



L A P I N E

O R E G O N



City of La Pine
Adopted Budget
Fiscal Year 2017-2018

La Pine City Council

Dennis Scott, Mayor

Stu Martinez, Council President

Karen Ward, Council Member

Connie Briese, Council Member

Don Greiner, Council Member



Paulina Falls, Newberry National Monument

Annual Budget for the City of La Pine

Fiscal Year

July 1, 2017 - June 30, 2018



L A P I N E

O R E G O N

| Budget Committee | |
|---|---------------|
| Dennis Scott, Mayor | Kitty Shields |
| Stu Martinez, Council President | Frank Schultz |
| Karen Ward, Council Member | Kathy Agan |
| Connie Briese, Council Member | John Cameron |
| Don Greiner, Council Member | Brian Earls |
| Treyton Plamondon, Student Representative | |

| City Staff |
|---|
| Cory Misley – City Manager, City Recorder, Budget Officer |
| Jake Obrist – Public Works Manager |
| Jeremy Green – City Attorney |
| Tammy Wisco – City Planner |
| Erik Huffman – City Engineer |
| Brenda Bartlett – CPA Financial Consultant |
| Ashley Williams – Accounting Clerk |
| John Bales – Utility Worker I |
| Mike Ward – Utility Worker I |
| Rick Allen – Special Projects Consultant |

City of La Pine – Adopted FY 2017-18 Budget

Table of Contents

| | |
|---|-------|
| Readers Guide to the Budget | 1 |
| Introduction | |
| Budget Message | 3-5 |
| Organizational Chart | 6 |
| Community Profile | 7 |
| Budget Policies and Development | |
| Financial and Budgetary Policies and Guidelines | 9-10 |
| The Budget Process | 11-12 |
| Budget Calendar | 13 |
| Budget FAQs (Frequently Asked Questions) | 14-17 |
| Budget Summary and Overview | |
| Summary of adopted budget | 17 |
| Revenue Summary | 18-21 |
| Expenditure Summary | 22-25 |
| Key Projects and Changes | 25-37 |
| Budget Detail | |
| General Fund | 38-41 |
| Cemetery Fund | 42-43 |
| Community Development Fund | 44-45 |
| Industrial Park/Economic Development Fund | 46-47 |
| SDC (System Development Charge) Fund | 48-49 |
| Tourism Fund | 50-51 |
| Streets Fund | 52-54 |
| Debt Reserve Fund | 55-56 |
| Water and Sewer Reserve Fund | 57-58 |
| Water Fund | 59-62 |
| Sewer Fund | 63-66 |
| Contracted Services Breakdown | 67 |

Estimated Property Taxes 68

Meeting Notices, Affidavits of Publication

Legal Notices of Budget Committee Meeting 69-72

Legal Notices of Budget Hearing..... 73-74

Budget Resolutions

Resolution No. 2017-05 Declaring Municipal Services 75

Resolution No. 2017-06 Election to Receive State Shared Revenues..... 76

Resolution No. 2017-07 Adopting the Budget and making Appropriations 77-78

Tax Certification

Form LB-50..... 79

La Pine Urban Renewal Agency FY 2017-18 Adopted Budget

Budget Message 80-81

Urban Renewal Budget..... 82

Meeting Notices, Affidavits of Publication

Legal Notice of Budget Hearing 83-84

Budget Resolutions

Resolution 2017-02, Adopting the Budget 85

Notice to the Assessor

Form UR-50..... 86

Other References

Glossary 87-92

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 2017-18 Annual Budget book.

- **Introduction:** This section includes the budget message, city organization chart, and demographical information.
- **Policies and Budget Development:** This section contains the City's financial and budgetary policies and guidelines, an overview of the budget process, the 2017- 2018 Budget calendar and budget frequently asked questions (FAQs).
- **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.
- **Budget Detail:** This section includes the itemized detail of the La Pine City Budget.
- **References:** This section includes a glossary of municipal finance terms.



Introduction

Budget Message for Fiscal Year 2017-18

April 28, 2017

The Honorable Mayor Dennis Scott

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) 2017-2018 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 interest 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

The current fiscal year has been filled with exciting steps towards accomplishing major projects in the City of La Pine. We've also seen the demand for services—whether water and sewer or development applications— increase steadily over 2016 and into 2017. We anticipate this trend to continue next year and this budget includes prioritization of funds to meet those demands.

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 and general 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). Significant investment of resources—time, funds, and planning capacity—have been put into future water and wastewater infrastructure projects over the past couple of years.

Another 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 FY 2017-18. There has been stability with planning staff since July 2015 and the team in place has been very efficient juggling demands. 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. However, to meet the level of demand from planning applications, this budget includes hiring a full-time Senior Planner or Community Development Director. This position would replace the planning services the City currently provides via a consultant. This transition should occur diligently and ideally over the winter months.

Last budget, 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 continue to help 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 continued to invest and leverage public dollars towards beautification and streetscape improvements. The project along 1st Street will complete that streetscape along a critical gateway to Huntington Road and downtown. The investment at the swale at the corner of 1st Street and US 97 will better improve the first impression of visitors and travelers alike. There are similar projects in the near and long-term future for the City. Furthermore, this budget includes investment in continuing to build on the branding initiative started in the summer of 2016. 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.

Priorities and Issues

In March of 2017, the City accepted a \$1,195,000 Community Development Block Grant (CDBG) to fund the engineering and design of the wastewater expansion and improvements. The City desires to design the water expansion and improvements concurrently to have both projects ready for construction in the coming years. Therefore, the proposed budget includes the \$1,195,000 in Capital Outlay in the Sewer Fund, as well as \$750,000 in Capital Outlay in the Water Fund for engineering and design of all improvements and expansion. The proposed water engineering design is proportionately funded through transfers from the City's Reserve and SDC Funds. Other projects included in this budget are briefly described below:

- \$500,000 in reserves for completion of the US 97 Westside Streetscape Project, Cagle Neighborhood road improvements, and general street maintenance
- \$60,000 for the Sustainable City Year Program to provide creative, forward-looking ideas on a variety of projects impacting the entire City
- \$65,000 for Capital Outlay in the General Fund and Tourism Fund for a signature "Welcome to La Pine" monument sign and City Hall site improvements
- \$44,000 in a newly created Personnel Services section in the Community Development Fund to hire a full-time Senior Planner or Community Development Director halfway through FY 2017-18
- \$335,000 in the Capital Outlay through the Sewer Fund for a new septage receiving station
- Funds set aside for technology upgrades in the Council Chambers to improve functionality and ability to conduct remote meetings and better connect with City consultants as well as regional partners
- Additional investment in upgrades and strengthening deficiencies to become more efficient and effective in providing public services across all funds and facets of the City

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, and beginning July 1, 2016 implemented a 3-year step rate increase of 3% per year. Therefore, this budget includes a water rate increase of 3%.

The City assumed charging System Development Charges (SDCs) from the La Pine Water District based on Equivalent Dwelling Units (EDUs). That methodology was antiquated and created ambiguity, and the SDC charges were not in line with supporting the costs of future investment. City staff worked with FCS Group to develop a new methodology that is slated to be adopted in late-May; the SDCs are not increasing significantly, and as such this budget does not contain significant proposed increases in Water SDC revenues.

In FY 2016-17, the City invested in submitting funding applications for the Water Expansion and Improvements Project. The City is optimistic in the funding package—both low-interest loans and grants—that the City can secure to fund this project. However, those funds will be for construction, and as a result this budget includes \$750,000 of City expenditures from the SDC and Reserve Funds to design and engineer the water project mentioned above in conjunction with the wastewater project.

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, and beginning July 1, 2016 implemented a 3-year step rate increase of 10% per year. Therefore, this budget includes a sewer rate increase of 10%.

The City assumed charging System Development Charges (SDCs) from the La Pine Sewer District based on Equivalent Dwelling Units (EDUs). That methodology was antiquated and created ambiguity, and the SDC charges were not in line with supporting the costs of future investment. City staff worked with FCS Group to develop a new methodology that is slated to be adopted in late-May; the SDCs are not increasing significantly, and as such this budget does not contain significant proposed increases in Sewer SDC revenues.

In FY 2016-17, the City invested in submitting funding applications for the Wastewater Expansion and Improvements Project. As a result, the City has already received \$1,195,000 in Community Development Block Grant (CDBG) funds for design and engineering of the wastewater project mentioned above. This budget includes spending those funds for that purpose in conjunction with design of the water project.

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. It has long been a staple of this City's management to save for the future and be prepared for the unexpected. This proposed budget for FY 2017-18 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, while investing in our future.

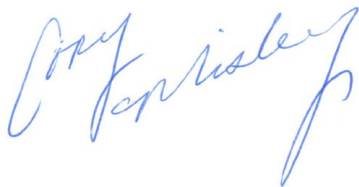
It is no secret that Central Oregon is a desired place to live, work, and play. The City continues to plan accordingly for commercial, industrial, and residential growth in its second decade of incorporation. Due to diligent leadership and hard work, the City is in a great position and has a very bright future. We can truly be proud of proactively being "Small Town Strong".

City staff has added elements to the budget document for FY 2017-18 in order to make the budget more approachable and educational; throughout this document are details regarding the City operations, prior budget years, major projects, and proposed changes across City funds.

Thanks to Jake Obrist, Ashley Williams, and Brenda Bartlett this proposed 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.

Thank you to City staff for making FY 2016-17 a successful year of service.

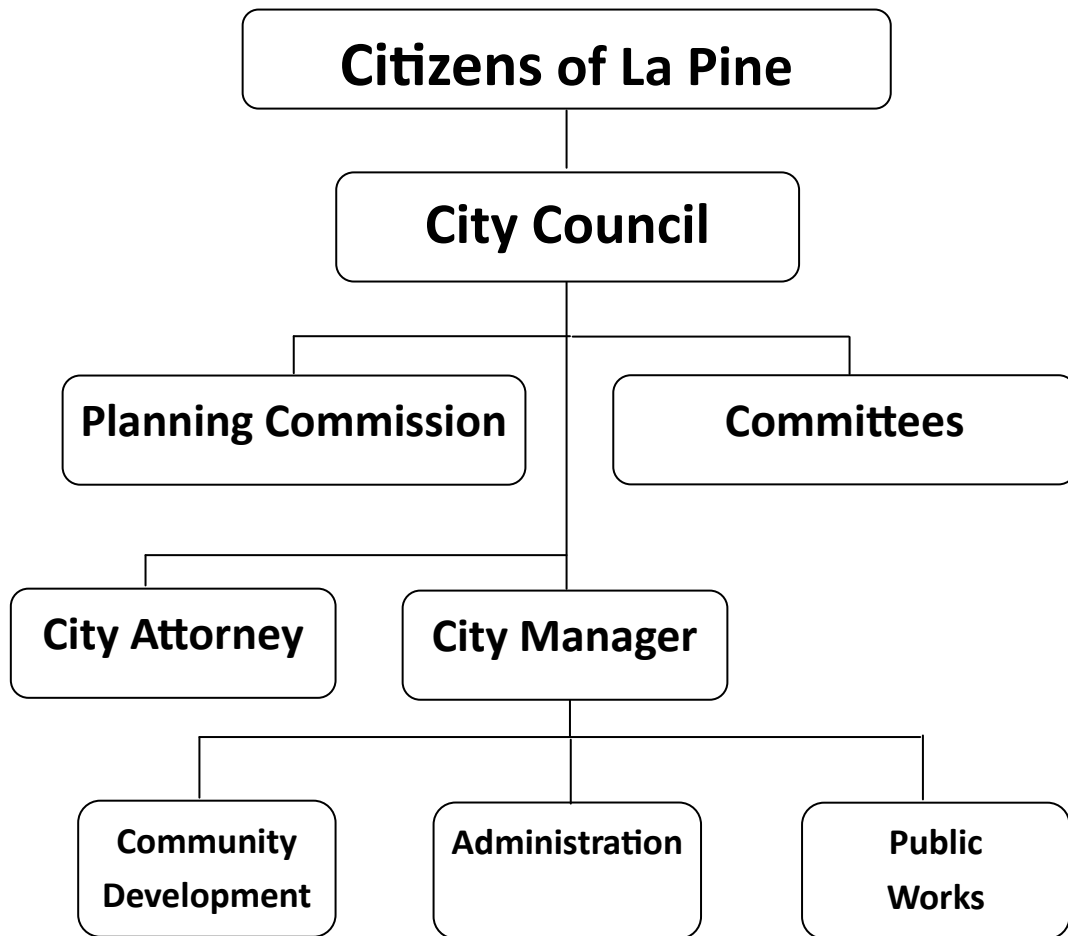
Respectfully Submitted,



Cory Misley
City Manager
Budget Officer

City of La Pine

Organizational Chart



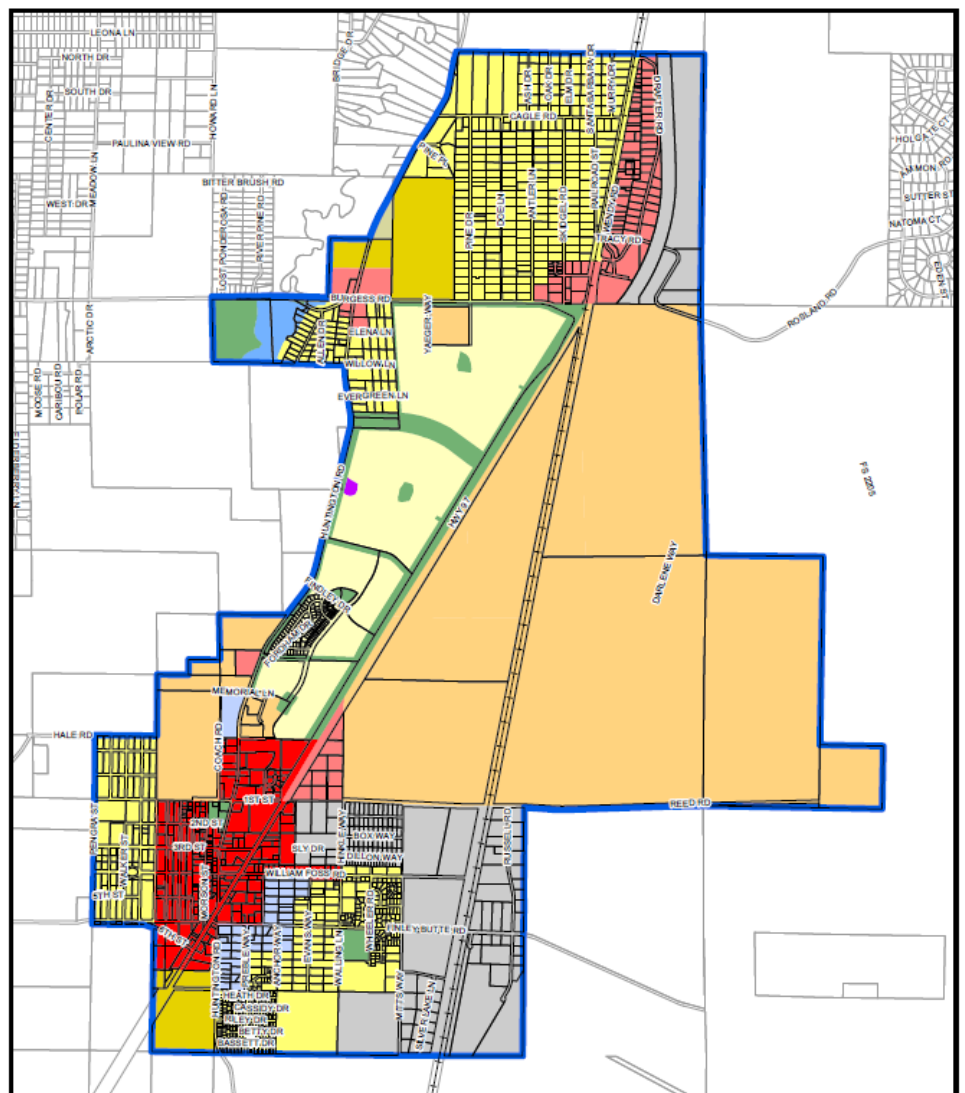
Management Staff
Cory Misley, City Manager
Jake Obrist, Public Works Manager

COMMUNITY PROFILE

The City of La Pine has an estimated 1,675 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 Out-back, and countless other outdoor recreational opportunities. Large regional employers include Sunriver Resort, Mt. Bachelor, Bend-La Pine Public School District, Sunriver Brewing Company, Bi-Mart, Gordy's Restaurant & Truck Stop, Midstate Electric Cooperative, and Quicksilver Wood Products Contracting Company. Within the last year, substantial private investment has occurred and been planned within the City. It is fair to say that the City of La Pine will continue to look different with each coming year, while maintaining the small town, welcoming feel that La Pine has become synonymous with offering.


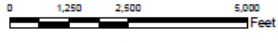
City Statistics

| | |
|--------------------------------------|-----------------|
| Date of Incorporation: | 2006 |
| Government: | Council/Manager |
| Area (Square Miles): | 6.98 |
| Elevation (Feet): | 4,236 |
| Annual Av. Snowfall (Inches): | 81 |
| Annual Average Sunny Days: | 162 |
| 2010 Census Population: | 1,653 |
| Population Density: | 236/sq. mi |
| Average Household Size: | 1.74 |
| Median Household Income: | \$30,842 |
| Total Households: | 953 |
| Median Age: | 46.3 |




City of La Pine Zoning

| | |
|---|---|
| ■ Traditional Commercial | ■ Master Plan Residential |
| ■ Mixed Use Commercial | ■ Residential Single-Family |
| ■ Neighborhood Commercial | ■ Residential Multi-Family |
| ■ Commercial / Residential Mixed Use | ■ Riparian Area - Little Deschutes River |
| ■ Public Facility | ■ Open Space & Park |
| ■ Industrial | ■ Exclusive Farm Use |

August 10, 2016



DISCLAIMER:
This information is for informational purposes only and does not constitute an offer of insurance or any other financial product. It is not intended to be used as a basis for any investment decision. The information is subject to change without notice. Please consult your broker for more information. © 2016 City of La Pine. All rights reserved.

Policies and Budget Development

FINANCIAL AND BUDGETARY POLICIES AND GUIDELINES

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

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

General Policies

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

Revenues

- A portion of Transient Room Tax (TRT) funds are allocated each year to community groups that help to support the La Pine citizens.
- One time revenues will be used for one time expenditures.

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, all expenditure's for more than \$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 \$5,000 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) shall be developed for a five-year or greater period to allow for appropriate planning.
- The CIP shall be reviewed at least biannually by City management staff and by the City Council, as a part of the goal and work plan setting process.

Capital projects should:

- Support City Council goals and objectives.
 - Prevent the deterioration of the City’s existing infrastructure and protect its investments in parks, streets, building and utilities.
 - Encourage and sustain economic development in La Pine.
 - 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.
 - On going 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 Wisebuys, the Frontier Advertiser and the Bend Bulletin newspapers preceding the meeting as well as on the City's website. At the first budget committee meeting, it is typical for the Budget Committee to hear community sponsorship requests. In addition to the sponsorship requests the Budget Officer/City Manager delivers the Budget Message. The budget message explains the proposed budget and any significant changes in the City's financial position. At the second budget committee meeting, usually the day immediately after the first, there is continued discussion on the details of the budget. Also at this meeting is a Public Hearing declaring the intent to receive and use for funding the State Shared Revenues offered to each Oregon city. The public is given a chance to comment or give testimony at either of these two meetings. For more information about public involvement, see "Citizen Involvement Opportunities" section below.

When the Budget Committee is satisfied with the budget, including changes, additions to or deletions from the proposed budget, it approves the budget for submission to the City Council. When approving the budget, the Budget Committee also approves, by motion, the amount or rate of ad valorem taxes.

After the Budget committee approves the proposed budget, the Budget Officer/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 (usually the regular session in June). The purpose of the public hearing is to receive budget related testimony from citizens and provide an opportunity for citizens 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 can be initiated by receiving new information and/or consideration of the public testimony. The changes allowed include adjusting resources, reducing or eliminating expenditures and /or increasing expenditures on a limited basis. Increases of expenditures of the amounts approved by the budget committee are limited to not exceed more than \$5,000 or 10 percent; whichever is greater. Expenditure increases above those limits require a republishing of the budget and an additional hearing. In no case, however, may the City Council increase the taxes over the amount approved by the budget committee. The City Council then votes on a resolution, which formally adopts the budget, makes appropriations, and levies the taxes, not later than June 30.

After the budget document is finalized, it is submitted to the County Clerk and the Department of Assessment and Taxation, distributed to all members of the budget committee, the City Council and City staff. The document is posted on the City's website ci.la-pine.or.us and hard copies are placed throughout 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 for a reasonable amount of time prior to the first budget committee meeting. Copies of the entire document, or portions thereof, may be requested through the normal process of requesting public records.

