PROPOSED	APPROVED	ADOPTED
FUND RESOURCES									
26-301-100	BEGINNING FUND BALANCE	\$ 1,680,000	\$ 1,615,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TBD	BEGINNING FUND BALANCE - WATER			489,000	484,200	484,200	308,200	308,200	308,200
TBD	BEGINNING FUND BALANCE-SEWER			1,050,225	\$ 1,050,000	1,050,000	\$ 1,365,000	\$ 1,365,000	\$ 1,365,000
26-480-500	TRANSFERS IN - WATER FUND	-	-	0	-	-	245,000	245,000	245,000
26-480-520	TRANSFERS IN - SEWER FUND	100,000	-	315,000	-	315,000	400,000	400,000	400,000
TOTAL FUND RESOURCES		1,780,000	1,615,000	1,854,225	1,534,200	1,849,200	2,318,200	2,318,200	2,318,200
CAPITAL OUTLAY									
26-550-5500	CONSTRUCTION EXPENSE - WATER	-	-	-	-	-	101,000	101,000	101,000
26-550-5500	CONSTRUCTION EXPENSE - SEWER	-	-	-	-	-	833,000	833,000	833,000
TOTAL CAPITAL OUTLAY		-	-	-	-	-	934,000	934,000	934,000
INTERFUND TRANSFERS - OUT									
26-780-2100	TRANSFER OUT - SEWER FUND	-	-	-	-	-	-	-	-
26-780-2200	TRANSFER OUT - WATER FUND	-	80,800	176,000	-	176,000	-	-	-
TOTAL INTERFUND TRANSFERS - OUT		-	80,800	176,000	-	176,000	-	-	-
RESERVE FOR FUTURE EXPENDITURES									
26-950-6000	RESERVE - FUTURE CAPITAL - WATER	-	-	313,000	-	-	452,200	452,200	452,200
26-950-6000	RESERVE - FUTURE CAPITAL - SEWER	-	-	1,365,225	-	-	932,000	932,000	932,000
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	1,678,225	-	-	1,384,200	1,384,200	1,384,200
TOTAL FUND REQUIREMENTS		-	80,800	1,854,225	-	176,000	2,318,200	2,318,200	2,318,200
NET RESOURCES OVER REQUIREMENTS		\$ 1,780,000	\$ 1,534,200	\$ -	\$ 1,534,200	\$ 1,673,200	\$ -	\$ -	\$ -

Debt Reserve Fund

CITY OF LA PINE, OREGON
 BUDGET WORKSHEET
 FY 2020-2021

DEBT RESERVE FUND

		FY 2017-18	FY 2018-19	FY 2019-20			FY 2020-21		
		ACTUALS	ACTUALS	BUDGET	YTD FEB	PROJECTION	PROPOSED	APPROVED	ADOPTED
FUND RESOURCES									
31-301-100	BEGINNING FUND BALANCE	\$ 193,503	\$ 193,503	\$ 193,503	\$ 193,503	\$ 193,503	\$ 193,503	\$ 193,503	\$ 193,503
31-480-500	TRANSFERS IN - WATER FUND	-	-	-					
TOTAL FUND RESOURCES		193,503	193,503	193,503	193,503	193,503	193,503	193,503	193,503
RESERVE FOR FUTURE EXPENDITURES									
31-950-1000	RESERVE - WASHINGTON FEDERAL		-	193,503			193,503	193,503	193,503
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	193,503	-	-	193,503	193,503	193,503
TOTAL FUND REQUIREMENTS		-	-	193,503	-	-	193,503	193,503	193,503
NET RESOURCES OVER REQUIREMENTS		\$ 193,503	\$ 193,503	\$ -	\$ 193,503	\$ 193,503	\$ -	\$ -	\$ -

Economic Development Fund

Economic Development Fund budget details for FY 2020-21:

- Revenues are projected a little higher based on a \$28,897 19-20 FY refund from EDCO.
- Materials and Services has been decreased in almost all line items except the following:
 - Traded Sector Incentives has been increased by \$30,000 for a total of \$50,000.
 - Meetings/Travel/Training has been increased by \$900.00
- Contingency has been increased to \$25,000.

