



City of La Pine
Proposed Budget
Fiscal Year 2023-2024



An American flag is shown waving in the wind against a dramatic sunset sky. The flag's red and white stripes and blue field with stars are clearly visible. The sky is filled with soft, orange and pink clouds, suggesting the time is either dawn or dusk. The flag is positioned diagonally across the frame, from the bottom left towards the top right.

La Pine City Council

Daniel Richer, Mayor

Cathi Van Damme, Council Member

Mike Shields, Council Member

Courtney Ignazzitto, Council Member

Karen Morse, Council Member

Annual Budget for the City of La Pine

Fiscal Year

July 1, 2023 - June 30, 2024



L A P I N E

O R E G O N

| Budget Committee | |
|--|--------|
| Daniel Richer, Mayor | Vacant |
| Cathi Van Damme, Council Member | Vacant |
| Mike Shields, Council Member | Vacant |
| Courtney Iggnazitto, Council Member | Vacant |
| Karen Morse, Council Member | Vacant |
| Dillon Martson, Student Representative | |

| City Staff |
|--|
| Geoff Wullschlager – City Manager, City Recorder |
| Ashley Ivans – Finance Director, Budget Officer |
| Amanda Metcalf – Administrative Assistant |
| Kelly West - Public Works Director |
| Brent Bybee - Principal Planner |
| Branden Bren – Lead Utility Worker |
| Dylan Gardner – Utility Worker 2 |
| Zale Anderson – Utility Worker |
| Zane Anderson – Utility Worker |
| |

City of La Pine – Proposed FY 2023-24 Budget

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Reader's Guide to the City of La Pine Budget

This guide is intended to assist readers in finding information in the City's FY 2023-24 Annual Budget Book.

- **Introduction:** This section includes the Budget Message, the City's 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 2023-24 Budget calendar and budget frequently asked questions (FAQs). Budget Development Policies are reviewed annually by staff.
- **Budget Summary and Overview:** This section provides information on La Pine's budget including a budget summary. The budget summary contains revenue summaries for property taxes, franchise fees, planning fees, water sales, sewer fees, intergovernmental services and utility fees. It also contains details on expenditures, transfers, contingencies. Additionally it describes any key projects for the upcoming fiscal year and outlines any major changes to our budget by fund.
- **Budget Detail:** This section includes the itemized detail of the La Pine City Budget broken down by fund.
- **References:** This section includes a glossary of municipal finance terms. Additionally this section contains the advertisements for budget committee meetings with affidavits, the City's resolution declaring municipal services, the City's resolution to receive state shared revenues, the City's appropriation resolution, and the Cities LB-50 authorizing tax to be placed on the tax rolls.



Introduction

City of La Pine Budget Message Fiscal Year 2023-24

April 28, 2023

Members of the La Pine City Council and Budget Committee

As the Budget Officer for the City of La Pine I am pleased to provide you with the proposed Fiscal Year (FY) 2023-24 Budget. This budget is presented as required under Chapter 294 of the Oregon Revised Statutes.

This year the staff's focus has been on staffing changes, land use issues, and the city's water and wastewater expansion project. It is fair to say that the day-to-day operations at City Hall have been restored to normal after the upsets caused by the COVID-19 pandemic. It seems like a broken record to discuss it, however, the effects of the pandemic will likely linger in the city, like all other businesses, for some time to come. However, the staff is proud to say that these changes have been taken in stride and we have collectively worked to bring about a sense of normalcy to the community through citizen engagement and municipal operations.

Staffing changes throughout the city have been predominant this last year. Current personnel are responding to the vacancies of the City Recorder, Public Works Director, and Planner. We are happy to announce that a new Public Works Director will join the city in mid-May, the position of City Recorder has been addressed internally, and we are actively recruiting to fill the principal planner vacancy. Current administrative staff have met these challenges and provided consistency of service with resolve despite these critical gaps. Public works personnel have also maintained and exceeded service level expectations due in large part to the creation and appointment of a Public Works Lead.

Land use issues are not foreign to any community, and the City of La Pine is no exception. With substantial growth and the associated inquiries, an increase in caseload is to be expected. During 2022 the City processed 32 land use applications, reviewed 222 building permits, and performed 260 inspections. We expect land use to slow based on economic conditions which will provide the City the opportunity to reinvest efforts towards long range planning projects. Pulling out old documents and updating them is a significant goal for City staff in coming years.

The water and wastewater expansion project is well underway, and the residents of the Cagle and Glenwood Acres neighborhoods have been good partners in this endeavor. Their patience with the roads and construction has been well received and appreciated by city staff and contract partners.

Overall budget

City staff has projected revenues low and expenses high throughout the City's budget. This is good practice in preparing any budget. This promotes building reserves by earning more revenue than projected and spending less through appropriations.

This year a new rate schedule will come before the Council for recommended adoption. This updated rate schedule is more relevant to today's requests and price points. Most items remained unchanged, but many were removed due to obsolescence in terms of technologies regarding requests. There have been some minor increases to planning fees to attempt to bridge the gap between money spent on staff time and the fee requirement. These discrepancies in the Planning Fees are due to fee schedule inheritance from another agency with different review types based on their own City Code. Other increases to fees are for water and sewer rates, which are discussed in detail within the budget document.

Expenses are budgeted similarly to last year's proposal. Much of the city's spending will be on the water and wastewater projects. This money is provided to the city by interim lenders until the Bonds from the funders are approved at project completion. This money is basically a pass through until that time. The City receives a pay request, it is approved, the City pays those funds, and the funds are then reimbursed by the interim lender. This keeps the city in a financially stable position throughout the project. The remainder of the city's expenses are discussed in detail throughout the Budget Document.

Budget overview by Fund

General Fund

City taxes were projected at a 3% increase, and there were modest increases to the License and Permitting revenues. The expenses are also in line with last year's. There are two ARPA grants accounted for in the General Fund budget. However, the staff commitment to obtain and fully utilize these dollars is substantial and given the City's staffing issues and the requirement for further funding development to complete projected capital improvements, we are unsure if we will use them. The final capital expense is the tying up of loose ends at the Transit Center this summer, including landscaping and the likely construction of a sidewalk. There are two interfund transfers; one to the Cemetery and the other to the Water Fund. These will be discussed further in those fund overviews.

Cemetery Fund

The Cemetery Fund has a very modest revenue intake for cemetery plots (the funds only revenue source). This is because the city and the Memorial Chapel agree that these plots should not be pre-sold any longer. The pre-sale of plots has proven difficult for both agencies to track. Furthermore, the Cemetery is filling up, and an expansion is required. There is a transfer in from the General Fund to subsidize this expansion and work on Cemetery related maintenance this year.

Streets Fund

Historically, Franchise Revenues from companies performing work in the city's Right-of-Ways has been accounted for in the General Fund. An interfund transfer was made annually to account for the Streets 70% share of these funds. This year, we have moved that 70% directly to the Streets Fund. These funds belong to the Streets Fund, and this will provide an accurate accounting of that revenue. Many of La Pine's roadways are under the ownership of Deschutes County and eventually the city will need to take ownership of those roadways. The City cannot do that without having a robust streets fund. The accurate accounting of these dollars, coupled with the need to consider and review the revenue sources for this fund, are the main reasons for the movement of these revenues.

Tourism Fund

Revenues and Expenditures are in line with last year. The only notable increase is to the Chamber & Visitors Center. This increase is based on inflation and increasing rates for all services. The city is feeling the impact of those increases, as is the Chamber & Visitor's Center.

Community Development Fund

It is typical in local governments for a General Fund to subsidize the Community Development Fund, however this year we are removing the usual transfer to that fund. This is because the fund is in a good standing and staff would like to see what the fund is truly generating and costing as a stand-alone fund. Personnel Services has increased substantially from last year. This is due to staff estimating two positions in that department going forward.

Industrial / ED Fund

Like the Community Development Fund, staff has removed the interfund transfer to this fund. The fund is in a good position, so staff would like to see if the fund can stand-alone. Budgeted Revenues and Expenses are in line with last year. The most notable increase to the fund is for legal services. This increase is for staff to work with legal counsel to ratify SLED as a true subcommittee to the City and to provide internal fund balance for any associated legal consultancy.

Water Fund

Revenue for the water fund is lower than expected this year. This is likely due to the reduction of consistent utility fee collections during COVID-19. An internal audit of Utility accounts will be taking place this year, and the City can find the correct standing for this fund. Rate Studies were conducted for both the Water and Sewer fees in 2015, with recommended rate increases. However, those increases were halted during COVID. Staff will be implementing those increases this year. This is discussed in more detail in the budget document. Due to the needed internal audit, and the lack of rate increases, the General Fund will be providing a transfer to the Water fund this year to keep the fund in a sound financial position.

Sewer Fund

The Sewer Fund is in a similar position as water; however, it has enough reserves to avoid needing a transfer from the General Fund. Staff intends to do the same internal utility account audit this year and is increasing rates in accordance with 2015 rate studies. More information about the sewer fund is detailed in the budget document.

Reserve Fund

The Reserve Fund has been exhausted for the Water & Wastewater Project. Staff intended to do this, and it was expected. Now, the City will begin the process of rebuilding the fund balance.

SDC Fund

Much of the SDC fund was also exhausted for the City's applicant portion of the water and wastewater projects. The SDC fund generates revenues from SDC's collected and is also funded by interfund transfers from the Water, Sewer, and Streets funds. The City will begin rebuilding this fund this year as well.

Conclusion

It has been a pleasure putting together this document for the city. While there are some funds that are not in perfect shape, those funds will balance out over the next few years. The city has seen an overwhelming amount of change since 2019 with development and population increases. I believe that the city does an excellent job at responding to these changes and taking them in stride. It has been wonderful being back in the city and I am proud of the Council and Staff that I work with.

Sincerely,



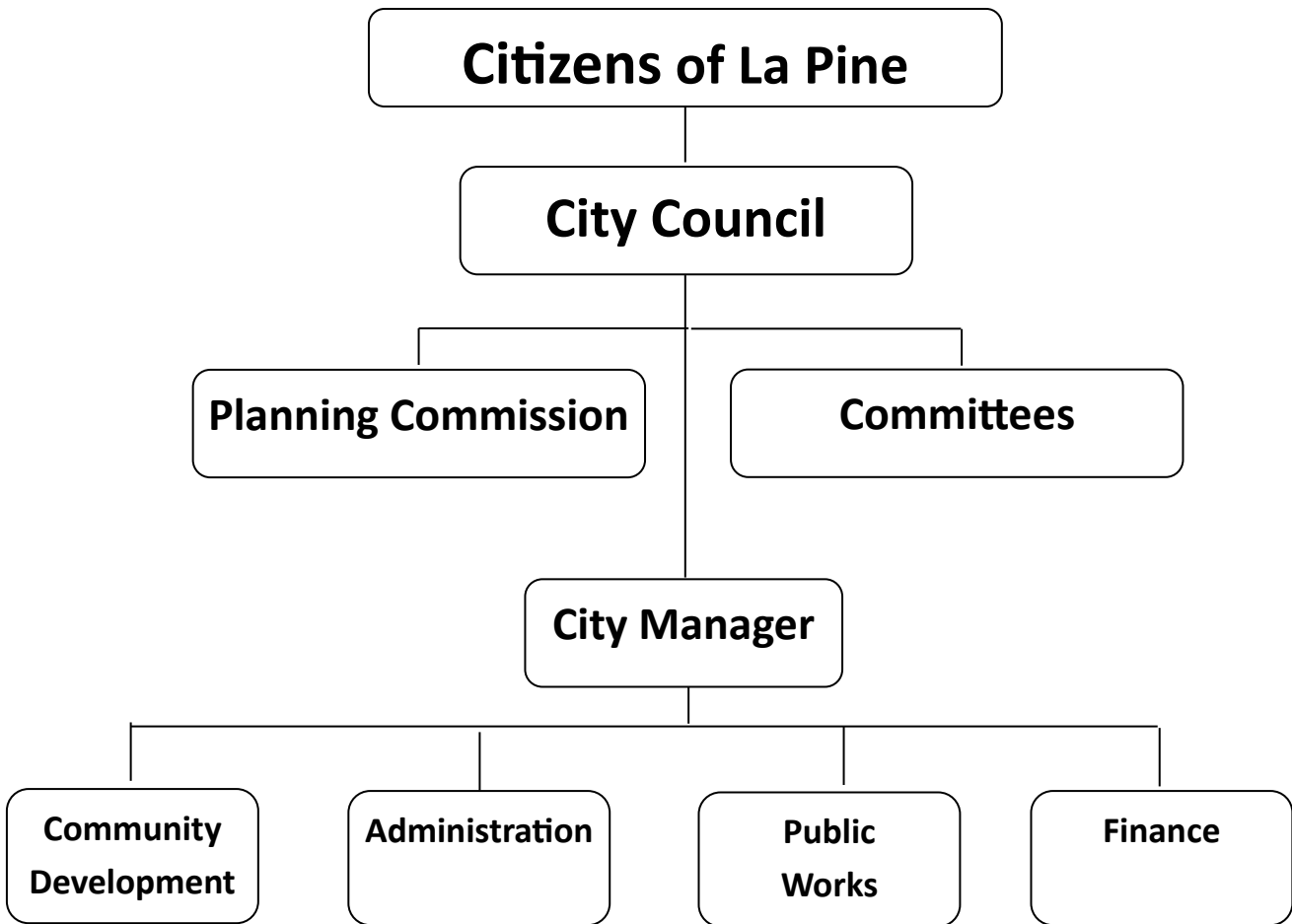
Ashley Ivans
Assistant City Manager / Finance Director