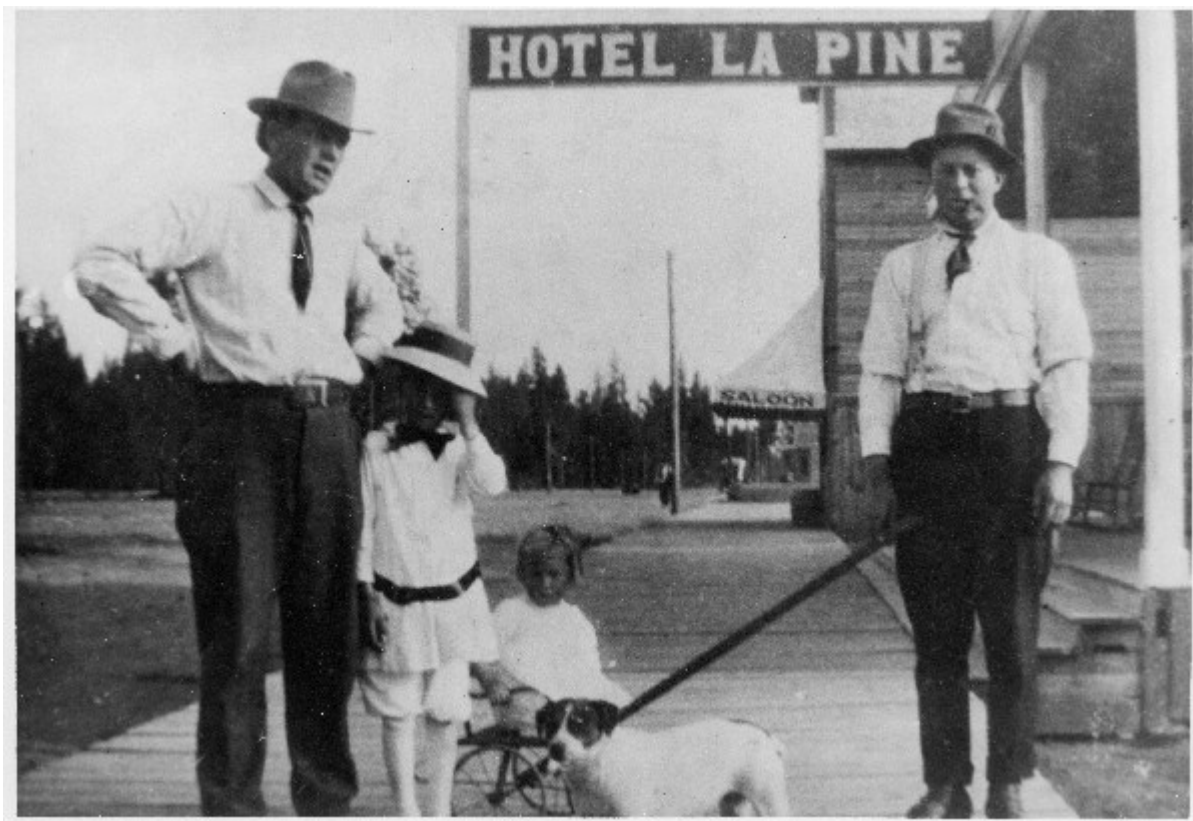
Public Comment or testimony may be provided by:

1. Submitting a written statement by mail, e-mail or at a meeting or public hearing; or
2. Speaking to the Committee or Council at their meetings during the public comment opportunities.

Changes after Adoption

Once the governing body has enacted the resolutions to adopt the budget, expenditures may not be made for any purpose in an amount greater than the amount appropriated, 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 situations can be handled by resolution.

See Work Schedule and Budget Calendar on the next page.



Budget Calendar

Fiscal Year 2017-2018

| | |
|--|----------------------------|
| Appoint Budget Officer and Budget Committee | March 8, 2017 |
| Publish 1 st Notice of Budget Committee Meeting And Public Hearing for Comments from Public (WiseBuys/Frontier/Bend Bulletin) | April 5, 2017 |
| Publish 2 nd Notice of Budget Committee Meeting And Public Hearing for Use of State Revenue Sharing (Website Only) | April 19, 2017 |
| Budget Message and Budget Committee Meeting Community Sponsorship Presentations | May 2, 2017 5:30 p.m. |
| 2 nd Budget Committee Meeting and Public Hearing For Use of State Revenue Sharing | May 3, 2017 5:30 p.m. |
| 3 rd Budget Committee Meeting and Public Hearing (<i>Only If Necessary</i>) | May 4, 2017 5:30 p.m. |
| Publish Notice of Budget Hearing (WiseBuys/Frontier/Bend Bulletin) | May 24, 2017 |
| Budget Hearing & Adoption of the Budget Make Appropriations, Impose and Categorize Taxes (City Council) | June 14, 2017 5:30 p.m. |

Budget Officer: Cory Mисley, City Manager

Finance Staff: Brenda Bartlett and Ashley Williams

Other Staff: Jacob Obrist, Johnny Bales, and Mike Ward

Budget Committee: Kitty Shields, Frank Schultz, Brian Earls, Kathy Agan, John Cameron
 Dennis Scott, Stu Martinez, Karen Ward, Connie Briese, Don Greiner

BUDGET FAQs (FREQUENTLY ASKED QUESTIONS)

What is a budget?

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

The City of La Pine uses a fund-based budget, meaning that accounts of the city are organized 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 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 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 step increases, 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 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 at a monthly meeting.

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

Can the budget be amended once it is adopted?

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

Who do I contact for more information?

All requests for public information in the City of La Pine are handled by the Administrative Assistant and City Manager. Please call (541) 536-1432 or visit our website at ci.la-pine.or.us

BUDGET SUMMARY FISCAL YEAR 2017-2018

INTRODUCTION

This section of the budget document provides an overview of the fiscal information regarding operations of the City of La Pine for FY 2017-18. This section begins (below) with a summary of the FY 2017-18 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 2017-18 is balanced. The City’s projected revenue totals are \$4,770,816. With an estimated beginning fund balance of \$6,154,306, the City anticipates it will have a total of \$10,925,122 in resources to fund services, operations, and projects. A consolidated summary of the revenues and expenditures is outlined in the chart below:

| Consolidated Financial Summary for All Funds | | | |
|---|---------------------------|----------------------------|-------------------------------|
| | 2015-16 Actual | 2016-17 Adopted | 2017-2018 Proposed |
| Revenue | | | |
| Beginning Balance | \$4,734,519 | \$5,599,372 | \$6,154,306 |
| Taxes | \$390,251 | \$374,239 | \$407,116 |
| Transfers In | \$930,000 | \$622,000 | \$1,368,000 |
| Franchise Fees | \$223,536 | \$182,000 | \$196,000 |
| State Shared Revenues | \$164,043 | \$139,000 | \$145,000 |
| Utility Fees | \$955,998 | \$1,030,000 | \$1,066,500 |
| All Others | \$2,768,153 | \$351,448 | \$1,588,200 |
| TOTAL REVENUES | \$10,166,500 | \$8,298,059 | \$10,925,122 |
| Expenditures by Category of Expense | | | |
| Personnel Services | \$454,836 | \$454,577 | \$491,456 |
| Materials & Services | \$668,679 | \$1,128,140 | \$1,065,317 |
| Capital Outlay | \$381,443 | \$1,038,000 | \$2,985,500 |
| Transfers Out | \$930,000 | \$622,000 | \$1,368,000 |
| Debt Service | \$2,652,085 | \$240,000 | \$240,000 |
| Contingencies | \$0 | \$361,500 | \$437,000 |
| Unappropriated / Reserve | \$5,079,457 | \$4,453,842 | \$4,282,849 |
| Special Payments | \$0 | \$0 | \$55,000 |
| TOTAL EXPENDITURES | \$10,166,500 | \$8,298,059 | \$10,925,122 |

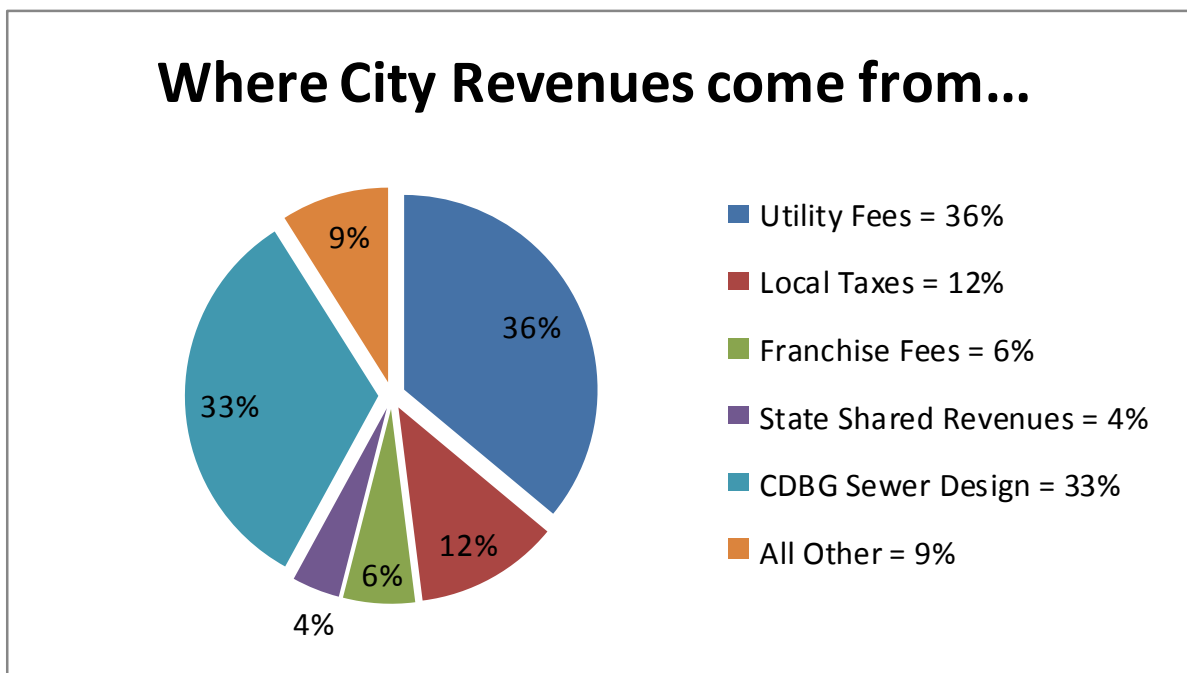
REVENUE SUMMARY

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.

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

- Property Tax Growth at 3%
- Increase in Water Rates of 3%
- Increase in Sewer Rates of 10%
- New Recreational Marijuana Tax on Retail Sales of 3%

The revenues for FY 2017-18 balance the expenditures at \$10,925,122. Of that figure, \$6,154,306 or 57% is carryover from previous years constituting the beginning fund balance. Inter-fund transfers totaling \$1,368,000 make up 12% of the total revenue. Of the remaining \$3,382,816 that is expected to be received in FY 2017-18 utility fees of \$1,066,500 make up 36%, local taxes of \$407,116 make up 12%, franchise fees of \$196,000 make up 6%, state shared revenues of \$145,000 make up 4%, Community Development Block Grant of \$1,195,000 for wastewater engineering design makes up 33%. The final 9% is from sources including industrial park revenue, rental income, land use fees, system development charges, cemetery plot sales, 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 2017-18.

Assumptions: The City is dependent on residential, commercial, and industrial values in their assessed values. Although assessed properties values have steadily risen over the past couple of years, as well as new construction on the tax rolls, the City is conservative in tax growth assumptions. Based on conversations with the Deschutes County Assessor’s Office, and assumptions stated above, this budget assumes a 3% growth in assessed value. Additionally, it is expected that less property taxes will be delinquent, lowering the prior year taxes collected and slightly increasing the property taxes current paid to the City.

| Fiscal Year | Property Tax Levy |
|--------------------|-------------------|
| 2014-15 | \$250,452 |
| 2015-16 | \$259,236 |
| 2016-17 estimate | \$264,239 |
| 2017-18 projection | \$275,116 |

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, Crestview Cable, Midstate Electric, CenturyLink, and Wilderness Garbage. Each franchise is a negotiated contract with a percent age of gross revenue as the franchise fee.

Use: Franchise fees are revenues in the General Fund—there are no restrictions on the use.

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 |
|--------------------|----------------|
| 2014-15 | \$202,955 |
| 2015-16 | \$223,536 |
| 2016-17 estimate | \$194,000 |
| 2017-18 projection | \$196,000 |

WATER RATES

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

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

Structure: There are two components to the City's water charge. There is a Fixed Monthly Charge based on Meter Size. Also, Volume is calculated in a 3 Tier scale based on consumption.

Assumptions: Beginning July 1 in FY 2017-18 water rates will increase 3%. This budget includes proposed water rates revenues of \$566,000 based on previous water rate revenues, increased users, and the 3% rate increase.

| | | Residential | Commercial |
|--------------------------|------------|--------------|------------|
| Fixed Monthly Charges | | \$ / Meter | |
| Meter Size | MCE Factor | | |
| 5/8" | 1.00 | \$ 30.66 | \$ 30.66 |
| 3/4" | 1.00 | 30.66 | 30.66 |
| 1" | 2.50 | 76.64 | 76.64 |
| 1 1/2" | 5.00 | 153.28 | 153.28 |
| 2" | 8.00 | 245.24 | 245.24 |
| 3" | 16.00 | 490.49 | 490.49 |
| 4" | 25.00 | 766.38 | 766.38 |
| 6" | 50.00 | 1,532.76 | 1,532.76 |
| Volume Charges | | \$/1,000 gal | |
| Tier 1: 0-3,600 gal | | \$ 1.27 | \$ 2.65 |
| Tier 2: 3,601 -7,200 gal | | \$ 1.91 | \$ 2.65 |
| Tier 3: > 7,200 gal | | \$ 3.18 | \$ 2.65 |

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 average water usage.

Assumptions: Beginning July 1 in FY 2017-18 sewer rates will increase 10%. This budget includes proposed sewer rates revenues of \$500,000 based on previous sewer rate revenues, increased users, and the 10% rate increase.

| Meter Size | MCE Factor | \$ / Meter | \$ / MCE | Total Monthly Fixed Charge |
|----------------------|------------|--|-----------|----------------------------|
| 5/8" | 1.00 | \$ 12.43 | \$ 10.60 | \$ 23.03 |
| 3/4" | 1.00 | \$ 12.43 | \$ 10.60 | 23.03 |
| 1" | 2.50 | \$ 12.43 | \$ 26.50 | 38.93 |
| 1 1/2" | 5.00 | \$ 12.43 | \$ 53.01 | 65.44 |
| 2" | 8.00 | \$ 12.43 | \$ 84.81 | 97.24 |
| 3" | 16.00 | \$ 12.43 | \$ 169.62 | 182.04 |
| 4" | 25.00 | \$ 12.43 | \$ 265.04 | 277.47 |
| 6" | 50.00 | \$ 12.43 | \$ 530.06 | 542.49 |
| Volume Charge | | | | |
| Residential | \$ 3.63 | per 1,000 gal of avg. winter water usage [a] | | |
| Commercial | \$ 6.72 | per 1,000 gal of avg. of all water usage | | |

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

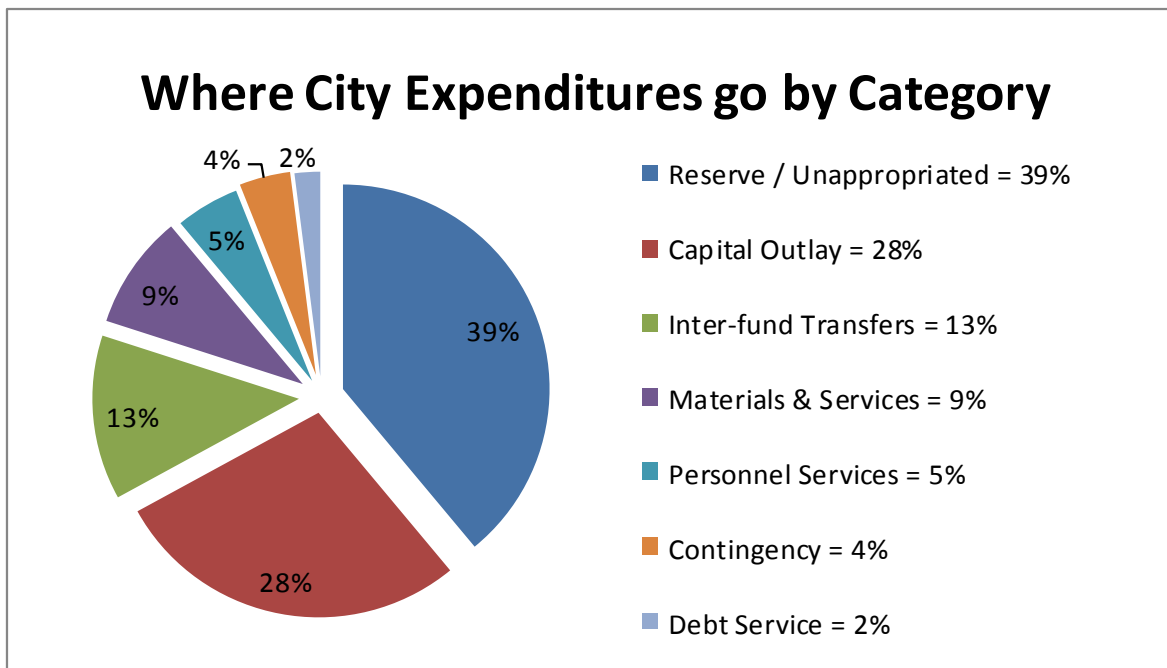
EXPENDITURE SUMMARY

Under Oregon budget law, the City has the authority to appropriate all revenue sources. As a result, the City of La Pine prepares an annual budget for all funds meaning that all 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 2017-18 budget is Reserve/Unappropriated of \$4,282,849 makes up 39%. 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 \$2,985,500 makes up 28%. Inter-fund Transfers comprise \$1,368,000 or 13% of the budget, followed by Materials and Services of \$1,065,317 or 9%. The remaining categories of expenditure are Personnel Services of \$491,456 makes up 5%, Contingency of \$437,000 makes up 4%, Debt Service of \$240,000 makes up 2%, and Special Payments of \$55,000.

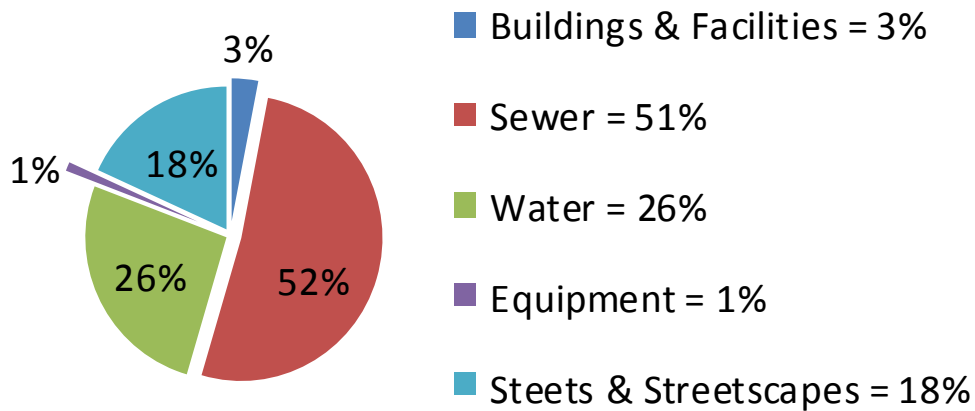


CAPITAL IMPROVEMENTS

Capital Outlay includes all anticipated expenditures for individual items with a cost greater than \$5,000 and a useful life expectancy of three years or more. The City will set a goal of implement a long-term Capital Improvement Plan (CIP) for all funds during FY 2017-18. 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. Specific capital projects are detailed later in this budget document in key projects and changes to funds.

Capital Outlay by Type



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.

All funds, besides water and wastewater, had contingencies increased marginally to in relation to anticipated projects. The water and wastewater funds contingencies were lowered to shift appropriations to other expenditure categories. Overall, the amount budgeted as contingencies is \$70,500 more than in FY 2016-17.

Contingency Amounts Budgeted for FY 2017-18

| | |
|-------------------------------------|------------------|
| General Fund | \$40,000 |
| Cemetery | \$1,000 |
| Streets | \$100,000 |
| Tourism | \$10,000 |
| Community Development | \$6,000 |
| Economic Development | \$10,000 |
| Water | \$180,000 |
| Wastewater | \$85,000 |
| TOTAL CONTINGENCIES BUDGETED | \$432,000 |

PERSONNEL SERVICES AND STAFFING LEVELS

The FY 2017-18 proposed budget includes a total of 6.5 full-time equivalent (FTE) employees, up slightly from 6.0 FTE in FY 2016-17.

One FTE equals approximately 2,080 hours of work each year. Proposed staffing level changes in this budget include the addition of a full-time Senior Planner/Community Development Director.

Salaries are budgeted to increase with consideration given to the results and outcomes of the salary survey and schedule currently underway with Local Government Personnel Institute (LGPI). Cost of Living Adjustments (COLA) is budgeted at 2.5% based on the West Region Consumer Price Index.

| Position | FTE | | |
|--|-------------|-------------|-------------|
| | FY 2015-16 | FY 2016-17 | FY 2017-18 |
| City Manager | 1.00 | 1.00 | 1.00 |
| Public Works Manager | 1.00 | 1.00 | 1.00 |
| Asst. City Manager | 1.00 | 0 | 0 |
| Senior Planner/CDD | 0 | 0 | .5 |
| Public Works Maintenance Worker | 2.00 | 2.00 | 2.00 |
| Accounting Clerk | 1.00 | 1.00 | 1.00 |
| Administrative Asst. | 1.00 | 1.00 | 1.00 |
| Total | 7.00 | 6.00 | 6.50 |

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.

| Fund | Transfers In | Transfers Out | Difference |
|------------------------------|--------------------|--------------------|------------|
| General | \$65,000 | \$414,000 | -\$349,000 |
| Streets | \$340,000 | \$0 | \$340,000 |
| Tourism | \$0 | \$35,000 | -\$35,000 |
| Reserve | \$100,000 | \$240,000 | -\$140,000 |
| Community Development | \$44,000 | \$0 | \$44,000 |
| Economic Development | \$30,000 | \$0 | \$30,000 |
| SDC | \$39,000 | \$510,000 | -\$471,000 |
| Water | \$750,000 | \$29,000 | \$721,000 |
| Sewer | \$0 | \$140,000 | -\$140,000 |
| Total | \$1,368,000 | \$1,368,000 | \$0 |

Key Projects and Changes FY 2017-18 Budget

KEY PROJECTS IN THE FY 2017-18 PROPOSED BUDGET

WATER AND WASTEWATER SYSTEMS EXPANSION AND IMPROVEMENTS

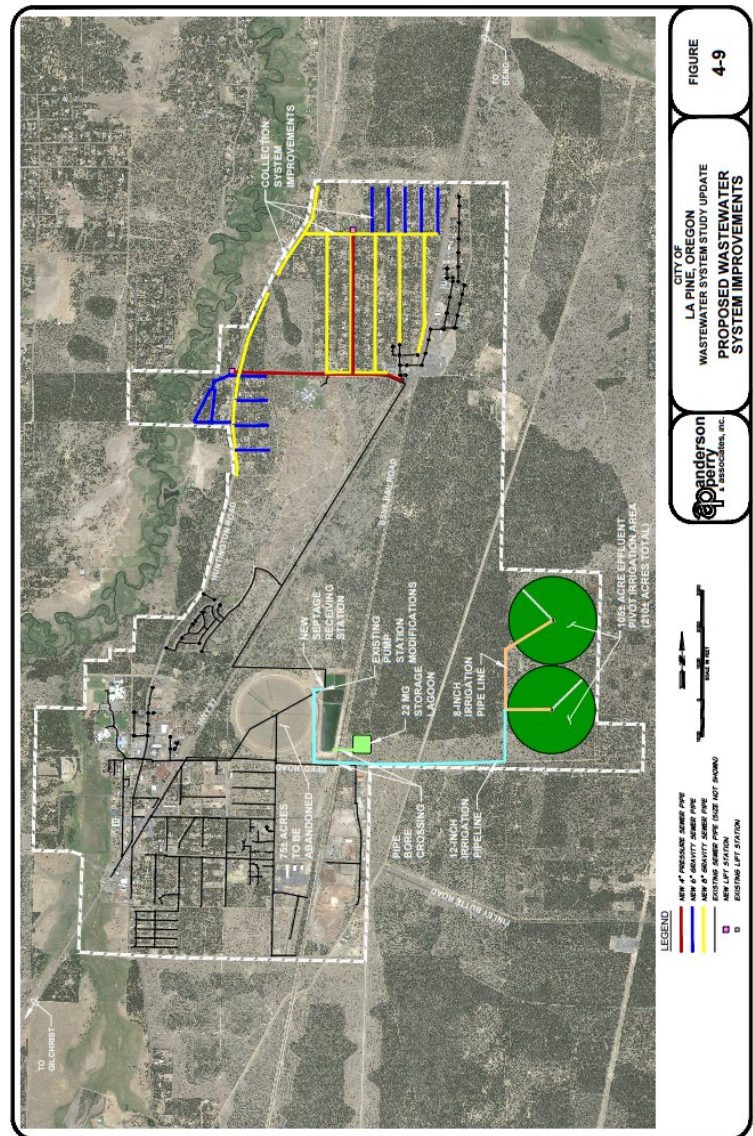
The City of La Pine has prioritized the expansion of water and wastewater services into the Glenwood and Cagle neighborhoods for many years. In earnest, the City has been discussing moving this project forward since the completion of the Water and Wastewater System Study Updates in early 2016. The City has held multiple open houses at both Rosland Elementary School in February 2016 and La Pine Community Center in November 2016 to keep the public informed along the way of benefits, impacts, and to answer questions.