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2020-2021

INDUSTRIAL / ECONOMIC DEVELOPMENT FUND									
		FY 2017-18	FY 2018-19	FY 2019-20			FY 2020-21		
		ACTUALS	ACTUALS	BUDGET	YTD FEB	PROJECTION	PROPOSED	APPROVED	ADOPTED
FUND RESOURCES									
40-301-100	BEGINNING FUND BALANCE	\$ 13,834	37,488	\$ 32,888	\$ 60,232	\$ 60,232	\$ 62,902	\$ 62,902	\$ 62,902
40-340-400	INDUSTRIAL SITE LEASES	14,668	16,473	13,000	9,333	13,123	9,777	9,777	9,777
40-340-410	INDUSTRIAL SITE SALES AND OPTIONS	17,639	-	5,000	-	-	5,000	5,000	5,000
40-380-810	INTEREST INCOME				337	400	400	400	400
40-390-990	BUSINESS SPONSORSHIP	1,000	9,800	15,000	5,850	5,850	5,000	5,000	5,000
40-390-991	MISCELLANEOUS REVENUE				28,897	28,897	-	-	-
40-480-100	TRANSFER IN - GENERAL FUND	30,000	30,000	45,000	-	-	45,000	45,000	45,000
TOTAL FUND RESOURCES		77,141	93,761	110,888	104,649	108,502	128,079	128,079	128,079
MATERIALS & SERVICES									
40-520-2080	ADVERTISING EXPENSE	-	-	2,500	-	-	1,000	1,000	1,000
40-520-2250	CONTRACTED SERVICES	35,224	25,000	60,000	25,000	45,000	45,000	45,000	45,000
40-520-2600	LEGAL FEES EXPENSE	3,660	1,960	10,000	300	500	5,000	5,000	5,000
40-520-2650	TRADED SECTOR INCENTIVES	-	5,600	20,000	-	-	50,000	50,000	50,000
40-520-2700	MEETINGS/TRAVEL/TRAINING	759	969	500	84	100	1,400	1,400	1,400
40-520-2750	OFFICE SUPPLIES/COPIER	10							
40-520-2990	MISCELLANEOUS EXPENSE	-	-	1,888	-	-	679	679	679
TOTAL MATERIALS & SERVICES		39,653	33,529	94,888	25,384	45,600	103,079	103,079	103,079
CONTINGENCY									
40-910-1000	CONTINGENCY	-	-	16,000	-	-	25,000	25,000	25,000
TOTAL CONTINGENCY		-	-	16,000	-	-	25,000	25,000	25,000
RESERVE FOR FUTURE EXPENDITURES									
40-950-6000	RESERVE - FUTURE CAPITAL	-	-	-	-	-	-	-	-
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	-	-	-	-	-	-
UNAPPR. ENDING FUND BALANCE									
40-990-1000	UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	-	0	0
TOTAL UNAPPR. ENDING FUND BALANCE		-	-	-	-	-	-	-	-
TOTAL FUND REQUIREMENTS		39,653	33,529	110,888	25,384	45,600	128,079	128,079	128,079
NET RESOURCES OVER REQUIREMENTS		\$ 37,488	\$ 60,232	\$ -	\$ 79,265	\$ 62,902	\$ (0)	\$ (0)	\$ (0)

SDC (System Development Charge) Fund

System Development Charges (commonly referred to as SDCs or impact fees) are fees collected at the time of development in accordance with a specified methodology and capital project list governed by ORS. At this time, the City has only water and sewer SDCs, while most other cities have additional SDCs including transportation, parks, and stormwater among others. In FY 2019-20 the City budgeted to create a SDC Capital Improvement Plan and Methodology for a much needed Transportation SDC. The process has started and is expected to be adopted by fall of the FY2020-21. The City updated its water and sewer SDC methodology two years ago and adopted increases phased in over the next few years. Through increased development, the amount of SDC revenues have increased significantly. Although development is expected to continue at or near the pace we have seen over the past couple of years, we budgeted conservatively for FY 2020-21. The expenditure of these funds, as mentioned above, are only eligible on certain capacity-related projects and are expected to be used this fiscal year for the water/wastewater project. A budget change made for the FY2020-21 year is we no longer will transfer out funds from SDC to other individual funds. Instead, project expenditures which are SDC eligible will be taken directly from this SDC fund. This will help clean up our accounting process and ensure we are using the SDC funds correctly.