L A P I N E

O R E G O N

City of La Pine Organizational Chart



Management Staff

Geoff Wullschlager, City Manager

Ashley Ivans, Finance Director

Kelly West, Public Works Director

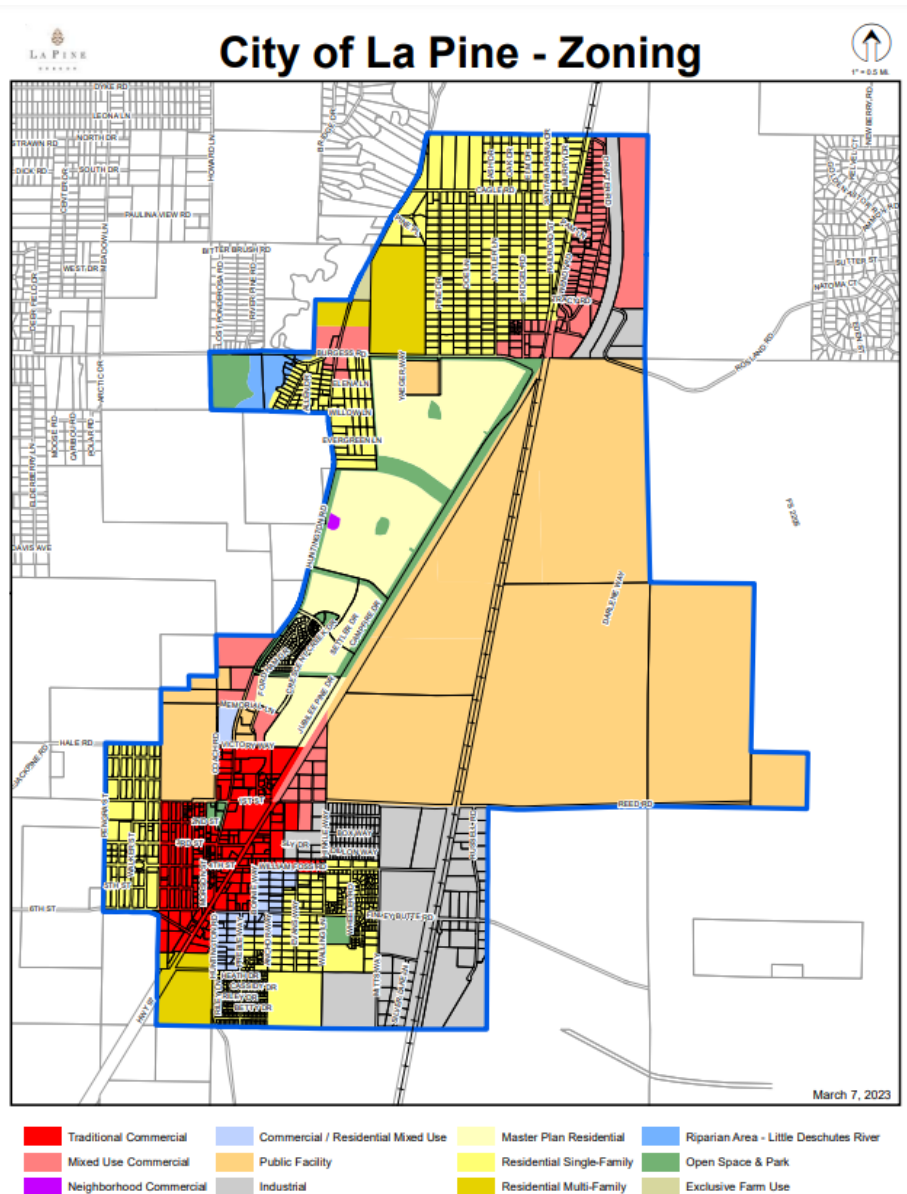
Brent Bybee, Principal Planner

COMMUNITY PROFILE

The City of La Pine has an estimated 2,512 residents and is the fourth largest city in Deschutes County. The City has seen substantial population increase since 2010, with an increase of almost 1,000 people. As a region, La Pine is a growing community that serves over 17,000 people within a 20-mile trade area. The City encompasses approximately seven square miles and it is 4,236 feet above sea level. La Pine offers unparalleled access to the Cascade Lakes, Deschutes River, Newberry National Volcanic Monument, the Oregon Outback, and countless other outdoor recreational opportunities. Large regional employers include Sunriver Resort, Mt. Bachelor, Bend-La Pine Public School District, Sunriver Brewing Company, Bi-Mart, Midstate Electric Co-operative, and Quicksilver Wood Products Contracting Company. It is fair to say that the City of La Pine will continue to look different with each coming year, while still maintaining the small town, welcoming feel that La Pine has become synonymous with offering.

City Statistics

| | |
|--------------------------------------|-----------------|
| Date of Incorporation: | 2006 |
| Government: | Council/Manager |
| Area (Square Miles): | 6.98 |
| Annual Av. Snowfall (Inches): | 81 |
| Annual Average Sunny Days: | 162 |
| 2020 Census Population: | 2,512 |
| Population Density: | 378/sq. mi |
| Average Household Size: | 2.47 |
| Median Household Income: | \$44,180 |
| Total Households: | 911 |
| Median Age: | 48.8 |



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.
- SDC's (System Development Charges) collected are governed by state law and are spent using those parameters.
- Business License revenues are spent to better the local business community.

Expenditures

- Budget control is maintained at the Department level. The City Manager has the authority to approve expenditures up to \$20,000. Expenditures exceeding \$20,000 must be approved by City Council.
- All fixed assets purchased and capital projects completed for and/or by the City of La Pine with a cost of \$10,000 or more and with a useful life of more than one year will be capitalized.
- In no case may total expenditure of a particular department exceed that which was appropriated by the City Council without a budget amendment approved by the City Council.

Debt

- Long term debt shall not be issued to finance ongoing operations.
- Short term borrowing or lease purchase contracts should only be considered for financing major operating equipment when it is determined to be in the City's best financial interest.
- Any project funded through the issuance of debt must have a useful life equal or greater than the term of financing.

Capital Planning

- A Capital Improvement Plan (CIP) 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, and prevent the deterioration of the City's existing infrastructure and protect its investments in streets, building and utilities.
- Encourage and sustain economic development in La Pine, and respond to and anticipate future growth in the City.
- Increase the efficiency and productivity of city operations.
- The impact of capital projects on the operating budget should always be an important consideration when evaluating projects for inclusion in the CIP.
- 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, Finance Director and other staff work together to allocate spending parameters and estimate revenue from January through April to help develop a proposed budget. The Proposed Budget is then submitted to the Budget Committee which consists of the Mayor, City Councilors, and five citizen members.

Notice of the Budget Committee public hearings, which are held in May, are published in the *Wisebuys*, or *Bend Bulletin*, and on the City's website preceding the meeting. At the first budget committee meeting, it is typical for the Budget Committee to hear community sponsorship requests. In addition to the sponsorship requests the Budget Officer delivers the Budget Message. The budget message explains the proposed budget and any significant changes in the City's financial position. At the second budget committee meeting, usually the day immediately after the first, there is continued discussion on the details of the budget. Also at this meeting is a Public Hearing declaring the intent to receive and use for funding the State Shared Revenues offered to each Oregon city. The public is given a chance to comment or give testimony at either of these two meetings. For more information about public involvement, see "Citizen Involvement Opportunities" section below. When the Budget Committee is satisfied with the budget, including changes, additions to or deletions from the proposed budget, it approves the budget for submission to the City Council. When approving the budget, the Budget Committee also approves, by motion, the amount or rate of ad valorem taxes.

After the Budget Committee approves the proposed budget, the Budget Officer publishes a financial summary and notice of budget hearing in the local newspaper. The hearing is held during a regular City Council meeting (usually the regular session in June). The purpose of the public hearing is to receive budget related testimony from citizens and provide an opportunity to discuss the approved budget with the Mayor and Councilors. The City Council has the authority to make some changes to the approved budget. The changes allowed include adjusting resources, reducing or eliminating expenditures and /or increasing expenditures on a limited basis. Increases of expenditures of the amounts approved by the budget committee are limited to not exceed more than \$5,000 or 10 percent; whichever is greater. Expenditure increases above those limits require a re-publishing of the budget and an additional hearing. In no case, however, may the City Council increase the taxes over the amount approved by the budget committee. The City Council then votes on a resolution, which formally adopts the budget, makes appropriations, and levies the taxes, not later than June 30.

After the budget document is finalized, it is submitted to the County Clerk and the Department of Assessment and Taxation, distributed to all members of the budget committee, the City Council and City staff. The document is posted on the City's website www.lapineoregon.gov.

Citizen Involvement Opportunities

All meetings of the Budget Committee and City Council are open to the public. Citizens are encouraged to provide 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: Submitting a written statement by mail, e-mail or at a meeting or public hearing; or, speaking to the Committee or Council at their meetings during the public comment opportunities.

Changes after Adoption

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





Budget Calendar Fiscal Year 2023-2024

| | |
|---|----------------------------|
| Appoint Budget Officer | March 8, 2023 |
| Appoint Budget Committee | April 12, 2023 |
| Publish 1 st Notice of Budget Committee Meeting And Public Hearing for Comments from Public (WiseBuys) | April 18, 2023 |
| Publish 2 nd Notice of Budget Committee Meeting And Public Hearing for Use of State Revenue Sharing (Website Only) | April 25, 2023 |
| Budget Message and Budget Committee Meeting Community Sponsorship Presentations | May 9, 2023 5:30 p.m. |
| 2 rd Budget Committee Meeting and Public Hearing For Use of State Revenue Sharing | May 10, 2023 5:30 p.m. |
| 3 rd Budget Committee Meeting and Public Hearing (<i>Only If Necessary</i>) | May 11, 2023 5:30 p.m. |
| Publish Notice of Budget Hearing (WiseBuys) | May 18, 2023 |
| Budget Hearing & Adoption of the Budget Make Appropriations, Impose and Categorize Taxes (City Council) | June 14, 2023 5:30 p.m. |

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

Finance Staff: Geoff Wullschlager and Amanda Metcalf

Budget Committee: Daniel Richer, Cathi Van Damme, Courtney Ignazzito, Mike Shields, and Karen Morse

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

Even if there were no legal requirement to budget, La Pine would complete a budget anyway. Budgeting creates a work and spending plan, which help to ensure that public funds are spent wisely. The budget process allows city staff to review City Council goals and objectives in a formal setting, determine what will be required to meet those objectives, develop an implementation plan, and share that information with citizens and decision-makers.

