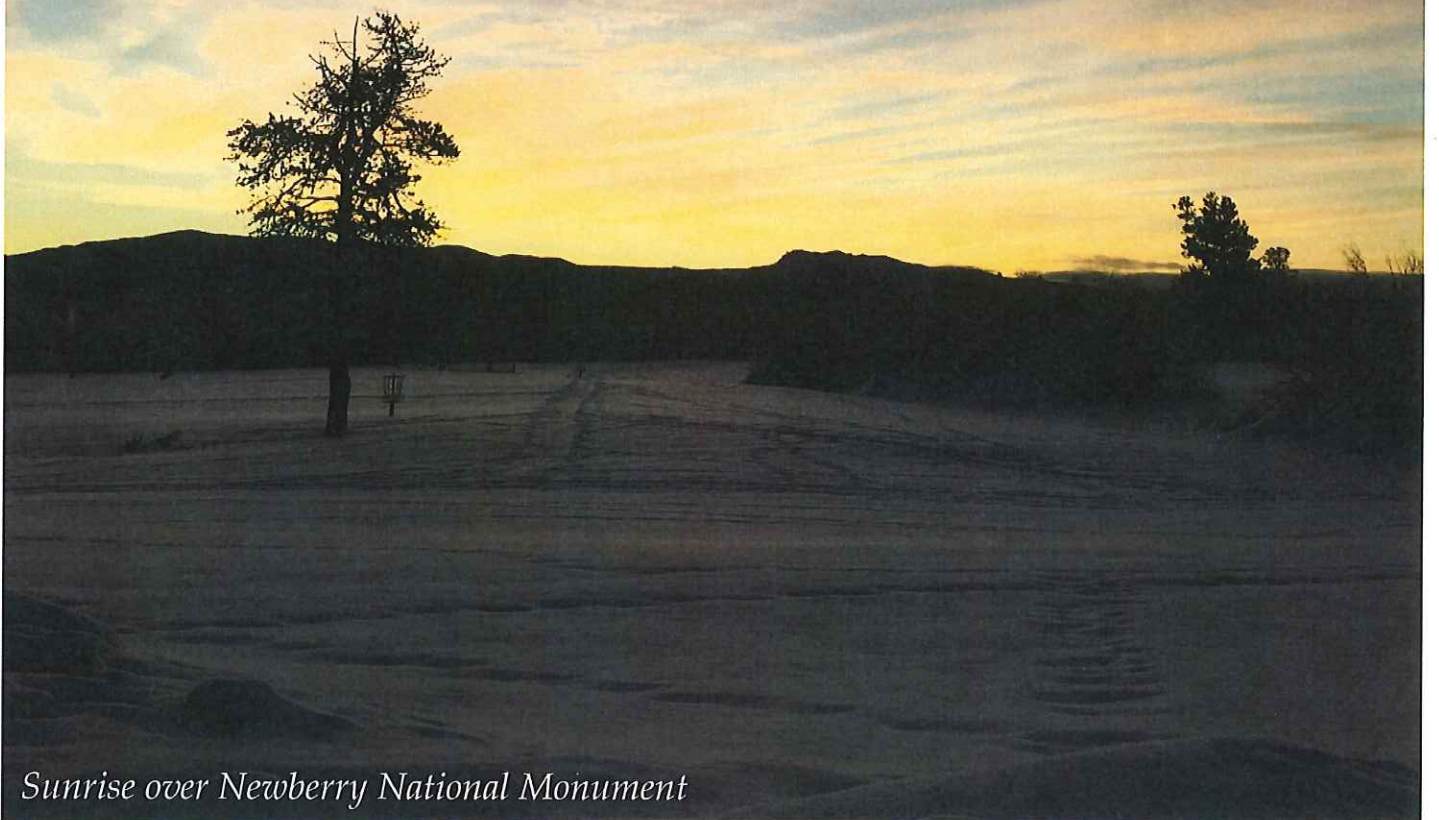


City of La Pine

Adopted Budget

2016-2017



Sunrise over Newberry National Monument

La Pine City Council

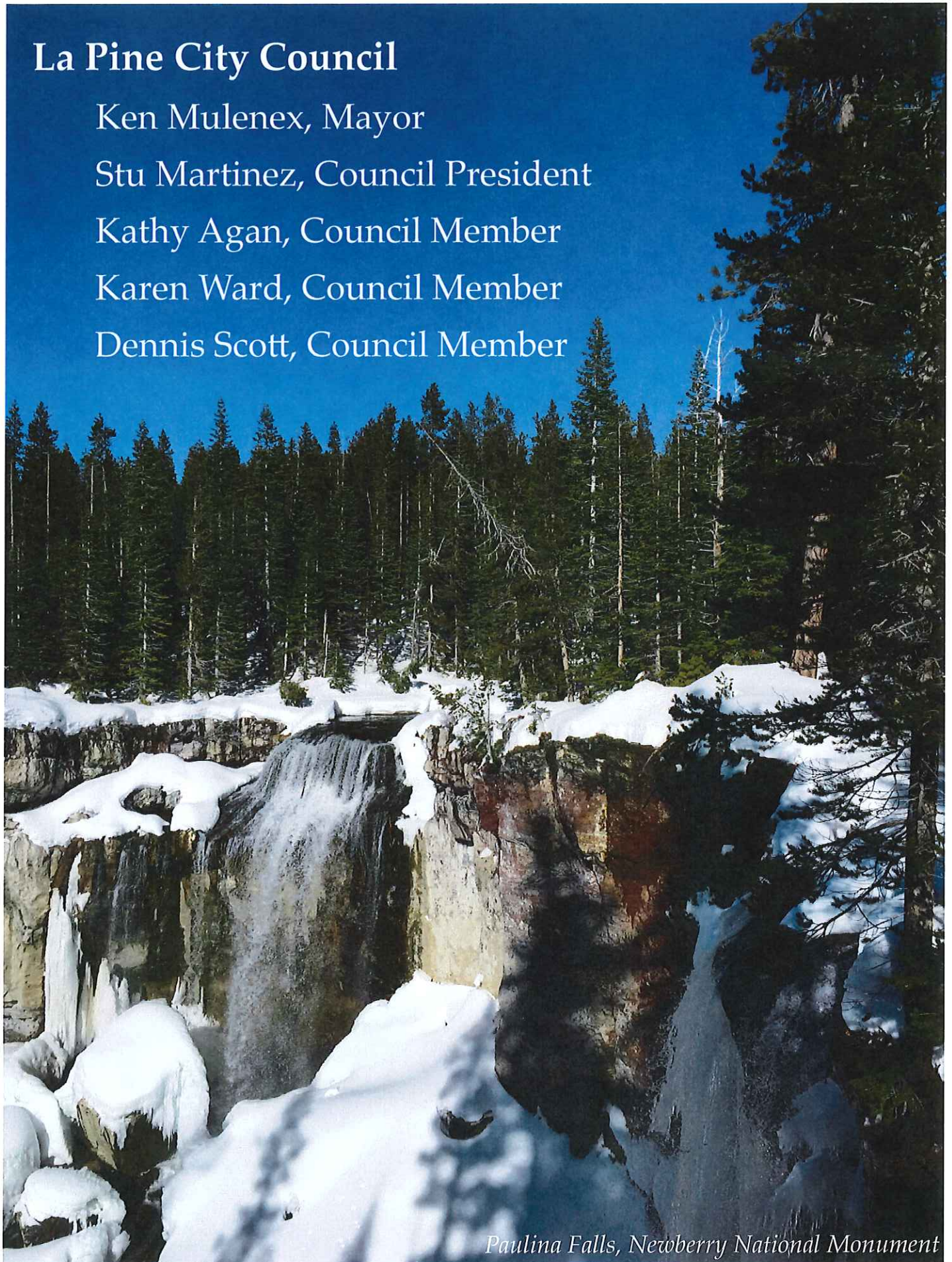
Ken Mulenex, Mayor

Stu Martinez, Council President

Kathy Agan, Council Member

Karen Ward, Council Member

Dennis Scott, Council Member



Paulina Falls, Newberry National Monument

City of La Pine Annual Budget

For the Fiscal Year
July 1, 2016 - June 30, 2017



Budget Committee	
Ken Mulenex, Mayor	Kitty Shields
Stu Martinez, Council President	Frank Schultz
Kathy Agan, Council	Rolando Alonzo
Karen Ward, Council	Connie Brieese
Dennis Scott, Council	Brian Earls
Sydney Bright, Student Representative	

City Staff
Rick Allen – Interim City Manager & City Recorder
Cory Mисley – Assistant City Manager & Budget Officer
Scott Perkins – Public Works Manager
Jeremy Green – City Attorney
Tammy Wisco – City Planner
Erik Huffman – City Engineer
Brenda Bartlett – CPA Financial Consultant
Ashley Williams – Accounting Clerk
Patti Morgan – Administrative Assistant
John Bales – Utility Worker I
Mike Ward – Utility Worker I

FY 2016-17 City of La Pine and La Pine Urban Renewal Agency Budget Document

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CITY OF LA PINE

Mayor

Ken Mulenex

Council Members

Stu Martinez

Kathy Agan

Karen Ward

Dennis Scott

Fiscal Year 2016-17

Budget Message

May 1, 2016

The Honorable Mayor Ken Mulenex

Members of the La Pine City Council

Members of the La Pine Budget Committee

As the Budget Officer for the City of La Pine, it is my pleasure to present the proposed Fiscal Year (FY) 2016-17 budget for the City of La Pine. The budget is submitted as required under Chapter 294 of the Oregon Revised Statutes (ORS) and City of La Pine Code.