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2020-2021

SDC FUND

		FY 2017-18	FY 2018-19	FY 2019-20			FY 2020-21		
		ACTUALS	ACTUALS	BUDGET	YTD FEB	PROJECTION	PROPOSED	APPROVED	ADOPTED
FUND RESOURCES									
41-301-100	BEGINNING FUND BALANCE	\$ 1,913,351	\$ 2,287,044						
41-301-110	BEGINNING FUND BALANCE - SEWER			\$ 792,099	\$ 1,669,851	\$ 1,669,851	\$ 1,851,412	\$ 1,851,412	\$ 1,851,412
41-301-115	BEGINNING FUND BALANCE - WATER			1,555,945	825,633	825,633	613,656	613,656	613,656
41-360-610	SDC INCOME - TRANSPORTATION	-	-	-	-	-	-	-	-
41-360-630	SDC INCOME - WATER	140,701	118,734	75,000	104,465	156,700	150,000	150,000	150,000
41-360-650	SDC INCOME - SEWER	232,992	223,906	120,000	119,630	165,500	150,000	150,000	150,000
TBD	INTEREST INCOME-Sewer					16,061	13,000	13,000	13,000
41-380-810	INTEREST INCOME -water				17,821	5,323	5,500	5,500	5,500
41-480-500	TRANSFERS IN - WATER FUND	-	-	-	-	-	-	-	-
41-480-520	TRANSFERS IN - SEWER FUND	-	-	-	-	-	-	-	-
	TOTAL FUND RESOURCES	2,287,044	2,629,684	2,543,044	2,737,400	2,839,068	2,783,568	2,783,568	2,783,568
MATERIALS & SERVICES									
41-520-2881	SDC METHODOLOGY STUDY - WATER	-	-	-	-	-	-	-	-
41-520-2882	SDC METHODOLOGY STUDY - SEWER	-	-	-	-	-	-	-	-
	TOTAL MATERIALS & SERVICES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY									
41-550-5100	CAPITAL OUTLAY - WATER	-	-				204,000	204,000	204,000
41-550-5150	CAPITAL OUTLAY - SEWER	-	-				800,000	800,000	800,000
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	1,004,000	1,004,000	1,004,000
INTERFUND TRANSFERS - OUT									
41-780-2100	TRANSFER OUT - WATER FUND	-	134,200	374,000	-	374,000	-	-	-
41-780-2200	TRANSFER OUT - SEWER FUND	-	-	-	-	-	-	-	-
	TOTAL INTERFUND TRANSFERS - OUT	-	134,200	374,000	-	374,000	-	-	-
RESERVE FOR FUTURE EXPENDITURES									
41-950-6000	RESERVE - FUTURE CAPITAL - WATER	-	-	493,099	-	-	565,156	565,156	565,156
41-950-6000	RESERVE - FUTURE CAPITAL - SEWER	-	-	1,675,945	-	-	1,214,412	1,214,412	1,214,412
	TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	2,169,044	-	-	1,779,568	1,779,568	1,779,568
	TOTAL FUND REQUIREMENTS	-	134,200	2,543,044	-	374,000	2,783,568	2,783,568	2,783,568
	NET RESOURCES OVER REQUIREMENTS	\$ 2,287,044	\$ 2,495,484	\$ -	\$ 2,737,400	\$ 2,465,068	\$ -	\$ -	\$ -

Water Fund

Water Fund budget Details for FY 2020-21:

- Fund Resources projected slightly higher than last fiscal year.
 - Interim Financing -Construction is proposed at \$1,000,000.
- Personnel Services has been increased to accommodate new salary schedule
- Materials & Services (proposed slightly higher than last fiscal year):
- Capital Outlay:
 - Construction Expense is proposed at \$1,305,000 to start construction for the Wastewater Improvement and Expansion Project through interim financing with CoBank.
 - New line item – Repairs & Maintenance -Meters funded at \$25,000 for repairs of meters.
- Transfer out to Reserves is proposed at \$245,000 for future Water Improvement and Expansion Project
- Contingency is increased by \$20,000.