In June 2016, City staff attended a “one-stop” with state and federal funders in Salem to discuss preliminary funding scenarios and to secure funds for first design and then ultimately construction.

For FY 2016-17, the City budgeted funds to work with engineering consultants towards identifying and securing the funding package. These projects — the above described expansion and numerous improvements to benefit the entire City — total approximately \$25 million. There has been substantial work put into this process and the City is finally seeing the positive outcomes, including \$1,195,000 in Community Development Block Grant (CDBG) funds to engineer and design the wastewater portion. The City anticipates more grants funds and low-interest loans to make up the remainder of the construction financing.

For FY 2017-18, the City is budgeting to do engineering design for both the water and wastewater projects. As mentioned above, the wastewater design will be funded through the CDBG funds. The City is invested in making these projects a reality. Through the acceptance and use of the CDBG funds, the City is obligated to begin construction of the wastewater project within 24-months of the design completion.

It is still the intent to construction both the water and wastewater projects simultaneously; therefore, the City is budgeting in FY 2017-18 to spend approximately \$750,000 on engineering and design for the water expansion and improvements. Those funds are proportionately budgeted (growth-related versus existing capacity) from the City’s System Development Charge (SDC) Fund and the City’s Reserve Fund.

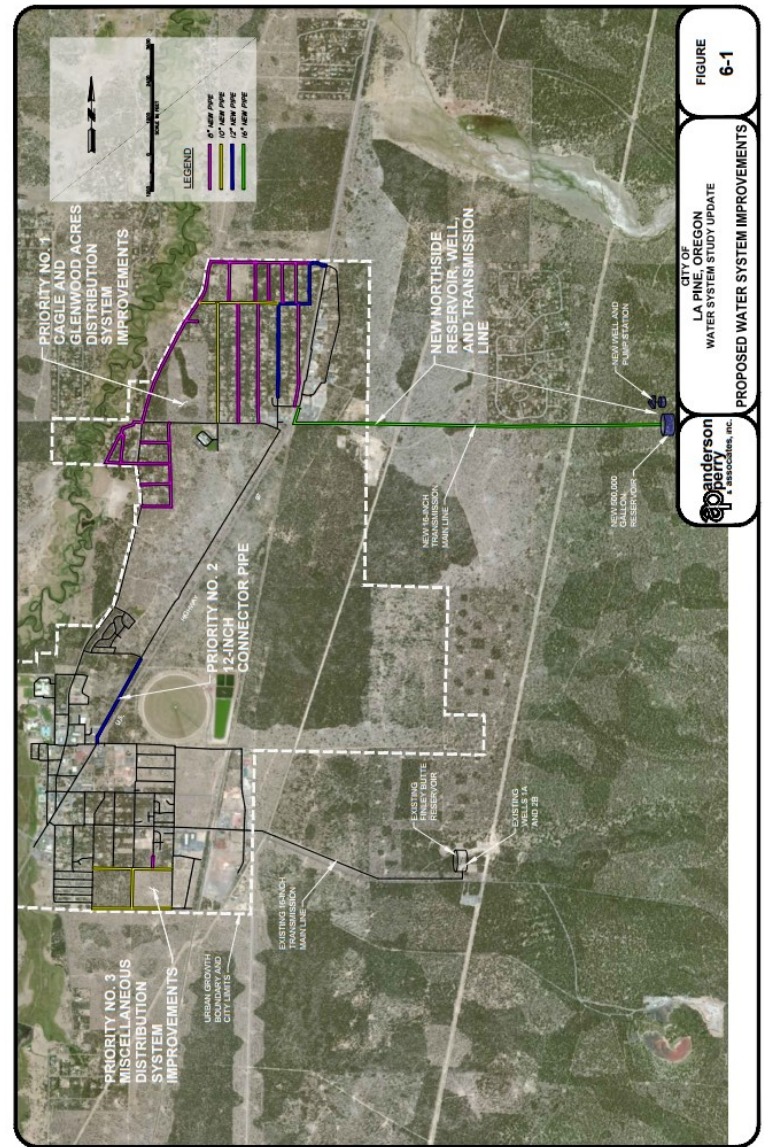


The City anticipates the funding package to be secured in the summer of 2017 and then will hold another open house to share final information. As described on countless occasions, these projects include expansion of water and wastewater services into the Cagle neighborhood currently on private wells and septic systems. Additionally, this project will expand these services into the Glenwood neighborhood that is on private septic systems but does have City water through a previously installed private distribution system.

In addition to the expansion, these projects include upgrades and improvements to the City’s water and wastewater systems. Most notably, the water portion of the projects details construction of a second well site and distribution at the north end of the City.

This will provide critical redundancy to the water system. In the fall of 2015, the City experienced a system failure when the fire hydrant closest to the only existing well site was hit by a vehicle. With only one well site and source to serve the City, this forced the system to be temporarily down while the issue was fixed and water quality tests ran before bringing the system back on line.

The water and wastewater expansion and improvements projects are critical for providing the entire City water and wastewater services. Furthermore, these projects provide beneficial upgrades and improvements to support effective and efficient service delivery, while enabling residential, commercial, and industrial development to foster a strong, healthy community.



\$1,195,000 from Capital Outlay in the Sewer Fund (Line Item: 52-550-TBD)
 \$750,000 from Capital Outlay in the Water Fund (Line Item: 50-550-5675)

SUSTAINABLE CITY YEAR PROGRAM — UNIVERSITY OF OREGON

The Sustainable City Year Program (SCYP), housed at the University of Oregon (UO), matches the students of the UO with an Oregon city, county, special district, tribe, or partnership of governments for an entire academic year. Historically, the SCYP offered one partner entity:

...assistance with their sustainability goals through 15-25 community-defined projects engaging 20-30 courses with 500+ students across 13+ academic departments dedicating 40,000+ hours of student work. This work has focused on projects related to sustainable architectural design, urban design, planning, cost-benefit analysis, economic development, legal and policy analysis, community engagement, and public relations campaigns among others.

The smallest City that SCYP has partnered with is Redmond with about 27,000 population. Although their full-year partners are larger entities, SCYP has identified that smaller entities are in need of their services as well. Last year, the City coordinated extensively with Megan Banks, SCYP Manager, to plan and budget for a pilot project in La Pine for the 2016-17 academic year. For a variety of reasons, the pilot project was not able to materialize; however, the City and SCYP are still interested in making this happen in La Pine for the 2017-18 academic year. Part of the pilot project to serve a smaller entity will bring matching \$1 for \$1 funds. The SCYP is spearheading that matching grant application. In the FY 2016-17 budget, the City set aside \$40,000 across three funds to bring SCYP to La Pine. Staff is proposing to increase that number to \$60,000 to maximize the matching funds. Those expenditures are slatted in the General Fund-Contracted Services for \$55,000 and \$5,000 in from the Urban Renewal Agency (URA). Furthermore, those additional funds will enable at least three, instead of two, projects to occur.

The anticipated timeline is for SCYP to kick off in La Pine with a community event in early fall. The class offerings and faculty members dictate whether the projects occur which academic term. Ideally, the projects would be spread out over the course of the year. However, in La Pine the winters can present a challenge for travel across the mountains. Perhaps distance learning elements — coupled with prior onsite and follow up meeting — will be incorporated if a project occurs during winter term. Any projects yet to occur would be slated for spring term and conclude by early summer. The City and SCYP have worked diligently to try and make this pilot project come to fruition.



City of La Pine

Proposal for

SUSTAINABLE CITY YEAR PROGRAM (SCYP)

2017-18

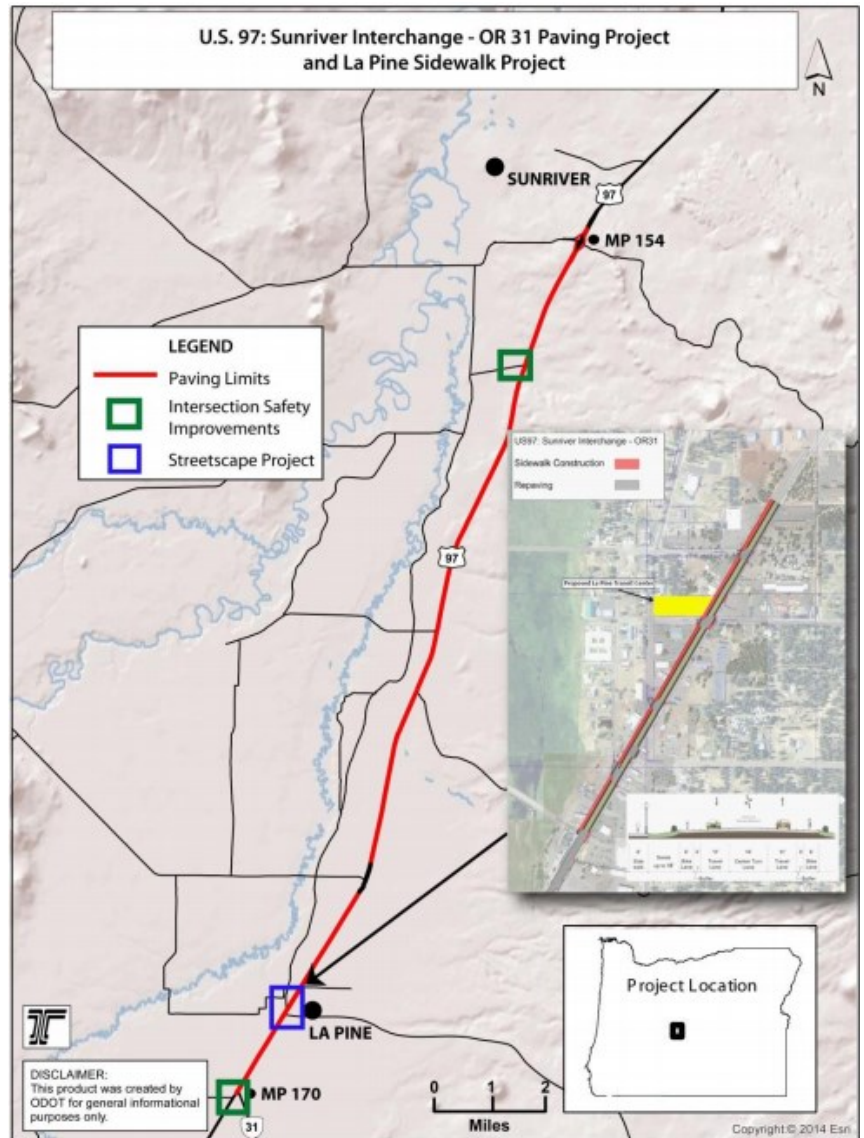
\$55,000 from Contracted Services in the General Fund (Line Item: 10-520-2250)

\$5,000 from Contracted Services in the Urban Renewal Agency (Line Item: 80-520-2250)

US 97 WESTSIDE STREETScape PROJECT & DOWNTOWN TRANSIT/CITY CENTER

The City has worked with ODOT over the last few years to plan, design, conduct outreach, and prepare for construction on the US 97/Ashton Eaton Boulevard Westside Streetscape Project between 1st and 6th Streets. The “bookends” of this project were completed in front of City Hall and then during the 1st Street Signalization and Streetscape Project. Over the past year, the City and ODOT have performed significant outreach and worked through a variety of approaches to design the best possible project. The City has been saving for its contribution to this project for several years, resulting in \$500,000 set aside. Given that this project will be constructed in Spring and into Summer 2018, it is uncertain whether the funds will need to be available during FY 2017-18 or FY 2018-19. The City is budgeting \$350,000 in Capital Outlay to be prepared if work can be performed in FY 2017-18 and another \$150,000 still set aside in Reserve.

The City will work with ODOT to refine the timeline and be prepared with a design plan by Spring 2018. As part of the Streetscape Project, ODOT and the City worked together to identify a property for locating a downtown Transit/City Center. This property was purchased by ODOT, and the City will lead a team to design the site layout during next year. The City worked with COIC to secure grant funding for outreach and funding to help with technical assistance regarding design. Ultimately, this site will serve as a downtown transit center for Cascade East Transit service, as well as a city center with a multitude of complimentary amenities. The City is budgeting funds towards streetscape and onsite improvements in FY 2017-18 for this project.



The City anticipates leveraging the COIC grant that will help conduct public outreach as input on the vision for the transit/city center with the SCYP and a project related to design/layout work of the actual site.

\$50,000 from Sidewalk Improvements in the Street Fund (Line Item: 21-550-5210)

\$250,000 from Landscape Costs in the Street Fund (Line Item: 21-5235)

\$50,000 from Street Lights in the Street Fund (Line Item: 21-550-5240)

\$150,000 from Projects—Roads, Sidewalks & Other in the Street Fund (Line Item: 21-550-5650)

\$10,000 from Contracted Services in the General Fund (Line Item: 10-520-2250)

INVESTMENT IN SEPTAGE RECEIVING STATION

The City of La Pine currently processes commercial and residential septage from local city residents, businesses and outside sources. Septage is primarily residual waste material from household septic tanks; however, the City also accepts vault and porta-potty style septage. Fees collected only apply to outside septage.

The existing septage receiving station (pictured right) is an outdated facility with unsanitary operations and maintenance conditions, deficient washing and screening capabilities, improper grit removal, and potential liability concerns. Also, current septage brought into the plant is calculated and billed based on contractors filling out a septage ticket on the “honor system.”



Several septage receiving stations have been studied to identify the best value to the City. These stations are state-of-the-art and include weather protection, external rock and grit removal traps, and management software. To mitigate liability concerns, a new location is proposed near the Industrial Park Lift Station, on-site of the Wastewater Treatment Plant.

The current Septage Rates per gallon have increased to help with funding of this project.

| | |
|-------------------------------|--------|
| Old Local/Outside Rate | 0.0475 |
| New Local Rate | 0.06 |
| New Outside Rate | 0.09 |



\$195,000 from Capital Outlay Equipment Purchases in the Sewer Fund (Line Item: 52-550-5260)
 \$120,000 from Capital Outlay Construction Expense (52-550-5500)

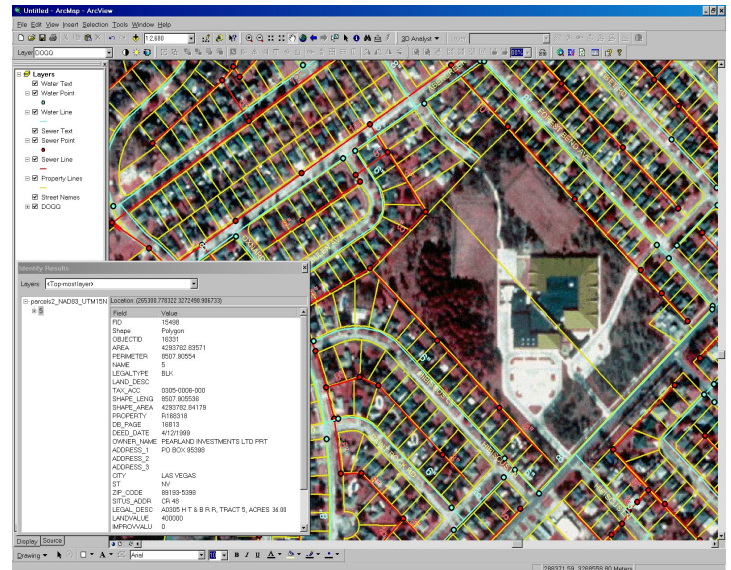
PUBLIC WORKS UPGRADES AND ADDITIONS

The City's Public Works staff has been diligently changing the atmosphere within its department. We pride ourselves in pursuing more efficient and proactive ideas that benefit our City's infrastructure and its customers. Some of the ideas included in this budget are below:

Geographical Information System (GIS)

The City currently doesn't have an effective mapping system to adequately track system components and assets. We are looking to jumpstart a web-based mapping and information tracking system that we can operate and configure to meet the needs of our systems.

We feel that is an ideal time to integrate a new system that can be used for years to come and be in place when new expansion and improvements are added to the system. At this time, we anticipate using Esri with an ArcGIS platform.



\$5,000 from Contracted Services in the Water Fund (Line Item: 50-520-2250)

\$5,000 from Contracted Services in the Sewer Fund (Line Item: 52-520-2250)

Equipment Needs

With the increase of Public Works responsibilities and growth in the City, the Public Works Department is actively looking at new ways to effectively use our crew to accomplish tasks. There is a great need for another service truck to become part of our fleet, which would total three if this were accomplished. This allows each member of the crew to perform tasks separately, completing tasks in a more efficient manner. Therefore, we have budgeted \$10,000 in Capital Outlay from the Water Fund and \$15,000 in Capital Outlay from the Sewer Fund for the purchase of a new-used pickup. Staff plans to purchase this vehicle at immediately at the start of the new fiscal year.

\$10,000 from Capital Outlay Equipment Purchases in the Water Fund (Line Item: 50-550-5260)

\$15,000 from Capital Outlay Equipment Purchases in the Sewer Fund (Line Item: 52-550-5260)

Another piece of equipment that would be a crucial part of our fleet is the addition of a skid-steer. Adding a skid-steer to our fleet would help in facilitating snow removal at City facilities, the many sidewalk and streetscape projects that are occurring, and future multi-use path projects. Also, a skid-steer would be utilized in many water and sewer projects for construction and maintenance of our infrastructure. The uses vary from excavation, clean-up, lifting, grading, and backfilling—it truly a jack of all trades. To add this piece of equipment, this budget includes the following capital outlay amounts:

\$20,000 from Capital Outlay Equipment Purchases in the Streets Fund (Line Item: 21-550-5260)

\$20,000 from Capital Outlay Equipment Purchases in the Water Fund (Line Item: 50-550-5260)

\$5,000 from Capital Outlay Equipment Purchases in the Sewer Fund (Line Item: 52-550-5260)

WATER & WASTEWATER MANDATORY CONNECTIONS FOR EXISTING CUSTOMERS

Past

The City of La Pine assumed the Water and Sewer Districts in 2012. With this transition of services, the City noticed that the former Districts had not required or enforced a policy that required all customers adjacent to a water/sewer line to hook up for service. The City then began the process of creating a policy and establishing a list of customers who fall into this category.

In 2015, there were new operating Ordinances adopted by the City. The requirement for mandatory connection was cited in these Ordinances. Since 2015, the City has seen a change in management for both the City Manager and the Public Works Manager.

Current

The new management team realized that this was an issue for the City especially as the City moves towards funding and construction for the expansion project into the Cagle and Glenwood neighborhoods. This expansion, coupled with the codified City policy (2015) prompted the new management team to make connection to the existing system a priority.



The City has prioritized the requirement mandatory hook up for customers adjacent to City water/sewer services. We have taken into consideration that some of these customers that have not hooked up to City services, have indeed payed monthly minimums for those services. The City currently assesses an SDC fee for both water and sewer upon connection to the City systems. These monthly minimums mentioned above will be credited towards those customers SDC fees.

Future

The City has also established an adequate timeframe to allow customers ample time to hook up to these services. Upon completion of these hook ups, the City will require proof of a County plumbing permit and City staff will perform an onsite inspection. Once the connection is complete those SDC monies paid in advance will be credited to customers.

Overall, the City is stepping steadfast through this process to correct a policy and practice assumed from the Water and Sewer Districts. The City will work diligently with water and sewer customers to make sure effective and efficient services are being provided accurately and equitably.



STREET MAINTENANCE AND FUTURE INVESTMENTS

Routine maintenance of City roads can include crack-sealing and chip-sealing. Generally, the maintenance schedule for roads is a ten-year timeframe, depending on usage among other factors. City staff has been working jointly with Deschutes County Road Department to adequately budget and plan in the future for these type of predictable maintenance. It is fiscally and operationally prudent to begin to save for near and long-term road maintenance needs. The City expects some expenditures on street maintenance and pavement preservation during FY 2017-18 and has budgeted accordingly:

\$50,000 in Streets Capital Outlay for Projects (Roads, Sidewalks, and Others)

Reserve for Future Capital line item in the Streets Fund will decrease from \$850,000 to \$500,000 in anticipation of large projects to be built in the next 2-5 years. The immediate decrease is a result of staff moving reserve money into other categories of the streets fund budget in preparation of some projects starting next fiscal year. 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 increased to \$340,000, staying on track to achieve long-term budgetary goals. As a result, the reserve is still at a healthy \$500,000 with approximately \$100,000 of that set aside to complete the US 97 Westside Streetscape project in FY 2018-18, \$300,000 set aside for Cagle Neighborhood Street Improvements, and finally \$100,000 for future maintenance of existing roads within the City.