It is worth noting the review process of the proposed budget. The ORS budget law separates the process into three levels: the City Manager, the Budget Committee, and the City Council. This allows for input and opportunity to suggest alteration if any review level believes it is in the best interests of the City of La Pine. We pride ourselves on the ability to maintain a fiscally responsible budget, while providing the quality public services the citizens of La Pine deserve.

Budget Overview

It is clear that tremendous care and effort has been put into stabilizing the City's financial systems over the last handful of years. Many changes occurred, some more painful than others, and an array of policies were implemented to ensure financial operations were functioning effectively. The City staff will continue to be diligent in seeking areas for improvement, always keeping an eye on the short-term and long-term needs of the City. After the financial management and health of the City, the next two areas of focus are the essential services provided to the public: Water and Sewer Services (Public Works) and Planning Services (Community Development).

A continued focus this year is on the Community Development Department. The City has seen applications for development pick up significantly since January 2016 and anticipates it to continue through Fiscal Year 2016-17. There has been stability with planning services staff since July 2016 and the team in place has been very efficient. City staff intends to continue this trend which will make the process much easier for the general public, developers, businesses, and industry as they orient themselves within the City of La Pine.

City staff recommended the creation of an Industrial/Economic Development Fund to better track industrial park land revenue from leases, purchase options, and sales. This fund will help to support the Area Economic Development Manager, market the industrial park in La Pine, and save for future industrial land development. The expenditures in the fund will largely be dictated by the revenues generated by the above mentioned sources.

This year, the City saw capital outlay projects come to completion in the form of a signal at First Street and US 97, sidewalks, and streetscapes. There are similar projects in the near and long-term future for the City. This year, the City funded a branding initiative that was partially paid for by a grant. All of these steps will continue to improve the physical and perceived image of La Pine, and ultimately lead to more investment by businesses, tourists, and residents.

The core of this budget is on strengthening essential services (Public Works and Community Development) while investing in infrastructure improvements (Water/Sewer, Roads, Streetscapes, etc.) all of which will pay dividends in the long-run. It is no secret that Central Oregon is a desired place to live, work, and play. The City must plan accordingly for business and residential growth in the second decade of incorporation. Due to smart planning and hard work, the City is in a great position and has a very bright future.

Priorities and Issues

This proposed budget provides funding and reserves for several projects and programs that have been identified as priorities by both City staff and the La Pine City Council.

- Set-aside \$850,000 in reserves for the US 97 Sidewalk & Streetscape Project Westside Project, Cagle Neighborhood road improvements, and general street maintenance.
- Earmarked \$40,000 across three funds for the Sustainable City Year Program through the University of Oregon to provide creative, forward-looking ideas for the downtown core along Huntington Road and Wickiup Junction area.
- Set-aside \$25,000 for Capital Outlay in the Tourism Fund for a signature “Welcome to La Pine” monument sign to be considered after the branding initiative concludes.

Water Fund

During FY 2015-16, the City updated the Water Master Plan with grant funds from the Infrastructure Finance Authority. This resulted in a 20-year plan for the City’s water system. The City changed its rate structure for water service in July 2015. This budget includes a water rate increase of 3%. Currently, the City’s System Development Charges (SDCs) methodology is under review. City staff will continue to pursue a funding package and conduct community outreach for the future Cagle/Glenwood Water Expansion. That project is expected to move through funding, engineering, and construction in 3-5 years with City Council checkpoints along the way.

Sewer Fund

During FY 2015-16, the City updated the Sewer Master Plan with grant funds from the Infrastructure Finance Authority. This resulted in a 20-year plan for the City’s wastewater system. The City changed its rate structure for sewer service in July 2015. This budget includes a sewer rate increase of 10%. Currently, the City’s System Development Charges (SDCs) methodology is under review. City staff will continue to pursue a funding package and conduct

community outreach for the future Cagle/Glenwood Wastewater Expansion. That project is expected to move through funding, engineering, and construction in 3-5 years with City Council checkpoints along the way.

Urban Renewal District

This is the second year of revenue for the Urban Renewal Fund. Last year, all of the approximately \$20,000 of revenue was moved to reserves, other than for accounting/audit and contracted services. The City staff plans to move all but \$5,000 (Sustainable City Year Program) of this year's revenue to reserves. The Urban Renewal Fund takes decades to grow and has the ability to be leveraged grants, revolving loans, and other expenditures to improve the area within the District as outlined in the Urban Renewal Plan. It is expected that similar revenues to last year will be received and a budget is being developed for FY 2016-17. The Urban Renewal Agency will hold a budget process in May and June.

Conclusion

The City of La Pine continues to be a financially sound organization that relies on diverse sources of revenue that are matched with healthy fund stability. This proposed budget for FY 2016-17 reflects the priorities, policies, and goals of the La Pine City Council and the community it represents. As with other cities, our challenge remains the same – to balance priorities while being prudent about rising costs and variable revenues.

I have outlined below the major changes to funds in FY 2016-17 for the Budget Committee, City Council, and community to better understand the direction recommended by staff. The City staff has been instrumental in making 2015-16 very successful from all measures. Thanks to Rick Allen, Ashley Williams, Brenda Bartlett, Patti Morgan, and Scott Perkins, this budget is presented with clarity and confidence for the coming year.

If you have any questions, please feel free to visit City Hall or contact me via email cmisley@ci.la-pine.or.us or phone 541-536-1432.

Respectfully Submitted,



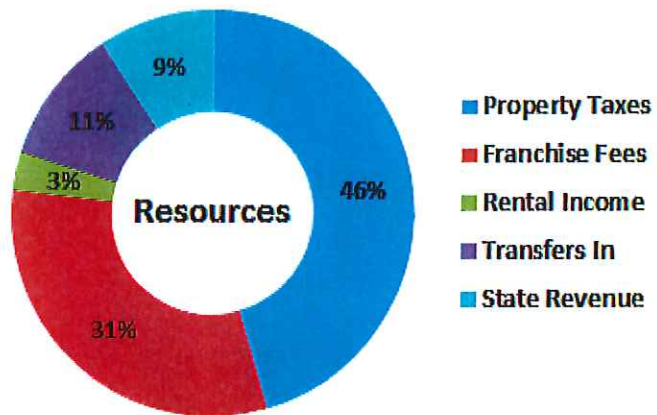
Cory Misley
Assistant City Manager
Budget Officer

General Fund

Property Tax Values and Tax Rates

The City of La Pine has an approved maximum tax rate of \$1.98 per one thousand of assessed value (millage rate). This budget reflects a statistically based, yet conservative, estimate of the expected revenues for FY 2016-17. The past year has seen increases in property values as the economy and real estate markets continue to rebound. As a result, City staff anticipates an increase in property taxes collected by the City. These revenues are the single largest contribution to the General Fund and significantly fund City operations.

This year is the second in a row where market conditions have improved, and we should continue to see that trend for the next couple of years. The most important aspect of maintaining stable City operations and ability to construct projects is not overestimating revenues and overspending. The City must look on 5-15+ year time horizons to plan for capital projects and continue to save incrementally to reach the required funding levels. Fortunately, due to thoughtful financial management over the last five years, the City is in excellent financial condition and is poised to be successful in achieving its priorities both short and long-term.