Projects Accomplished FY 2019-20:

- Design work for the Water portions of our big projects are expected to be completed, funded by the City.
- Co-purchased a Tool-Cat piece of equipment to facilitate maintenance projects
- Continued efficiency promoted within the Public Works Department

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2020-2021

WATER FUND

		FY 2017-18	FY 2018-19		FY 2019-20		FY 2020-21		
		ACTUALS	ACTUALS	BUDGET	YTD FEB	PROJECTION	PROPOSED	APPROVED	ADOPTED
FUND RESOURCES									
50-301-100	BEGINNING FUND BALANCE	\$ 534,337	\$ 668,410	\$ 200,248	\$ 870,208	\$ 870,208	\$ 882,589	\$ 882,589	\$ 882,589
50-340-467	HOOKUP FEES - NEW SERVICE	3,780	3,955	3,000	2,510	3,000	2,000	2,000	2,000
50-340-470	WATER SERVICE	588,309	613,519	610,000	346,342	500,000	500,000	500,000	500,000
50-340-472	WATER SERVICE - MISC	15,973	14,334	8,000	11,076	13,000	8,000	8,000	8,000
50-340-475	CROSS CONNECTION PROGRAM	18,460	19,748	18,000	12,130	18,195	18,500	18,500	18,500
50-380-810	INTEREST INCOME				10,329	11,395	11,395	11,395	11,395
50-390-940	LATE FEES & PENALTIES	10,886	11,592	8,000	8,734	10,000	8,000	8,000	8,000
50-390-990	MISCELLANEOUS INCOME	1,147	500	500	3,152	4,500	500	500	500
50-480-150	TRANSFERS IN - RESERVE FUND	-	76,000	176,000	-	176,000	-	-	-
50-480-200	TRANSFERS IN - SDC FUND	-	139,000	374,000	-	374,000	-	-	-
TBD	INTERIM FINANCING - CONSTRUCTION	-	-	1,000,000	-	-	1,000,000	1,000,000	1,000,000
TOTAL FUND RESOURCES		1,172,892	1,547,058	2,397,748	1,264,481	1,980,298	2,430,984	2,430,984	2,430,984
PERSONNEL SERVICES									
50-510-1100	REGULAR PAYROLL	117,941	120,158	138,000	77,869	116,800	140,299	140,299	140,299
50-510-1150	OVERTIME WAGES	2,171	1,359	2,000	293	439	2,000	2,000	2,000
50-510-1420	SOCIAL SECURITY/MEDICARE	9,699	10,096	10,350	6,448	9,672	10,577	10,577	10,577
50-510-1440	STATE UNEMPLOYMENT	2,095	2,929	4,100	2,998	4,497	3,733	3,733	3,733
50-510-1460	WORKERS COMP ASSESSMENT	1,491	1,453	3,000	34	50	2,732	2,732	2,732
50-510-1800	HEALTH INSURANCE	18,644	27,515	40,000	17,697	26,545	39,780	39,780	39,780
50-510-1900	RETIREMENT BENEFITS	6,147	6,773	8,036	4,634	6,951	8,206	8,206	8,206
TOTAL PERSONNEL SERVICES		158,187	170,283	205,486	109,973	164,954	207,327	207,327	207,327
MATERIALS & SERVICES									
50-520-2050	AUDIT	2,804	3,012	4,000	3,875	3,875	4,000	4,000	4,000
50-520-2080	ADVERTISING EXPENSE	2,201	17	3,000	105	1,000	1,500	1,500	1,500
50-520-2145	BACKFLOW TESTING	7,800	8,625	12,000	6,963	10,000	10,000	10,000	10,000
50-520-2150	BANK FEES	2,674	3,535	3,000	2,808	4,212	4,000	4,000	4,000