What basis of accounting/budgeting does the city use?

The budget is prepared on the modified accrual basis for all funds of the City. Under this accounting basis, revenues are recorded when they are measurable and available, generally within 60 days of year end. Expenditures are recognized when the liability is incurred except that future long-term obligations are not recognized until they mature.

Each year, the City’s financial position is audited by an independent auditor licensed by the State of Oregon to conduct municipal audits. The audited financial statements are presented in accordance with Generally Accepted Accounting Principles (GAAP), promulgated by the Government Accounting Standards Board (GASB). The Annual Financial Report presents fund revenue and expenditure on a GAAP basis to the budgetary basis for comparison purposes.

When does “budget season” start?

The budget process for the City of La Pine typically begins in late December each year. At this time, the Finance Department begins to review the rate and fee structures, increases in the cost of services and contracts, the proposed capital improvement program, and other financial plans. The City Council’s goals and objectives guide the budget-making process.

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

What does city staff do to develop the budget?

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

- Relevant federal, state or city regulations or needs that affect services provided by a department.
- Council position, policy statement, or general consensus regarding a service.
- Service deficiencies that have been identified through complaints, observations, or citizen survey data.
- Demographics, neighborhood data, or trends in demand for services.
- Special interest, neighborhood data, or professional group input or request for service.
- Special studies or reports that have identified a need for a service.
- Annual equipment assessments and inventories, which have identified a deficiency.

Throughout the year the City Council addresses issues, and give policy direction for the development of the budget. Once that is completed, staff turns its attention to turning that direction into numbers on paper. Factors that will play into budget planning at this point include:

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

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

As with the revenue estimates, fiscal prudence demands that expenditure estimates be as accurate as possible. The Budget Officer 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. A good example of this situation is the current Water and Wastewater Expansion Project, which has span over multiple years.

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

Is the budget ever evaluated?

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 Finance Director, 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 www.lapineoregon.gov

BUDGET SUMMARY FISCAL YEAR 2023-24

INTRODUCTION

This section of the budget document provides an overview of the fiscal information regarding operations of the City of La Pine for FY 2023-24. This section begins (below) with a summary of the FY 2023-24 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 2023-24 is balanced. The City’s projected revenue totals are \$25,876,589. It is worth noting that \$21,650,026 of this projected revenue is Grant Revenue, mainly related to the City’s large water and wastewater expansion project. The City’s budgeted revenues unrelated to those projects is \$4,226,563. With an estimated beginning fund balance of \$11,262,680 the City anticipates it will have a total of \$38,209,269 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 | | | |
|---|---------------------------|----------------------------|-----------------------------|
| | 2021-22 Actual | 2022-23 Adopted | 2023-24 Proposed |
| Revenue | | | |
| Beginning Balance | \$ 11,881,359 | \$ 15,209,663 | \$ 11,262,680 |
| Taxes | \$ 384,029 | \$ 407,368 | \$ 477,330 |
| Transfers In | \$ 581,293 | \$ 507,500 | \$ 1,070,000 |
| Franchise Fees | \$ 272,033 | 249,900 | \$ 301,300 |
| State Shared Revenues | \$ 311,318 | \$ 280,243 | \$ 375,000 |
| Grant Revenue | \$ 305,231 | \$ 35,139,000 | \$ 21,650,026 |
| Planning Revenues | \$ 173,113 | \$ 169,945 | \$ 125,000 |
| Economic Development | \$ 348,919 | \$ 55,500 | \$ 165,000 |
| Utility Fees | \$ 1,632,698 | 1,653,814 | \$ 1,617,750 |
| SDC Income | \$ 1,831,534 | 1,717,285 | \$ 750,000 |
| All others | \$ 296,555 | \$ 3,274,176 | \$ 415,183 |
| Total Revenues | \$ 18,018,082 | \$ 58,664,394 | \$ 38,209,269 |
| Expenditures by Category | | | |
| Personnel Services | \$ 736,121 | \$ 1,229,381 | \$ 1,563,327 |
| Materials & Services | \$ 801,567 | \$ 4,636,377 | \$ 1,750,604 |
| Capital Outlay | \$ 1,167,978 | \$ 43,258,276 | \$ 22,660,026 |
| Transfers Out | \$ 581,293 | \$ 507,500 | \$ 1,070,000 |
| Debt Service | \$ 235,307 | \$ 233,994 | \$ 231,768 |
| Contingencies | | \$ 1,069,300 | \$ 1,435,000 |
| Unappropriated/Reserved | \$ 14,227,023 | \$ 7,057,753 | \$ 9,348,544 |
| Special Payments | \$ 268,793 | \$ 671,813 | \$ 150,000 |
| Total Expenditures | \$ 18,018,082 | \$ 58,664,394 | \$ 38,209,269 |

REVENUE SUMMARY

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

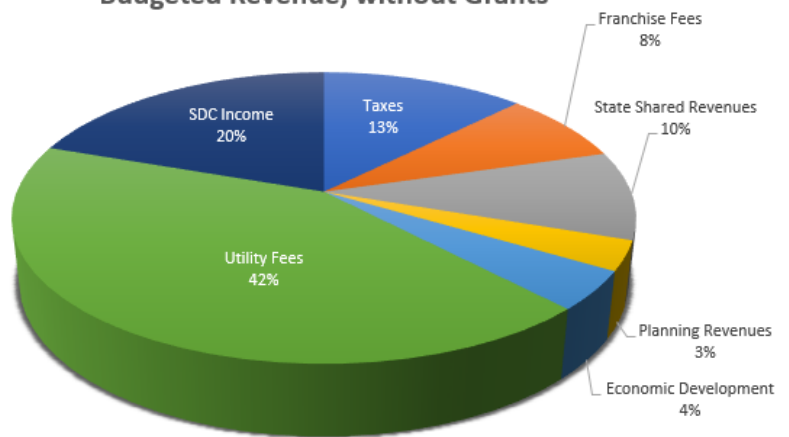
- Property Tax Growth at 3%
- Increase in Water Rates of 3%
- Increase in Sewer Rates of 10%

The revenues for FY 2023-24 balance the expenditures at \$38,209,269. Of that figure, \$11,262,680 or 30% is carryover from previous years constituting the beginning fund balance. Grant Revenues make up the largest portion of the revenues at \$21,650,026 or 57%. Since these grant dollars skew the actual anticipated revenues for the City. This section will interpret revenues as if those large grant dollars were not included.

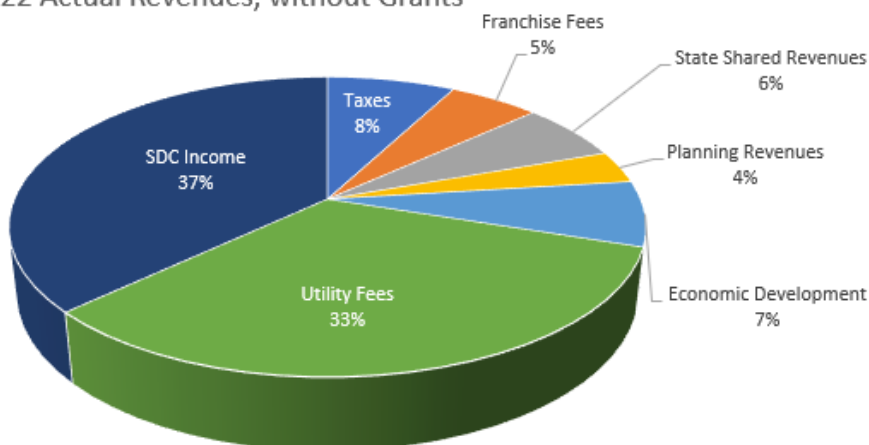
City revenues generally come from taxes, State Shared revenues, franchise fees, planning fees, economic development fees, SDC Income and utility fees. The charts on this page depict these revenues by percentage.

The following pages include additional information on all of the major revenue sources utilized by the City of La Pine through budgeted expenditures.

Budgeted Revenue, without Grants



FY 2021-22 Actual Revenues, without Grants



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 2023-24.

Assumptions: The City is dependent on residential, commercial, and industrial values in their assessed values. Although assessed properties values have rapidly risen over the past couple of years, as well as new construction on the tax rolls, the City is conservative in tax growth assumptions. Based on conversations with the Deschutes County Assessor’s Office, and assumptions stated above, this budget assumes a 3% growth in assessed value. 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 |
|--------------------|-------------------|
| 2020-21 | \$356,868 |
| 2021-22 | \$381,011 |
| 2022-23 Estimate | \$440,000 |
| 2023-24 Projection | \$477,330 |

FRANCHISE FEES

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

Use: There are no restrictions on the use.

Historically Franchise Revenues have all been General Fund revenue which accommodates a transfer to the Streets Fund. Beginning this year, the City will receive 30% of these Revenues in the General Fund and 70% in the Streets fund. This is in anticipation of building revenues in the Street funds as more City streets are being brought in.

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 |
|--------------------|----------------|
| 2020-21 | \$253,121 |
| 2021-22 | \$272,033 |
| 2022-23 Estimate | \$292,800 |
| 2023-24 Projection | \$301,300 |

PLANNING REVENUES

Description: Planning Revenues are generated by planning applications and advanced planning fees assessed by the Deschutes County Building Department on development.

Use: Planning fees are used to pay for the operations and staffing of the Community Development Department.

Structure: Planning Fees are based on application type. Advanced planning fees are based on building valuation.

Assumptions: The City is conservatively budgeting this program. When recessions come, Community Development Departments historically suffer most because their revenues are based on building. The City will subsidize this Department from the General Fund if there is a recession. Furthermore, reserves are built annually to accommodate these economical shifts.

| Fiscal Year | Planning Fees |
|--------------------|---------------|
| 2020-21 | \$110,454 |
| 2021-22 | \$484,657 |
| 2022-23 Estimate | \$125,000 |
| 2023-24 Projection | \$125,000 |



WATER RATES

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

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

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

Assumptions: Beginning July 1 in FY 2023-24 water rates will increase 3%. This budget includes proposed water rates revenues of \$747,000 based on previous water rate revenues and the 3% rate increase.

Additional Information: The City received a rate study recommendation from FCS Group in 2015 that proposed water rates be increased by 3% from FY 2015-16 through FY 2021-22. However, rates have not been increased since FY 2019-20, leaving three Fiscal Year segments where rates should have been increased. The City will be raising rates in line with this recommendation beginning this year and ending in FY 2026-27. This rate study document is available at City Hall.

| | | Residential | Commercial |
|------------------------------|-------------------|----------------------|------------|
| Fixed Monthly Charges | | \$ / Meter | |
| Meter Size | MCE Factor | | |
| 5/8" | 1.00 | \$ 32.53 | \$ 32.53 |
| 3/4" | 1.00 | 32.53 | 32.53 |
| 1" | 2.50 | 81.32 | 81.32 |
| 1 1/2" | 5.00 | 162.64 | 162.64 |
| 2" | 8.00 | 260.22 | 260.22 |
| 3" | 16.00 | 520.44 | 520.44 |
| 4" | 25.00 | 813.19 | 813.19 |
| 6" | 50.00 | 1,626.37 | 1,626.37 |
| Volume Charges | | \$ /1,000 gal | |
| Tier 1: 0-3,600 gal | | \$ 1.35 | \$ 2.81 |
| Tier 2: 3,601-7,200 gal | | \$ 2.03 | \$ 2.81 |
| Tier 3: > 7,200 gal | | \$ 3.38 | \$ 2.81 |

SEWER RATES

Description: The City operates and maintains a Wastewater Collection and Treatment System and the City charges each user having a sewer connection or otherwise discharging sewage, industrial waste, or other liquids into the City’s sewer system.

Use: The revenue generated by sewer rates is used to cover the cost of operations, maintenance, administration, and replacement of the wastewater collection and treatment system.

Structure: The City has two components to its structured sewer rate. Each user pays a monthly minimum that is based on Meter Size and MCE (Meter Capacity Equivalent). Also, the City uses average winter water usage to calculate Residential discharge. Commercial discharge is calculated on monthly water usage.