\$1.98 Millage Rate Estimated to generate \$264,239 in Property Tax Revenue to the General Fund (10-310-110)

Business License Revenue

Since July 1st, 2014 the City of La Pine has required those doing business within the City to obtain a business license. With any new program and requirement, it has taken time to mature while City staff has worked to inform and educate the business community. As expected, the number of business licenses each year has continued to grow; there are currently over 250 active business licenses. However, City staff continues to pursue businesses and increase enforcement of this requirement.

The business license fee is \$45 annually or \$25 temporary, while nonprofits and community organizations have no fee. The proposed revenue for FY 2016-17 is \$10,000 up from \$9,000 last

budget cycle. In the General Fund, the revenue from Business Licenses is spent through the City Improvement Projects (Business) line item; this was increased from \$14,000 to \$15,000 to reflect an anticipated increase in business license revenue. The increase demonstrates the City's continued commitment to the business community as these funds are designated to improve the business and economic vitality in the City.

\$10,000 in the General Fund Revenue (10-320-230)

\$15,000 in the General Fund for City Improvement Projects (10-520-2175)

Transfer In of Revenue from Tourism, Water, and Sewer Funds

The tax levied on the use of lodging throughout the City of La Pine is referred to as the Transient Room Tax (TRT). The recent additions to local lodging institutions, uptick in the regional economy, and subsequent higher lodging rates have resulted in growth of TRT revenue. The Oregon Revised Statutes (ORS) allows Cities to transfer up to 30% per budget year of TRT revenue to the General Fund for operations costs. The amount transferred into the General Fund is projected to increase by \$3,000 to \$33,000 for FY 2016-17.

The Water and Sewer Funds contributed \$12,000 in FY 2013-14 and FY 2014-15, and \$15,000 in FY 2015-16. These transfers to the General Fund over the last few budget cycles assist with shared costs associated with operating the water and sewer utility that includes City Council and staff training. The Water and Sewer Funds will each contribute \$15,000 for the FY 2016-17 budget, no increase proposed.

The total transfers in to the General Fund from the Tourism, Water, and Sewer Funds are \$63,000 for FY 2016-17. These are shown in the budget as line items:

\$33,000 from Tourism Fund to General Fund (10-480-220)

\$15,000 from Water Fund to General Fund (10-480-500)

\$15,000 from Sewer Fund to General Fund (10-480-520)

Accounting and Audit

Currently, the City has a professional services contract with a regional accounting firm to provide the necessary financial services. Typically, the finance contractor is at City Hall one day per week to reconcile bank statements, conduct journal entries, and add an additional layer of financial oversight. They work very closely – both in City Hall and remotely – with the City's billing and accounts payable staff. With review of the financial services arrangement over the

past year, the current approach has been found to be successful and agile in meeting City needs. The ability to contract allows for flexibility, more or less time when necessary.

The audit reviews the City's entire financials and is therefore divided between the three major funds: General Fund, Water Fund, and Sewer Fund. Last May, the City awarded a new contract for auditing services that will last for at least two more years.

The recommended allocation for the financial services contract is consistent with FY 2015-16 at \$36,000. The audit services projection increased slightly to \$18,166 that reflects an additional \$1,500 budgeted in the Streets Fund. Financial services are paid for through these line items:

- \$6,000 from the General Fund (10-520-2050)
- \$1,500 from the Streets Fund (21-520-2050)
- \$5,333 from the Water Fund (50-520-2050)
- \$5,333 from the Sewer Fund (52-520-2050)

Legal Fees

Quality legal services are an essential part of successful City operations, development, and prudent growth. The legal fees are distributed to various funds that require legal services. During FY 2015-16, the City was forced to deal with an unexpected demand of legal services and corresponding expense through the General Fund and Community Development. This increase is a result of marijuana regulation, as well as sales, leases, and purchase options on City managed (County owned) industrial park property. Staff anticipates the legal services provided through the General Fund to return to normal operating levels during FY 2016-17 and has subsequently kept funding levels stable.

Funding for legal fees was held stable in the General, Streets, Tourism, Water, and Sewer Funds – changes were made to the Community Development, Cemetery, and Industrial/Economic Development Funds. The increase in development and demand on the planning department prompted staff to correspondingly increase the budgeted amount of legal fees by \$4,000 in the Community Development Fund. The Cemetery Fund legal fees were increased from zero to \$300. Legal fees associated with industrial land leases and sales previously were paid for through the General Fund. With the creation of the Industrial/Economic Development Fund, those legal fees have been reflected in that fund as \$5,000.

The legal fees in the General, Cemetery, Streets, Tourism, Community Development, Industrial/Economic Development, Water, and Sewer Funds total \$71,800 for FY 2016-17 budget. The breakdown of each fund is shown in the budget as line items:

- \$26,000 for Legal Fees in the General Fund (10-520-2600)
- \$300 for Legal Fees in the Cemetery Fund (20-520-2600)
- \$6,000 for Legal Fees in the Streets Fund (21-520-2600)
- \$2,500 for Legal Fees in the Tourism Fund (22-520-2600)
- \$12,000 for Legal Fees in the Community Development Fund (23-520-2600)
- \$5,000 for Legal Fees in the Industrial/ED Fund (24-520-2600)
- \$10,000 for Legal Fees in the Water Fund (50-520-2600)
- \$10,000 for Legal Fees in the Sewer Fund (52-520-2600)

Capital Outlay and Reserves

This budget presents an incremental increase to reserved capital for future improvements to City Hall. The budgeted amount for capital outlay is held stable with the expectation that some proposed projects will come to fruition at City Hall and other City owned property. With the understanding that future large capital improvements will be required at City Hall, the line item for Reserves for Future Capital is increased by \$13,000 to \$48,000. This continues a steady building of reserves that was started during the FY 2014-15 budget cycle. Ultimately, the goal is to have \$100,000 in reserves for City needs such as a cooling and heating system, parking lot expansion, and roof replacement. The stepped increase in reserves for FY 2016-17 maintains the trajectory of meeting that goal for future capital improvements.

- \$30,000 for Capital Outlay City Hall Improvements (10-550-5150)
- \$10,000 for Capital Outlay Parks Projects (TBD)
- \$48,000 for Reserve for Future Capital City Hall (10-950-6000)

Streets Fund

First Street Signalization and Landscaping Project

As this budget is being presented, the final touches on the first street signalization and landscaping project is coming to a close. In addition to the signal at the intersection of First Street and US 97, this project included streetscape elements such as eight-foot sidewalks, streetlights, and landscaping. The signal light was operational in the fall and has received

overwhelmingly favorable comments regarding the increased safety and convenience. Staff made a financially prudent decision to bid the landscaping work over the winter separately from the ODOT project. This resulted in a upwards of \$100,000 of savings based on the initial estimates and actual project costs.

The cost of \$118,737 for this landscaping project was paid for through the Capital Outlay section of the Streets Fund, specifically Projects (Roads, Sidewalks & Other). Subsequently, the amount budgeted has dropped to \$100,000 as there are no major projects on the immediate horizon for FY 2016-17.

\$100,000 for Capital Outlay (Roads, Sidewalks & Other) in Street Fund (21-550-5650)

Aston Eaton Boulevard (US 97) Sidewalk and Streetscape Project with STIP 2015-18 Funding

The City staff has worked closely with ODOT staff over the past year in preparation for the west side sidewalk and streetscape project along US 97 from First Street to Sixth Street. Two-thirds of the project costs (approximately \$950,000) have been secured through ODOT funding, while the additional third will come from the City's Street Fund. Those funds will provide for landscaping and additional streetscape costs. The timeline for this project has been expedited so that it will occur in conjunction with the US 97 Sunriver to OR 31 repaving project.

There was \$300,000 set-aside during last budget cycle, and \$200,000 has been added for the FY 2016-17 budget. The total amount in Reserve for Future Capital line item for the US 97 sidewalk and streetscape is \$500,000. As a result of prudent saving, the City is in excellent position to contribute to making this project a success.

\$500,000 for US 97 Sidewalk & Streetscape Project in Reserve for Future Capital
(21-950-6000)

Cagle Neighborhood Roads Improvement Projects

The roads in the Cagle neighborhood are gravel and require grading throughout the year. It has been identified and prioritized that upgrading these roads should occur. However, the significant cost coupled with future water/wastewater expansion requires careful budgeting and planning. In order to maximize resources, the upgrades should happen in conjunction with the utilities expansion project. Last year, \$150,000 was set-aside in the Reserve for Future Capital line item. This budget reflects an addition \$100,000 for future Cagle neighborhood road upgrades for a total of \$250,000. To complement the long-term solution outlined above, the

road-grading budget has been increased by \$8,000 to \$20,000. This will allow for the Cagle neighborhood roads to be graded an additional 2-4 times throughout the year.