Cagle Neighborhood Street Improvement Project

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 and wastewater expansion into this area requires careful budgeting and planning. It does not make any sense to invest in these improvements and then tear up the roads for infrastructure projects. In order to maximize resources, the upgrades should happen in conjunction with the utility expansion project. Last year and the year prior, \$250,000 was set-aside in the reserves. This budget reflects an addition \$50,000 for future Cagle neighborhood road upgrades for a total of \$300,000. To help compliment the long term solutions stated above, the City will maintain a budget of \$20,000 for road grading allowing additional road grading to occur as needed.

Funds added to the reserve in this budget are below:

\$50,000 for Cagle Road Upgrades in Reserve for Future Capital (Line Item: 21-950-6000)

\$50,000 for Future Street Maintenance in Reserve for Future Capital (Line Item: 21-950-6000)

KEY CHANGES BY FUND IN THE FY 2017-18 PROPOSED BUDGET

GENERAL FUND

Contracted Services has increased slightly over the previous year with just over half anticipated to go towards the Sustainable City Year Program (SCYP). For SCYP in FY 2016-17, \$40,000 was budgeted for that line item; because the SCYP did not occur, those funds are being rolled into this budget with an increase to get it to \$50,000. City consultant, and former City Manager, Rick Allen was funded largely through this line item. His contract is not being renewed for FY 2017-18. Instead, those funds are being allocated towards other consulting ranging from finance (\$12,000) to transit /city center master planning (\$10,000) to a joint grant writer through Central Oregon Intergovernmental Council (COIC). Additional consulting services are expected in one fashion or another, and having adequate flexibility through the General Fund is critical.

Capital Outlay was increased from \$40,000 to \$60,000. These funds are primarily set aside for the City Hall Monument Sign/South Gateway Feature Project. After years of discussing this project, the City — on the heels of the recent branding campaign — is ready to move forward with design and construction. Additional funds have been set aside to assist with property development after the Westside US 97 Streetscape project occurs in the spring/summer of 2018. Funds could be used for first-phase development of the 4th Street transit/city center property, as well as upgrades to the Triangle Park at Huntington Road and US 97.

Interfund Transfers and Reserve for Future Expenditures were all increased for this budget. The transfer to the Street Fund was increased from \$275,000 to \$340,000 which puts it back in line with previous years. The Street Fund has limited revenues, so a strong reserve must be built to support future capital projects and ongoing maintenance, and transfers from the General Fund are the primary source in lieu. The Reserve for Future Expenditures is a savings account geared towards long-term maintenance and improvements to City Hall. This could include a wide variety of projects that may not be necessary for years, but having the adequate fund available, through years of steady saving, will serve the City well.

CEMETERY FUND

The La Pine Community Cemetery has been under City responsibility for several years. Little to no attention has been paid to the grounds, operations, or future planning. That is going to change moving forward and starts with assessing the current status. The Public Works Department will be spending more time next year at the Cemetery on a variety of projects — in terms of improving the grounds, potential expansion, and perhaps additional operations. The sole funding source for this Fund are Cemetery plot sales.

The plot sale price is \$75 and has not been changed for perhaps a decade or more. The City is exploring increasing this price during FY 2017-18 to generate funds to sustain improvements and effective management of the Cemetery. The Capital Outlay section was added to this Fund and \$5,500 set aside for site improvements. This is a place that the community deeply respects and it's the City's duty to invest and ensure it is maintained accordingly.

It is a goal of the City staff to see further attention given to the La Pine Community Cemetery. As such, pilot projects, investment, and leveraging of coordinated services are slated for FY 2017-18 at the Cemetery. Some of these are addressed in this budget, but additional investment in coming budget cycles is likely after a better strategic plan and action items are identified.

COMMUNITY DEVELOPMENT FUND

The City assumed responsibility of land use planning from Deschutes County in January of 2014. The first year was slow, as the City was developing procedures and development hadn't picked up post-recession. In FY 2015-16, the City began to see an uptick in development applications culminating in \$30,750 in land use planning fees. Through February of this fiscal year, the City has already exceeded that figure. City staff and the City's land use planning consultant, Tammy Wisco, are working furiously to answer inquiries, advise applicants, conduct pre-development review meetings, post public notices/mail property owners hold planning commission meetings, and ultimately write staff reports and land use decisions.

This year, the City worked with Deschutes County to put in place an Intergovernmental Agreement (IGA) to have the County transfer "Advanced Planning Fees" to the City. The County still processes building permits — mechanical, electrical, plumbing, structural, etc. — within the City limits. Part of the County building permit fees, a very small fraction of the valued project cost known as an Advanced Planning Fee, goes to support the County's land use/planning department. The County and City worked together to now have those funds to go to support the City's land use/planning department. This provides another revenue stream, especially as development increases, to support an essential service of the City. It is anticipated to bring in an additional \$10,000 to the Community Development Fund this year.

The Community Development Department is first and foremost responsible for facilitating development and appropriate land use review within the City. Additionally, this Department should invest in updates to existing code, recommendations for future code, updates to various plans (i.e. Transportation System Plan), grant applications and management, and code enforcement among other items. In order to support these projects, the FY 2017-18 includes the creation of a Full-Time Equivalent (FTE) position for Senior Planner/Community Development Director. This is reflected in the additional of a Personnel Services section in this Fund, and a decrease in the amount for Contracted Services. This position will serve as the full-time plan, while also providing management support and staff capacity to facilitate projects. The budget is structured for this position to begin around January 2018, halfway through the fiscal year, during the slower development season. Ideally, there will be a transition/overlap period to keep the existing momentum going.

Do to a larger beginning fund balance, addition of the Advance Planning Fee revenue, and increase in the development fees, the transfer in from the General Fund was reduced. This will depend on various factors in future years, as smaller jurisdictions often subsidize land use/planning. Fortunately, at this point, the City is in a great position to provide quality services in an efficient, effective manner.

INDUSTRIAL/ECONOMIC DEVELOPMENT FUND

This fund was created in the FY 2016-17 budget to track and support economic development in the City. Chiefly, this concerns the incoming and future revenues from the La Pine Industrial Park. Prior to this Fund, the City—out of the General Fund—supported a half-time area economic development manager. Those funds were matched by Deschutes County and the area manager covers South County. An advisory group comprised of South County business leaders and local officials—formerly La Pine Industrial Group Incorporated (LIGI) and La Pine Economic Development (LED)—now is called Sunriver/La Pine Economic Development (SLED).

It is a priority of SLED to see future investment in South County and leverage existing assets and opportunities. In the FY 2016-17 budget, funds were spent to further the La Pine branding initiative and gear it towards economic development in the La Pine Industrial Park. Deschutes County owns significant land in the La Pine Industrial Park and the proceeds will go towards additional economic development of traded-sector jobs. Halfway through FY 2016-17, the City agreed to increase its funding contribution to support the area economic development manager position increasing from 1/2 to 3/4 time (now 30-hours per week). This is continued in the FY 2017-18 budget and the City looks forward to seeing the positive momentum and results.

The Industrial/Economic Development Fund will take another year or two to mature, as revenues are generated from Industrial Park leases, purchase options, and land sales. The City will have a goal to set aside half of the proceeds in Reserve for Future Capital as a savings account towards expanding the Industrial Park in the future. Over many years, the City can incrementally save for this large investment and be ready when the time comes. In upcoming years, it is anticipated that additional investment in promoting, marketing, and ultimately filling the Industrial Park will be the priority of expenditure allocation.

SYSTEM DEVELOPMENT CHARGE FUND

The System Development Charge (SDC) Fund tracks the funds the City takes in from currently water and wastewater system development charges. These charges are one-time fees paid to the City for connecting to the City's water and wastewater systems. These funds are regulated by State law and can only be used towards expanding the City's capacity. The FY 2017-18 budget includes two noteworthy changes: First, there is \$510,000 being transferred out to the Water Fund to assist with paying for the Water Cagle and Glenwood Expansion Design and Engineering project; second, there are one-time transfers in from the Water and Wastewater Funds as the City cleans up a previous practice.

TOURISM FUND

The Tourism Fund is funded through the collection of Transient Room Taxes (TRT) paid from local overnight accommodations. The majority of the resources in this Fund are directed towards generating more visitor dollars spent in La Pine by supporting the Chamber of Commerce, contributing to local events, and overall promoting the area for tourism. The branding initiative finished in 2016 will serve as a foundation for additional investment towards marketing La Pine. The FY 2017-18 budget includes an increase to Contracted Services for continuation of brand and marketing development, including but not limited to photography and videography as collateral to be used for marketing.

Part of attracting visitors is taking advantage of US 97 that runs through La Pine. The City has long envisioned a noteworthy monument sign at City Hall — welcoming those travelling north and encouraging those heading south to visit again. In order to do this right, funds must be spent on landscape architecture services and ultimately capital outlay during construction. The City is currently moving forward with the development of this sign feature and plans to be under construction during FY 2017-18. Additionally, next year the west side US 97 streetscape project will be constructed. Soon after, the City intends to invest in the Triangle Park located at the intersection of US 97 and Huntington Road. This is a prime opportunity to showcase a "Gateway" feature encouraging visitors to spend time in the downtown core along Huntington Road.

Finally, the City recognizes that signage at Wickiup Junction would be showcase it as a “Gateway to the Cascade Lakes”. The City intends for creative energy to be put into designing a signature look and feel for that area to occur during the Sustainable City Year Program. After that work is completed, funds should be available towards specific signage design and investment in construction. Therefore, a section for “Reserve for Future Capital” was creating in this budget to set aside funds for future capital projects geared towards further encouraging and promoting tourism in La Pine.

General Fund

| GENERAL FUND | | | | | | | | | |
|---------------------------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------------|------------------|
| | FY 2014-15 | FY 2015-16 | FY 2016-17 | | Projection | | FY 2017-18 | | |
| | ACTUALS | ACTUALS | BUDGET | YTD thru Feb | | | PROPOSED | APPROVED | ADOPTED |
| 10-301-100 | 548,569 | 515,089 | 393,239 | 496,771 | 496,771 | 496,771 | 486,335 | 486,335 | 486,335 |
| 10-310-110 | 250,452 | 259,236 | 264,239 | 252,338 | 264,239 | 264,239 | 275,116 | 275,116 | 275,116 |
| 10-310-120 | 6,317 | 3,971 | 5,000 | 706 | 3,000 | 3,000 | 2,000 | 2,000 | 2,000 |
| 10-310-150 | | | | | | | 5,000 | 5,000 | 5,000 |
| 10-320-210 | 475 | 575 | 500 | 525 | 575 | 575 | 500 | 500 | 500 |
| 10-320-220 | | | | 200 | 200 | 200 | 200 | 200 | 200 |
| 10-320-230 | 8,793 | 10,730 | 10,000 | 9,959 | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 |
| 10-330-310 | 2,239 | 3,752 | 2,000 | - | 1,000 | 1,000 | 2,500 | 2,500 | 2,500 |
| 10-330-315 | 25,977 | 21,966 | 22,000 | 14,347 | 22,000 | 22,000 | 22,500 | 22,500 | 22,500 |
| 10-330-340 | 31,362 | 39,534 | 25,000 | 3,036 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 10-330-360 | | 9,597 | - | | | | | | |
| 10-330-390 | 11,250 | 11,250 | - | | | | - | - | - |
| 10-350-510 | 3,937 | 2,560 | 3,500 | 365 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 10-350-515 | 20,292 | 24,814 | 16,000 | 11,356 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| 10-350-520 | 7,708 | 8,603 | 7,500 | 5,218 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 10-350-525 | 146,273 | 159,770 | 130,000 | 76,010 | 140,000 | 140,000 | 140,000 | 140,000 | 140,000 |
| 10-350-535 | 7,110 | 7,045 | 7,000 | 5,331 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 10-350-540 | 17,635 | 20,744 | 18,000 | 13,217 | 18,000 | 18,000 | 20,000 | 20,000 | 20,000 |
| 10-380-810 | 7,644 | 6,744 | 7,000 | 4,842 | 6,500 | 6,500 | 7,000 | 7,000 | 7,000 |
| 10-390-930 | 16,488 | 16,983 | 17,500 | 13,098 | 17,500 | 17,500 | 17,500 | 17,500 | 17,500 |
| 10-390-932 | 11,441 | 11,958 | 12,000 | 12,317 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 10-390-990 | 8,378 | 5,878 | 500 | 3,294 | 2,000 | 2,000 | 1,000 | 1,000 | 1,000 |
| 10-480-220 | 27,000 | 30,000 | 33,000 | 33,000 | 33,000 | 33,000 | 35,000 | 35,000 | 35,000 |
| 10-480-500 | 12,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 10-480-520 | 12,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| TOTAL FUND RESOURCES | 1,183,340 | 1,200,799 | 1,003,978 | 985,930 | 1,123,285 | 1,133,151 | 1,133,151 | 1,133,151 | 1,133,151 |
| PERSONNEL SERVICES | | | | | | | | | |
| 10-510-1100 | 51,579 | 62,061 | 51,673 | 29,518 | 50,000 | 48,150 | 48,150 | 48,150 | 48,150 |
| 10-510-1150 | 593 | 549 | 500 | 256 | 500 | 500 | 500 | 500 | 500 |
| 10-510-1420 | 4,019 | 4,902 | 3,898 | 3,619 | 5,000 | 3,683 | 3,683 | 3,683 | 3,683 |
| 10-510-1440 | 913 | 1,179 | 1,529 | 697 | 1,000 | 1,445 | 1,445 | 1,445 | 1,445 |
| 10-510-1460 | 223 | 1,250 | 94 | 851 | 1,000 | 90 | 90 | 90 | 90 |
| 10-510-1800 | 3,125 | 5,238 | 12,000 | 3,341 | 5,500 | 9,600 | 9,600 | 9,600 | 9,600 |
| 10-510-1900 | 913 | 1,747 | 3,057 | 1,347 | 3,000 | 2,889 | 2,889 | 2,889 | 2,889 |
| TOTAL PERSONNEL SERVICES | 61,365 | 76,926 | 72,751 | 39,629 | 66,000 | 66,357 | 66,357 | 66,357 | 66,357 |

| MATERIALS & SERVICES | | | | | | | | | | |
|----------------------|----------------------------------|---------|---------|---------|--------|---------|---------|---------|---------|---------|
| 10-520-2050 | AUDIT | 5,250 | 6,011 | 6,000 | 5,590 | 6,000 | 9,600 | 9,600 | 9,600 | 9,600 |
| 10-520-2080 | ADVERTISING EXPENSE | 1,933 | 1,226 | 4,000 | 819 | 2,500 | 3,000 | 3,000 | 3,000 | 3,000 |
| 10-520-2120 | AUTO EXPENSE | | | 2,000 | | | | | | |
| 10-520-2150 | BANK FEES | 1,607 | 2,171 | 2,000 | 1,102 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-520-2175 | CITY IMPROVEMENT PROJ (BUSINESS) | 8,429 | 2,411 | 15,000 | 2,500 | 10,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 10-520-2180 | CLEANING/JANITORIAL | 1,148 | 960 | 2,000 | 713 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 10-520-2250 | CONTRACTED SERVICES | 39,984 | 10,468 | 70,400 | 13,409 | 30,000 | 82,000 | 82,000 | 82,000 | 82,000 |
| 10-520-2270 | ECONOMIC DEVELOPMENT PROGRAM | 18,750 | 31,250 | - | - | - | - | - | - | - |
| 10-520-2280 | ELECTION COSTS | | | 1,000 | | | | | | |
| 10-520-2325 | ENGINEERING | | 480 | - | | - | - | - | - | - |
| 10-520-2400 | INSURANCE | 3,043 | 3,293 | 4,000 | 2,714 | 3,500 | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-520-2500 | IT - PARTS & EQUIPMENT | 590 | | 2,500 | | 5,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-520-2520 | IT - SOFTWARE & SUPPORT | 5,963 | 5,259 | 10,000 | 3,089 | 7,500 | 10,000 | 10,000 | 10,000 | 10,000 |
| 10-520-2530 | IT - WEBSITE DESIGN & MAINT | | 360 | 3,000 | 3,750 | 3,750 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-520-2600 | LEGAL FEES EXPENSE | 22,856 | 42,194 | 26,000 | 11,036 | 20,000 | 31,250 | 31,250 | 31,250 | 31,250 |
| 10-520-2700 | MEETINGS/TRAVEL/TRAINING | 15,588 | 15,057 | 18,000 | 8,846 | 15,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| 10-520-2720 | MEMBERSHIP & DUES | 4,766 | 5,949 | 6,000 | 3,372 | 5,500 | 6,000 | 6,000 | 6,000 | 6,000 |
| 10-520-2730 | MOSQUITO SPRAYING | 18,786 | 14,710 | 18,000 | 9,460 | 18,000 | 18,500 | 18,500 | 18,500 | 18,500 |
| 10-520-2750 | OFFICE SUPPLIES/COPIER | 6,645 | 6,545 | 8,000 | 4,665 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 10-520-2770 | POSTAGE FEES | 431 | 334 | 1,000 | 399 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-520-2780 | PROPERTY TAXES | | 64 | - | 64 | - | - | - | - | - |
| 10-520-2840 | REPAIRS & MAINT - BUILDINGS | 3,396 | 2,607 | 3,000 | 1,094 | 2,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-520-2850 | REPAIRS & MAINT - EQUIPMENT | 32 | 1,123 | 1,000 | 113 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-520-2860 | REPAIRS & MAINT - LANDSCAPING | 619 | 2,017 | 2,500 | 1,820 | 3,500 | 3,000 | 3,000 | 3,000 | 3,000 |
| 10-520-2870 | REPAIRS & MAINT - VEHICLE | | 260 | 500 | | | | | | |
| 10-520-2900 | UTILITIES - GAS/ELECTRICITY | 1,578 | 1,429 | 2,500 | 1,253 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-520-2910 | UTILITIES - GARBAGE | 140 | 152 | 500 | 115 | 200 | 500 | 500 | 500 | 500 |
| 10-520-2920 | UTILITIES - TELEPHONE | 2,143 | 2,167 | 4,000 | 3,012 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-520-2990 | MISCELLANEOUS EXPENSE | 14,601 | 13,301 | 6,327 | 1,922 | 6,000 | 6,444 | 6,444 | 6,444 | 6,444 |
| | TOTAL MATERIALS & SERVICES | 178,278 | 171,798 | 219,227 | 80,857 | 156,950 | 232,794 | 232,794 | 232,794 | 232,794 |
| CAPITAL OUTLAY | | | | | | | | | | |
| 10-550-5150 | CITY HALL IMPROVEMENTS | | | 30,000 | | 10,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 10-550-5155 | PARKS PROJECTS | | - | 10,000 | | - | 15,000 | 15,000 | 15,000 | 15,000 |
| 10-550-5230 | LAND PURCHASE | | | | | | | | | |
| 10-550-5235 | LANDSCAPE COST | | | | | | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-550-5260 | EQUIPMENT PURCHASES | | 3,296 | | | | 10,000 | 10,000 | 10,000 | 10,000 |
| 10-550-5315 | LA PINE PARKS & RODEO PROJECT | | | | | | | | | |
| | TOTAL CAPITAL OUTLAY | - | 3,296 | 40,000 | - | 10,000 | 70,000 | 70,000 | 70,000 | 70,000 |

| | | | | | | | | | | | |
|--|--|---------|---------|-----------|---------|---------|-----------|-----------|-----------|-----------|-----------|
| 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 | 20,000 | 20,000 |
| 10-560-6110 | COP SERIES 2011B INTEREST PMT. | 23,608 | 23,008 | 25,000 | 11,354 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| | TOTAL DEBT SERVICE | 43,608 | 43,008 | 45,000 | 31,354 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| INTERFUND TRANSFERS - OUT | | | | | | | | | | | |
| 10-780-2100 | TRANSFERS OUT - STREET FUND | 345,000 | 350,000 | 275,000 | 275,000 | 275,000 | 275,000 | 340,000 | 340,000 | 340,000 | 340,000 |
| 10-780-2200 | TRANSFER OUT - TOURISM FUND | 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 | 44,000 | 44,000 | 44,000 | 44,000 |
| 10-780-2325 | TRANSFER OUT - IND ECON | | | 25,000 | 25,000 | 25,000 | 25,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| | TOTAL INTERFUND TRANSFERS - OUT | 385,000 | 409,000 | 359,000 | 359,000 | 359,000 | 359,000 | 414,000 | 414,000 | 414,000 | 414,000 |
| CONTINGENCY | | | | | | | | | | | |
| 10-910-1000 | CONTINGENCY | | | 20,000 | | 20,000 | | 40,000 | 40,000 | 40,000 | 40,000 |
| | TOTAL CONTINGENCY | - | - | 20,000 | - | 20,000 | - | 40,000 | 40,000 | 40,000 | 40,000 |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | | | | |
| 10-950-6000 | RESERVE - FUTURE CAPITAL | | | 48,000 | | 48,000 | | 65,000 | 65,000 | 65,000 | 65,000 |
| | TOTAL RESERVE FOR FUTURE EXPENDITURES | - | - | 48,000 | - | 48,000 | - | 65,000 | 65,000 | 65,000 | 65,000 |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | | | |
| 10-990-1000 | UNAPPR. ENDING FUND BALANCE | | | 200,000 | | 200,000 | | 200,000 | 200,000 | 200,000 | 200,000 |
| | TOTAL UNAPPR. ENDING FUND BALANCE | - | - | 200,000 | - | 200,000 | - | 200,000 | 200,000 | 200,000 | 200,000 |
| | TOTAL FUND REQUIREMENTS | 668,251 | 704,028 | 1,003,978 | 510,840 | 636,950 | 1,133,151 | 1,133,151 | 1,133,151 | 1,133,151 | 1,133,151 |
| SPECIAL ITEM - TRANSFER OF OPERATIONS | | | | | | | | | | | |
| | NET RESOURCES OVER REQUIREMENTS | 515,089 | 496,771 | - | 475,090 | 486,335 | - | - | - | - | - |