Assumptions: Beginning July 1 in FY 2023-24 sewer rates will increase 10%. This budget includes proposed sewer rates revenues of \$700,000 based on previous sewer rate revenues and the 10% rate increase.

Additional Information: The City received a rate study recommendation from FCS Group in 2015 that sewer rates be increased by 10% from FY 2015-16 through FY 2019-20, then by 18% from FY 2020-21 through FY 2023-24, and then by 6% in FY 2024-25. However, rates have not been increased since FY 2019-20. Leaving five Fiscal Year segments where rates should have been increased. While the recommended increase at this point would be 18% the City will only raise rates by 10% this FY to ease the burden on the City’s users. We will re-evaluate the 18% increase next year. The City will be raising rates beginning this year and ending in FY 2027-28. This rate study document is available at City Hall.

| Meter Size | MCE Factor | \$ / Meter | \$ / MCE | Total Monthly Fixed Charge |
|---|------------|--|-----------|----------------------------|
| 5/8" | 1.00 | \$ 13.67 | \$ 12.83 | \$ 26.50 |
| 3/4" | 1.00 | \$ 13.67 | \$ 12.83 | \$ 26.50 |
| 1" | 2.50 | \$ 13.67 | \$ 32.08 | \$ 45.75 |
| 1 1/2" | 5.00 | \$ 13.67 | \$ 64.15 | \$ 77.82 |
| 2" | 8.00 | \$ 13.67 | \$ 102.64 | \$ 116.31 |
| 3" | 16.00 | \$ 13.67 | \$ 205.28 | \$ 218.95 |
| 4" | 25.00 | \$ 13.67 | \$ 320.75 | \$ 334.42 |
| 6" | 50.00 | \$ 13.67 | \$ 641.50 | \$ 655.17 |
| Volume Charge | | | | |
| Residential | \$ 4.39 | per 1,000 gal of avg. winter water usage [a] | | |
| Commercial | \$ 8.13 | per 1,000 gal of all water usage | | |
| [a] Average metered water usage between November and February of previous fiscal year | | | | |

WATER AND SEWER SYSTEM DEVELOPMENT CHARGES (SDCs)

Description: A System Development Charge (SDC) is a one-time fee imposed on new development (and some types of redevelopment) at the time of development. The purpose of this fee is to recover a fair share of the cost of existing and planned facilities.

Use: The revenue generated by SDCs is used to expand infrastructure. Specific ORS regulates and restricts what SDC Income can be used for.

Structure: Both water and sewer SDCs are charged based on the size of water meter being installed at the development. Rates start at the rate for a 5/8" meter (smallest option) and increase by MCE (Meter Capacity Equivalent) as the size of the water meter increases.

Assumptions: There are no assumptions this Fiscal Year.



TRANSPORTATION SYSTEM DEVELOPMENT CHARGES (SDCs)

Description: A System Development Charge (SDC) is a one-time fee imposed on new development (and some types of redevelopment) at the time of development. The purpose of this fee is to recover a fair share of the cost of existing and planned facilities.

Use: The revenue generated by SDCs is used to expand infrastructure. Specific ORS regulates and restricts what SDC Income can be used for.

Structure: Transportation SDC's are charged based on EDU's (Equivalent Dwelling Unit) contingent on the type of development. A Single Family Dwelling Transportation SDC is \$4,409.

Assumptions: There are no assumptions this Fiscal Year.

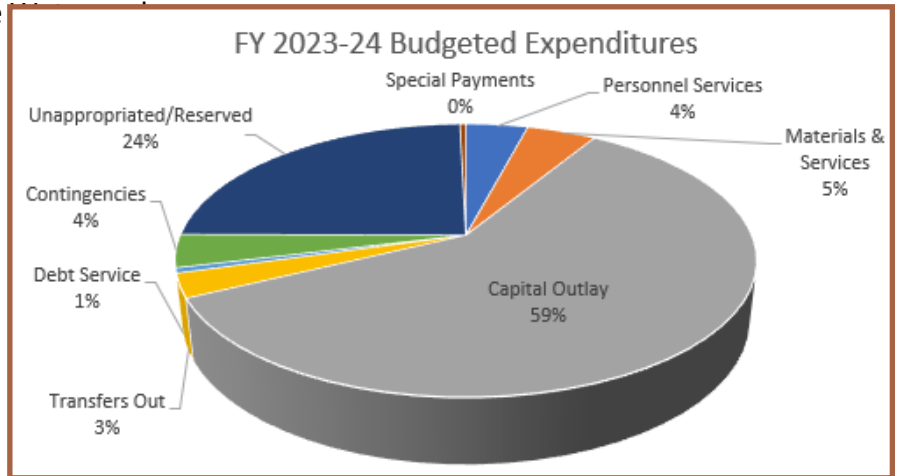
EXPENDITURE SUMMARY

Under Oregon budget law, the City has the authority to appropriate all revenue sources. As a result, the City of La Pine prepares an annual budget for all funds meaning that all 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 2023-24 budget is Capital Outlay of \$22,660,026 (59%). This is largely due to the Wastewater expansion project. Of the Capital Outlay budgeted \$20,650,026 is budgeted for the project. Truly budgeted capital is \$2,010,000. Since the expansion project expenditures skew the actual budgeted amounts, we will largely focus on the other Expenditures budgeted in this section.



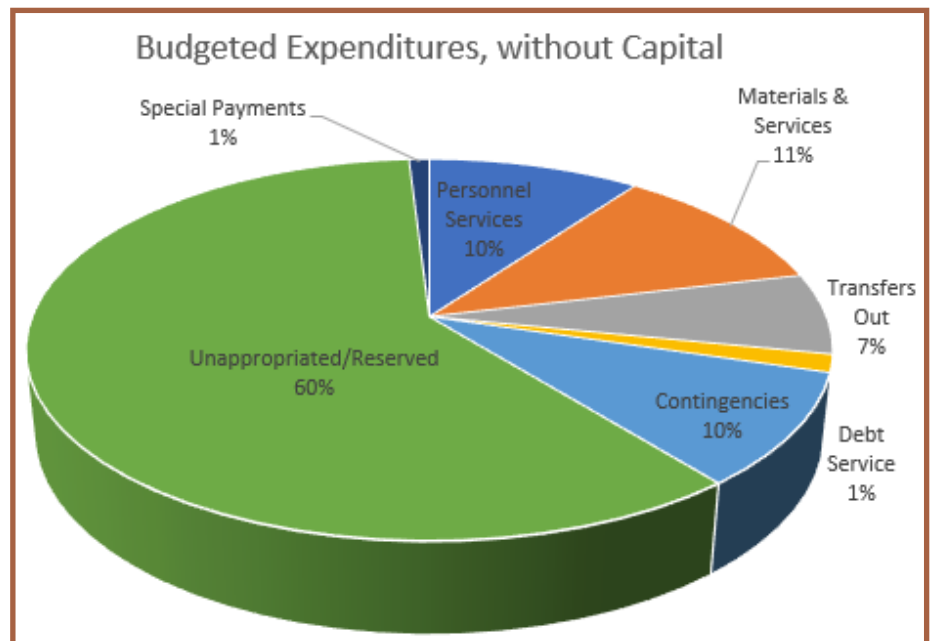
The next largest category is Reserve/Unappropriated of \$9,348,544 (24%). These funds are set aside for future capital projects and to sustain the beginning fund balances for the following fiscal years. Materials and Services comprise \$1,750,604 (5%) of the budget, followed by Personnel Services of \$1,563,327 (4%).

The remaining categories of expenditure are Contingency of \$1,485,000 (4%), Inter-fund Transfers comprise \$1,070,000 (3%), Debt Service of \$231,768 (1%), and Special Payments of \$150,000 (>1%).

CAPITAL IMPROVEMENTS

Capital Outlay includes all anticipated expenditures for individual items with a cost greater than \$10,000 and a useful life expectancy of one year or more. This budget includes capital investment in all funds except Community Development.

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



CONTINGENCIES

Appropriations set aside for contingencies are budgeted to allow the City to address emergencies or unexpected circumstances that may be used following approval of the City Council. If the City Council authorizes the use of contingency funds, the funds are transferred by resolution to the necessary expenditure category. There are never actual expenditures in the classification of Contingency.

The City budget includes contingencies across operating funds. As a general budget principle, having adequate contingencies offers flexibility with unforeseen events. Those funds set aside as contingency that are not spent, roll into the following fiscal year and increase the beginning fund balance. State law requires that contingency transfers of greater than 15% of appropriations be handled by a Supplemental Budget process.

Contingency Amounts Budgeted for FY 2023-24

| | |
|-------------------------------------|--------------------|
| General Fund | \$400,000 |
| Cemetery | \$10,000 |
| Streets | \$300,000 |
| Tourism | \$25,000 |
| Community Development | \$75,000 |
| Economic Development | \$25,000 |
| Water | \$200,000 |
| Wastewater | \$400,000 |
| TOTAL CONTINGENCIES BUDGETED | \$1,435,000 |



PERSONNEL SERVICES AND STAFFING LEVELS

The FY 2023-24 proposed budget includes a total of 11.0 full-time equivalent (FTE) employees, up slightly from 10 FTE in FY 2022-23. One FTE equals approximately 2,080 hours of work each year. Proposed staffing level changes in this budget include the addition of an Associate Planner.

Benefits and Wages are budgeted to increase with consideration given to the cost of living increases in the area over the last 2-3 years. This increase to wages has been cumulative since mid-2021. Cost of Living Adjustments (COLA) is budgeted at 5%.

| Position | FTE | | |
|---|-------------|--------------|--------------|
| | FY 2021-22 | FY 2022-23 | FY 2023-24 |
| City Manager | 1.00 | 1.00 | 1.00 |
| Assistant City Manager / Finance Director | - | 1.00 | 1.00 |
| Public Works Director | 1.00 | 1.00 | 1.00 |
| Principal Planner | 1.00 | 1.00 | 1.00 |
| Associate Planner | - | - | 1.00 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 |
| Accounting Clerk | 1.00 | 1.00 | 1.00 |
| Public Works Maintenance Staff | 3.00 | 4.00 | 4.00 |
| Total | 8.00 | 10.00 | 11.00 |

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 reimburse for capital projects. The City's Water and Wastewater expansion project is well underway and the City's contributions for that project were spent during FY 2022-23. The most notable impacts from that project were to the Water Fund, which will receive an interfund transfer from the General Fund this year. Other Interfund transfers will be discussed in more detail under the key changes by fund section.

| Fund | Transfers In | Transfers Out | Difference |
|---------------|--------------------|---------------------|--------------|
| General | \$ - | \$ 420,000 | \$ (420,000) |
| Cemetery | \$ 20,000 | | \$ 20,000 |
| SDC | \$ 350,000 | | \$ 350,000 |
| Reserve | \$ 300,000 | | \$ 300,000 |
| Water | \$ 400,000 | | \$ 400,000 |
| Sewer | | \$ 650,000 | \$ (650,000) |
| Totals | \$1,070,000 | \$ 1,070,000 | \$ - |

Key Projects

KEY PROJECTS IN THE FY 2023-24 PROPOSED BUDGET

WATER AND WASTEWATER SYSTEMS EXPANSION AND IMPROVEMENTS

The City anticipates a significant amount of construction to be completed during the FY 2023-24 year. The projects completion is slated for summer 2024, which will bring us to the end of this budget cycle and slightly into the next. As has been discussed for many years, 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 to create critical redundancy through the 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.

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.

The City has officially began Construction on the these highly anticipated Water and Wastewater Improvements and Expansion projects. A lot of this has been made possible with securing an advantageous funding package that includes grants and low-interest loans locked in and obligated as follows:

Loan and Grant Summary

- ◆ **Loans** – \$22,800,000
- ◆ **Grants** – \$17,088,500
- ◆ **City Contribution** – \$3,789,022

Total Project Costs — \$43,667,522



Project Timeline Update

The City formally entered into contract for construction with Taylor Northwest, LLC on July 22, 2022. This is the final leg of the project, and City staff is excited to see this project completed.