\$250,000 for Cagle Neighborhood Road Upgrades in Reserve for Future Capital
(21-950-6000)

City Roads Maintenance

The City has entered its second decade of incorporation. One responsibility that requires planning and budgeting is the maintenance of existing roads. Largely, this includes routine maintenance such as crack sealing and chip sealing. Generally, the maintenance schedule for roads is a ten-year timeframe, depending on usage among other factors. City staff will work to develop a maintenance schedule based on the miles of City roads and projected costs. It is fiscally and operationally prudent to begin to save for near and long-term road maintenance needs. Therefore, the FY 2016-17 budget reflects \$100,000 in Reserve for Future Capital line item for road maintenance, with the expectation to continue to grow this reserve.

\$100,000 for General Road Maintenance in Reserve for Future Capital
(21-950-6000)

The Reserve for Future Capital line item in the Streets Fund will increase from \$450,000 to \$850,000 in anticipation of large projects (outlined above) to be built in the next 2-5 years. In order to continue to build reserves for these projects, the largest transfer out of the General Fund is to the Streets Fund. Due to a steady growth in beginning fund balance, as well as balancing of budget priorities, the transfer in from the General Fund to the Streets Fund was reduced to \$275,000 while staying on track to achieve long-term budgetary goals.

Other Changes to the Streets Fund

One change worth mention is that Engineering Costs have been separated from Contracted Services, which reflects the increased need for engineering services. As such, the City has hired an Engineer of Record and will continue to use their services when necessary. Another change is the amount budgeted for Transportation System Plan (TSP) updates. The TSP is a pivotal long-range planning document that impacts the look, feel and functionality of the City over a several decade time horizon.

\$30,000 for Engineering Costs in the Streets Fund (21-520-2325)
\$20,000 for TSP Costs in the Streets Fund (21-550-5600)

Tourism Fund – Transient Room Tax (TRT)

The primary revenue source the Tourism Fund is TRT paid from local motels and other lodging. This fund provides resources for tourism related expenses, mandated by State law, while some funds can be spent on other community sponsorships. There is a slight increase in the projection of TRT for FY 2016-17 from last budget cycle, and is anticipated to increase 10% to \$110,000. Correspondingly, there is an increase in the amount transferred to the General Fund (30%) for the amount of \$33,000. Other than the 30% transferred to the General Fund, and Community Fund Unrestricted line item that is a transferred in from the General Fund, all expenditures must be connected to tourism promotion.

Approximately half of the Materials & Services (\$52,000) is the amount paid directly to the La Pine Visitors Center (Chamber of Commerce) to fund their operations. The \$7,500 for the La Pine Rodeo Association is not an increase in the City's contribution – rather it cleans up how the contribution (out of two budgets) has been made in past years. The remainder of restricted funds promotes tourism, supports the local economy, and contributes to local events.

Some funds from the Contracted Services line item were leveraged with grant funds during FY 2015-16 to support a branding initiative. The initiative doesn't end when the brand is complete. It takes many, many years to get the message out and build that reputation. Therefore, the recommendation was to increase this line item to \$15,000 for future mailers, advertisements, or other contracted services to promote tourism in La Pine.

The Capital Outlay Projects line item has been increased from \$13,000 to \$25,000. This is set-aside for the construction of a signature "Welcome to La Pine" sign. Currently, the City is supporting a branding effort that should conclude this coming fall. The incorporation of that theme – to build cohesion and continuity – into the welcome sign is important to consider.

- \$33,000 for Transfer Out of Tourism Fund to General Fund (22-780-1000)
- \$52,000 for the Chamber of Commerce in the Tourism Fund (22-520-2200)
- \$15,000 for Contracted Services in the Tourism Fund (22-520-2250)
- \$25,000 for Capital Outlay Projects in the Tourism Fund (22-550-5150)
- \$5,000 for Community Unrestricted in the Tourism Fund (22-520-2220)

Community Development Fund (Planning Services)

In January 2014, the City assumed planning services from Deschutes County. This is one of the core functions of the City with utilities. Now in the second year of performing planning services, the City can better anticipate costs that are largely driven by demand of services (development applications) as well as strengthening and improving the City's codes. Since January 1st the City has received more development applications than in all of 2015. This has generated additional revenue while demanding more services. Ultimately, the General Fund will continue to support these services through a transfer in to the Community Development Fund.

The Transfer In from the General Fund will continue at \$54,000. The revenue from Planning Fees is expected to increase from \$15,000 to \$25,000. These fees are comprised of site plan, conditional use, lot line adjustment, sign permit and other applications. On the expenditure side, there are modest increases in Contracted Services (planning staff), Engineering Costs (site plan review), and Legal Fees (code amendments, etc.). These increases correlate with the continued demand expected for planning services and additional City code updates.

Although projecting for this fund has gained some clarity, it is important to be conservative and not overestimate an improving economy. City staff has prepared careful estimates to ensure quality service from the planning development while keeping various macro factors in mind.

The City has received the second phase of a Transportation Growth Management (TGM) Program grant for code assistance through the Oregon Department of Transportation (ODOT) and the Oregon Department of Land Conservation and Development (DLCD). This will be a two step process: first, an initial assessment of the City's current land development regulations, and then preparation of code amendments for consideration by City Council. No funds will flow to or from the City; this project is entirely funded and managed by the partners mentioned above. City staff expects to begin assisting on this project in the next few months.

The City of La Pine has a unique opportunity in FY 2016-17. The Sustainable City Year Program (SCYP) with the University of Oregon allows undergraduate and graduate students, with consultation from faculty, to partner with local governments and provide creative, pragmatic approaches to projects. These students specialize in landscape architecture, planning, engineering, and urban planning, among other fields. The SCYP has worked with cities such as Medford, Springfield, and Redmond. For the 2016-17 academic year, SCYP would like to conduct a pilot project in smaller cities and has identified La Pine and Sisters as the two cities with which to partner.

The City has budgeted up to \$40,000 – to be matched one-for-one with grant funds – for two projects: The first project is located in downtown along Huntington Road, where the Urban Renewal District (URD) was formed and will focus on plans for streetscapes and other elements to be considered when URD funding becomes available; the second project is at Wickiup Junction at the northern end of the City that serves those that live in unincorporated La Pine out Burgess Road and tourists during the warmer months.

Both projects will have a corollary element of how to better connect the north/south ends of the City together. The funds from the City for the project will come from Contracted Services (\$30,000), Business License Revenue (\$5,000), and Urban Renewal Funds (\$5,000).

\$60,000 for Contracted Services in the Community Development Fund (23-520-2250)

\$12,000 for Legal Fees in the Community Development Fund (23-520-2600)

\$8,000 for Engineering Services in the Community Development Fund (23-520-2325)

Industrial/Economic Development Fund (Ind./ED Fund)

City staff recommended the creation of a new fund in this FY 2016-17 budget cycle to better track/manage industrial land revenue in the City, coordinate with La Pine Economic Development (LED) Group and the La Pine Area Economic Development Manager, and plan for future expansion of the industrial park with land development (water/sewer utilities).

Current Operations (LED) and Contract with EDCO

The City in partnership with Deschutes County has a contract with Economic Development of Central Oregon (EDCO) to support a half-time South County (La Pine/Sunriver) Economic Development Area Manager. Their office is in La Pine City Hall and their primary mission is to manage/spur industrial and business development in the area. This position has an emphasis on traded-sector business (those that manufacture and ship goods) and does not assist retail business. The focus in FY 2016-17 should be on bringing businesses into the La Pine Industrial Park. The current Area Manager has been in the position for approximately one-year and the arrangement is working well.

The City budgeted \$25,000 for the program – the same as previous years. This year, that expenditure will go through the Ind./ED Fund as a Transfer In from the General Fund. Future expansion of this program could occur if business sponsorships are solicited. The LED Group is responsible for managing fundraising efforts and has the opportunity to broaden local

economic development through more robust public/private partnerships. Depending on private contributions, changes to the program are possible during FY 2016-17 with an eye towards next budget cycle.

Future Industrial Land Development

The City of La Pine now manages the County-owned land in the industrial park. An Intergovernmental Agreement (IGA) was signed last year that turned the marketing, management, and pricing of the land over to City management. Under the IGA, the City for the purpose of economic development will retain 50% of the revenues from the land. This IGA is another example of support from Deschutes County to start and grow living-wage jobs in South County.