Cemetery Fund

| CEMETERY FUND | | | | | | | | | |
|--|-----------------------|-----------------------|---------------|----------------------------|---------------|---------------|---------------|---------------|--|
| | FY 2014-15 ACTUALS | FY 2015-16 ACTUALS | BUDGET | FY 2016-17 YTD thru Feb | Projection | PROPOSED | APPROVED | ADOPTED | |
| 20-301-100 | 14,312 | 18,952 | 16,232 | 18,663 | 18,663 | 14,363 | 14,363 | 14,363 | |
| 20-340-420 | 2,970 | 3,210 | | 885 | 2,000 | 5,000 | 5,000 | 5,000 | |
| 20-390-990 | 3,568 | | | | - | | | | |
| TOTAL FUND RESOURCES | 20,850 | 22,162 | 16,232 | 19,548 | 20,663 | 19,363 | 19,363 | 19,363 | |
| MATERIALS & SERVICES | | | | | | | | | |
| 20-520-2250 | - | | 5,000 | | 2,000 | 2,000 | 2,000 | 2,000 | |
| 20-520-2400 | 1,739 | 1,832 | 2,000 | 1,357 | 2,000 | 2,000 | 2,000 | 2,000 | |
| 20-520-2600 | | | 300 | | 300 | 400 | 400 | 400 | |
| 20-520-2990 | 159 | 1,667 | 3,932 | 102 | 2,000 | 3,463 | 3,463 | 3,463 | |
| TOTAL MATERIALS & SERVICES | 1,898 | 3,499 | 11,232 | 1,459 | 6,300 | 7,863 | 7,863 | 7,863 | |
| CAPITAL OUTLAY | | | | | | | | | |
| 20-550-5000 | | | | | | 5,500 | 5,500 | 5,500 | |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - | 5,500 | 5,500 | 5,500 | |
| CONTINGENCY | | | | | | | | | |
| 20-910-1000 | | | | | | 1,000 | 1,000 | 1,000 | |
| TOTAL CONTINGENCY | - | - | - | - | - | 1,000 | 1,000 | 1,000 | |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | |
| 20-990-1000 | | | 5,000 | | | 5,000 | 5,000 | 5,000 | |
| TOTAL UNAPPR. ENDING FUND BALANCE | - | - | 5,000 | - | - | 5,000 | 5,000 | 5,000 | |
| TOTAL FUND REQUIREMENTS | 1,898 | 3,499 | 16,232 | 1,459 | 6,300 | 19,363 | 19,363 | 19,363 | |
| NET RESOURCES OVER REQUIREMENTS | | | | | | | | | |
| | 18,952 | 18,663 | - | 18,089 | 14,363 | - | - | - | |

Community Development Fund

| COMMUNITY DEVELOPMENT FUND | | | | | | | | |
|--|-----------------------|-----------------------|----------------|----------------------------|----------------|----------------|------------------------|----------------|
| | FY 2014-15 ACTUALS | FY 2015-16 ACTUALS | BUDGET | FY 2016-17 YTD thru Feb | Projection | PROPOSED | FY 2017-18 APPROVED | ADOPTED |
| 23-301-100 | - | 15,849 | 21,349 | 28,923 | 28,923 | 46,423 | 46,423 | 46,423 |
| 23-340-410 | 18,445 | 30,750 | 25,000 | 31,588 | 40,000 | 25,000 | 25,000 | 25,000 |
| 23-330-300 | | | | 6,110 | 10,000 | 10,000 | 10,000 | 10,000 |
| 23-330-350 | | | 1,000 | | | | | |
| 23-480-100 | 35,000 | 54,000 | 54,000 | 54,000 | 54,000 | 44,000 | 44,000 | 44,000 |
| TOTAL FUND RESOURCES | 53,445 | 100,599 | 101,349 | 120,621 | 132,923 | 125,423 | 125,423 | 125,423 |
| PERSONNEL SERVICES | | | | | | | | |
| 23-510-1100 | | | | | | 32,500 | 32,500 | 32,500 |
| 23-510-1150 | | | | | | - | - | - |
| 23-510-1420 | | | | | | 2,486 | 2,486 | 2,486 |
| 23-510-1440 | | | | | | 975 | 975 | 975 |
| 23-510-1460 | | | | | | 76 | 76 | 76 |
| 23-510-1800 | | | | | | 6,000 | 6,000 | 6,000 |
| 23-510-1900 | | | | | | 1,950 | 1,950 | 1,950 |
| TOTAL PERSONNEL SERVICES | - | - | - | - | - | 43,987 | 43,987 | 43,987 |
| MATERIALS & SERVICES | | | | | | | | |
| 23-520-2080 | 42 | 917 | 2,500 | 2,161 | 3,000 | 3,000 | 3,000 | 3,000 |
| 23-520-2250 | 25,518 | 51,333 | 60,000 | 39,904 | 60,000 | 40,000 | 40,000 | 40,000 |
| 23-520-2325 | | 7,002 | 8,000 | 3,753 | 7,000 | 8,000 | 8,000 | 8,000 |
| 23-520-2600 | 9,209 | 10,570 | 12,000 | 4,201 | 10,000 | 15,000 | 15,000 | 15,000 |
| 23-520-2700 | 27 | | 5,000 | 15 | 1,000 | 3,000 | 3,000 | 3,000 |
| 23-520-2720 | - | 175 | 1,000 | | - | 1,000 | 1,000 | 1,000 |
| 23-520-2750 | 1,890 | 226 | 2,500 | 50 | - | 1,000 | 1,000 | 1,000 |
| 23-520-2770 | 910 | 457 | 1,500 | 446 | 1,500 | 1,500 | 1,500 | 1,500 |
| 23-520-2990 | - | 996 | 8,849 | 314 | 4,000 | 2,936 | 2,936 | 2,936 |
| TOTAL MATERIALS & SERVICES | 37,596 | 71,676 | 101,349 | 50,844 | 86,500 | 75,436 | 75,436 | 75,436 |
| CONTINGENCY | | | | | | | | |
| 23-910-1000 | | | | | | 6,000 | 6,000 | 6,000 |
| TOTAL CONTINGENCY | - | - | - | - | - | 6,000 | 6,000 | 6,000 |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | |
| 23-990-1000 | | | | | | | | |
| TOTAL UNAPPR. ENDING FUND BALANCE | - | - | - | - | - | - | - | - |
| TOTAL FUND REQUIREMENTS | 37,596 | 71,676 | 101,349 | 50,844 | 86,500 | 125,423 | 125,423 | 125,423 |
| NET RESOURCES OVER REQUIREMENTS | 15,849 | 28,923 | - | 69,777 | 46,423 | - | - | - |

Economic Development Fund

| INDUSTRIAL / ECONOMIC DEVELOPMENT FUND | | | | | | | | | |
|--|-----------------------|-----------------------|---------------|----------------------------|---------------|----------------|----------------|----------------|----------------|
| | FY 2014-15 ACTUALS | FY 2015-16 ACTUALS | BUDGET | FY 2016-17 YTD thru Feb | Projection | PROPOSED | APPROVED | ADOPTED | |
| 40-301-100 | - | - | - | - | - | - | - | - | |
| 40-340-400 | | | 10,000 | 3,412 | 10,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 40-340-410 | | | 50,000 | 3,738 | 10,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 40-390-990 | - | - | 5,000 | 3,950 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 40-390-991 | - | - | 1,500 | | | | | | |
| 40-480-100 | | | 25,000 | 25,000 | 25,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| TOTAL FUND RESOURCES | - | - | 91,500 | 36,100 | 50,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| MATERIALS & SERVICES | | | | | | | | | |
| 40-520-2080 | - | - | 10,000 | | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 40-520-2250 | - | - | 25,000 | 12,500 | 27,500 | 30,000 | 30,000 | 30,000 | 30,000 |
| 40-520-2600 | - | - | 5,000 | | | 5,000 | 5,000 | 5,000 | 5,000 |
| 40-520-2700 | - | - | 5,000 | | | 5,000 | 5,000 | 5,000 | 5,000 |
| 40-520-2750 | - | - | 2,500 | | | 2,000 | 2,000 | 2,000 | 2,000 |
| 40-520-2990 | - | - | 10,000 | | 2,500 | 8,000 | 8,000 | 8,000 | 8,000 |
| TOTAL MATERIALS & SERVICES | - | - | 57,500 | 12,500 | 40,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| CONTINGENCY | | | | | | | | | |
| 40-910-1000 | | | 4,000 | | | 10,000 | 10,000 | 10,000 | 10,000 |
| TOTAL CONTINGENCY | - | - | 4,000 | | | 10,000 | 10,000 | 10,000 | 10,000 |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | | |
| 40-950-6000 | | | 30,000 | | 10,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| RESERVE - FUTURE CAPITAL | - | - | 30,000 | | 10,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | |
| 40-990-1000 | | | | | | | | | |
| UNAPPR. ENDING FUND BALANCE | - | - | | | | | | | |
| TOTAL UNAPPR. ENDING FUND BALANCE | - | - | | | | | | | |
| TOTAL FUND REQUIREMENTS | - | - | 91,500 | 12,500 | 50,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| NET RESOURCES OVER REQUIREMENTS | - | - | | 23,600 | | | | | |

SDC Fund

| SDC FUND | | | | | | | | | |
|--|-----------------------|-----------------------|------------------|----------------------------|------------------|------------------|------------------|------------------|------------------|
| | FY 2014-15 ACTUALS | FY 2015-16 ACTUALS | BUDGET | FY 2016-17 YTD thru Feb | Projection | PROPOSED | APPROVED | ADOPTED | |
| 41-301-100 | 1,606,156 | 1,660,186 | 1,629,839 | 1,728,346 | 1,728,346 | 1,845,346 | 1,845,346 | 1,845,346 | |
| 41-360-610 | | | | | | | | | |
| 41-360-630 | 8,430 | 16,860 | 7,500 | 28,733 | 27,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 41-360-650 | 45,600 | 51,300 | 20,000 | 81,811 | 90,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 41-480-500 | | | | | | 14,000 | 14,000 | 14,000 | 14,000 |
| 41-480-520 | | | | | | 25,000 | 25,000 | 25,000 | 25,000 |
| TOTAL FUND RESOURCES | 1,660,186 | 1,728,346 | 1,657,339 | 1,838,890 | 1,845,346 | 1,944,346 | 1,944,346 | 1,944,346 | 1,944,346 |
| MATERIALS & SERVICES | | | | | | | | | |
| 41-520-2881 | - | | 5,000 | | | - | | | |
| 41-520-2882 | | | 5,000 | | | - | | | |
| TOTAL MATERIALS & SERVICES | - | - | 10,000 | - | - | - | - | - | - |
| CAPITAL OUTLAY | | | | | | | | | |
| 41-550-5100 | | | 250,000 | | | | | | |
| 41-550-5150 | | | 250,000 | | | | | | |
| TOTAL CAPITAL OUTLAY | - | - | 500,000 | - | - | - | - | - | - |
| INTERFUND TRANSFERS - OUT | | | | | | | | | |
| 41-780-2100 | | | | | | 510,000 | 510,000 | 510,000 | 510,000 |
| 41-780-2200 | | | | | | | | | |
| TOTAL INTERFUND TRANSFERS - OUT | - | - | - | - | - | 510,000 | 510,000 | 510,000 | 510,000 |
| CONTINGENCY | | | | | | | | | |
| 41-910-1000 | | | | | | | | | |
| TOTAL CONTINGENCY | - | - | - | - | - | - | - | - | - |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | | |
| 41-950-6000 | | | | | | | | | |
| 41-950-6000 | | | 401,639 | | | 224,704 | 224,704 | 224,704 | 224,704 |
| 41-950-6000 | | | 745,700 | | | 1,209,642 | 1,209,642 | 1,209,642 | 1,209,642 |
| TOTAL RESERVE FOR FUTURE EXPENDITURES | - | - | 1,147,339 | - | - | 1,434,346 | 1,434,346 | 1,434,346 | 1,434,346 |
| TOTAL FUND REQUIREMENTS | - | - | 1,657,339 | - | - | 1,944,346 | 1,944,346 | 1,944,346 | 1,944,346 |
| NET RESOURCES OVER REQUIREMENTS | 1,660,186 | 1,728,346 | - | 1,838,890 | 1,845,346 | - | - | - | - |

Tourism Fund

| TOURISM FUND | | | | | | | | | |
|--|-----------------------|-----------------------|----------------|----------------------------|----------------|----------------|----------------|----------------|--|
| | FY 2014-15 ACTUALS | FY 2015-16 ACTUALS | BUDGET | FY 2016-17 YTD thru Feb | Projection | PROPOSED | APPROVED | ADOPTED | |
| 22-301-100 | 49,532 | 82,539 | 75,039 | 106,195 | 106,195 | 109,195 | 109,195 | 109,195 | |
| 22-330-320 | 121,265 | 127,044 | 110,000 | 92,391 | 120,000 | 125,000 | 125,000 | 125,000 | |
| 22-330-390 | | 10,000 | | 4,500 | 4,500 | - | | | |
| 22-480-100 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | | | |
| TOTAL FUND RESOURCES | 175,797 | 224,583 | 190,039 | 208,086 | 235,695 | 234,195 | 234,195 | 234,195 | |
| MATERIALS & SERVICES | | | | | | | | | |
| 22-520-2080 | | | | | | 2,500 | 2,500 | 2,500 | |
| 22-520-2200 | 52,000 | 52,000 | 54,000 | 40,500 | 54,000 | 54,000 | 57,000 | 57,000 | |
| 22-520-2220 | 4,750 | 6,053 | 5,000 | 1,750 | 5,000 | 10,000 | 7,000 | 7,000 | |
| 22-520-2230 | 5,400 | 3,774 | 10,000 | 5,506 | 10,000 | 10,000 | 10,000 | 10,000 | |
| 22-520-2233 | | 2,500 | 2,500 | | 2,500 | 2,500 | 2,500 | 2,500 | |
| 22-520-2234 | | 5,000 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | |
| 22-520-2235 | | | 8,000 | | - | 7,500 | 7,500 | 7,500 | |
| 22-520-2250 | 1,608 | 14,181 | 15,000 | 819 | 10,000 | 15,000 | 15,000 | 15,000 | |
| 22-520-2600 | 2,500 | | 2,500 | 411 | 2,000 | 3,250 | 3,250 | 3,250 | |
| 22-520-2990 | | 4,880 | 2,039 | 920 | 2,500 | 6,945 | 6,945 | 6,945 | |
| TOTAL MATERIALS & SERVICES | 66,258 | 88,388 | 106,539 | 57,406 | 93,500 | 119,195 | 119,195 | 119,195 | |
| CAPITAL OUTLAY | | | | | | | | | |
| 22-550-5150 | | | 23,000 | | - | 35,000 | 35,000 | 35,000 | |
| TOTAL CAPITAL OUTLAY | - | - | 23,000 | - | - | 35,000 | 35,000 | 35,000 | |
| INTERFUND TRANSFERS - OUT | | | | | | | | | |
| 22-780-1000 | 27,000 | 30,000 | 33,000 | 33,000 | 33,000 | 35,000 | 35,000 | 35,000 | |
| TOTAL INTERFUND TRANSFERS - OUT | 27,000 | 30,000 | 33,000 | 33,000 | 33,000 | 35,000 | 35,000 | 35,000 | |
| CONTINGENCY | | | | | | | | | |
| 22-990-1000 | | | 7,500 | | - | 10,000 | 10,000 | 10,000 | |
| TOTAL CONTINGENCY | - | - | 7,500 | - | - | 10,000 | 10,000 | 10,000 | |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | | |
| 22-950-6000 | | | | | - | 15,000 | 15,000 | 15,000 | |
| TOTAL RESERVE FOR FUTURE EXPENDITURES | - | - | - | - | - | 15,000 | 15,000 | 15,000 | |
| 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 | |
| TOTAL FUND REQUIREMENTS | 93,258 | 118,388 | 190,039 | 90,406 | 126,500 | 234,195 | 234,195 | 234,195 | |
| NET RESOURCES OVER REQUIREMENTS | 82,539 | 106,195 | - | 117,680 | 109,195 | - | - | - | |

Streets Fund

STREETS FUND

| | FY 2014-15 | | FY 2015-16 | | FY 2016-17 | | FY 2017-18 | |
|---|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | ACTUALS | ACTUALS | BUDGET | YTD thru Feb | Projection | PROPOSED | APPROVED | ADOPTED |
| 21-301-100 BEGINNING FUND BALANCE | 366,988 | 646,710 | 913,210 | 841,021 | 841,021 | 933,711 | 933,711 | 933,711 |
| 21-330-330 STATE GAS FUNDS REVENUE | 88,945 | 98,791 | 90,000 | 61,945 | 90,000 | 90,000 | 90,000 | 90,000 |
| 21-330-390 ODOT GRANT - CITY HALL FRONTAGE PROJ | 35,000 | | | | | | | |
| 21-380-810 INTEREST INCOME | | | - | | | | | |
| 21-390-990 MISCELLANEOUS INCOME | | 130,065 | 500 | 40,375 | 42,000 | 2,000 | 2,000 | 2,000 |
| 21-480-100 TRANSFERS IN - GENERAL FUND | 345,000 | 350,000 | 275,000 | 275,000 | 275,000 | 340,000 | 340,000 | 340,000 |
| TOTAL FUND RESOURCES | 835,933 | 1,225,566 | 1,278,710 | 1,218,341 | 1,248,021 | 1,365,711 | 1,365,711 | 1,365,711 |
| PERSONNEL SERVICES | | | | | | | | |
| 21-510-1100 REGULAR PAYROLL | 25,491 | 30,371 | 26,321 | 16,625 | 29,500 | 26,718 | 26,718 | 26,718 |
| 21-510-1150 OVERTIME WAGES | 273 | 366 | 2,500 | 124 | 1,000 | 2,000 | 2,000 | 2,000 |
| 21-510-1420 SOCIAL SECURITY/MEDICARE | 2,041 | 2,986 | 1,985 | 1,351 | 2,500 | 2,043 | 2,043 | 2,043 |
| 21-510-1440 STATE UNEMPLOYMENT | 555 | 685 | 778 | 448 | 750 | 802 | 802 | 802 |
| 21-510-1460 WORKERS COMP ASSESSMENT | 617 | 616 | 864 | 428 | 1,000 | 1,068 | 1,068 | 1,068 |
| 21-510-1800 HEALTH INSURANCE | 3,109 | 4,387 | 6,600 | 2,984 | 5,000 | 6,000 | 6,000 | 6,000 |
| 21-510-1900 RETIREMENT BENEFITS | 877 | 1,144 | 1,557 | 990 | 1,500 | 1,603 | 1,603 | 1,603 |
| TOTAL PERSONNEL SERVICES | 32,963 | 40,555 | 40,605 | 22,950 | 41,250 | 40,234 | 40,234 | 40,234 |
| MATERIALS & SERVICES | | | | | | | | |
| 21-520-2050 AUDIT | 1,530 | | 1,500 | 1,135 | 1,500 | 2,400 | 2,400 | 2,400 |
| 21-520-2080 ADVERTISING EXPENSE | 176 | | 2,500 | 370 | 2,000 | 1,500 | 1,500 | 1,500 |
| 21-520-2120 AUTO EXPENSE | | | | 1,340 | 1,500 | | | |
| 21-520-2250 CONTRACTED SERVICES | 10,348 | 2,063 | 10,600 | 3,209 | 10,000 | 8,000 | 8,000 | 8,000 |
| 21-520-2325 ENGINEERING COSTS | 1,422 | 1,422 | 30,000 | 7,320 | 20,000 | 20,000 | 20,000 | 20,000 |
| 21-520-2350 FUEL | 80 | 142 | 1,000 | 929 | 2,000 | 2,000 | 2,000 | 2,000 |
| 21-520-2370 GRADING | 11,462 | 4,950 | 20,000 | 4,750 | 20,000 | 20,000 | 20,000 | 20,000 |
| 21-520-2400 INSURANCE | 3,043 | 3,293 | 3,500 | 2,714 | 3,500 | 3,500 | 3,500 | 3,500 |
| 21-520-2600 LEGAL FEE EXPENSE | 120 | 5,105 | 6,000 | 3,951 | 6,000 | 6,250 | 6,250 | 6,250 |
| 21-520-2700 MEETINGS/TRAVEL/TRAINING | 8 | 8 | 2,500 | 557 | 1,000 | 1,000 | 1,000 | 1,000 |
| 21-520-2720 MEMBERSHIP & DUES | | | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 21-520-2750 OFFICE SUPPLIES/COPIER | | | 2,500 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 21-520-2840 REPAIRS & MAINT - BUILDINGS | | | | | | | | |
| 21-520-2850 REPAIRS & MAINT - EQUIPMENT | 5,864 | | 3,000 | 5,178 | 6,000 | 5,000 | 5,000 | 5,000 |
| 21-520-2860 REPAIRS & MAINT - LANDSCAPING | 2,443 | | 6,000 | 4,950 | 7,000 | 10,000 | 10,000 | 10,000 |
| 21-520-2870 REPAIRS & MAINT - VEHICLES | 5,631 | 153 | 30,500 | 1,984 | 15,000 | 10,000 | 10,000 | 10,000 |
| 21-520-2880 SNOW PLOWING | 860 | 14,259 | 20,000 | 24,799 | 25,000 | 25,000 | 25,000 | 25,000 |
| 21-520-2890 STREET LIGHTING | 2,658 | 7,257 | 10,000 | 6,303 | 10,000 | 12,000 | 12,000 | 12,000 |
| 21-520-2900 UTILITIES - GAS/ELECTRICITY | 3,909 | | 1,000 | | | 1,000 | 1,000 | 1,000 |
| 21-520-2920 UTILITIES - TELEPHONE | | | 1,000 | | | 1,000 | 1,000 | 1,000 |
| 21-520-2990 MISCELLANEOUS EXPENSE | (205) | 1,880 | 5,505 | 2,840 | 5,500 | 4,827 | 4,827 | 4,827 |
| TOTAL MATERIALS & SERVICES | 37,906 | 50,545 | 158,105 | 72,329 | 138,000 | 135,477 | 135,477 | 135,477 |

| CAPITAL OUTLAY | | | | | | | | | | |
|---------------------------------|---------------------------------------|---------|---------|-----------|---------|-----------|-----------|-----------|-----------|-----------|
| 21-550-5170 | CITY HALL FRONTAGE PROJECT | 18,334 | - | - | - | - | - | - | - | - |
| 21-550-5210 | SIDEWALK IMPROVEMENTS | 83,892 | 20,873 | - | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 21-550-5235 | LANDSCAPE COSTS | 6,835 | 118,738 | 60 | 60 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| 21-550-5240 | STREET LIGHTS | 9,293 | - | 10,000 | 10,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 21-550-5260 | EQUIPMENT PURCHASES | - | - | 25,000 | 25,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 21-550-5600 | TRANSPORTATION SYS. PLAN COSTS | - | - | 20,000 | - | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 21-550-5650 | PROJECTS (ROADS, SIDEWALKS & OTHER) | 153,834 | 153,834 | 100,000 | 100,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| | TOTAL CAPITAL OUTLAY | 118,354 | 293,445 | 155,000 | 135,060 | 540,000 | 540,000 | 540,000 | 540,000 | 540,000 |
| CONTINGENCY | | | | | | | | | | |
| 21-910-1000 | CONTINGENCY | - | - | 25,000 | - | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| | TOTAL CONTINGENCY | - | - | 25,000 | - | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | | | |
| 21-950-6000 | RESERVE - FUTURE CAPITAL | - | - | 850,000 | - | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| | TOTAL RESERVE FOR FUTURE EXPENDITURES | - | - | 850,000 | - | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | | |
| 21-990-1000 | UNAPPR. ENDING FUND BALANCE | - | - | 50,000 | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | TOTAL UNAPPR. ENDING FUND BALANCE | - | - | 50,000 | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | TOTAL FUND REQUIREMENTS | 189,223 | 384,545 | 1,278,710 | 314,310 | 1,365,711 | 1,365,711 | 1,365,711 | 1,365,711 | 1,365,711 |
| | NET RESOURCES OVER REQUIREMENTS | 646,710 | 841,021 | - | 933,711 | - | - | - | - | - |