DOWNTOWN TRANSIT/CITY CENTER

The City was able to work with ODOT and acquire a 1.64 acre vacant lot at 51487 US 97 to be developed into a Transit/City Center. This property was purchased by ODOT, and last year the City bid and had the project constructed. There are some remaining elements of the project that are budgeted for completion this summer. The funding for this project was provided by:

ODOT Grant— \$733,933

Urban Renewal District—\$192,065

General Fund—\$93,871

Tourism Fund—\$44,423

TOTAL Project = \$1,044,252



ARPA Sidewalk Expansion / Police Services

The City, like many other local governments, has secured funding from ARPA due to the COVID—19 pandemic. The two projects that are slated for this funding are the East Side sidewalk expansion and an MOU with Deschutes County Sheriff's Office for expanded law enforcement services in the La Pine. Both projects are in the preliminary stages. Staff expects to begin working on design for the East Side sidewalks to match the West Side sidewalks during the summer. An Intergovernmental Agreement with the Deschutes County Sheriff's Office has been executed for enhanced patrol.

Cemetery Expansion

The La Pine Cemetery (Redman Cemetery) was deeded to the City in 2012. The City has not made any significant improvements to the cemetery since that time. The parcel is many acres, and is running out of room for burials in the current area that is plotted. This summer the City intends to have a new portion of the cemetery plotted for expansion. This fall and winter clearing will take place, and in the spring new roadways to the expansion will be installed. In addition to the above improvements the City intends to attempt to secure some work crews for clean up and maintenance of the area.



Water Rights Purchase

Water Rights are difficult, and expensive, to find in this portion of Central Oregon. This is because most of the mitigation credits available for purchase are downstream from the City's Water Source. The City has been working with Deschutes Land Trust in order to purchase more mitigation credits. This is in it's very preliminary stages. However, since these credits are hard to come by in our area, staff feels that the endeavor is worthwhile.

New Equipment for Public Works

The Public Works Departments will be purchasing a mini-excavator and equipment trailer this Fiscal Year. This excavator can be used in the Cemetery, Streets, Water and Sewer Departments. More specifically it will be used for digging and line installation, lot clearing, cemetery clean up, cemetery digging, removal and replacement of city sidewalks, hydrant repairs, allow work in close



subdivisions, aid in clean up ventures in partnership with Deschutes County, and many other items. The excavator will be used mainly during the spring and summer months, however it would be a useful asset when the ground is frozen in the winter months. This is budgeted as a capital equipment purchase in the Cemetery (10%), Streets (10%), Water (40%) and Sewer (40%) Funds.

Overview of Changes by Fund

KEY CHANGES BY FUND IN THE FY 2023-24 PROPOSED BUDGET

GENERAL FUND

Overall, revenues are trending slightly higher, however staff has decided to budget conservatively. Property taxes were increased by 3% to \$474,830. While new businesses and events are popping up throughout La Pine we have also budgeted those amounts conservatively, with \$16,000 in business license revenue and \$1400 in other licensing / permit revenues. Historically, the City has budgeted all of it's franchise fees into the General Fund then provided an interfund transfer to the Streets fund for their portion of that revenue. This year the City's General Fund will only receive 30% of the Franchise Fees, and the streets fund will receive 70%. No interfund transfer will be made.

There is \$1M in Grant funding budgeted. This is partially for the ARPA East Side expansion and Law Enforcement Services projects discussed in the Key Projects section of this document. The other Grant dollars budgeted are for Misc. Grants the City intends to apply for, including paving of the City Hall Parking lot from ODOT. In La Pine, projects are generally funded in the summer/fall, then bid in the fall/winter. Construction generally starts in the Spring. Since the budget cycle ends in June, we have found that it is better to be proactive in budgeting Grant Revenues and Capital Expenditures early, in case those projects start in late April or early May. It's as simple as if we do not receive that \$50,000 grant, or bid that \$50,000 project, we will not spend those funds, but if we do receive it we need the revenue and expenditure budgeted in order to use the funds.

There is an increase in personnel services in the general fund due to the hiring of an Assistant City Manager / Finance Director. Cost of living adjustments and rapid inflation over the last 12-18 months has also been considered when evaluating salaries.

The amount budgeted for Materials and Services is down overall, primarily due to a large decrease in contracted services. There are several line items that have been blacked out; this is to allow those line items to drop off of future budgets. Ultimately, staff is wanting to consolidate certain line items for the sake of organization and clarity.

Capital Outlay includes the budgeted grant amounts discussed above and \$75,000 for the Transit Center. This is for finalizing the landscaping and a sidewalk related to that project. Contingency and Reserve for Future Expenditure are both increased this year in an effort to save.



CEMETERY FUND

The La Pine Community Cemetery has had little attention paid to it in years past. This year, the staff wants to improve the grounds and provide an expansion. In past years plot prices have increased from \$225 to \$525 in order to begin to generate more resources to support the Cemetery. Although this has resulted in a modest increase in resources, as the only revenue source, staff feels additional funds will be necessary for the improvements; therefore, this FY 2023-24 budget includes a transfer in from the general fund of \$20,000. Some of the improvements planned for the Cemetery include expanding the burial areas, maintaining the grounds and other upgrades including fencing. The monitoring of operations and need for a strategic plan for the Cemetery's future are critical.

STREETS FUND

For several years the beginning fund balance for the Streets Fund was growing – predominantly due to continued transfers in from the general fund, savings of funds, and less expenditures. The funds beginning balance this Fiscal Year is \$1,456,315, up from last years budget of \$1,348,701. Funds were not transferred into the streets fund, unlike years past, in order to track the true revenue sources for the streets



funds. Maintenance of many streets in the City are a concern for staff, this is an effort to evaluate what types of funding strategies for street improvements should be considered in future years.

There is an increase in personnel services in the streets fund due to the hiring of an Assistant City Manager / Finance Director. Cost of living adjustments and rapid inflation over the last 12-18 months has also been considered when evaluating salaries.

Capital Outlay has a budgeted amount of \$230,000. Of this budgeted amount, a portion is for road repairs that may need to be done throughout the City. With the expansion of water and sewer in the Cagle neighborhood, there is anticipation that the City may want to install some lighting for the betterment of the community. Lastly, there is \$20,000 budgeted for Equipment purchases—this amount is for the public works equipment discussed in the key projects segment of this document.

Reserve for Future Expenditures and Contingency are both up from last year. This is in anticipation of likely future street projects and the funding related to this department. In short, these funds are set aside for the purpose of saving.

TOURISM FUND

The beginning fund balance for the Tourism Fund has been growing for several years. This is due to resources exceeding expenditures and a concerted effort to save for future capital projects. We have seen Transient Room Tax (TRT) – the only revenue source for this fund – increase over the past couple of years. Materials and Services are consistent with years past. This budget includes a 10% increase to the Chamber and Visitors Center support. This is because of the recent high inflation encountered the last 12-18 months. There is also an increase to the allowed community funding this year. The City Council has discussed hearing community sponsorships at the Budget Committee level, and staff has begun implementing this policy. This usually takes 2-3 budget cycles to fully achieve.



We have budgeted \$75,000 into capital projects. There is a likelihood that we could use these funds for City wide improvements including walkability or other main street items. We do not have any planning currently underway for these types of projects, but would like to have the money put aside if a situation came forward to partner with Urban Renewal, or other agencies, on this project.

COMMUNITY DEVELOPMENT FUND

The Community Development Fund has seen growing beginning fund balances for several years – in large part due to recent development in the City. In an effort to see what the fund is really generating staff has removed the interfund transfer to this fund. It should be expected that to some degree – of which staff will monitor closely – the General Fund will need to subsidize the Community Development Fund. However, staff would like to see what this subsidiary looks like in real time. Revenues are budgeted very conservatively for this same reason.

The Personnel Services includes a high level position and an entry-level position. We realize that this Department may be understaffed, and are preparing for the needed staff changes, if they present themselves.

WATER & SEWER RESERVE FUND

The Water and Sewer Reserve Fund has been nearly exhausted due to the Water and Wastewater expansion projects. Staff expected this, and is now rebuilding those funds. This year there is a budgeted \$300,000 transfer from the Sewer fund to begin this process.

INDUSTRIAL/ECONOMIC DEVELOPMENT FUND

The beginning fund balance for the Economic Development Fund has been growing. This is due to resources exceeding expenditures. Similar to the Community Development Fund, the city has removed the interfund transfer to this fund. Staff is hoping to find what the fund is actually generating on its own. There is a likelihood that this fund will need to be subsidized, but we are attempting to narrow down what the actual subsidiary should be.



The fund has seen little activity in the way of increases this year, however, staff expects that it will continue to grow. The Industrial Park is one of the City's largest assets in supporting and growing a strong, diversified economy. Although there have been accomplishments, we're left wanting more with the level of actual activity, investment, and job creation. A significant challenge is that, although we have vacant land, there are few buildings for businesses to move in and occupy immediately.

Ultimately, the amount of resources available in this fund for the projects described (or others) depends on the amount of activity and proceeds from the publicly-owned land. Over the past few years, the investment in branding and marketing, as well as rising economic conditions, have generated leads on new businesses and projects.

SYSTEM DEVELOPMENT CHARGES (SDCs) FUND

System Development Charges (commonly referred to as SDC's or impact fees) are fees collected at the time of development in accordance with a specified methodology and capital project list governed by ORS. The SDC Fund has been nearly exhausted for water and sewer due to the Water and Wastewater expansion projects. Staff expected this, and is now rebuilding those funds. The Transportation SDC is growing, and continued growth is expected. This year there is a budgeted \$350,000 transfer from the Sewer fund to begin the process of rebuilding the water and sewer SDC funds.

WATER FUND

In the resources section, the Water Service line item proposed amount is down compared to last year. Although there is a 3% increase budgeted, staff remains in the conservative position on this fund as well. This is largely due to projected revenues being less than expected in March. The most notable items in this years resources budget is the Grant revenue of \$9m+. This is for the remaining portion of the water expansion project underway. Financially, the City is more than sound to undertake this project. However, as mentioned prior, staff is being very conservative in these funds until the project is completed.

There is an increase in personnel services in the general fund due to the hiring of an Assistant City Manager / Finance Director. Cost of living adjustments and rapid inflation over the last 12-18 months has also been considered when evaluating salaries.

Materials and Services are relatively in line with previous years. The most notable increase is to water meter purchases. This is largely due to supply chain issues during the COVID pandemic that the City is still catching up with.

The Capital Outlay section is budgeted with a matching \$9m+ output, again for the water expansion project. The other notable item is the appropriation for water rights that the City is anticipating a potential purchase of during this budget cycle.



Lastly, there are no transfers out to the SDC or Re-serve Fund this year. The General Fund is helping subsidize the purchase of water rights, and the lack of rate increases during the COVID—19 pandemic. The City is not excluded from the impacts of the pandemic. State Laws impacting service disconnection allowed delinquency to water and sewer bills that has been difficult to recover from. Furthermore, supply chain issues has required “catch-up” in the expenditures. The City will recover from this, however, we expect it to be another year before we see the effects level out.

SEWER FUND

In the resources section, the Sewer Service line item proposed amount is increased from last year. This is largely due to the 10% rate increase budgeted. However, staff remains in the conservative position on this fund as well. This is largely due to projected revenues being less than expected in March. The most notable items in this years resources budget is the Grant revenue of \$11m+. This is for the remaining portion of the wastewater expansion project underway. Financially, the City is more than sound to undertake this project. However, as mentioned prior, staff is being very conservative in these funds until the project is completed. There is an increase in personnel services in the general fund due to the hiring of an Assistant City Manager / Finance Director. Cost of living adjustments and rapid inflation over the last 12-18 months has also been con-sidered when evaluating salaries.

Materials and Services are relatively in line with previous years, with modest increases throughout. The most notable increase is to pump purchases. Similar to the water fund, this is largely due to supply chain issues during the COVID pandemic that the City is still catching up with.