The revenues for the Industrial/Economic Development Fund are highly contingent on the leases, purchase options and sale of industrial park land. Expenditures will not exceed what is available in the fund and brought in from industrial park revenue. Although there are many, many acres of industrial land available at this moment, City staff recommends beginning to build a reserve fund for future industrial park expansion. The sooner the City starts to make incremental contributions, the better position the City will be in decades from now. City staff recommends to set-aside 50% of all revenue from industrial land as reserves for future capital. This budget reflects \$60,000 from industrial sales, leases, and purchase options; therefore, \$30,000 is allocated to the reserve for future capital line item. This amount is dependent on industrial land revenue.

\$25,000 Transfer In from the General Fund

\$25,000 for Contracted Services (Area Manager) in the Ind./ED Fund (24-520-2250)

\$10,000 for Advertising Expense in the Ind./ED Fund (24-520-2080)

\$30,000 for Reserve for Future Capital in the Ind./ED Fund (21-950-6000)

Water and Sewer Reserve Fund

This essentially is a savings account for the Water and Sewer Funds. The fund grows when there are transfers in from the Water and Sewer Funds. City staff determines this amount based on the demands of daily operational costs as well as general maintenance. Additional resources above meetings those needs are transferred into the Water and Sewer Reserve Fund. This budget details an additional \$200,000 transfer in from the Sewer Fund. Although there is no transfer in from the Water Fund, there is still a sizeable reserve from past transfers.

\$200,000 Transfer In to the Sewer Reserves for Future Capital (26-480-520)
\$950,000 in Sewer Reserves for Future Capital in the Reserve Fund (26-950-6000)
\$565,000 in Water Reserves for Future Capital in the Reserve Fund (26-950-6000)

Debt Reserve Fund

This fund is set-aside to ensure the adequate reserves for service of the USDA loans the City has on the water system. The requirement of the loan is that reserves equal to the annual debt payment are budgeted. This fund will have no activity until the final debt payment, when the reserves will no longer be needed. The total amount of debt reserve in this fund is \$193,503.

\$173,548 in Debt Reserve for USDA 2003 Loan (31-950-1000)
\$19,955 in Debt Reserve for USDA 2005 Loan (31-950-1000)

System Development Charges (SDCs) Fund

Currently, the City of La Pine charges Water and Sewer SDCs on development within the City. These charges are controversial and often misunderstood; it is important to emphasize that these funds cannot be used for operations or maintenance of the current systems. Many Cities also charge SDCs for Transportation; although the City of La Pine does not currently implement a Transportation SDC, inevitably it will be a necessary component of supporting growth.

This is the second year of the SDC Fund to track the resources and expenses associated with the capacity expansion of the City's water and sewer systems. The collection of SDCs must be based on a methodology that factors in capital infrastructure costs and projected population growth. Various State of Oregon laws restrict these funds, and the tracking in a designated account assists City staff and the public to better understand incoming and outgoing uses of SDCs.

The City staff is currently working with a consultant on reviewing the SDC methodology, based on the new Water and Sewer Master Plans completed in January 2016, and changes to the Water and Sewer SDCs may occur during FY 2016-17.

As with other revenues, estimates largely depend on regional economic factors and the associated development in La Pine. With development picking up in the last year, and positive economic forecasts in the near future, the City staff estimated slight increases to SDC income: \$11,708 for Water SDCs and \$24,700 for Sewer SDCs.

\$410,260 in SDC Water Reserves for Future Capital (41-950-6000)

\$802,742 in SDC Sewer Reserves for Future Capital (41-950-6000)

Water Fund

Last year, the City altered its water rate structure. That structural change, as well as rate increases, took effect on July 1st 2015. The rate study that informed those changes also suggests additional, incremental rate increases to keep up with operational costs. Simply stated, the current system for water customers is that you pay for the meter size (capacity) and how much water you use. The study that informed this change rectified over a decade of imbalance at the Districts of charging customers differently, some subsidizing others.

City staff is working on an updated rate resolution that will establish the necessary increases for the next three years. The anticipated rate increase for water services is 3%. Water customers will not feel as dramatic of a change as last year, since the rate structure (flow based) will not change. During the rate structure and rate change, City staff received some complaints. This change occurred for the billing in July, when water usage is at its peak. Within a couple of months, there were very little complaints and through winter there have been none.

The City received grant funds from the State of Oregon to update the Water and Sewer Master Plans. These are 20-year planning documents that look at improvements to the current system as well as system capacity expansion with anticipated growth. Additionally, these plans included bringing the Cagle and Glenwood neighborhoods onto the City's water and wastewater system. The City received the final plans in January 2016, and has already begun the several year processes of securing funding, engineering, and eventually construction.

The City held an open house on the expansion project at Rosland Elementary School in February 2016 and recently closed a RFP for engineering firms to put together a funding assistance package. The expectation is that the City is in great position to secure grants and low-interest loans. City Council and staff will continue to hold town halls and work with stakeholders in the community as more information on the project becomes available. There will be checkpoints through the process for the City Council to assess the options and make decisions to proceed.

Sewer Fund

Last year, the City altered its sewer rate structure. That structural change, as well as rate increases, took effect on July 1st 2015. The rate study that informed those changes also suggests additional, incremental rate increases to keep up with operational costs. Simply stated, the current system for sewer customers is that you pay for the meter size (capacity) and how much water you use (the only way to project how much goes down the drain and to the wastewater treatment plant). The study that informed this change rectified over a decade of imbalance at the Districts of charging customers differently, some subsidizing others.

Sewer rates are based of the average winter usage of water for residential customers. The winter months (November to February), when no outside watering/irrigation is done, will be the basis for the sewer bill in the following year. As expected, this creates some increased costs and some reduced costs – as the rate structure adjusts and begins to spread the costs out more equitably.

City staff is working on an updated rate resolution that will establish the necessary increases for the next three years. The anticipated rate increase for sewer services is 10%. Sewer customers will not feel as dramatic of a change as last year, since the rate structure (flow based) will not change. During the rate structure and rate change, City staff received some complaints; however, those complaints lessened as questions were answered and more time passed.

The City held an open house on the expansion project at Rosland Elementary School in February 2016 and recently closed an RFP for engineering firms to put together a funding assistance package. The expectation is that the City is in great position to secure grants and low-interest loans. City Council and staff will continue to hold town halls and work with stakeholders in the community as more information on the project becomes available. There will be checkpoints through the process for the City Council to assess the options and make decisions to proceed.

Changes to the FY 2016-17 Budget

The total for Professional and Contracted Services – spread across many funds – has increased for the FY 2016-17 budget cycle. This is due to an extra consulting position as a result of the Interim City Manager transition. Currently, there is a City Manager and Assistant City Manager. For next year, there will be no Assistant City Manager position. Instead, a contracted consulting position will be created to assist in City operations and special projects, most notably economic

development, water and sewer expansion, and other projects critical to the success of the City. City staff is confident that this arrangement can be successful and will best serve the community from both a financial and operational perspective.

The City of La Pine would like to thank Rick Allen, Interim City Manager, for all of the wisdom and leadership he has brought to half of the City's first decade of incorporation. The City's financial condition is sound and poised for future endeavors due to his financial management. Truly the City's trajectory for a successful second decade and beyond was forged through his presence, style, and implementation of personable and prudent management.