WATER FUND

		FY 2017-18	FY 2018-19	FY 2019-20			FY 2020-21		
		ACTUALS	ACTUALS	BUDGET	YTD FEB	PROJECTION	PROPOSED	APPROVED	ADOPTED
50-520-2180	CLEANING/JANITORIAL	1,698	1,712	2,500	1,185	2,000	2,500	2,500	2,500
50-520-2250	CONTRACTED SERVICES	2,482	17,365	22,000	13,718	22,000	25,000	25,000	25,000
50-520-2320	DAMAGE RELIEF FUNDS	-	-	5,000	-	5,000	5,000	5,000	5,000
50-520-2325	ENGINEERING COSTS	5,594	300	20,000	180	15,000	25,000	25,000	25,000
50-520-2350	FUEL	2,988	3,230	4,000	2,063	4,000	5,000	5,000	5,000
50-520-2400	INSURANCE	5,654	6,122	7,000	6,271	7,000	7,000	7,000	7,000
50-520-2520	IT - SOFTWARE & SUPPORT	8,259	8,773	15,000	7,946	11,919	15,000	15,000	15,000
50-520-2550	LAB TESTING	1,674	3,084	3,000	1,445	2,168	4,000	4,000	4,000
50-520-2600	LEGAL FEES EXPENSE	21,719	15,637	20,000	5,570	15,000	20,000	20,000	20,000
50-520-2700	MEETINGS/TRAVEL/TRAINING	1,695	727	2,000	104	1,000	3,000	3,000	3,000
50-520-2720	MEMBERSHIP & DUES	681	526	1,000	468	1,000	2,000	2,000	2,000
50-520-2750	OFFICE SUPPLIES/COPIER	3,055	2,794	4,000	1,369	2,053	5,000	5,000	5,000
50-520-2770	POSTAGE FEES	1,442	713	2,000	641	1,500	2,000	2,000	2,000
50-520-2840	REPAIRS & MAINT - BUILDINGS	2,704	1,680	4,000	725	2,000	5,000	5,000	5,000
50-520-2850	REPAIRS & MAINT - EQUIPMENT	17,801	20,172	30,000	9,807	20,000	25,000	25,000	25,000
50-520-2860	REPAIRS & MAINT - MATERIALS	10,557	29,936	30,000	6,588	20,000	25,000	25,000	25,000
50-520-2870	REPAIRS & MAINT - VEHICLES	1,808	1,131	3,000	1,640	3,000	5,000	5,000	5,000
50-520-2875	REPAIRS & MAINT - METERS**						25,000	25,000	25,000
50-520-2880	SECURITY			460	309	460	460	460	460
50-520-2900	UTILITIES - GAS/ELECTRICITY	12,187	14,973	17,000	9,533	14,300	17,000	17,000	17,000
50-520-2910	UTILITIES - GARBAGE	349	420	600	-	200	600	600	600
50-520-2920	UTILITIES - TELEPHONE	3,496	3,788	4,000	2,766	4,000	4,000	4,000	4,000
50-520-2990	MISCELLANEOUS EXPENSE	1,349	3,946	4,702	645	2,000	3,529	3,529	3,529
	TOTAL MATERIALS & SERVICES	127,630	152,218	223,262	86,724	174,687	250,589	250,589	250,589
CAPITAL OUTLAY									
50-550-5260	EQUIPMENT PURCHASES	16,822	-	25,000	11,000	15,000	25,000	25,000	25,000
50-550-5310	GLENWOOD ACRES WATER PROJECT	-	7,742	10,000	-	-	-	-	-
50-550-5500	CONSTRUCTION EXPENSE	-	15,000	1,000,000	-	-	1,305,000	1,305,000	1,305,000
50-550-5675	ENGINEERING DESIGN FOR WATER SYSTEM IMPR	-	135,768	550,000	103,749	550,000	-	-	-
	TOTAL CAPITAL OUTLAY	16,822	158,510	1,585,000	114,749	565,000	1,330,000	1,330,000	1,330,000