Debt Reserve Fund

| DEBT RESERVE FUND | | | | | | | | | |
|--|-----------------------|-----------------------|----------------|----------------------------|----------------|----------------|----------------|----------------|----------------|
| | FY 2014-15 ACTUALS | FY 2015-16 ACTUALS | BUDGET | FY 2016-17 YTD thru Feb | Projection | PROPOSED | APPROVED | ADOPTED | |
| 31-301-100 BEGINNING FUND BALANCE | 193,503 | 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 | 193,503 |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | | |
| 31-950-1000 RESERVE - DEBT SERVICE - USDA 2003 | | | 173,548 | | | | | | |
| 31-950-1000 RESERVE - DEBT SERVICE - USDA 2005 | | | 19,955 | | | | | | |
| 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 | 193,503 |
| TOTAL FUND REQUIREMENTS | - | - | 193,503 | - | - | 193,503 | 193,503 | 193,503 | 193,503 |
| NET RESOURCES OVER REQUIREMENTS | 193,503 | 193,503 | - | 193,503 | 193,503 | - | - | - | - |

Water and Sewer Reserve Fund

| RESERVE FUND - WATER/SEWER | | | | | | | | |
|--|-----------------------|-----------------------|------------------|----------------------------|------------------|------------------|------------------------|------------------|
| | FY 2014-15 ACTUALS | FY 2015-16 ACTUALS | BUDGET | FY 2016-17 YTD thru Feb | PROJECTION | PROPOSED | FY 2017-18 APPROVED | ADOPTED |
| 26-301-100 | | | 1,315,000 | 1,515,000 | 1,515,000 | 1,515,000 | 1,515,000 | 1,515,000 |
| 26-480-500 | 200,000 | 365,000 | | | | | | |
| 26-480-520 | 600,000 | 150,000 | 200,000 | | | 100,000 | 100,000 | 100,000 |
| TOTAL FUND RESOURCES | 800,000 | 515,000 | 1,515,000 | 1,515,000 | 1,515,000 | 1,615,000 | 1,615,000 | 1,615,000 |
| CAPITAL OUTLAY | | | | | | | | |
| 26-550-5500 | | | | | | | | |
| 26-550-5500 | | | | | | | | |
| TOTAL CAPITAL OUTLAY | | | | | | | | |
| CONTINGENCY | | | | | | | | |
| 26-910-1000 | | | | | | | | |
| TOTAL CONTINGENCY | | | | | | | | |
| INTERFUND TRANSFERS - OUT | | | | | | | | |
| 26-780-2100 | | | | | | | | |
| 26-780-2200 | | | | | | 240,000 | 240,000 | 240,000 |
| TOTAL INTERFUND TRANSFERS - OUT | | | | | | 240,000 | 240,000 | 240,000 |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | |
| 26-950-6000 | 200,000 | 365,000 | 565,000 | | | 325,000 | 325,000 | 325,000 |
| 26-950-6000 | 600,000 | 150,000 | 950,000 | | | 1,050,000 | 1,050,000 | 1,050,000 |
| TOTAL RESERVE FOR FUTURE EXPENDITURES | 800,000 | 515,000 | 1,515,000 | - | - | 1,375,000 | 1,375,000 | 1,375,000 |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | |
| 26-990-1000 | | | | | | | | |
| 26-990-1000 | | | | | | | | |
| TOTAL UNAPPR. ENDING FUND BALANCE | | | | | | | | |
| TOTAL FUND REQUIREMENTS | 800,000 | 515,000 | 1,515,000 | - | - | 1,615,000 | 1,615,000 | 1,615,000 |
| NET RESOURCES OVER REQUIREMENTS | - | - | - | 1,515,000 | 1,515,000 | - | - | - |

Water Fund

| WATER FUND | | | | | | | | | |
|---------------------------------|-----------------------|-----------------------|----------------|----------------------------|------------------|------------------|------------------|------------------|--|
| | FY 2014-15 ACTUALS | FY 2015-16 ACTUALS | BUDGET | FY 2016-17 YTD thru Feb | Projection | PROPOSED | APPROVED | ADOPTED | |
| 50-301-100 | 905,264 | 768,915 | 408,066 | 442,193 | 442,193 | 454,843 | 454,843 | 454,843 | |
| 50-330-390 | 7,000 | 13,000 | - | | | - | - | - | |
| 50-340-467 | 2,720 | 2,975 | 2,500 | 1,785 | 3,000 | 3,000 | 3,000 | 3,000 | |
| 50-340-470 | 531,327 | 534,020 | 550,000 | 372,733 | 550,000 | 566,500 | 566,500 | 566,500 | |
| 50-340-472 | | 6,402 | 1,000 | 8,953 | 7,500 | 2,000 | 2,000 | 2,000 | |
| 50-340-475 | 16,124 | 17,827 | 15,000 | 12,054 | 16,000 | 16,000 | 16,000 | 16,000 | |
| 50-340-900 | | 2,420,000 | | | | | | | |
| 50-390-930 | 405 | | - | | | | | | |
| 50-390-940 | 20,260 | 9,033 | 10,000 | 6,560 | 9,000 | 10,000 | 10,000 | 10,000 | |
| 50-390-990 | 809 | 775 | 500 | 683 | 750 | 500 | 500 | 500 | |
| 50-480-150 | | | | | | 240,000 | 240,000 | 240,000 | |
| 50-480-200 | | | | | | 510,000 | 510,000 | 510,000 | |
| TOTAL FUND RESOURCES | 1,483,909 | 3,772,947 | 987,066 | 844,961 | 1,028,443 | 1,802,843 | 1,802,843 | 1,802,843 | |
| PERSONNEL SERVICES | | | | | | | | | |
| 50-510-1100 | 110,652 | 122,313 | 114,054 | 73,291 | 120,000 | 117,498 | 117,498 | 117,498 | |
| 50-510-1150 | 1,181 | 1,803 | 5,000 | 650 | 1,500 | 2,500 | 2,500 | 2,500 | |
| 50-510-1420 | 8,964 | 9,795 | 8,600 | 5,973 | 9,500 | 8,989 | 8,989 | 8,989 | |
| 50-510-1440 | 2,748 | 3,150 | 3,372 | 2,052 | 3,000 | 3,525 | 3,525 | 3,525 | |
| 50-510-1460 | 4,991 | 2,500 | 2,947 | 1,509 | 3,000 | 2,677 | 2,677 | 2,677 | |
| 50-510-1800 | 20,097 | 23,599 | 29,700 | 15,664 | 27,500 | 28,200 | 28,200 | 28,200 | |
| 50-510-1900 | 4,727 | 5,436 | 6,745 | 4,370 | 7,000 | 7,050 | 7,050 | 7,050 | |
| TOTAL PERSONNEL SERVICES | 153,360 | 168,596 | 170,418 | 103,509 | 171,500 | 170,439 | 170,439 | 170,439 | |

| MATERIALS & SERVICES | | | | | | | | | | |
|----------------------------|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 50-520-2050 | AUDIT | 5,000 | 3,751 | 5,333 | 2,438 | 5,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 50-520-2080 | ADVERTISING EXPENSE | 360 | 660 | 1,000 | 451 | 2,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 50-520-2145 | BACKFLOW TESTING | 7,442 | 5,856 | 6,000 | 8,175 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 |
| 50-520-2150 | BANK FEES | 1,270 | 1,482 | 3,000 | 1,234 | 1,800 | 2,000 | 2,000 | 2,000 | 2,000 |
| 50-520-2180 | CLEANING/JANITORIAL | 1,148 | 1,120 | 1,500 | 707 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 50-520-2250 | CONTRACTED SERVICES | 22,998 | 12,607 | 21,500 | 12,302 | 16,000 | 17,500 | 17,500 | 17,500 | 17,500 |
| 50-520-2325 | ENGINEERING COSTS | | 11,495 | 40,182 | 21,954 | 40,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 50-520-2350 | FUEL | 1,850 | 1,439 | 2,000 | 1,358 | 2,000 | 2,500 | 2,500 | 2,500 | 2,500 |
| 50-520-2375 | FOREST FIRE PROTECTION | | | | 212 | 200 | 250 | 250 | 250 | 250 |
| 50-520-2400 | INSURANCE | 4,599 | 4,991 | 7,500 | 5,429 | 5,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 50-520-2520 | IT - SOFTWARE & SUPPORT | 4,819 | 5,142 | 8,000 | 2,949 | 6,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 50-520-2530 | IT - WEBSITE DESIGN & MAINT | | 360 | 1,200 | | 500 | 1,000 | 1,000 | 1,000 | 1,000 |
| 50-520-2550 | LAB TESTING | 3,500 | 2,962 | 4,500 | 1,341 | 3,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 50-520-2600 | LEGAL FEES EXPENSE | 6,829 | 18,142 | 10,000 | 1,973 | 7,500 | 10,000 | 10,000 | 10,000 | 10,000 |
| 50-520-2700 | MEETINGS/TRAVEL/TRAINING | 2,670 | 839 | 3,000 | 564 | 1,000 | 1,500 | 1,500 | 1,500 | 1,500 |
| 50-520-2720 | MEMBERSHIP & DUES | 1,027 | 1,754 | 2,000 | 847 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 50-520-2750 | OFFICE SUPPLIES/COPIER | 5,297 | 3,343 | 4,000 | 1,862 | 3,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 50-520-2770 | POSTAGE FEES | 3,075 | 2,136 | 4,000 | 2,380 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 50-520-2840 | REPAIRS & MAINT - BUILDINGS | 3,068 | 4,366 | 6,000 | 487 | 3,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 50-520-2850 | REPAIRS & MAINT - EQUIPMENT | 14,492 | 26,696 | 25,000 | 10,098 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 50-520-2860 | REPAIRS & MAINT - MATERIALS | 1,073 | | | 14,018 | 18,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 50-520-2870 | REPAIRS & MAINT - VEHICLES | 691 | 1,626 | 2,000 | 1,070 | 2,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 50-520-2900 | UTILITIES - GAS/ELECTRICITY | 11,184 | 11,318 | 14,000 | 9,821 | 14,500 | 15,000 | 15,000 | 15,000 | 15,000 |
| 50-520-2910 | UTILITIES - GARBAGE | 246 | 380 | 300 | 263 | 400 | 400 | 400 | 400 | 400 |
| 50-520-2920 | UTILITIES - TELEPHONE | 4,074 | 3,847 | 4,000 | 3,738 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 50-520-2950 | WATER RIGHTS EXPENSE | | 24,514 | | | | | | | |
| 50-520-2990 | MISCELLANEOUS EXPENSE | 622 | 3,459 | 5,633 | 1,117 | 5,000 | 6,054 | 6,054 | 6,054 | 6,054 |
| TOTAL MATERIALS & SERVICES | | 107,334 | 154,285 | 181,648 | 106,788 | 177,100 | 178,404 | 178,404 | 178,404 | 178,404 |
| CAPITAL OUTLAY | | | | | | | | | | |
| 50-550-5260 | EQUIPMENT PURCHASES | 24,426 | 3,296 | 20,000 | | 10,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 50-550-5310 | GLENWOOD ACRES WATER PROJECT | | | | | | | | | |
| 50-550-5500 | CONSTRUCTION EXPENSE | | | 5,000 | | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 50-550-5550 | ENGINEERING COSTS | 16,792 | | | | | | | | |
| 50-550-5610 | WATER MASTER PLAN UPDATE - CAGLE | 7,000 | 15,500 | | | | | | | |
| 50-550-5650 | WATER MITIGATION CREDITS/RIGHTS | | | | | | 20,000 | 20,000 | 20,000 | 20,000 |
| 50-550-5675 | ENGINEERING DESIGN FOR WATER SYSTEM IMPR | | | | | | 750,000 | 750,000 | 750,000 | 750,000 |
| TOTAL CAPITAL OUTLAY | | 48,218 | 18,796 | 25,000 | - | 15,000 | 805,000 | 805,000 | 805,000 | 805,000 |

| | | | | | | | | | | |
|------------------------------------|--|----------------|------------------|----------------|----------------|----------------|------------------|------------------|------------------|------------------|
| DEBT SERVICE | | | | | | | | | | |
| 50-560-6150 | LOAN PAYMENTS - PRINCIPAL | 54,681 | 2,438,721 | 90,000 | 67,494 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 |
| 50-560-6160 | LOAN PAYMENTS - INTEREST | 139,401 | 162,056 | 105,000 | 29,040 | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 |
| 50-560-6200 | DEBT REFUNDING EXPENSE | | 8,300 | | | | | | | |
| | TOTAL DEBT SERVICE | 194,082 | 2,609,077 | 195,000 | 96,534 | 195,000 | 195,000 | 195,000 | 195,000 | 195,000 |
| INTERFUND TRANSFERS - OUT | | | | | | | | | | |
| 50-780-1000 | TRANSFERS OUT - GENERAL FUND | 12,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 50-780-2600 | TRANSFER OUT - RESERVE FUND | 200,000 | 365,000 | | | | | | | |
| 50-780-3100 | TRANSFER OUT - DEBT RESERVE FUND | | | | | | | | | |
| 50-780-4100 | TRANSFERS OUT - SDC FUND | | | | | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| | TOTAL INTERFUND TRANSFERS - OUT | 212,000 | 380,000 | 15,000 | 15,000 | 15,000 | 29,000 | 29,000 | 29,000 | 29,000 |
| SPECIAL PAYMENTS | | | | | | | | | | |
| 50-XXX-XXXX | SPECIAL PAYMENTS | | | | | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| | TOTAL SPECIAL PAYMENTS | - | - | - | - | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| CONTINGENCY | | | | | | | | | | |
| 50-910-1000 | CONTINGENCY | | 200,000 | 200,000 | | 185,000 | 185,000 | 185,000 | 185,000 | 185,000 |
| | TOTAL CONTINGENCY | - | - | 200,000 | - | 185,000 | 185,000 | 185,000 | 185,000 | 185,000 |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | | |
| 50-990-1000 | UNAPPR. ENDING FUND BALANCE | | 200,000 | 200,000 | | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| | TOTAL UNAPPR. ENDING FUND BALANCE | - | - | 200,000 | - | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| | TOTAL FUND REQUIREMENTS | 714,994 | 3,350,754 | 987,066 | 321,831 | 573,600 | 1,802,843 | 1,802,843 | 1,802,843 | 1,802,843 |
| | NET RESOURCES OVER REQUIREMENTS | 768,915 | 442,193 | - | 523,130 | 454,843 | - | - | - | - |

Sewer Fund

| SEWER FUND | | | | | | | | | |
|---------------------------------|-----------------------|-----------------------|------------------|----------------------------|------------------|------------------|------------------------|------------------|--|
| | FY 2014-15 ACTUALS | FY 2015-16 ACTUALS | BUDGET | FY 2016-17 YTD thru Feb | Projection | PROPOSED | FY 2017-18 APPROVED | ADOPTED | |
| 52-301-100 | 1,154,495 | 832,776 | 708,843 | 859,787 | 859,787 | 555,587 | 555,587 | 555,587 | |
| 52-330-390 | 7,000 | 13,000 | - | | | 1,195,500 | 1,195,500 | 1,195,500 | |
| 52-340-480 | 439,164 | 421,978 | 480,000 | 297,952 | 460,000 | 500,000 | 500,000 | 500,000 | |
| 52-340-485 | 114,841 | 113,323 | 70,000 | 68,913 | 110,000 | 110,000 | 110,000 | 110,000 | |
| 52-340-487 | 2,000 | 1,000 | 1,500 | 500 | 1,000 | 1,500 | 1,500 | 1,500 | |
| 52-390-990 | 52,770 | 5,853 | 8,000 | 629 | 3,000 | 4,000 | 4,000 | 4,000 | |
| 52-480-100 | | | | | | | | | |
| TOTAL FUND RESOURCES | 1,770,270 | 1,387,930 | 1,268,343 | 1,227,781 | 1,433,787 | 2,366,587 | 2,366,587 | 2,366,587 | |
| PERSONNEL SERVICES | | | | | | | | | |
| 52-510-1100 | 110,651 | 122,482 | 114,057 | 73,291 | 120,000 | 117,498 | 117,498 | 117,498 | |
| 52-510-1150 | 1,181 | 1,803 | 5,000 | 650 | 1,500 | 2,500 | 2,500 | 2,500 | |
| 52-510-1420 | 8,964 | 9,794 | 8,600 | 5,973 | 9,500 | 8,989 | 8,989 | 8,989 | |
| 52-510-1440 | 2,748 | 3,149 | 3,372 | 2,052 | 3,000 | 3,525 | 3,525 | 3,525 | |
| 52-510-1460 | 4,388 | 2,488 | 3,329 | 1,509 | 3,000 | 2,677 | 2,677 | 2,677 | |
| 52-510-1800 | 20,097 | 23,606 | 29,700 | 15,650 | 27,500 | 28,200 | 28,200 | 28,200 | |
| 52-510-1900 | 4,727 | 5,437 | 6,745 | 4,370 | 7,000 | 7,050 | 7,050 | 7,050 | |
| TOTAL PERSONNEL SERVICES | 152,756 | 168,759 | 170,803 | 103,495 | 171,500 | 170,439 | 170,439 | 170,439 | |

| MATERIALS & SERVICES | | | | | | | | | | |
|----------------------------|---------------------------------------|---------|---------|---------|---------|---------|-----------|-----------|-----------|-----------|
| 52-520-2050 | AUDIT | 5,000 | 4,454 | 5,333 | 2,601 | 5,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 52-520-2080 | ADVERTISING EXPENSE | 360 | 2,694 | 5,000 | 288 | 2,000 | 2,500 | 2,500 | 2,500 | 2,500 |
| 52-520-2150 | BANK FEES | 1,265 | 1,452 | 1,200 | 1,214 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 52-520-2180 | CLEANING/JANITORIAL | 1,148 | 960 | 1,200 | 706 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 52-520-2250 | CONTRACTED SERVICES | 22,818 | 11,920 | 21,500 | 16,302 | 21,500 | 17,500 | 17,500 | 17,500 | 17,500 |
| 52-520-2325 | ENGINEERING COSTS | | 5,880 | 40,182 | 24,534 | 40,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 52-520-2350 | FUEL | 2,893 | 1,805 | 3,000 | 1,553 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 52-520-2375 | FOREST FIRE PROTECTION FEE | | | 4,500 | 4,332 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 52-520-2400 | INSURANCE | 12,125 | 13,489 | 15,000 | 14,929 | 15,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| 52-520-2520 | IT - SOFTWARE & SUPPORT | 4,819 | 5,007 | 8,000 | 2,949 | 6,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 52-520-2530 | IT - WEBSITE DESIGN & MAINT | | 360 | 1,200 | | 500 | 1,000 | 1,000 | 1,000 | 1,000 |
| 52-520-2550 | LAB TESTING | 4,472 | 5,605 | 5,000 | 3,509 | 6,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 52-520-2600 | LEGAL FEES EXPENSE | 7,718 | 6,420 | 10,000 | 2,558 | 8,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 52-520-2700 | MEETINGS/TRAVEL/TRAINING | 1,402 | 740 | 2,500 | 750 | 1,500 | 2,000 | 2,000 | 2,000 | 2,000 |
| 52-520-2720 | MEMBERSHIP & DUES | 2,166 | 2,279 | 3,000 | 2,478 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 52-520-2750 | OFFICE SUPPLIES/COPIER | 5,574 | 3,673 | 5,000 | 2,209 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 52-520-2770 | POSTAGE FEES | 1,564 | 2,095 | 4,000 | 2,430 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 52-520-2840 | REPAIRS & MAINT - BUILDINGS | 3,332 | 6,767 | 1,000 | 767 | 1,500 | 2,000 | 2,000 | 2,000 | 2,000 |
| 52-520-2850 | REPAIRS & MAINT - EQUIPMENT | 4,541 | 21,054 | 5,000 | 4,866 | 10,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 52-520-2860 | REPAIRS & MAINT - MATERIALS | 2,137 | 1,204 | 100,000 | 6,291 | 25,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| 52-520-2870 | REPAIRS & MAINT - VEHICLE | 1,056 | 2,287 | 5,000 | 4,473 | 7,500 | 10,000 | 10,000 | 10,000 | 10,000 |
| 52-520-2900 | UTILITIES - GAS/ELECTRICITY | 28,131 | 16,072 | 27,500 | 23,353 | 32,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 52-520-2910 | UTILITIES - GARBAGE | 755 | 1,026 | 1,000 | 1,704 | 2,500 | 3,000 | 3,000 | 3,000 | 3,000 |
| 52-520-2920 | UTILITIES - TELEPHONE | 4,738 | 4,992 | 5,000 | 4,233 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 52-520-2990 | MISCELLANEOUS EXPENSE | 2,612 | 6,253 | 2,425 | 1,284 | 6,000 | 5,448 | 5,448 | 5,448 | 5,448 |
| TOTAL MATERIALS & SERVICES | | 120,626 | 128,488 | 282,540 | 130,313 | 216,700 | 256,148 | 256,148 | 256,148 | 256,148 |
| CAPITAL OUTLAY | | | | | | | | | | |
| 52-550-5230 | LAND PURCHASE | | | | | | | | | |
| 52-550-5235 | LANDSCAPE COSTS | | | | | | | | | |
| 52-550-5260 | EQUIPMENT PURCHASES | 25,112 | 3,296 | 25,000 | 254,707 | 275,000 | 215,000 | 215,000 | 215,000 | 215,000 |
| 52-550-5320 | WCKP LIFT STN/LINE UPGR PROJ | 20,000 | 46,700 | 245,000 | | | | | | |
| 52-550-5500 | CONSTRUCTION EXPENSE | | 2,400 | 25,000 | | | 120,000 | 120,000 | 120,000 | 120,000 |
| 52-550-5610 | SEWER MASTER PLAN UPDATE - CAGLE | 7,000 | 13,500 | | | | | | | |
| 52-550=TBD | ENGINEERING DESIGN FOR WW SYSTEM IMPR | | | | | | 1,195,000 | 1,195,000 | 1,195,000 | 1,195,000 |
| TOTAL CAPITAL OUTLAY | | 52,112 | 65,896 | 295,000 | 254,707 | 275,000 | 1,530,000 | 1,530,000 | 1,530,000 | 1,530,000 |