The Capital Outlay section is budgeted with a matching \$11m+ output, again for the wastewater expansion project. There are no other notable items in the Sewer capital budget, this has resulted in transfers to the SDC and Reserve funds discussed below.

Lastly, there are two transfers from this fund. One to the Reserve fund for \$300,000 and the other to the SDC fund for \$350,000. The Sewer Fund is supporting itself, regardless of the lack of rate increases during the COVID—19 pandemic. State Laws impacting service disconnection allowed delinquency to water and sewer bills that has been difficult to recover from. The City will recover from this, however, we expect it to be another year before we see the effects level out.



Budget Worksheets by Fund

General Fund

**CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2023-24**

GENERAL FUND

| | | FY 2020-21 | FY 2021-22 | FY 2022-23 | | | FY 2023-24 | | |
|-----------------------------|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD March 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| 10-301-100 | BEGINNING FUND BALANCE | 1,236,011 | 1,609,706 | 2,096,967 | 1,955,525 | 1,955,525 | 2,562,172 | 2,562,172 | |
| 10-310-110 | PROPERTY TAXES - CURRENT | 356,868 | 381,011 | 401,748 | 414,584 | 440,000 | 474,830 | 474,830 | |
| 10-310-120 | PROPERTY TAXES - PRIOR | 3,894 | 3,018 | 5,620 | 2,085 | 2,500 | 2,500 | 2,500 | |
| 10-310-150 | MARIJUANA TAX | | | | | | | | |
| 10-320-210 | OLCC RENEWAL FEE REVENUE | 875 | 525 | 781 | 775 | 900 | 900 | 900 | |
| 10-320-220 | SOCIAL GAMING LICENSES | | 100 | | 150 | 150 | 500 | 500 | |
| 10-320-230 | BUSINESS LICENSE REVENUES | 23,663 | 12,846 | 14,837 | 686 | 15,000 | 16,000 | 16,000 | |
| 10-320-240 | MARIJUANA LICENSE REVENUE | 200 | | | | | | | |
| 10-320-250 | EVENT FEE REVENUE | 475 | 100 | 300 | 175 | 300 | 300 | 300 | |
| 10-320-330 | MOTEL TAX REVENUE | 41,581 | 36,404 | 47,380 | 50,882 | 65,000 | 55,000 | 55,000 | |
| 10-330-310 | CIGARETTE TAX REVENUES | 184 | | | | | | | |
| 10-330-315 | LIQUOR TAX REVENUE | | | | | | | | |
| 10-330-340 | STATE SHARED REVENUE | 151,552 | 63,802 | | | | | | |
| 10-330-345 | STATE SHARED REVENUE COMBINED | 87,028 | 74,338 | 137,073 | 159,500 | 180,000 | 200,000 | 200,000 | |
| TBD | GRANTS - ARPA (POLICE MOU) | | | | | | 200,000 | 200,000 | |
| 10-330-360 | GRANTS - ARPA (SIDEWALKS) | | | | 589,229 | - | 600,000 | 600,000 | |
| 10-330-390 | GRANTS - MISCELLANEOUS | 19,575 | 214,230 | 471,000 | 733,993 | 733,993 | 200,000 | 200,000 | |
| 10-350-510 | FRANCHISE FEE - BEND COMMUN | 18,228 | 32,023 | 19,000 | 13,927 | 19,000 | 5,870 | 5,870 | |
| 10-350-515 | FRANCHISE FEE - CASCADE N.G. | 26,276 | 22,714 | 20,000 | 29,510 | 49,010 | 6,180 | 6,180 | |
| 10-350-520 | FRANCHISE FEE - CENTURYTEL | | | | 48 | 100 | 35 | 35 | |
| 10-350-525 | FRANCHISE FEE - MID STATE ELEC | 153,905 | 167,729 | 170,000 | 164,033 | 190,000 | 59,000 | 59,000 | |
| 10-350-535 | FRANCHISE FEE - CENTURY LINK | 2,966 | 4,029 | 4,000 | 4,056 | 6,000 | 1,850 | 1,850 | |
| 10-350-540 | FRANCHISE FEE - REPUBLIC SVCS. | 31,083 | 43,573 | 35,000 | 45,665 | 55,000 | 17,000 | 17,000 | |
| 10-350-600 | FRANCHISE FEE - LIGHT SPEED NET. | 1,088 | 1,965 | 1,900 | 2,065 | 2,700 | 840 | 840 | |
| 10-380-810 | INTEREST INCOME | 9,504 | 15,896 | 10,000 | 43,000 | 69,000 | 75,000 | 75,000 | |
| 10-390-930 | RENTAL INCOME | 19,688 | 20,278 | 20,988 | 13,890 | 19,000 | 19,000 | 19,000 | |
| 10-390-932 | RENTAL INCOME - TOWER | 11,418 | 11,795 | 18,640 | 10,665 | 18,000 | 19,000 | 19,000 | |
| 10-390-940 | LATE FEES & PENALTIES | | | | | | | | |
| 10-390-980 | ELECTION INCOME | 25 | | 50 | | - | | | |
| 10-390-990 | MISCELLANEOUS INCOME | 3,103 | 3,685 | 3,000 | 7,235 | - | 2,500 | 2,500 | |
| 10-480-220 | TRANSFERS IN - TOURISM FUND | | | | | | | | |
| 10-480-500 | TRANSFERS IN - WATER FUND | | | | | | | | |
| 10-480-520 | TRANSFERS IN - SEWER FUND | | | | | | | | |
| TOTAL FUND RESOURCES | | 2,199,190 | 2,719,767 | 3,478,284 | 4,241,679 | 3,821,178 | 4,518,477 | 4,518,477 | - |

GENERAL FUND

| | | FY 2020-21 | FY 2021-22 | FY 2022-23 | | | FY 2023-24 | | |
|---------------------------------------|----------------------------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD March 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| PERSONNEL SERVICES | | | | | | | | | |
| 10-510-1100 | REGULAR PAYROLL | \$ 85,859 | 87,541 | 133,172 | 62,073 | 95,000 | 145,207 | 145,207 | |
| 10-510-1150 | OVERTIME WAGES | \$ 1,046 | 793 | 19,975 | 203 | 400 | 21,871 | 21,871 | |
| 10-510-1420 | SOCIAL SECURITY/MEDICARE | \$ 6,994 | 8,069 | 10,188 | 9,784 | 17,000 | 10,246 | 10,246 | |
| 10-510-1440 | STATE UNEMPLOYMENT | \$ 3,039 | 1,933 | 3,596 | 2,477 | 4,000 | 4,018 | 4,018 | |
| 10-510-1460 | WORKERS COMP ASSESSMENT | \$ 110 | 294 | 183 | 237 | 500 | 197 | 197 | |
| 10-510-1800 | HEALTH INSURANCE | \$ 12,051 | 19,998 | 24,960 | 11,516 | 19,000 | 31,320 | 31,320 | |
| 10-510-1900 | RETIREMENT BENEFITS | \$ 3,401 | 4,103 | 7,991 | 7,484 | 14,000 | 8,036 | 8,036 | |
| TOTAL PERSONNEL SERVICES | | 112,500 | 122,731 | 200,065 | 93,773 | 149,900 | 220,895 | 220,895 | - |
| MATERIALS & SERVICES | | | | | | | | | |
| 10-520-2050 | AUDIT | \$ 5,012 | 18,867 | 20,142 | 12,110 | 12,110 | 13,350 | 13,350 | |
| 10-520-2080 | ADVERTISING EXPENSE | \$ 990 | | 2,600 | 382 | 2,200 | 3,500 | 3,500 | |
| 10-520-2150 | BANK FEES | \$ 878 | 10,976 | 9,106 | 1,947 | 3,500 | 4,000 | 4,000 | |
| 10-520-2175 | CITY IMPROVEMENT PROJ (BUSINESS) | | | | | | | | |
| 10-520-2180 | CLEANING/JANITORIAL | \$ 1,562 | 701 | 4,800 | 113 | 113 | 5,000 | 5,000 | |
| 10-520-2220 | COMMUNITY FUND - UNRESTRICTED | \$ 1,500 | 8,405 | 15,000 | 6,000 | 15,000 | 30,000 | 30,000 | |
| 10-520-2250 | CONTRACTED SERVICES | \$ 11,925 | 12,508 | 309,403 | 9,496 | 15,000 | 25,000 | 25,000 | |
| 10-520-2270 | DO NOT USE (FORMERLY EDCO) | \$ 500 | 500 | MOVED TO FUND 40 | | | | | |
| 10-520-2280 | ELECTION COSTS | \$ - | | 1,500 | - | - | 1,500 | 1,500 | |
| 10-520-2325 | ENGINEERING | \$ 16,154 | 899 | 10,000 | - | 7,500 | 15,000 | 15,000 | |
| 10-520-2350 | FUEL | \$ 115 | 70 | 129 | 56 | 500 | 500 | 500 | |
| 10-520-2400 | INSURANCE | \$ 3,369 | 4,099 | 4,468 | 4,405 | 6,000 | 7,500 | 7,500 | |
| 10-520-2500 | IT - PARTS & EQUIPMENT | \$ 670 | 5,279 | 5,753 | 6,861 | 10,000 | 45,000 | 45,000 | |
| 10-520-2520 | IT - SOFTWARE & SUPPORT | \$ 18,663 | 18,232 | 27,500 | 15,880 | 20,000 | 25,000 | 25,000 | |
| 10-520-2530 | IT - WEBSITE DESIGN & MAINT | \$ 450 | 450 | 491 | 450 | 450 | 750 | 750 | |
| 10-520-2600 | LEGAL FEES EXPENSE | \$ 22,198 | 1,960 | 50,000 | 1,819 | 10,000 | 50,000 | 50,000 | |
| 10-520-2700 | MEETINGS/TRAVEL/TRAINING | \$ 613 | 1,874 | 1,962 | 1,112 | 2,000 | 7,500 | 7,500 | |
| 10-520-2720 | MEMBERSHIP & DUES | \$ 8,229 | 4,160 | 3,090 | 5,313 | 7,500 | 7,500 | 7,500 | |
| 10-520-2730 | MOSQUITO SPRAYING | \$ 11,390 | 32,213 | 24,570 | 10,996 | 31,000 | 35,000 | 35,000 | |
| 10-520-2750 | OFFICE SUPPLIES/COPIER | \$ 8,291 | 3,963 | 8,500 | 2,441 | 5,000 | 7,500 | 7,500 | |
| 10-520-2770 | POSTAGE FEES | \$ 546 | 1,172 | 1,700 | 530 | 1,000 | 1,500 | 1,500 | |
| 10-520-2780 | PROPERTY TAXES | \$ 247 | - | 263 | - | - | - | - | |
| 10-520-2840 | REPAIRS & MAINT - BUILDINGS | \$ 845 | 1,921 | 6,200 | 3,471 | 5,000 | 10,000 | 10,000 | |
| 10-520-2850 | REPAIRS & MAINT - EQUIPMENT | \$ - | 1,523 | 1,635 | - | - | - | - | |
| 10-520-2860 | REPAIRS & MAINT - LANDSCAPING | \$ - | | 5,000 | 1,080 | 5,000 | 7,500 | 7,500 | |
| 10-520-2870 | REPAIRS & MAINT - VEHICLE | \$ - | 45 | 1,500 | 33 | 150 | 200 | 200 | |
| 10-520-2880 | SECURITY | \$ 583 | 804 | 1,000 | 240 | 1,000 | 1,000 | 1,000 | |
| 10-520-2900 | UTILITIES - GAS/ELECTRICITY | \$ 1,659 | 1,896 | 3,000 | 993 | 1,700 | 2,200 | 2,200 | |
| 10-520-2910 | UTILITIES - GARBAGE | \$ 2,019 | 1,701 | 2,300 | 213 | 500 | 1,000 | 1,000 | |
| 10-520-2920 | UTILITIES - TELEPHONE | \$ 2,519 | 3,559 | 4,000 | 2,740 | 4,500 | 6,500 | 6,500 | |
| 10-520-2990 | MISCELLANEOUS EXPENSE | \$ 5,977 | 527 | 5,000 | 7,236 | 9,000 | 10,000 | 10,000 | |
| 10-520-2995 | HEARTLAND/CASELLE PAYROLL FEES | \$ 1,600 | 9,200 | 10,600 | - | - | - | - | |
| TOTAL MATERIALS & SERVICES | | 128,504 | 147,504 | 541,212 | 95,917 | 175,723 | 323,500 | 323,500 | - |