WATER FUND

		FY 2017-18	FY 2018-19	FY 2019-20		FY 2020-21			
		ACTUALS	ACTUALS	BUDGET	YTD FEB	PROJECTION	PROPOSED	APPROVED	ADOPTED
DEBT SERVICE									
50-560-6150	LOAN PAYMENTS - PRINCIPAL	139,076	142,434	146,000	72,502	145,873	149,395	149,395	149,395
50-560-6160	LOAN PAYMENTS - INTEREST	53,991	50,634	48,000	34,033	47,195	43,673	43,673	43,673
	TOTAL DEBT SERVICE	193,068	193,068	194,000	106,535	193,068	193,068	193,068	193,068
INTERFUND TRANSFERS - OUT									
50-780-2600	TRANSFER OUT - RESERVE FUND	-	-	-	-	-	245,000	245,000	245,000
	TOTAL INTERFUND TRANSFERS - OUT	-	-	-	-	-	245,000	245,000	245,000
SPECIAL PAYMENTS									
50-800-1000	SPECIAL PAYMENTS	8,775	2,771	5,000	-	-	-	-	-
	TOTAL SPECIAL PAYMENTS	8,775	2,771	5,000	-	-	-	-	-
CONTINGENCY									
50-910-1000	CONTINGENCY	-	-	85,000	-	-	105,000	105,000	105,000
	TOTAL CONTINGENCY	-	-	85,000	-	-	105,000	105,000	105,000
UNAPPR. ENDING FUND BALANCE									
50-990-1000	UNAPPR. ENDING FUND BALANCE	-	-	100,000	-	-	100,000	100,000	100,000
	TOTAL UNAPPR. ENDING FUND BALANCE	-	-	100,000	-	-	100,000	100,000	100,000
	TOTAL FUND REQUIREMENTS	504,482	676,850	2,397,748	417,981	1,097,709	2,430,984	2,430,984	2,430,984
	NET RESOURCES OVER REQUIREMENTS	\$ 668,410	\$ 870,208	\$ -	\$ 846,500	\$ 882,589	\$ -	\$ -	\$ -

Sewer Fund

Sewer Fund budget Details for FY 2020-21:

- Fund Resources remain stable
 - Interim Financing -Construction is proposed at \$7,000,000 to start construction for the Wastewater Improvement and Expansion Project through interim financing with DEQ.
- Personnel Services increased to accommodate new salary schedule.
- Materials & Services (Proposed decrease by \$28,080 from FY2019-21)
 - Proposed new line item under Repairs and Maintenance – Pumps; funded at \$22,500.
 - Contracted Services has been decreased \$10,000 to accommodate less Septic Tank Maintenance contracting.
- Capital Outlay:
 - Equipment Purchases has a proposed decreased of \$25,000, but still anticipates the purchase of a new equipment trailer and sewer inspection camera.
 - Construction Expense is proposed at \$7,000,000 (as shown in Revenue – Interim financing)
 - Engineering Design is proposed at \$57,800 for redesign of septic systems on private property.
- Transfer out to Reserves is proposed at \$400,000 for future Wastewater Improvement and Expansion Project.
- Contingency has been increased by \$50,000.

Projects Accomplished FY 2019-20:

- Close-out of the Community Development Block Grant (CDBG) to complete the design work for the Wastewater portions of our big projects
- Co-purchased a Tool-Cat piece of equipment to facilitate maintenance projects
- Purchased and replaced failing pumps and purchased back up pumps for lift stations for emergency and failure situations