| | | | | | | | | | | | |
|--|--|----------------|----------------|------------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|
| INTERFUND TRANSFERS - OUT | | | | | | | | | | | |
| 52-780-1000 | TRANSFERS OUT - GENERAL FUND | 12,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 52-780-2600 | TRANSFERS OUT - RESERVE FUND | 600,000 | 150,000 | 200,000 | 200,000 | 200,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 52-780-4100 | TRANSFERS OUT - SDC FUND | | | | | | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| | TOTAL INTERFUND TRANSFERS - OUT | 612,000 | 165,000 | 215,000 | 215,000 | 215,000 | 140,000 | 140,000 | 140,000 | 140,000 | 140,000 |
| SPECIAL PAYMENTS | | | | | | | | | | | |
| 52-XXX-XXXX | SPECIAL PAYMENTS | | | | | | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| TOTAL SPECIAL PAYMENTS | | | | | | | | | | | |
| | TOTAL SPECIAL PAYMENTS | - | - | - | - | - | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| CONTINGENCY | | | | | | | | | | | |
| 52-910-1000 | CONTINGENCY | | | 105,000 | | | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 |
| | TOTAL CONTINGENCY | - | - | 105,000 | - | - | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | | | |
| 52-990-1000 | UNAPPR. ENDING FUND BALANCE | | | 200,000 | | | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 |
| | TOTAL UNAPPR. ENDING FUND BALANCE | - | - | 200,000 | - | - | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 |
| TOTAL FUND REQUIREMENTS | | | | | | | | | | | |
| | TOTAL FUND REQUIREMENTS | 937,494 | 528,143 | 1,268,343 | 703,515 | 878,200 | 2,366,587 | 2,366,587 | 2,366,587 | 2,366,587 | 2,366,587 |
| NET RESOURCES OVER REQUIREMENTS | | | | | | | | | | | |
| | NET RESOURCES OVER REQUIREMENTS | 832,776 | 859,787 | - | 524,266 | 555,587 | - | - | - | - | - |

| Materials and Services | | | | | | | | | | |
|--|-----------------|-----------------|----------------|-----------------|------------------------------|----------------------|------------|-----------------|-----------------|-----------------------|
| | <u>General</u> | <u>Cemetery</u> | <u>Street</u> | <u>Tourism</u> | <u>Community Development</u> | <u>Industrial/ED</u> | <u>SDC</u> | <u>Water</u> | <u>Sewer</u> | <u>Total Proposed</u> |
| Contract Services | | | | | | | | | | |
| Planning Services | \$30,000 | | | | \$35,000 | | | | | \$65,000 |
| Code Enforcement | | | | | \$5,000 | | | | | \$5,000 |
| Finance Services | \$12,000 | | \$3,000 | | | | | \$7,500 | \$7,500 | \$30,000 |
| Cascade East Transit | | | \$2,000 | | | | | | | \$2,000 |
| Advertising & Promotion (TRT Restricted) | | | | \$5,000 | | | | | | \$5,000 |
| Cemetery Services | | \$5,000 | | | | | | | | \$5,000 |
| Professional Services | \$40,000 | | \$3,000 | \$10,000 | | \$30,000 | | \$10,000 | \$10,000 | \$103,000 |
| | | | | | | | | | | \$215,000 |
| Totals | \$82,000 | \$5,000 | \$8,000 | \$15,000 | \$40,000 | \$30,000 | \$0 | \$17,500 | \$17,500 | \$215,000 |
| | | | | | | | | | | \$ |
| | | | | | | | | | | |
| Audit Services | | | | | | | | | | |
| Proposed - Audit Line | \$9,600 | | \$2,400 | | | | | \$6,000 | \$6,000 | \$24,000 |
| Totals | \$9,600 | \$0 | \$2,400 | \$0 | \$0 | \$0 | \$0 | \$6,000 | \$6,000 | \$24,000 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Legal Fees Expense | | | | | | | | | | |
| Proposed | \$31,250 | \$400 | \$6,250 | \$3,250 | \$15,000 | \$5,000 | | \$10,000 | \$10,000 | \$81,150 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Engineering Fees Expense | | | | | | | | | | |
| Proposed | | | \$30,000 | | \$8,000 | | | \$15,000 | \$25,000 | \$78,000 |

AFFIDAVIT OF PUBLICATION

Brad Samuelson and/or Cheryl Samuelson, being duly sworn on their oath they are the owner/editor(s) for Wise Buys Ads & More, an advertising paper published in La Pine, Oregon, County of Deschutes, and that on the dates specified below, advertisements for:

City of La Pine

of the size and titles specified were published in the advertising paper above mentioned.

Date

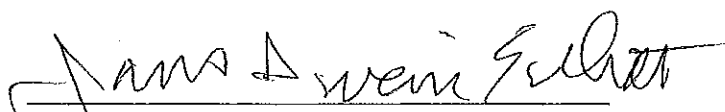
April 4, 2017 - Volume 10 Issue #14
April 11, 2017 - Volume 10 Issue #15
April 18, 2017 - Volume 10 Issue #16
April 25, 2017 - Volume 10 Issue #17

Size

12.0 column inch color display

Title of Copy

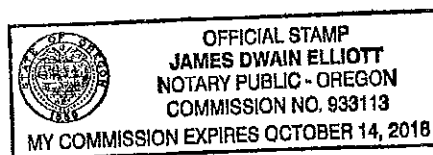
2017-2018 Budget for the City of La Pine



Notary of Oregon
For The State of Oregon
County of Deschutes



Brad Samuelson / Cheryl Samuelson





2017-2018 The City O

Page 19 • April 4-10, 2017

L A P I N E
O R E G O N

City Staff has been busy preparing the 2016-2017 Budget for the La Pine City Council and Budget Committee to review beginning May 2, 2017. The Budget Committee will meet at City Hall on May 2

and May 3 at 5:30pm. Organizations requesting sponsorship will be heard at the May 2 meeting, while other budget material will be reviewed on May 4. Anyone can appear at the budget committee meetings and provide input and public comment; however, comment time may be limited by the chairperson in certain situations. The Public Hearing to adopt the Budget is currently scheduled for June 14, 2017 at 5:30pm at City Hall.

If you are interested in requesting a sponsorship, please contact City Hall at 541-536-1432, ext. 2, so we may provide you with the materials needed to be heard on May 2.

16345 Sixth Street — PO Box 2460, La Pine, OR 97739
Tel 541-536-1432 — Fax 541-536-1462
www.ci.la-pine.or.us



2017 The

Page 17 • April 11-17, 2017

L A P I N E
O R E G O N

City Staff has been busy preparing the 2016-2017 Budget for the La Pine City Council and Budget Committee to review beginning May 2, 2017. The Budget Committee will meet at City Hall on May 2

and May 3 at 5:30pm. Organizations requesting sponsorship will be heard at the May 2 meeting, while other budget material will be reviewed on May 4. Anyone can appear at the budget committee meetings and provide input and public comment; however, comment time may be limited by the chairperson in certain situations. The Public Hearing to adopt the Budget is currently scheduled for June 14, 2017 at 5:30pm at City Hall.

If you are interested in requesting a sponsorship, please contact City Hall at 541-536-1432, ext. 2, so we may provide you with the materials needed to be heard on May 2.

16345 Sixth Street — PO Box 2460, La Pine, OR 97739
Tel 541-536-1432 — Fax 541-536-1462
www.ci.la-pine.or.us

70



2017-2018 The City O

Page 23 • April 18-24, 2017

L A P I N E
O R E G O N

City Staff has been busy preparing the 2016-2017 Budget for the La Pine City Council and Budget Committee to review beginning May 2, 2017. The Budget Committee will meet at City Hall on May 2

and May 3 at 5:30pm. Organizations requesting sponsorship will be heard at the May 2 meeting, while other budget material will be reviewed on May 4. Anyone can appear at the budget committee meetings and provide input and public comment; however, comment time may be limited by the chairperson in certain situations. The Public Hearing to adopt the Budget is currently scheduled for June 14, 2017 at 5:30pm at City Hall.

If you are interested in requesting a sponsorship, please contact City Hall at 541-536-1432, ext. 2, so we may provide you with the materials needed to be heard on May 2.

16345 Sixth Street — PO Box 2460, La Pine, OR 97739
Tel 541-536-1432 — Fax 541-536-1462
www.ci.la-pine.or.us



2017-2018 The Ci

Page 8 • April 25 - May 1, 2017

L A P I N E
O R E G O N

City Staff has been busy preparing the 2016-2017 Budget for the La Pine City Council and Budget Committee to review beginning May 2. The Budget Committee will on meet at City Hall on May 2 and May 3 at 5:30pm. Organizations

requesting sponsorship will be heard at the May 2 meeting, while other budget material will be reviewed on May 3. Additionally, on May 3 the Budget Committee will hold a Public Hearing regarding the use of State Shared Revenues.

Anyone can appear at the budget committee meetings and provide input and public comment; however, comment time may be limited by the chairperson in certain situations. The Public Hearing to adopt the Budget is currently scheduled for June 14, 2017 at 5:30pm at City Hall.

If you are interested in requesting a sponsorship, please contact City Hall at 541-536-1432, ext. 2, so we may provide you with the materials needed to be heard on May 2.

16345 Sixth Street — PO Box 2460, La Pine, OR 97739

City of La Pine – Adopted FY 2017-18 Budget

AFFIDAVIT OF PUBLICATION

Brad Samuelson and/or Cheryl Samuelson, being duly sworn on their oath they are the owner/editor(s) for Wise Buys Ads & More, an advertising paper published in La Pine, Oregon, County of Deschutes, and that on the dates specified below, advertisements for:

City of La Pine

of the size and titles specified were published in the advertising paper above mentioned.

Date

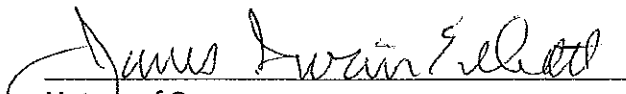
May 2, 2017 - Volume 10 Issue #18
May 30, 2017 - Volume 10 Issue #22

Size

12.0 column inch color display - #18
9.0 column inch color display - #22

Title of Copy

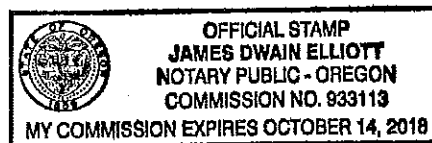
2017-2018 Budget for the City of La Pine - #18
2017-2018 Budget Hearing - #22



Notary of Oregon
For The State of Oregon
County of Deschutes



Brad Samuelson / Cheryl Samuelson





L A P I N E
O R E G O N

2017 - 2018 Budget For The City Of La Pine:

The City of La Pine Budget Committee has approved the budget presented by the Budget Officer. The Public Hearing to adopt the Budget is currently scheduled for June 14, 2017 at 5:30pm at City Hall. Anyone can appear at the budget committee meetings and provide input and public comment; however, comment time may be limited by the chairperson in certain situations.

16345 Sixth Street — PO Box 2460, La Pine, OR 97739

Tel 541-536-1432 — Fax 541-536-1462

www.ci.la-pine.or.us

Licensed
Bonded
Insured

Northwest

CCB#201915

POLE BUILDINGS

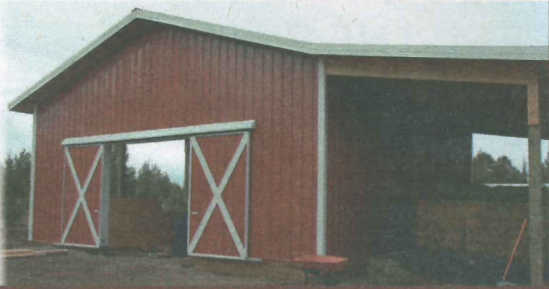
SERVING ALL OF OREGON!

Agriculture • Barns • Shops • Monitors • etc.

541-550-7787 • 1-855-365-6175

WEB: www.northwestpolebuildings.com

EMAIL: info@northwestpolebuildings.com



L A P I N E
O R E G O N

2017-2018 Budget For The City Of La Pine

City Staff has been busy preparing the 2016-2017 Budget for the La Pine City Council and Budget Committee to review beginning May 2. The Budget Committee will on meet at City Hall on May 2 and May 3 at 5:30pm. Organizations

requesting sponsorship will be heard at the May 2 meeting, while other budget material will be reviewed on May 3. Additionally, on May 3 the Budget Committee will hold a Public Hearing regarding the use of State Shared Revenues.

Anyone can appear at the budget committee meetings and provide input and public comment; however, comment time may be limited by the chairperson in certain situations. The Public Hearing to adopt the Budget is currently scheduled for June 14, 2017 at 5:30pm at City Hall.

If you are interested in requesting a sponsorship, please contact City Hall at 541-536-1432, ext. 2, so we may provide you with the materials needed to be heard on May 2.

16345 Sixth Street — PO Box 2460, La Pine, OR 97739

Tel 541-536-1432 — Fax 541-536-1462

www.ci.la-pine.or.us

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

I, **Shawn Antoni**, a citizen of the United States and a resident of the county aforesaid; I am over the age of eighteen years, and not party to or interested in the above-entitled matter. I am the principal clerk of the printer of

The Bulletin

1777 SW Chandler Ave, Bend OR 97702

a daily newspaper of general circulation, published in the aforesaid county and state as defined by ORS 193.010 and ORS 193.020, that

Acct Name: CITY OF LAPINE

Case:

Legal Description:


a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates, to wit:

6/6/17

Page C6

I certify (or declare) under penalty of perjury that the foregoing is true and correct.


Dated at Bend, Oregon, this 6 day of June, 2017.

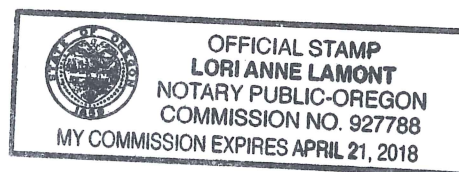

Signature

AdName: 20862473D

State of Oregon, County of Deschutes

Subscribed and Sworn to before me this 6 day of June, 2017 by Shawn Antoni


Notary Public for Oregon



No. _____

In the _____ Court of the

STATE OF OREGON
for the
COUNTY OF DESCHUTES

AFFIDAVIT OF PUBLICATION

Filed _____

By _____

From the Office of _____

Attorney for _____

City of La Pine – Adopted FY 2017-18 Budget

the ex- him of st deed, with any hich the his suc- interest after the of said to sat- foregoing thereby and the expenses cluding a charge stee. No- her given person Section Oregon Statutes ht to have sure pro- dismissed rust deed by pay- the benefi- hen due an such said prin- would not e had no occurred), with the stee's and fees and ny other complained Notice of y tender- perfor- quired un- iligation or d, at any r to five e the date for sale. han as f record, e benefi- the trustee actual no- ny person r claim- any lien interest in property ve de- subsequent rest of the i the trust of any suc- interest to or of any other per- session of pying the except: and Last ddress and of Right, Interest LIVING- 61651 Vay Bend, 02 Original For Sale on Call: 2832 or www.auc- In con- his notice, ngular in- the plural, d "grantor" any suc- interest to tor as well ther person l obligation, rformance of

days of the date of this sale, the trustee will rescind the sale, return the buyer's money and take further action as necessary. If the sale is set aside for any reason, including if the Trustee is unable to convey title, the Purchaser at the sale shall be entitled only to a return of the monies paid to the Trustee. This shall be the Purchaser's sole and exclusive remedy. The purchaser shall have no further recourse against the Trustor, the Trustee, the Beneficiary, the

credit report con- sidering on your credit record may be sub- mitted to a credit re- port agency if you fail to fulfill the terms of your credit obli- gations. Without limiting the trustee's disclaimer of repre- sentations or war- ranties, Oregon law requires the trustee to state in this notice that some resi- dential property sold at a trustee's sale may have been used in manufac- turing methamphet- amines, the chemi- cal components of which are known to be toxic. Prospec- tive purchasers of

ATTACHED TO THIS NOTICE OF SALE, AND INCORPORATED HEREIN, IS A NOTICE TO TENANTS THAT SETS FORTH SOME OF THE PROTECTIONS THAT ARE AVAILABLE TO A TENANT OF THE SUBJECT REAL PROPERTY AND WHICH SETS FORTH CERTAIN REQUIREMENTS THAT MUST BE COMPLIED WITH BY ANY TENANT IN ORDER TO OBTAIN THE AFFORDED PROTECTION, AS REQUIRED UN-

By: _____ Tanya Carrell, Assistant Secretary Trustee's Mailing Address: Quality Loan Service Corp. of Washington C/O Quality Loan Service Corporation 411 Ivy Street San Diego, CA 92101 Trustee's Physical Address: Quality Loan Service Corp. of Washington 108 1st Ave South, Suite 202, Seattle, WA 98104 Toll Free: (866) 925-0241 IDSPub #0125165 5/30/2017 6/6/2017 6/13/2017 6/20/2017

FORM LB-1 NOTICE OF BUDGET HEARING

A public meeting of the City of La Pine will be held on June 14, 2017 at 5:30 pm at the La Pine City Hall in La Pine, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 as approved by the City of La Pine Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at La Pine City Hall, between the hours of 9:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Cory Misley Telephone: 541-536-1432 Email: cmisley@ci.la-pine.or.us

| FINANCIAL SUMMARY - RESOURCES | | | |
|---|--------------------------|-------------------------------------|--------------------------------------|
| TOTAL OF ALL FUNDS | Actual Amount 2015-16 | Adopted Budget This Year 2016-17 | Approved Budget Next Year 2017-18 |
| Beginning Fund Balance/Net Working Capital | 4,734,519 | 5,731,075 | 6,154,306 |
| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges | 1,570,563 | 1,558,908 | 1,736,200 |
| Federal, State and all Other Grants, Gifts, Allocations and Donations | 201,293 | 140,000 | 1,340,500 |
| Revenue from Bonds and Other Debt | 2,420,000 | 0 | 0 |
| Interfund Transfers / Internal Service Reimbursements | 984,000 | 622,000 | 1,368,000 |
| All Other Resources Except Current Year Property Taxes | 197,853 | 47,500 | 44,000 |
| Current Year Property Taxes Estimated to be Received | 263,207 | 269,239 | 282,116 |
| Total Resources | 10,371,435 | 8,368,722 | 10,925,122 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|---|--------------------------|-------------------------------------|--------------------------------------|
| | Actual Amount 2015-16 | Adopted Budget This Year 2016-17 | Approved Budget Next Year 2017-18 |
| Personnel Services | 454,836 | 454,577 | 491,456 |
| Materials and Services | 668,679 | 1,128,140 | 1,065,317 |
| Capital Outlay | 381,433 | 943,000 | 2,985,500 |
| Debt Service | 2,652,085 | 240,000 | 240,000 |
| Interfund Transfers | 984,000 | 622,000 | 1,368,000 |
| Contingencies | | 456,500 | 437,000 |
| Special Payments | | | 55,000 |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 5,230,402 | 4,524,505 | 4,282,849 |
| Total Requirements | 10,371,435 | 8,368,722 | 10,925,122 |

| FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM * | | | |
|---|------------------------------|------------------|-------------------|
| Name of Organizational Unit or Program | FTE for that unit or program | | |
| General/Administrative | 1,200,799 | 1,003,978 | 1,133,151 |
| FTE | 1.40 | 1.00 | 0.80 |
| Streets Program | 1,225,566 | 1,278,710 | 1,365,711 |
| FTE | 0.85 | 0.55 | 0.50 |
| Utility Services - Water | 3,772,947 | 987,066 | 1,802,843 |
| FTE | 2.73 | 2.48 | 2.35 |
| Utility Services - Sewer | 1,387,930 | 1,268,343 | 2,366,567 |
| FTE | 2.73 | 2.47 | 2.35 |
| Cemetery Program | 22,162 | 16,232 | 19,363 |
| FTE | | | |
| Community Development Program | 100,599 | 101,349 | 125,423 |
| FTE | | | 1.00 |
| Tourism Program | 224,583 | 190,039 | 234,195 |
| FTE | | | |
| Industrial Development Program | 0 | 91,500 | 125,000 |
| FTE | | | |
| Not Allocated to Organizational Unit or Program | 2,436,849 | 3,431,505 | 3,752,849 |
| FTE | | | |
| Total Requirements | 10,371,435 | 8,368,722 | 10,925,122 |
| Total FTE | 7.71 | 6.50 | 7.0 |

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

| PROPERTY TAX LEVIES | | | |
|---|-----------------------------------|---|--|
| | Rate or Amount Imposed 2015-16 | Rate or Amount Imposed This Year 2016-17 | Rate or Amount Approved Next Year 2017-18 |
| Permanent Rate Levy (rate limit 1.98 per \$1,000) | 1.98 | 1.98 | 1.98 |
| Local Option Levy | | | |
| Levy For General Obligation Bonds | | | |

| STATEMENT OF INDEBTEDNESS | | |
|---------------------------|--|--|
| LONG TERM DEBT | Estimated Debt Outstanding on July 1, | Estimated Debt Authorized, But Not Incurred on July 1 |
| General Obligation Bonds | | |
| Other Bonuses | \$2,284,204 | |
| Other Borrowings | \$1,325,382 | |
| Total | | |

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

150-504-073-2 (Rev. 02-14)

RESOLUTION NO. 2017-05

A RESOLUTION DECLARING THE MUNICIPAL SERVICES PROVIDED BY THE CITY OF LA PINE IN ORDER TO RECEIVE STATE SHARED REVENUES

WHEREAS, ORS 221.760(1) provides, in pertinent part, that the officer responsible for disbursing funds to cities under ORS 323, 455, 366, 785 to 366.820 and 271.805 will, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the city provides four or more of the following municipal services:

1. Police Protection
2. Fire Protection
3. Street construction, maintenance and lighting
4. Sanitary sewer
5. Storm sewers
6. Planning, zoning and subdivision control
7. One or more utility services, and

WHEREAS, the La Pine City Council (the "City Council") recognizes the desirability of assisting the State Officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760(1).