GENERAL FUND

| | | FY 2020-21 | FY 2021-22 | FY 2022-23 | | | FY 2023-24 | | |
|--|----------------------------------|------------|------------|------------|----------------|------------|------------|-----------|---------|
| | | ACTUALS | ACTUALS | BUDGET | YTD March 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| CAPITAL OUTLAY | | | | | | | | | |
| 10-550-5150 | CITY HALL IMPROVEMENTS | 38 | | 36,000 | | 36,000 | | | |
| 10-550-5155 | ARPA (POLICE MOU) | | | | | | 200,000 | 200,000 | |
| 10-550-5200 | ARPA (SIDWALKS) | | | | | | 600,000 | 600,000 | |
| 10-550-5230 | TRANSIT CENTER | | | 100,000 | 85,240 | 85,240 | 75,000 | 75,000 | |
| 10-550-5235 | LANDSCAPE COST | | | | | | | | |
| 10-550-5260 | EQUIPMENT PURCHASES | | | | | | | | |
| 10-550-5315 | MISC. CAPITAL PROJECTS | | 451,767 | 270,000 | 263,717 | 263,717 | 200,000 | 200,000 | |
| TOTAL CAPITAL OUTLAY | | 38 | 451,767 | 406,000 | 348,956 | 384,957 | 1,075,000 | 1,075,000 | - |
| DEBT SERVICE | | | | | | | | | |
| 10-560-6100 | COP SERIES 2011B PRINCIPAL PMT | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | |
| 10-560-6110 | COP SERIES 2011B INTEREST PMT. | 18,442 | 17,239 | 15,926 | 15,926 | 15,926 | 13,695 | 13,695 | |
| TOTAL DEBT SERVICE | | 43,442 | 42,239 | 40,926 | 40,926 | 40,926 | 38,695 | 38,695 | - |
| INTERFUND TRANSFERS - OUT | | | | | | | | | |
| 10-780-2100 | TRANSFERS OUT - STREET FUND | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | | | |
| 10-780-2200 | TRANSFER OUT - TOURISM FUND | | | | | | | | |
| 10-780-2250 | TRANSFER OUT - CEMETERY FUND | | 7,500 | 7,500 | 7,500 | 7,500 | 20,000 | 20,000 | |
| 10-780-2300 | TRANSFERS OUT - COMM DEVELOPMENT | 60,000 | 60,000 | 40,000 | 40,000 | 40,000 | | | |
| 10-780-2325 | TRANSFER OUT - IND ECON | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | | | |
| TBD | TRANSFER OUT - WATER FUND | | | | | | 400,000 | 400,000 | |
| 10-780-2350 | TRANSFERS OUT - WASTEWATER FUND | | | 215,000 | 215,000 | 215,000 | | | |
| TOTAL INTERFUND TRANSFERS - OUT | | 305,000 | 312,500 | 507,500 | 507,500 | 507,500 | 420,000 | 420,000 | - |
| CONTINGENCY | | | | | | | | | |
| 10-910-1000 | CONTINGENCY | | | 322,000 | | | 400,000 | 400,000 | |
| TOTAL CONTINGENCY | | - | - | 322,000 | - | - | 400,000 | 400,000 | - |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | | |
| 10-950-6000 | RESERVE - FUTURE CAPITAL | | | 480,000 | | | 1,225,000 | 1,225,000 | |
| TOTAL RESERVE FOR FUTURE EXPENDITURES | | - | - | 480,000 | - | - | 1,225,000 | 1,225,000 | - |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | |
| 10-990-1000 | UNAPPR. ENDING FUND BALANCE | | | 980,581 | | | 815,387 | 815,387 | |
| TOTAL UNAPPR. ENDING FUND BALANCE | | - | - | 980,581 | - | - | 815,387 | 815,387 | - |
| TOTAL FUND REQUIREMENTS | | 589,484 | 1,076,741 | 3,478,284 | 1,087,073 | 1,259,006 | 4,518,477 | 4,518,477 | - |
| NET RESOURCES OVER REQUIREMENTS | | 1,609,706 | 1,643,026 | - | 3,154,606 | 2,562,172 | - | - | - |

Cemetery Fund

**CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2023-24**

CEMETERY FUND

| | | FY 2020-21 | FY 2021-22 | FY 2022-23 | | | FY 2023-24 | | |
|--|-----------------------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD March 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| 20-301-100 | BEGINNING FUND BALANCE | 27,629 | 32,714 | 40,480 | 42,324 | 42,324 | 48,422 | 48,422 | |
| 20-340-420 | CEMETERY PLOT SALES | 6,890 | 5,430 | 1,500 | 550 | 550 | 1,200 | 1,200 | |
| 20-350-100 | TRANSFER IN - GENERAL FUND | | 7,500 | 7,500 | 7,500 | 7,500 | 20,000 | 20,000 | |
| 10-380-810 | INTEREST INCOME | | | | 340 | 500 | 700 | 700 | |
| 20-390-990 | MISCELLANEOUS INCOME | | 456 | | - | | | | |
| TOTAL FUND RESOURCES | | 34,519 | 46,100 | 49,480 | 50,714 | 50,874 | 70,322 | 70,322 | - |
| PERSONNEL SERVICES | | | | | | | | | |
| TBD | REGULAR PAYROLL | | | | | | | | |
| TBD | OVERTIME WAGES | | | | | | | | |
| TBD | SOCIAL SECURITY/MEDICARE | | | | | | | | |
| TBD | STATE UNEMPLOYMENT | | | | | | | | |
| TBD | WORKERS COMP ASSESSMENT | | | | | | | | |
| TBD | HEALTH INSURANCE | | | | | | | | |
| TBD | RETIREMENT BENEFITS | | | | | | | | |
| TOTAL PERSONNEL SERVICES | | - | - | - | - | - | - | - | - |
| MATERIALS & SERVICES | | | | | | | | | |
| 20-520-2050 | ACCOUNTING/AUDIT | | | 5,000 | 190 | 250 | 400 | 400 | |
| 20-520-2250 | CONTRACTED SERVICES | | | 5,000 | | | 12,000 | 12,000 | |
| 20-520-2400 | INSURANCE | 1,685 | 1,776 | 2,610 | 2,022 | 2,202 | 3,500 | 3,500 | |
| 20-520-2600 | LEGAL FEES EXPENSE | | | 500 | | | 10,000 | 10,000 | |
| 20-520-2860 | REPAIRS & MAINT - CEMETERY | | | 5,000 | | | 7,500 | 7,500 | |
| 20-520-2990 | MISCELLANEOUS EXPENSE | 120 | | 1,500 | | | 1,500 | 1,500 | |
| TOTAL MATERIALS & SERVICES | | 1,805 | 1,776 | 19,610 | 2,212 | 2,452 | 34,900 | 34,900 | - |
| CAPITAL OUTLAY | | | | | | | | | |
| 20-550-5000 | CAPITAL OUTLAY | | 2,000 | 5,000 | | | 10,000 | 10,000 | |
| TOTAL CAPITAL OUTLAY | | - | 2,000 | 5,000 | - | - | 10,000 | 10,000 | - |
| CONTINGENCY | | | | | | | | | |
| 20-910-1000 | CONTINGENCY | | | 7,300 | | | 10,000 | 10,000 | |
| TOTAL CONTINGENCY | | - | - | 7,300 | - | - | 10,000 | 10,000 | - |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | |
| 20-990-1000 | UNAPPR. ENDING FUND BALANCE | | | 17,570 | | | 15,422 | 15,422 | |
| TOTAL UNAPPR. ENDING FUND BALANCE | | - | - | 17,570 | - | - | 15,422 | 15,422 | - |
| TOTAL FUND REQUIREMENTS | | 1,805 | 3,776 | 49,480 | 2,212 | 2,452 | 70,322 | 70,322 | - |

CEMETERY FUND

| | FY 2020-21 | FY 2021-22 | FY 2022-23 | | | FY 2023-24 | | |
|---------------------------------|------------|------------|------------|----------------|------------|------------|----------|---------|
| | ACTUALS | ACTUALS | BUDGET | YTD March 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| NET RESOURCES OVER REQUIREMENTS | 32,714 | 42,324 | - | 48,502 | 48,422 | - | - | - |

Streets Fund

**CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2023-24**

STREETS FUND

| | | FY 2020-21 | FY 2021-22 | FY 2022-23 | | | FY 2023-24 | | |
|---------------------------------|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD March 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| 21-301-100 | BEGINNING FUND BALANCE | 1,016,792 | 1,094,037 | 1,348,701 | 1,347,226 | 1,347,226 | 1,456,315 | 1,456,315 | |
| 21-330-330 | STATE GAS FUNDS REVENUE | 121,441 | 173,178 | 143,170 | 157,233 | 196,233 | 175,000 | 175,000 | |
| 21-330-390 | GRANT REVENUE - STREETS | | 91,001 | 475,000 | | | | | |
| 21-330-395 | *NEW STREETS REVENUE LINE* | | | | | | | | |
| 21-380-810 | INTEREST INCOME | | | | 10,931 | 15,000 | 16,000 | 16,000 | |
| 21-390-990 | MISCELLANEOUS INCOME | 26,981 | | 500 | | | | | |
| 21-350-510 | FRANCHISE FEE - BEND COMMUN | | | | | | 13,700 | 13,700 | |
| 21-350-515 | FRANCHISE FEE - CASCADE N.G. | | | | | | 14,450 | 14,450 | |
| 21-350-520 | FRANCHISE FEE - CENTURYTEL | | | | | | 75 | 75 | |
| 21-350-525 | FRANCHISE FEE - MID STATE ELEC | | | | | | 137,000 | 137,000 | |
| 21-350-535 | FRANCHISE FEE - CENTURY LINK | | | | | | 4,350 | 4,350 | |
| 21-350-540 | FRANCHISE FEE - REPUBLIC SVCS. | | | | | | 39,000 | 39,000 | |
| 21-350-600 | FRANCHISE FEE - LIGHT SPEED NET. | | | | | | 1,950 | 1,950 | |
| 21-480-100 | TRANSFERS IN - GENERAL FUND | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | | | |
| TOTAL FUND RESOURCES | | 1,365,214 | 1,558,216 | 2,167,371 | 1,715,390 | 1,758,459 | 1,857,840 | 1,857,840 | - |
| PERSONNEL SERVICES | | | | | | | | | |
| 21-510-1100 | REGULAR PAYROLL | \$ 36,907 | 45,081 | 72,490 | 41,222 | 68,016 | 97,803 | 97,803 | |
| 21-510-1150 | OVERTIME WAGES | \$ 320 | 361 | 10,873 | 126 | 208 | 14,670 | 14,670 | |
| 21-510-1420 | SOCIAL SECURITY/MEDICARE | \$ 3,007 | 4,157 | 5,546 | 3,915 | 6,459 | 6,883 | 6,883 | |
| 21-510-1440 | STATE UNEMPLOYMENT | \$ 1,653 | 1,342 | 1,957 | 787 | 1,299 | 2,700 | 2,700 | |
| 21-510-1460 | WORKERS COMP ASSESSMENT | \$ 22 | 286 | 1,572 | 298 | 492 | 2,472 | 2,472 | |
| 21-510-1800 | HEALTH INSURANCE | \$ 7,432 | 10,540 | 15,600 | 9,461 | 15,610 | 22,680 | 22,680 | |
| 21-510-1900 | RETIREMENT BENEFITS | \$ 2,211 | 2,120 | 4,349 | 4,075 | 6,724 | 5,398 | 5,398 | |
| TOTAL PERSONNEL SERVICES | | 51,552 | 63,887 | 112,387 | 59,884 | 98,808 | 152,606 | 152,606 | - |