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2020-2021

SEWER FUND

		FY 2017-18	FY 2018-19	FY 2019-20			FY 2020-21		
		ACTUALS	ACTUALS	BUDGET	YTD FEB	PROJECTION	PROPOSED	APPROVED	ADOPTED
FUND RESOURCES									
52-301-100	BEGINNING FUND BALANCE	\$ 859,787	\$ 747,407	\$ 632,122	\$ 995,294	\$ 995,294	\$ 792,602	\$ 792,602	\$ 792,602
52-330-390	SEWER GRANTS	241,763	853,993	-	77,719	77,719	-	-	-
52-340-480	SEWER SERVICE	480,613	545,808	500,000	317,660	476,488	475,000	475,000	475,000
52-340-485	SEPTIC SERVICE RECEIVED	123,470	108,137	110,000	63,189	100,000	100,000	100,000	100,000
52-340-487	GREASE TRAP PUMPING	125	-						
52-380-810	INTEREST INCOME				13,076	15,692	15,692	15,692	15,692
52-390-990	MISCELLANEOUS INCOME	460	-	1,000	-	-	-	-	-
TBD	INTERIM FINANCING - CONSTRUCTION			7,000,000	-	-	7,000,000	7,000,000	7,000,000
	TOTAL FUND RESOURCES	1,706,218	2,255,345	8,243,122	1,466,938	1,665,193	8,383,294	8,383,294	8,383,294

PERSONNEL SERVICES									
52-510-1100	REGULAR PAYROLL	117,941	120,158	135,889	77,869	116,803	138,781	138,781	138,781
52-510-1150	OVERTIME WAGES	2,171	1,359	2,500	293	440	2,500	2,500	2,500
52-510-1420	SOCIAL SECURITY/MEDICARE	9,698	10,095	10,246	6,448	9,672	10,463	10,463	10,463
52-510-1440	STATE UNEMPLOYMENT	2,094	2,947	4,018	3,098	4,500	3,693	3,693	3,693
52-510-1460	WORKERS COMP ASSESSMENT	1,570	1,831	2,929	30	45	2,367	2,367	2,367
52-510-1800	HEALTH INSURANCE	18,643	27,514	36,720	17,697	18,581	39,780	39,780	39,780
52-510-1900	RETIREMENT BENEFITS	6,147	6,772	8,036	4,634	6,950	8,206	8,206	8,206
	TOTAL PERSONNEL SERVICES	158,263	170,676	200,338	110,069	156,991	205,790	205,790	205,790

MATERIALS & SERVICES									
52-520-2050	AUDIT	3,046	3,012	4,000	3,750	3,750	4,000	4,000	4,000
52-520-2080	ADVERTISING EXPENSE	2,201	70	3,000	85	1,000	2,000	2,000	2,000
52-520-2150	BANK FEES	2,636	948	2,000	1,872	2,808	3,000	3,000	3,000
52-520-2180	CLEANING/JANITORIAL	1,435	1,975	2,000	922	1,500	2,500	2,500	2,500
52-520-2250	CONTRACTED SERVICES	1,049	51,254	50,000	26,750	75,000	40,000	40,000	40,000
52-520-2255	DAMAGE RELIEF FUNDS	-	-	5,000	-	5,000	5,000	5,000	5,000