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2016-17

GENERAL FUND

	FY 2013-14	FY 2014-15	FY 2015-16		Projection	FY 2016-17	
	ACTUALS	ACTUALS	BUDGET	YTD thru Feb		PROPOSED	APPROVED
10-301-100 BEGINNING FUND BALANCE	453,702	548,569	454,366	515,089	515,089	393,239	393,239
10-310-110 PROPERTY TAXES - CURRENT	227,891	250,452	246,683	238,592	246,683	264,239	264,239
10-310-120 PROPERTY TAXES - PRIOR	6,726	6,317	5,000	3,208	4,000	5,000	5,000
10-320-210 OLCC RENEWAL FEE REVENUE	450	475	500	475	500	500	500
10-320-230 BUSINESS LICENSE REVENUES	190	8,793	9,000	9,793	10,000	10,000	10,000
10-330-310 CIGARETTE TAX REVENUES	2,273	2,239	2,000	1,611	2,000	2,000	2,000
10-330-315 LIQUOR TAX REVENUE	21,471	25,977	24,000	12,899	20,000	22,000	22,000
10-330-340 STATE SHARED REVENUE	17,617	31,362	25,000	18,100	24,000	25,000	25,000
10-330-360 INDUSTRIAL PARK REVENUE				2,602	2,602		
10-330-350 ANNUAL LAND USE GRANT	1,000		1,000				
10-330-390 GRANTS - MISCELLANEOUS		11,250		11,250			
10-350-510 FRANCHISE FEE - BEND COMMUN	139	3,937	25	2,551	3,000	3,500	3,500
10-350-515 FRANCHISE FEE - CASCADE N.G.	26,688	20,292	18,000	11,801	15,000	16,000	16,000
10-350-520 FRANCHISE FEE - CRESTVIEW CABL	7,773	7,708	7,500	4,307	7,500	7,500	7,500
10-350-525 FRANCHISE FEE - MID STATE ELEC	150,772	146,273	125,000	69,016	130,000	130,000	130,000
10-350-535 FRANCHISE FEE - QWEST COMM	7,221	7,110	7,000	5,277	6,500	7,000	7,000
10-350-540 FRANCHISE FEE - WILDERNESS GAR	20,920	17,635	18,000	12,018	18,000	18,000	18,000
10-380-810 INTEREST INCOME	2,185	7,644	7,500	4,463	6,500	7,000	7,000
10-390-930 RENTAL INCOME	16,008	16,488	16,500	12,716	17,000	17,500	17,500
10-390-932 RENTAL INCOME - TOWER	11,107	11,441	11,600	11,958	11,958	12,000	12,000
10-390-990 MISCELLANEOUS INCOME	1,374	8,378	500	4,258	2,000	500	500
10-480-220 TRANSFERS IN - TOURISM FUND	22,000	27,000	30,000	30,000	30,000	33,000	33,000
10-480-500 TRANSFERS IN - WATER FUND	12,000	12,000	15,000	15,000	15,000	15,000	15,000
10-480-520 TRANSFERS IN - SEWER FUND	12,000	12,000	15,000	15,000	15,000	15,000	15,000
TOTAL FUND RESOURCES	1,021,507	1,183,340	1,039,174	1,011,984	1,113,582	1,003,978	1,003,978

PERSONNEL SERVICES

10-510-1100 REGULAR PAYROLL	81,938	51,579	66,000	41,578	65,000	51,673	51,673
10-510-1150 OVERTIME WAGES	588	593	500	277	500	500	500
10-510-1420 SOCIAL SECURITY/MEDICARE	8,201	4,019	5,000	3,277	4,500	3,898	3,898
10-510-1440 STATE UNEMPLOYMENT	2,197	913	1,200	485	1,000	1,529	1,529
10-510-1460 WORKERS COMP ASSESSMENT	1,042	223	300	2,266	2,500	94	94
10-510-1800 HEALTH INSURANCE	3,972	3,125	12,000	2,892	4,500	12,000	12,000
10-510-1900 RETIREMENT BENEFITS	1,951	913	3,000	1,039	2,000	3,057	3,057
TOTAL PERSONNEL SERVICES	99,889	61,365	88,000	51,754	80,000	72,751	72,751

GENERAL FUND

	FY 2013-14		FY 2014-15		FY 2015-16		FY 2016-17	
	ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
MATERIALS & SERVICES								
10-520-2050 ACCOUNTING/AUDIT	3,597	5,250	6,000	5,600	4,500	6,000	6,000	6,000
10-520-2080 ADVERTISING EXPENSE	3,824	1,933	5,000	340	2,500	4,000	4,000	4,000
10-520-2120 AUTO EXPENSE	210		2,500		1,000	2,000	2,000	2,000
10-520-2150 BANK FEES		1,607	1,600	1,220	1,800	2,000	2,000	2,000
10-520-2175 CITY IMPROVEMENT PROJ (BUSINESS)	2,688	8,429	14,000	1,834	5,000	15,000	15,000	15,000
10-520-2180 CLEANING/JANITORIAL	1,500	1,148	4,000	707	1,500	2,000	2,000	2,000
10-520-2250 CONTRACTED SERVICES	97,978	39,984	31,400	7,782	13,000	70,400	70,400	70,400
10-520-2270 ECONOMIC DEVELOPMENT PROGRAM	18,750	18,750	25,000	25,000	-	-	-	-
10-520-2280 ELECTION COSTS			1,000	480	1,000	1,000	1,000	1,000
10-520-2325 ENGINEERING								
10-520-2400 INSURANCE	821	3,043	4,500	3,293	3,293	4,000	4,000	4,000
10-520-2500 IT - PARTS & EQUIPMENT	265	590	2,500		2,500	2,500	2,500	2,500
10-520-2520 IT - SOFTWARE & SUPPORT	5,108	5,963	10,000	3,503	7,500	10,000	10,000	10,000
10-520-2530 IT - WEBSITE DESIGN & MAINT	2,751		3,000		3,000	3,000	3,000	3,000
10-520-2600 LEGAL FEES EXPENSE	25,468	22,856	26,000	29,813	45,000	26,000	26,000	26,000
10-520-2700 MEETINGS/TRAVEL/TRAINING	15,063	15,588	20,000	9,312	12,000	18,000	18,000	18,000
10-520-2720 MEMBERSHIP & DUES	5,758	4,766	6,000	5,559	5,500	6,000	6,000	6,000
10-520-2730 MOSQUITO SPRAYING	21,254	18,786	20,000	6,987	18,000	18,000	18,000	18,000
10-520-2750 OFFICE SUPPLIES/COPIER	3,998	6,645	8,000	3,734	7,000	8,000	8,000	8,000
10-520-2780 PROPERTY TAXES				64	-	-	-	-
10-520-2770 POSTAGE FEES	1,005	431	1,000	255	1,000	1,000	1,000	1,000
10-520-2840 REPAIRS & MAINT - BUILDINGS	2,368	3,396	7,000	1,956	3,000	3,000	3,000	3,000
10-520-2850 REPAIRS & MAINT - EQUIPMENT		32		963	1,000	1,000	1,000	1,000
10-520-2860 REPAIRS & MAINT - LANDSCAPING		619		1,354	2,500	2,500	2,500	2,500
10-520-2870 REPAIRS & MAINT - VEHICLE				210	500	500	500	500
10-520-2900 UTILITIES - GAS/ELECTRICITY	3,680	1,578	5,000	940	1,500	2,500	2,500	2,500
10-520-2910 UTILITIES - GARBAGE	156	140	500	103	250	500	500	500
10-520-2920 UTILITIES - TELEPHONE	2,292	2,143	4,000	1,402	2,500	4,000	4,000	4,000
10-520-2930 UTILITIES - WATER/SEWER	2,423							
10-520-2990 MISCELLANEOUS EXPENSE	11,842	14,601	4,174	11,881	15,000	6,327	6,327	6,327
TOTAL MATERIALS & SERVICES	232,799	178,278	212,174	124,292	161,343	219,227	219,227	219,227

GENERAL FUND

	FY 2013-14 ACTUALS	FY 2014-15 ACTUALS	BUDGET	FY 2015-16 YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
CAPITAL OUTLAY								
10-550-5150 CITY HALL IMPROVEMENTS			30,000	-	15,000	30,000	30,000	30,000
TBD PARKS PROJECTS	-	-	10,000	-	10,000	10,000	10,000	10,000
TOTAL CAPITAL OUTLAY	-	-	40,000	-	25,000	40,000	40,000	40,000
DEBT SERVICE								
10-560-6100 COP SERIES 2011B PRINCIPAL PMT	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
10-560-6110 COP SERIES 2011B INTEREST PMT.	24,208	23,608	25,000	11,654	25,000	25,000	25,000	25,000
TOTAL DEBT SERVICE	44,208	43,608	45,000	31,654	45,000	45,000	45,000	45,000
INTERFUND TRANSFERS - OUT								
10-780-2100 TRANSFERS OUT - STREET FUND	80,000	345,000	350,000	350,000	350,000	275,000	275,000	275,000
10-780-2200 TRANSFER OUT - TOURISM FUND	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
10-780-2300 TRANSFERS OUT - COMM DEVELOPMENT	-	35,000	54,000	54,000	54,000	54,000	54,000	54,000
TRANSFER OUT - IND ECON						25,000	25,000	25,000
TOTAL INTERFUND TRANSFERS - OUT	85,000	385,000	409,000	409,000	409,000	359,000	359,000	359,000
CONTINGENCY								
10-910-1000 CONTINGENCY			20,000			20,000	20,000	20,000
TOTAL CONTINGENCY	-	-	20,000	-	-	20,000	20,000	20,000
RESERVE FOR FUTURE EXPENDITURES								
10-950-6000 RESERVE - FUTURE CAPITAL			35,000			48,000	48,000	48,000
TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	35,000	-	-	48,000	48,000	48,000
UNAPPR. ENDING FUND BALANCE								
10-990-1000 UNAPPR. ENDING FUND BALANCE			190,000			200,000	200,000	200,000
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	190,000	-	-	200,000	200,000	200,000
TOTAL FUND REQUIREMENTS	461,896	668,251	1,039,174	616,700	720,343	1,003,978	1,003,978	1,003,978
SPECIAL ITEM - TRANSFER OF OPERATIONS	(4,425)							
NET RESOURCES OVER REQUIREMENTS	555,186	515,089	-	395,284	393,239	-	-	-