NOW, THEREFORE, BE IT RESOLVED, by and through the City Council Meeting in regular session, that the City of La Pine hereby certifies that it provides four or more of the above referenced municipal services enumerated under ORS 221.760(1).

APPROVED and ADOPTED by the La Pine City Council this 14th day of June, 2017.



Dennis Scott, Mayor

ATTEST:



Cory Wisley, City Manager

RESOLUTION NO. 2017-06

A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE SHARED REVENUES

The City of La Pine resolves as follows:

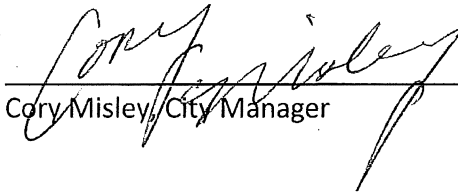
Section 1. Pursuant to ORS 221.770, the City hereby elects to receive state revenues for fiscal year 2017-2018.

APPROVED and ADOPTED by the La Pine City Council this 14th day of June, 2017.



Dennis Scott, Mayor

ATTEST:


Cory Misley, City Manager

RESOLUTION No. 2017-07

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the City Council of the City of La Pine, Oregon,
 hereby adopts the budget for fiscal year 2017-18 in the total amount of \$10,925,122. *
 This budget is now on file at La Pine City Hall in La Pine, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning
 July 1, 2017, for the following purposes:

| | |
|--|-------------------|
| <u>General Fund (10)</u> | |
| General/Administration Program | \$ 369,151 |
| Not Allocated to Organizational Unit or Program: | |
| Debt Service | 45,000 |
| Transfers Out..... | 414,000 |
| Contingency..... | 40,000 |
| Total..... | \$ 868,151 |

| | |
|--|-------------------|
| <u>Streets Fund (21)</u> | |
| Streets Program | \$ 715,711 |
| Not Allocated to Organizational Unit or Program: | |
| Contingency..... | 100,000 |
| Total..... | \$ 815,711 |

| | |
|--|---------------------|
| <u>Water Fund (50)</u> | |
| Water Utility Services Program | \$ 1,153,843 |
| Not Allocated to Organizational Unit or Program: | |
| Debt Service | 195,000 |
| Special Payments..... | 40,000 |
| Transfers Out..... | 29,000 |
| Contingency..... | 185,000 |
| Total..... | \$ 1,602,843 |

| | |
|--|---------------------|
| <u>Sewer Fund (52)</u> | |
| Sewer Utility Services Program | \$ 1,956,587 |
| Not Allocated to Organizational Unit or Program: | |
| Special Payments..... | 15,000 |
| Transfers Out..... | 140,000 |
| Contingency..... | 85,000 |
| Total..... | \$ 2,196,587 |

| | |
|--|------------------|
| <u>Cemetery Fund (20)</u> | |
| Cemetery Program | \$ 13,363 |
| Not Allocated to Organizational Unit or Program: | |
| Contingency..... | 1,000 |
| Total..... | \$ 14,363 |

| | |
|--|-------------------|
| <u>Tourism Fund (22)</u> | |
| Tourism Program | \$ 154,195 |
| Not Allocated to Organizational Unit or Program: | |
| Transfers Out..... | 35,000 |
| Contingency..... | 10,000 |
| Total..... | \$ 199,195 |

| | |
|---|-------------------|
| <u>Community Development Fund (23)</u> | |
| Community Deveopment Program | \$ 119,423 |
| Contingency.... | \$ 6,000 |
| Total..... | \$ 125,423 |

| | |
|--|-------------------|
| <u>SDC Fund (41)</u> | |
| Not Allocated to Organizational Unit or Program: | |
| Transfers Out..... | 510,000 |
| Total..... | \$ 510,000 |

| | |
|--|------------------|
| <u>Economic Development Fund (40)</u> | |
| Economic Development Program | \$ 60,000 |
| Not Allocated to Organizational Unit or Program: | |
| Contingency..... | 10,000 |
| Total..... | \$ 70,000 |

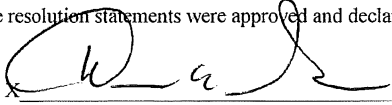
| | |
|--|-------------------|
| <u>Reserve Fund (26)</u> | |
| Not Allocated to Organizational Unit or Program: | |
| Transfers Out..... | 240,000 |
| Total..... | \$ 240,000 |

| | |
|--|-----------------------|
| Total APPROPRIATIONS, All Funds . . . | \$ 6,642,273 |
| Total Unappropriated and Reserve Amounts, All Funds . . . | 4,282,849 |
| TOTAL ADOPTED BUDGET . . . | \$10,925,122 * |

RESOLUTION IMPOSING AND CATEGORIZING THE TAX

BE IT RESOLVED that ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2017-2018 at the rate of \$1.98 per \$1,000 of assessed value for permanent rate tax. These taxes are hereby categorized for purposes of Article XI section 11b as subject to and within the General Government limitation.

The above resolution statements were approved and declared adopted on June 12, 2017.



A handwritten signature in black ink, appearing to be 'W. A. J.', is written over a horizontal line.

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Deschutes County

FORM LB-50 2017-2018

Check here if this is an amended form.

▪ Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The City of La Pine has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Deschutes County County. The property tax, fee, charge or assessment is categorized as stated by this form.

| | | | | |
|--|---------------------------------------|-----------------------------------|---|--|
| <u>PO Box 2460</u> <small>Mailing Address of District</small> | <u>La Pine</u> <small>City</small> | <u>OR</u> <small>State</small> | <u>97739</u> <small>ZIP code</small> | <u>7-5-2017</u> <small>Date</small> |
| <u>Cory Misley</u> | <u>City Manager</u> | <u>541-536-1432 ext. 3</u> | <u>cmisley@lapineoregon.gov</u> | |
| | <small>Title</small> | <small>Daytime Telephone</small> | <small>Contact Person E-Mail</small> | |

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

| | | Subject to General Government Limits | |
|-----|---|---|--|
| | | Rate -or- Dollar Amount | |
| 1. | Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . . | 1.98 | |
| 2. | Local option operating tax | | Excluded from Measure 5 Limits Dollar Amount of Bond Levy |
| 3. | Local option capital project tax | | |
| 4. | City of Portland Levy for pension and disability obligations | | |
| 5a. | Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 | 5a. | |
| 5b. | Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001 | 5b. | |
| 5c. | Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) | 5c. | 0 |

PART II: RATE LIMIT CERTIFICATION

| | | | |
|----|---|---|--|
| 6. | Permanent rate limit in dollars and cents per \$1,000 | 6 | |
| 7. | Election date when your new district received voter approval for your permanent rate limit | 7 | |
| 8. | Estimated permanent rate limit for newly merged/consolidated district | 8 | |

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

| Purpose (operating, capital project, or mixed) | Date voters approved local option ballot measure | First tax year levied | Final tax year to be levied | Tax amount -or- rate authorized per year by voters |
|---|---|--------------------------|--------------------------------|---|
| | | | | |
| | | | | |

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

| Description | Subject to General Government Limitation | Excluded from Measure 5 Limitation |
|-------------|--|------------------------------------|
| 1 | | |
| 2 | | |

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)



LA PINE
OREGON

La Pine Urban Renewal Agency Adopted Budget Fiscal Year 2017-2018

*Continuation of 1st Street
Streetscape Project*



Annual Budget for the La Pine Urban Renewal Agency

Fiscal Year

July 1, 2017 - June 30, 2018



LA PINE

OREGON

Budget Committee

| Urban Renewal Agency (URA) | Citizen Representatives |
|----------------------------|------------------------------|
| Stu Martinez, URA Member | Dennis Scott, Budget Member |
| Ann Gawith, URA Member | Kitty Shields, Budget Member |
| Karen Ward, URA Member | Don Greiner, Budget Member |
| Vicki Russell, URA Member | Kathy Agan, Budget Member |
| Connie Briese, URA Member | John Cameron, Budget Member |
| Dan Varcoe, URA Member | Vacant |
| Wendy Potok, URA Member | Vacant |

City Staff

| |
|---|
| Cory Misley – City Manager, City Recorder, Budget Officer |
| Jake Obrist – Public Works Manager |
| Jeremy Green – City Attorney |
| Tammy Wisco – City Planner |
| Erik Huffman – City Engineer |
| Brenda Bartlett – CPA Financial Consultant |
| Ashley Williams – Accounting Clerk |
| Holly Smith – Administrative Assistant |
| John Bales – Utility Worker I |
| Rick Allen – Special Projects Consultant |



Mayor Dennis Scott
Councilor Stu Martinez Councilor Donald Greiner
Councilor Karen Ward Councilor Connie Briese

CITY OF LA PINE

16345 Sixth Street — PO Box 2460
La Pine, Oregon 97739
TEL (541) 536-1432 — FAX (541) 536-1462
www.ci.la-pine.or.us

La Pine Urban Renewal Agency Budget Message for Fiscal Year 2017-18

June 1, 2017

Members of the La Pine Urban Renewal Agency

Members of the La Pine Urban Renewal Agency Budget Committee

As the acting Executive Director and Budget Officer for the La Pine Urban Renewal Agency (URA) it is my pleasure to present the proposed Fiscal Year (FY) 2017-18 budget for consideration by the URA Budget Committee. The budget is submitted as required under Chapter 294 of the Oregon Revised Statutes (ORS).

The La Pine URA was formed by the La Pine City Council on June 16, 2014 through the adoption of Ordinance 2014-06. Since its inception, the URA has not spent any funds other than to conduct an annual audit; each year the revenue stream will increase and through those funds programs and projects will take shape. During this coming year, some time and effort should be put into planning for the future of the URA. I encourage everyone to read the La Pine Urban Renewal Plan and the Report Accompanying La Pine Urban Renewal Plan.

With an increase in development within the City of La Pine, and specifically the Urban Renewal District, the URA can expect to see continued—perhaps rapid—revenue increases through property taxes. This is due new development and increases in assessed property values, not new taxes. The actual amount received in FY 2015-16 totaled \$22,764—the first year of revenues—followed by FY 2016-17 with \$32,715 received year-to-date in line with our projection of \$33,000.

Staff has conservatively budgeted \$45,000 for in revenues for FY 2017-18; combined with a beginning fund balance of \$51,115 this proposed FY 2017-18 budget is balanced with \$96,115 in total resources and \$96,115 in total fund requirements. As mentioned, with the increase in development and several properties coming onto the tax rolls for the URA, it is expected that expenditures can increase. The key will be structuring the programs and projects appropriated to maximize success and achieve the desired results.

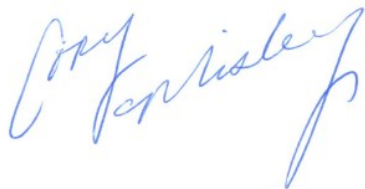
The bulk of the funds are budgeted in Unappropriated Ending Fund Balance—essentially a reserve for future years. Some funds are budgeted as Contingency, able to be used through resolution by the URA but most likely a backup source that, if unspent, will roll to the next year. The remainder of the funds are allocated through the Materials and Services section.

This proposed budget includes funds to support the Sustainable City Year Program (SCYP) in the City of La Pine. Last year, the budget included \$5,000 for this project, but the project never materialized. It is the intent and hope for this project to occur during the academic year and FY 2017-18. The City of La Pine FY 2017-18 budget includes \$55,000 earmarked for this project. City staff has been in steady contact with SCYP and

Furthermore, this budget includes funds to hire a consultant to advise and assist the URA in creation of programs to utilize some of the funds in FY 2018-19 and subsequent years. The URA does not have sufficient funds to begin too many programs or projects; however, it would be worthwhile to invest time and energy in planning and preparing for future budget years.

Thank you for your contribution to making La Pine, through the Urban Renewal District, a stronger more vibrant community as we shape the future.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Cory Misley". The signature is fluid and cursive, with a long, sweeping tail on the final letter.

Cory Misley
La Pine Urban Renewal Executive Director and Budget Officer

| GENERAL FUND | | | | | | | | | |
|--|-----------------------|-----------------------|--------|----------------------------|------------|----------|----------|---------|--|
| | FY 2014-15 ACTUALS | FY 2015-16 ACTUALS | BUDGET | FY 2016-17 YTD thru Dec | Projection | PROPOSED | APPROVED | ADOPTED | |
| 80-301-100 BEGINNING FUND BALANCE | - | | 22,750 | 22,764 | 22,764 | 51,115 | 51,115 | 51,115 | |
| 80-310-110 PROPERTY TAXES | | 22,764 | 23,500 | 32,715 | 33,000 | 45,000 | 45,000 | 45,000 | |
| 80-480-100 TRANSFER IN - GENERAL FUND | - | | | | | | | | |
| TOTAL FUND RESOURCES | - | 22,764 | 46,250 | 55,479 | 55,764 | 96,115 | 96,115 | 96,115 | |
| MATERIALS & SERVICES | | | | | | | | | |
| 80-520-2050 ACCOUNTING / AUDIT | - | | 2,500 | 4,649 | 4,649 | 5,500 | 5,500 | 5,500 | |
| 80-520-2250 CONTRACTED SERVICES | | | | | | 15,000 | 15,000 | 15,000 | |
| 80-520-2990 MISCELLANEOUS EXPENSE | - | | 5,000 | | | 5,000 | 5,000 | 5,000 | |
| TOTAL MATERIALS & SERVICES | - | - | 7,500 | 4,649 | 4,649 | 25,500 | 25,500 | 25,500 | |
| CONTINGENCY | | | | | | | | | |
| 80-910-1000 CONTINGENCY | | | - | | | 10,000 | 10,000 | 10,000 | |
| TOTAL CONTINGENCY | - | - | - | - | - | 10,000 | 10,000 | 10,000 | |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | |
| 80-990-1000 UNAPPR. ENDING FUND BALANCE | | | 38,750 | | | 60,615 | 60,615 | 60,615 | |
| TOTAL UNAPPR. ENDING FUND BALANCE | - | - | 38,750 | - | - | 60,615 | 60,615 | 60,615 | |
| TOTAL FUND REQUIREMENTS | - | - | 46,250 | 4,649 | 4,649 | 96,115 | 96,115 | 96,115 | |
| NET RESOURCES OVER REQUIREMENTS | - | 22,764 | - | 50,830 | 51,115 | - | - | - | |

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

I, **Shawn Antoni**, a citizen of the United States and a resident of the county aforesaid; I am over the age of eighteen years, and not party to or interested in the above-entitled matter. I am the principal clerk of the printer of

The Bulletin

1777 SW Chandler Ave, Bend OR 97702

a daily newspaper of general circulation, published in the aforesaid county and state as defined by ORS 193.010 and ORS 193.020, that

Acct Name: CITY OF LAPINE

Case:

Legal Description:

a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates, to wit:

6/13/17

Page C6

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated at Bend, Oregon, this 13 day of June, 2017.

Shawn Antoni
Signature

AdName: **20864293D**

State of Oregon, County of Deschutes

Subscribed and Sworn to before me this 13 day of June, 2017 by Shawn Antoni

[Signature]
Notary Public for Oregon



| | |
|---|--|
| <p>No. _____</p> <p>In the _____ Court of the</p> <p>STATE OF OREGON for the COUNTY OF DESCHUTES</p> | |
| <p>AFFIDAVIT OF PUBLICATION</p> <p>Filed _____</p> <p>By _____</p> <p>From the Office of _____</p> <p>Attorney for _____</p> | |

Resolution of the City of La Pine Urban Renewal Agency 2017-02

A RESOLUTION ADOPTING THE FISCAL YEAR 2017-2018 BUDGET, MAKING APPROPRIATIONS, DECLARING THE TAX INCREMENT, AND COLLECTING THE MAXIMUM AMOUNT OF THE DIVISION OF TAX

ADOPTING THE BUDGET

BE IT RESOLVED that the City of La Pine Urban Renewal Agency Board hereby adopts the budget for fiscal year 2017-2018 in the total amount of \$96,115. The budget can be reviewed at La Pine City Hall, 16345 Sixth Street, La Pine, Oregon 97739.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2017, for the following purpose:

General Fund

| | |
|------------------------|-----------|
| Materials and Services | \$ 25,500 |
| Contingency | \$ 10,000 |
| Total | \$ 35,500 |

Total Appropriations, All Funds \$ 35,500

Total Unappropriated Reserve Amounts, All Funds \$ 60,615

TOTAL ADOPTED BUDGET \$ 96,115

DECLARING TAX INCREMENT

BE IT RESOLVED that the La Pine Urban Renewal Agency Board hereby elects to certify to the county assessor a request for the La Pine Urban Renewal Plan Area for the maximum amount of revenue that may be raised by dividing the taxes under Section 1e, Article IX of the Oregon Constitution and ORS Chapter 457.

The above resolution statements were approved and declared adopted on this 20th day of June, 2017.


Dan Varcoe, Chair


Cory Misley, City Recorder

• Submit two (2) copies to county assessor by July 15.

Check here if this is an amended form.

Notification

La Pine Urban Renewal Agency authorizes its 2017-18 ad valorem tax increment amounts
(Agency Name)

by plan area for the tax roll of Deschutes.
(County Name)

Cory Misley
(Contact Person)

541-536-1432
(Telephone Number)

7-5-2017
(Date Submitted)

PO Box 2460, La Pine, OR 97739
(Agency's Mailing Address)

cmisley@lapineoregon.gov
(Contact Person's E-mail Address)

Yes, the agency has filed an impairment certificate by May 1 with the assessor (ORS 457.445).

Part 1: Option One Plans (Reduced Rate). For definition of Option One plans, see ORS 457.435(2)(a)

| Plan Area Name | Increment Value to Use* | 100% from Division of Tax* | Special Levy Amount** |
|----------------|-------------------------|----------------------------|-----------------------|
| | \$ Or | Yes ___ | \$ |
| | \$ Or | Yes ___ | \$ |
| | \$ Or | Yes ___ | \$ |
| | \$ Or | Yes ___ | \$ |

Part 2: Option Three Plans (Standard Rate). For definition of Option Three plans, see ORS 457.435(2)(c)

| Plan Area Name | Increment Value to Use*** | 100% from Division of Tax*** | Special Levy Amount**** |
|----------------|---------------------------|------------------------------|-------------------------|
| | \$ Or | | |
| | \$ Or | | |
| | \$ Or | | |

Part 3: Other Standard Rate Plans. For definition of standard rate plans, see ORS 457.445(2)

| Plan Area Name | Increment Value to Use* | 100% from Division of Tax* | |
|----------------|-------------------------|----------------------------|--|
| | \$ Or | Yes ___ | |
| | \$ Or | Yes ___ | |
| | \$ Or | Yes ___ | |
| | \$ Or | Yes ___ | |
| | \$ Or | Yes ___ | |

Part 4: Other Reduced Rate Plans. For definition of reduced rate plans, see ORS 457.445(1)

| Plan Area Name | Increment Value to Use* | 100% from Division of Tax* | |
|----------------------------|-------------------------|----------------------------|--|
| La Pine Urban Renewal Area | \$ Or | Yes <u>X</u> | |
| | \$ Or | Yes ___ | |
| | \$ Or | Yes ___ | |
| | \$ Or | Yes ___ | |
| | \$ Or | Yes ___ | |

Notice to Assessor of Permanent Increase in Frozen Value. Effective 2017-2018, permanently increase frozen value to:

| | |
|----------------|---------------------|
| Plan Area Name | New frozen value \$ |
| Plan Area Name | New frozen value \$ |

- * **All Plans except Option Three:** Enter amount of Increment Value to Use that is less than 100% Or check "Yes" to receive 100% of division of tax. Do NOT enter an amount of Increment Value to Use AND check "Yes".
- ** If an **Option One plan** enters a Special Levy Amount, you **MUST** check "Yes" and **NOT** enter an amount of Increment to Use.
- *** **Option Three plans** enter EITHER an amount of Increment Value to Use to raise less than the amount of division of tax stated in the 1998 ordinance under ORS 457.435(2)(c) OR the Amount from Division of Tax stated in the ordinance, **NOT** both.
- **** If an **Option Three plan** requests both an amount of Increment Value to Use that will raise less than the amount of division of tax stated in the 1998 ordinance and a Special Levy Amount, the Special Levy Amount cannot exceed the amount available when the amount from division of tax stated in the ordinance is subtracted from the plan's Maximum Authority.

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].