SEWER FUND

		FY 2017-18	FY 2018-19	FY 2019-20			FY 2020-21		
		ACTUALS	ACTUALS	BUDGET	YTD FEB	PROJECTION	PROPOSED	APPROVED	ADOPTED
52-520-2325	ENGINEERING COSTS	(11,096)	3,750	25,000	400	10,000	20,000	20,000	20,000
52-520-2350	FUEL	2,988	4,185	4,500	2,063	3,500	4,500	4,500	4,500
52-520-2375	FOREST FIRE PROTECTION FEE	4,400	4,444	5,000	4,657	5,000	5,000	5,000	5,000
52-520-2400	INSURANCE	15,547	16,835	18,000	17,246	18,000	18,000	18,000	18,000
52-520-2520	IT - SOFTWARE & SUPPORT	8,759	9,079	15,000	7,406	10,500	15,000	15,000	15,000
52-520-2550	LAB TESTING	7,024	3,334	6,000	4,975	6,500	6,500	6,500	6,500
52-520-2600	LEGAL FEES EXPENSE	22,497	18,437	20,000	2,450	15,000	13,000	13,000	13,000
52-520-2700	MEETINGS/TRAVEL/TRAINING	687	456	2,000	244	1,000	2,000	2,000	2,000
52-520-2720	MEMBERSHIP & DUES	1,840	2,364	2,500	1,889	2,500	2,500	2,500	2,500
52-520-2750	OFFICE SUPPLIES/COPIER	3,432	2,682	4,000	1,972	3,000	4,000	4,000	4,000
52-520-2770	POSTAGE FEES	1,082	536	2,000	556	1,500	2,000	2,000	2,000
52-520-2840	REPAIRS & MAINT - BUILDINGS	3,885	1,949	3,500	63	2,000	3,500	3,500	3,500
52-520-2850	REPAIRS & MAINT - EQUIPMENT	32,818	19,620	50,000	20,291	35,000	37,500	37,500	37,500
52-520-2860	REPAIRS & MAINT - MATERIALS	23,656	17,741	50,000	8,600	35,000	37,500	37,500	37,500
52-520-2870	REPAIRS & MAINT - VEHICLE	2,376	3,222	7,440	2,729	6,000	6,500	6,500	6,500
TBD	REPAIRS & MAINT - PUMPS						22,500	22,500	22,500
52-520-2880	SECURITY			460	309	460	460	460	460
52-520-2900	UTILITIES - GAS/ELECTRICITY	31,179	25,555	35,000	22,197	35,000	35,000	35,000	35,000
52-520-2910	UTILITIES - GARBAGE	2,337	2,398	3,000	2,363	3,000	3,000	3,000	3,000
52-520-2920	UTILITIES - TELEPHONE	3,892	3,904	4,000	3,010	4,000	4,000	4,000	4,000
52-520-2990	MISCELLANEOUS EXPENSE	10,929	1,241	4,384	351	500	744	744	744
	TOTAL MATERIALS & SERVICES	178,599	198,991	327,784	137,150	286,518	299,704	299,704	299,704
CAPITAL OUTLAY									
52-550-5260	EQUIPMENT PURCHASES	33,758	34,266	40,000	11,899	15,000	15,000	15,000	15,000
52-550-5500	CONSTRUCTION EXPENSE	-	-	7,000,000	-	-	7,000,000	7,000,000	7,000,000
52-550-5700	ENGINEERING DESIGN FOR WW SYSTEM IMPR	-	855,021	77,719	96,471	96,471	57,800	57,800	57,800
	TOTAL CAPITAL OUTLAY	267,438	889,287	7,117,719	108,370	111,471	7,072,800	7,072,800	7,072,800

SEWER FUND

		FY 2017-18	FY 2018-19	FY 2019-20		FY 2020-21			
		ACTUALS	ACTUALS	BUDGET	YTD FEB	PROJECTION	PROPOSED	APPROVED	ADOPTED
INTERFUND TRANSFERS - OUT									
52-780-2600	TRANSFERS OUT - RESERVE FUND	100,000	-	315,000	-	315,000	400,000	400,000	400,000
TOTAL INTERFUND TRANSFERS - OUT		100,000	-	315,000	-	315,000	400,000	400,000	400,000
SPECIAL PAYMENTS									
52-800-1000	SPECIAL PAYMENTS		1,097	10,000	2,611	2,611	5,000	5,000	5,000
TOTAL SPECIAL PAYMENTS		-	1,097	10,000	2,611	2,611	5,000	5,000	5,000
CONTINGENCY									
52-910-1000	CONTINGENCY		-	172,281	-	-	300,000	300,000	300,000
TOTAL CONTINGENCY		-	-	172,281	-	-	300,000	300,000	300,000
UNAPPR. ENDING FUND BALANCE									
52-990-1000	UNAPPR. ENDING FUND BALANCE			100,000			100,000	100,000	100,000
TOTAL UNAPPR. ENDING FUND BALANCE		-	-	100,000	-	-	100,000	100,000	100,000
TOTAL FUND REQUIREMENTS		704,301	1,260,051	8,243,122	358,200	872,591	8,383,294	8,383,294	8,383,294
NET RESOURCES OVER REQUIREMENTS		\$ 1,001,917	\$ 995,294	\$ -	\$ 1,108,738	\$ 792,602	\$ (0)	\$ (0)	\$ (0)

Glossary

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].