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2016-17

CEMETERY FUND

	FY 2013-14 ACTUALS	FY 2014-15 ACTUALS	BUDGET	FY 2015-16 YTD thru Feb	Projection	PROPOSED	FY 2016-17 APPROVED	ADOPTED
20-301-100 BEGINNING FUND BALANCE	17,627	14,312	15,597	18,952	18,952	16,232	16,232	16,232
20-340-420 CEMETERY PLOT SALES	1,140	2,970		2,280	2,280	-		
20-390-990 MISCELLANEOUS REVENUE		3,568						
20-301-200 PRIOR PERIOD ADJUSTMENT	(4,425)							
TOTAL FUND RESOURCES	14,342	20,850	15,597	21,232	21,232	16,232	16,232	16,232
MATERIALS & SERVICES								
20-520-2250 CONTRACTED SERVICES	-	-	5,000		1,000	5,000	5,000	5,000
20-520-2600 LEGAL FEES EXPENSE	30					300	300	300
20-520-2600 INSURANCE		1,739		1,832	2,000	2,000	2,000	2,000
20-520-2990 MISCELLANEOUS EXPENSE	-	159	5,000	1,442	2,000	3,932	3,932	3,932
TOTAL MATERIALS & SERVICES	30	1,898	10,000	3,274	5,000	11,232	11,232	11,232
CONTINGENCY								
20-910-1000 CONTINGENCY								
TOTAL CONTINGENCY	-	-	597	-	-	-	-	-
UNAPPR. ENDING FUND BALANCE								
20-990-1000 UNAPPR. ENDING FUND BALANCE			5,000			5,000	5,000	5,000
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	5,000	-	-	5,000	5,000	5,000
TOTAL FUND REQUIREMENTS	30	1,898	15,597	3,274	5,000	16,232	16,232	16,232
NET RESOURCES OVER REQUIREMENTS								
	14,312	18,952	-	17,958	16,232	-	-	-

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2016-17

STREETS FUND

	FY 2013-14	FY 2014-15	FY 2015-16		FY 2016-17		
	ACTUALS	ACTUALS	BUDGET	YTD thru Feb	PROPOSED	APPROVED	ADOPTED
21-301-100 BEGINNING FUND BALANCE	297,630	366,988	608,311	646,710	913,210	913,210	913,210
21-330-330 STATE GAS FUNDS REVENUE	95,423	88,945	85,000	58,682	90,000	90,000	90,000
21-330-390 ODOT GRANT - CITY HALL FRONTAGE PROJ	35,000	35,000					
21-380-810 INTEREST INCOME	4						
21-390-990 MISCELLANEOUS INCOME	7,721		500	130,065	500	500	500
21-480-100 TRANSFERS IN - GENERAL FUND	80,000	345,000	350,000	350,000	275,000	275,000	275,000
TOTAL FUND RESOURCES	515,778	835,933	1,043,811	1,185,457	1,278,710	1,278,710	1,278,710
PERSONNEL SERVICES							
21-510-1100 REGULAR PAYROLL	9,330	25,491	30,500	19,736	26,321	26,321	26,321
21-510-1150 OVERTIME WAGES		273	2,500	254	2,500	2,500	2,500
21-510-1420 SOCIAL SECURITY/MEDICARE	694	2,041	2,400	1,586	1,985	1,985	1,985
21-510-1440 STATE UNEMPLOYMENT	170	555	600	319	778	778	778
21-510-1460 WORKERS COMP ASSESSMENT		617	1,500	1,113	864	864	864
21-510-1800 HEALTH INSURANCE		3,109	6,600	2,458	6,600	6,600	6,600
21-510-1900 RETIREMENT BENEFITS		877	1,600	751	1,557	1,557	1,557
TOTAL PERSONNEL SERVICES	10,194	32,963	45,700	26,217	40,605	40,605	40,605
MATERIALS & SERVICES							
21-520-2050 ACCOUNTING / AUDIT				1,427	1,500	1,500	1,500
21-520-2080 ADVERTISING EXPENSE	315		2,500	41	2,500	2,500	2,500
21-520-2120 AUTO EXPENSE	282		500		500	500	500
21-520-2250 CONTRACTED SERVICES	10,716	10,348	35,000	1,591	10,600	10,600	10,600
21-520-2325 ENGINEERING COSTS				6,203	30,000	30,000	30,000
21-520-2350 FUEL	220	80	1,000	67	1,000	1,000	1,000
21-520-2370 GRADING	4,250	11,462	12,000	700	20,000	20,000	20,000
21-520-2400 INSURANCE	1,080	3,043	3,500	3,293	3,500	3,500	3,500
21-520-2600 LEGAL FEE EXPENSE		120	6,000	2,885	6,000	6,000	6,000
21-520-2700 MEETINGS/TRAVEL/TRAINING			2,500	8	2,500	2,500	2,500
21-520-2720 MEMBERSHIP & DUES			1,000		1,000	1,000	1,000
21-520-2750 OFFICE SUPPLIES/COPIER			2,500	3,881	2,500	2,500	2,500
21-520-2850 REPAIRS & MAINT - EQUIPMENT				1,790	3,000	3,000	3,000
21-520-2860 REPAIRS & MAINT - LANDSCAPING				53	6,000	6,000	6,000
21-520-2870 REPAIRS & MAINT - VEHICLES	16,307	5,631	40,000		30,000	30,000	30,000

STREETS FUND

	FY 2013-14 ACTUALS	FY 2014-15 ACTUALS	BUDGET	FY 2015-16 YTD thru Feb	Projection	PROPOSED	FY 2016-17 APPROVED	ADOPTED
21-520-2880 SNOW PLOWING	5,410	860	20,000	14,259	16,000	20,000	20,000	20,000
21-520-2890 UTILITIES - STREET LIGHTING	1,905	2,658	10,000	4,174	5,000	10,000	10,000	10,000
21-520-2900 UTILITIES - GAS/ELECTRICITY	686	3,909	1,000		1,000	1,000	1,000	1,000
21-520-2920 UTILITIES - TELEPHONE	2		1,000		1,000	1,000	1,000	1,000
21-520-2990 MISCELLANEOUS EXPENSE	(517)	(205)	4,611		1,000	5,505	5,505	5,505
TOTAL MATERIALS & SERVICES	40,656	37,906	143,111	40,372	69,000	158,105	158,105	158,105
CAPITAL OUTLAY								
21-550-5150 CITY HALL IMPROVEMENTS	89,558							
21-550-5170 CITY HALL FRONTAGE PROJECT	-	18,334						
21-550-5210 SIDEWALK IMPROVEMENTS	8,382	83,892						
21-550-5235 LANDSCAPE COSTS		6,835						
21-550-5240 STREET LIGHTS	-	9,293	10,000	602	2,500	10,000	10,000	10,000
21-550-5260 EQUIPMENT PURCHASES	-		10,000		15,000	25,000	25,000	25,000
21-550-5600 TRANSPORTATION SYS. PLAN COSTS			10,000		-	20,000	20,000	20,000
21-550-5650 PROJECTS (ROADS, SIDEWALKS & OTHER)			300,000	142,454	175,000	100,000	100,000	100,000
TOTAL CAPITAL OUTLAY	97,940	118,354	330,000	143,056	192,500	155,000	155,000	155,000
21-910-1000 CONTINGENCY			25,000			25,000	25,000	25,000
TOTAL CONTINGENCY	-	-	25,000	-	-	25,000	25,000	25,000
RESERVE FOR FUTURE EXPENDITURES								
21-950-6000 RESERVE - FUTURE CAPITAL			450,000			850,000	850,000	850,000
TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	450,000	-	-	850,000	850,000	850,000
UNAPPR. ENDING FUND BALANCE								
21-990-1000 UNAPPR. ENDING FUND BALANCE			50,000			50,000	50,000	50,000
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	50,000	-	-	50,000	50,000	50,000
TOTAL FUND REQUIREMENTS	148,790	189,223	1,043,811	209,645	303,500	1,278,710	1,278,710	1,278,710
NET RESOURCES OVER REQUIREMENTS	366,988	646,710	-	975,812	913,210	-	-	-

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2016-17

TOURISM FUND

	FY 2013-14 ACTUALS	FY 2014-15 ACTUALS	BUDGET	FY 2015-16 YTD thru Feb	Projection	PROPOSED	FY 2016-17 APPROVED	ADOPTED
22-301-100 BEGINNING FUND BALANCE	11,462	49,532	58,032	82,539	82,539	75,039	75,039	75,039
22-301-200 PRIOR PERIOD ADJUSTMENT	10,690							
22-330-320 MOTEL TAX REVENUE	101,215	121,265	100,000	79,689	110,000	110,000	110,000	110,000
22-480-100 TRANSFERS IN - GENERAL FUND	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL FUND RESOURCES	128,367	175,797	163,032	167,228	197,539	190,039	190,039	190,039
MATERIALS & SERVICES								
22-520-2200 CHAMBER & VISITORS CENTER (TRT)	52,000	52,000	52,000	39,000	52,000	54,000	54,000	54,000
22-520-2220 COMMUNITY FUND - UNRESTRICTED	1,300	4,750	8,000	4,902	8,000	5,000	5,000	5,000
22-520-2230 TOURISM PROMOTION (TRT)	1,400	5,400	10,000	1,169	10,000	10,000	10,000	10,000
22-520-2250 CONTRACTED SERVICES (TRT)	-	1,608	5,000	2,000	5,000	15,000	15,000	15,000
22-520-2600 LEGAL FEES EXPENSE (TRT)	-	2,500	2,500	200	2,500	2,500	2,500	2,500
22-520-2990 MISC EXPENSE (TRT)	2,135	2,532	2,532	200	2,500	2,039	2,039	2,039
22-520-2233 FRONTIER DAYS (TRT)	-	2,500	2,500	5,000	2,500	2,500	2,500	2,500
22-520-2234 LA PINE RODEO ASSOC (TRT)	-	5,000	5,000	5,000	5,000	7,500	7,500	7,500
TBD ARTS AND CULTURE TOURISM COMMISSION (TRT)	56,835	66,258	92,532	52,271	92,500	8,000	8,000	8,000
TOTAL MATERIALS & SERVICES						106,539	106,539	106,539
INTERFUND TRANSFERS - OUT								
22-780-1000 TRANSFERS OUT - GENERAL FUND	22,000	27,000	30,000	30,000	30,000	33,000	33,000	33,000
TOTAL INTERFUND TRANSFERS - OUT	22,000	27,000	30,000	30,000	30,000	33,000	33,000	33,000
CAPITAL OUTLAY								
22-550-5150 PROJECTS (TRT RESTRICTED)	-	-	13,000.00	-	-	23,000	23,000	23,000
TOTAL CAPITAL OUTLAY	-	-	13,000.00	-	-	23,000	23,000	23,000
CONTINGENCY								
22-990-1000 CONTINGENCY	-	-	7,500	-	-	7,500	7,500	7,500
TOTAL CONTINGENCY	-	-	7,500	-	-	7,500	7,500	7,500
UNAPPR. ENDING FUND BALANCE								
UNAPPR. ENDING FUND BALANCE	-	-	20,000	-	-	20,000	20,000	20,000
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	20,000	-	-	20,000	20,000	20,000

TOURISM FUND

	FY 2013-14 ACTUALS	FY 2014-15 ACTUALS	BUDGET	FY 2015-16 YTD thru Feb	Projection	PROPOSED	FY 2016-17 APPROVED	ADOPTED
TOTAL FUND REQUIREMENTS	78,835	93,258	163,032	82,271	122,500	190,039	190,039	190,039
NET RESOURCES OVER REQUIREMENTS	49,532	82,539	-	84,957	75,039	-	-	-

CITY OF LA PINE, OREGON
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FY 2016-17

COMMUNITY DEVELOPMENT FUND

	FY 2013-14 ACTUALS	FY 2014-15 ACTUALS	BUDGET	FY 2015-16 YTD thru Feb	Projection	PROPOSED	FY 2016-17 APPROVED	ADOPTED
23-301-100 BEGINNING FUND BALANCE	-	-	4,000	15,849	15,849	21,349	21,349	21,349
23-340-410 PLANNING FEES	-	18,445	15,000	15,150	25,000	25,000	25,000	25,000
10-330-350 ANNUAL LAND USE GRANT	-	-	-	-	-	1,000	1,000	1,000
23-480-100 TRANSFER IN - GENERAL FUND	-	35,000	54,000	54,000	54,000	54,000	54,000	54,000
TOTAL FUND RESOURCES	-	53,445	73,000	84,999	94,849	101,349	101,349	101,349
MATERIALS & SERVICES								
23-520-2080 ADVERTISING EXPENSE	-	42	2,500	-	1,000	2,500	2,500	2,500
23-520-2250 CONTRACTED SERVICES	-	25,518	50,000	29,450	50,000	60,000	60,000	60,000
23-520-2325 ENGINEERING COSTS	-	-	-	1,155	4,000	8,000	8,000	8,000
23-520-2600 LEGAL FEES EXPENSE	-	9,209	8,000	11,100	12,000	12,000	12,000	12,000
23-520-2700 MEETINGS/TRAVEL/TRAINING	-	27	5,000	-	2,500	5,000	5,000	5,000
23-520-2720 MEMBERSHIP & DUES	-	-	1,000	175	500	1,000	1,000	1,000
23-520-2750 OFFICE SUPPLIES/COPIER	-	1,890	2,500	217	1,000	2,500	2,500	2,500
23-520-2770 POSTAGE FEES	-	910	1,500	331	1,000	1,500	1,500	1,500
23-520-2990 MISCELLANEOUS EXPENSE	-	-	2,500	385	1,500	8,849	8,849	8,849
TOTAL MATERIALS & SERVICES	-	37,596	73,000	42,813	73,500	101,349	101,349	101,349
23-910-1000 CONTINGENCY	-	-	-	-	-	-	-	-
TOTAL CONTINGENCY	-	-	-	-	-	-	-	-
23-990-1000 UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	-	-	-
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	-	-	-
TOTAL FUND REQUIREMENTS	-	37,596	73,000	42,813	73,500	101,349	101,349	101,349
NET RESOURCES OVER REQUIREMENTS	-	15,849	-	42,186	21,349	-	-	-

CITY OF LA PINE, OREGON
 BUDGET WORKSHEET
 FY 2016-17

INDUSTRIAL / ECONOMIC DEVELOPMENT FUND

	FY 2013-14 ACTUALS	FY 2014-15 ACTUALS	BUDGET	FY 2015-16 YTD thru Dec	Projection	PROPOSED	FY 2016-17 APPROVED	ADOPTED
24-301-100 BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-
INDUSTRIAL SITE LEASES						10,000	10,000	10,000
INDUSTRIAL SITE SALES AND OPTIONS						50,000	50,000	50,000
BUSINESS SPONSORSHIP						5,000	5,000	5,000
MISCELLANEOUS						1,500	1,500	1,500
TRANSFER IN - GENERAL FUND						25,000	25,000	25,000
TOTAL FUND RESOURCES						91,500	91,500	91,500
MATERIALS & SERVICES								
24-520-2080 ADVERTISING EXPENSE						10,000	10,000	10,000
24-520-2250 CONTRACTED SERVICES						25,000	25,000	25,000
24-520-2600 LEGAL FEES EXPENSE						5,000	5,000	5,000
24-520-2700 MEETINGS/TRAVEL/TRAINING						5,000	5,000	5,000
24-520-2750 OFFICE SUPPLIES/COPIER						2,500	2,500	2,500
24-520-2990 MISCELLANEOUS EXPENSE						10,000	10,000	10,000
TOTAL MATERIALS & SERVICES						57,500	57,500	57,500
CONTINGENCY								
24-910-1000 CONTINGENCY						4,000	4,000	4,000
TOTAL CONTINGENCY						4,000	4,000	4,000
RESERVE FOR FUTURE EXPENDITURES								
21-950-6000 RESERVE - FUTURE CAPITAL						30,000	30,000	30,000
UNAPPR. ENDING FUND BALANCE								
24-990-1000 UNAPPR. ENDING FUND BALANCE						-	-	-
TOTAL UNAPPR. ENDING FUND BALANCE						-	-	-
TOTAL FUND REQUIREMENTS								
						91,500	91,500	91,500
NET RESOURCES OVER REQUIREMENTS								
						-	-	-