STREETS FUND

| | FY 2020-21 | FY 2021-22 | FY 2022-23 | | | FY 2023-24 | | |
|---|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|
| | ACTUALS | ACTUALS | BUDGET | YTD March 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| MATERIALS & SERVICES | | | | | | | | |
| 21-520-2050 AUDIT | \$ 4,263 | 3,500 | 3,815 | 2,850 | 2,850 | 3,135 | 3,135 | |
| 21-520-2080 ADVERTISING EXPENSE | \$ - | - | 1,000 | | - | 2,500 | 2,500 | |
| 21-520-2250 CONTRACTED SERVICES | \$ 13,434 | 11,651 | 10,000 | | - | 15,000 | 15,000 | |
| 21-520-2325 ENGINEERING COSTS | \$ 2,720 | - | 10,000 | | 2,500 | 10,000 | 10,000 | |
| 21-520-2350 FUEL | \$ 1,449 | 991 | 3,500 | 938 | 2,500 | 7,500 | 7,500 | |
| 21-520-2370 GRADING/DUST ABATEMENT | \$ 2,893 | 1,763 | 15,000 | | 7,500 | 20,000 | 20,000 | |
| 21-520-2400 INSURANCE | \$ 3,369 | 3,550 | 5,000 | 4,405 | 6,000 | 7,000 | 7,000 | |
| 21-520-2600 LEGAL FEE EXPENSE | \$ 4,360 | - | 4,000 | | 2,500 | 15,000 | 15,000 | |
| 21-520-2700 MEETINGS/TRAVEL/TRAINING | \$ - | - | 1,000 | | 1,000 | 1,500 | 1,500 | |
| 21-520-2720 MEMBERSHIP & DUES | \$ - | - | | | | | | |
| 21-520-2750 OFFICE SUPPLIES/COPIER | \$ - | - | | | | | | |
| 21-520-2840 REPAIRS & MAINT - BUILDING | | | | | | | | |
| 21-520-2850 REPAIRS & MAINT - EQUIPMENT | \$ 2,600 | 1,364 | 3,000 | 1,434 | 2,700 | 5,600 | 5,600 | |
| 21-520-2860 REPAIRS & MAINT - LANDSCAPING | \$ 23,945 | 37,556 | 35,000 | 24,046 | 44,286 | 69,000 | 69,000 | |
| 21-520-2865 ROAD MAINTENANCE | \$ 20 | 40,258 | 45,000 | 270 | 7,500 | 75,000 | 75,000 | |
| 21-520-2870 REPAIRS & MAINT - VEHICLES | \$ 764 | 365 | 1,500 | 1,651 | 2,500 | 3,500 | 3,500 | |
| 21-520-2880 SNOW PLOWING | \$ 6,340 | 18,022 | 27,000 | | 26,000 | 35,000 | 35,000 | |
| 21-520-2890 STREET LIGHTING | \$ 11,334 | 14,788 | 19,000 | 10,603 | 16,000 | 19,000 | 19,000 | |
| 21-520-2900 UTILITIES - GAS/ELECTRICITY | | | | | | | | |
| 21-520-2920 UTILITIES - TELEPHONE | | | | | | | | |
| 21-520-2990 MISCELLANEOUS EXPENSE | \$ 507 | 3,385 | 1,000 | 3,076 | 4,500 | 4,500 | 4,500 | |
| TOTAL MATERIALS & SERVICES | 77,998 | 137,193 | 184,815 | 49,273 | 128,336 | 293,235 | 293,235 | - |

STREETS FUND

| | | FY 2020-21 | FY 2021-22 | FY 2022-23 | | | FY 2023-24 | | |
|--|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD March 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| CAPITAL OUTLAY | | | | | | | | | |
| 21-550-5210 | SIDEWALK IMPROVEMENTS | \$ 105,257 | - | 475,000 | | | | | |
| 21-550-5235 | LANDSCAPE COSTS | \$ - | - | | | | | | |
| 21-550-5240 | STREET LIGHTS | \$ 36,370 | - | | | | 20,000 | 20,000 | |
| 21-550-5260 | EQUIPMENT PURCHASES | \$ - | 3,921 | 7,500 | 4,755 | | 10,000 | 10,000 | |
| 21-550-5270 | STREET MAINTENANCE | \$ - | | | | | | | |
| 21-550-5600 | TRANSPORTATION SYS. PLAN COSTS | \$ - | | 10,000 | | | | | |
| 21-550-5650 | PROJECTS (ROADS, SIDEWALKS & OTHER) | \$ - | 5,989 | 200,000 | | 75,000 | 200,000 | 200,000 | |
| TOTAL CAPITAL OUTLAY | | 141,627 | 9,910 | 692,500 | 4,755 | 75,000 | 230,000 | 230,000 | - |
| CONTINGENCY | | | | | | | | | |
| 21-910-1000 | CONTINGENCY | | | 150,000 | | | 300,000 | 300,000 | |
| TOTAL CONTINGENCY | | - | - | 150,000 | - | - | 300,000 | 300,000 | - |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | | |
| 21-950-6000 | RESERVE - FUTURE CAPITAL | | | 200,000 | | | 300,000 | 300,000 | |
| TOTAL RESERVE FOR FUTURE EXPENDITURES | | - | - | 200,000 | - | - | 300,000 | 300,000 | - |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | |
| 21-990-1000 | UNAPPR. ENDING FUND BALANCE | | | 827,669 | | | 581,999 | 581,999 | |
| TOTAL UNAPPR. ENDING FUND BALANCE | | - | - | 827,669 | - | - | 581,999 | 581,999 | - |
| TOTAL FUND REQUIREMENTS | | 271,177 | 210,990 | 2,167,371 | 113,912 | 302,144 | 1,857,840 | 1,857,840 | - |
| NET RESOURCES OVER REQUIREMENTS | | 1,094,037 | 1,347,226 | - | 1,601,478 | 1,456,315 | - | - | - |

Tourism Fund

**CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2023-24**

TOURISM FUND

| | | FY 2020-21 | FY 2021-22 | FY 2022-23 | | | FY 2023-24 | | |
|---------------------------------------|---------------------------------|----------------|----------------|----------------|------------------|----------------|----------------|----------------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD March 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| 22-301-100 | BEGINNING FUND BALANCE | 225,867 | 251,272 | 295,956 | 289,194 | 289,194 | 302,150 | 302,150 | |
| 22-330-320 | MOTEL TAX REVENUE | 97,568 | 127,739 | 115,000 | 117,796 | 145,000 | 120,000 | 120,000 | |
| 22-330-390 | MISC INCOME | 248 | | 200 | | | | | |
| 22-380-810 | INTEREST INCOME | | | | 2,483 | 3,600 | 3,600 | 3,600 | |
| 22-480-100 | TRANSFERS IN - GENERAL FUND | | | | | | | | |
| TOTAL FUND RESOURCES | | 323,683 | 379,011 | 411,156 | 409,472 | 437,794 | 425,750 | 425,750 | - |
| MATERIALS & SERVICES | | | | | | | | | |
| 22-520-2080 | ADVERTISING EXPENSE | 300 | 300 | 1,000 | 760 | 1,200 | 1,400 | 1,400 | |
| 22-520-2200 | CHAMBER & VISITORS CENTER (TRT) | 66,000 | 66,000 | 68,000 | 34,000 | 68,000 | 74,800 | 74,800 | |
| 22-520-2230 | TOURISM PROMOTION (TRT) | | 900 | 7,500 | | 7,500 | 12,500 | 12,500 | |
| 22-520-2235 | ARTS AND CULTURE TOURISM (TRT) | | | 5,000 | | | 7,500 | 7,500 | |
| 22-520-2236 | 4TH OF JULY MARKETING | 2,320 | 6,117 | 5,000 | 972 | 5,000 | 10,000 | 10,000 | |
| 22-520-2250 | CONTRACTED SERVICES (TRT) | 750 | 16,500 | 2,500 | | | 10,000 | 10,000 | |
| 22-520-2600 | LEGAL FEES EXPENSE (TRT) | | | 3,000 | | 1,500 | 3,000 | 3,000 | |
| 22-520-2990 | MISC EXPENSE (TRT) | 3,041 | | 1,000 | 797 | 1,000 | 1,500 | 1,500 | |
| TOTAL MATERIALS & SERVICES | | 72,411 | 89,817 | 93,000 | 36,529 | 84,200 | 120,700 | 120,700 | - |
| CAPTIAL OUTLAY | | | | | | | | | |
| 22-550-5150 | PROJECTS (TRT RESTRICTED) | | | 60,000 | 51,144 | 51,444 | 75,000 | 75,000 | |
| TOTAL CAPITAL OUTLAY | | - | - | 60,000 | 51,143.84 | 51,444 | 75,000 | 75,000 | - |

TOURISM FUND

| | FY 2020-21 | FY 2021-22 | FY 2022-23 | | | FY 2023-24 | | ADOPTED |
|--|------------------------------|------------|------------|----------------|------------|------------|----------|---------|
| | ACTUALS | ACTUALS | BUDGET | YTD March 2023 | Projection | PROPOSED | APPROVED | |
| INTERFUND TRANSFERS - OUT | | | | | | | | |
| 22-780-1000 | TRANSFERS OUT - GENERAL FUND | | | | | | | |
| | - | - | - | - | - | - | - | - |
| TOTAL INTERFUND TRANSFERS - OUT | | | | | | | | |
| CONTINGENCY | | | | | | | | |
| 22-990-1000 | CONTINGENCY | | | | | | | |
| | - | - | - | - | - | 25,000 | 25,000 | - |
| TOTAL CONTINGENCY | | | | | | | | |
| | - | - | - | - | - | 25,000 | 25,000 | - |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | |
| 22-950-6000 | RESERVE - FUTURE CAPITAL | | | | | | | |
| | - | - | 55,000 | - | - | 50,000 | 50,000 | - |
| TOTAL RESERVE FOR FUTURE EXPENDITURES | | | | | | | | |
| | - | - | 55,000 | - | - | 50,000 | 50,000 | - |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | |
| | - | - | 203,156 | - | - | 155,050 | 155,050 | - |
| TOTAL UNAPPR. ENDING FUND BALANCE | | | | | | | | |
| | - | - | 203,156 | - | - | 155,050 | 155,050 | - |
| TOTAL FUND REQUIREMENTS | | | | | | | | |
| | 72,411 | 89,817 | 411,156 | 87,673 | 135,644 | 425,750 | 425,750 | - |
| NET RESOURCES OVER REQUIREMENTS | | | | | | | | |
| | 251,272 | 289,194 | - | 321,799 | 302,150 | - | - | - |

Community Development Fund

**CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2023-24**

COMMUNITY DEVELOPMENT FUND

| | | FY 2020-21 | FY 2021-22 | FY 2022-23 | | | FY 2023-24 | | |
|---------------------------------|---------------------------------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD March 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| 23-301-100 | BEGINNING FUND BALANCE | \$ 191,694 | 538,318 | 604,463 | 722,601 | 722,601 | 724,359 | 724,359 | |
| 23-330-300 | DES. CO ADVANCED PLANNING FEES | \$ 370,489 | 114,168 | 114,945 | 37,465 | 70,000 | 70,000 | 70,000 | |
| 23-330-350 | BI-ANNUAL LAND USE GRANT | | | | | | | | |
| 23-340-410 | PLANNING FEES | \$ 79,965 | 58,945 | 55,000 | 41,979 | 55,000 | 55,000 | 55,000 | |
| 23-380-810 | MISCELLANEOUS INCOME | \$ - | | | | | | | |
| 23-480-100 | TRANSFER IN - GENERAL FUND | | 60,000 | 40,000 | 40,000 | 40,000 | | | |
| 23-500-100 | DEVELOPMENT BONDED FUNDS | | 60,000 | 3,000,000 | | | | | |
| 23-380-810 | INTEREST INCOME | | | | 5,719 | 8,000 | 8,100 | 8,100 | |
| | TOTAL FUND RESOURCES | 642,148 | 831,431 | 3,814,408 | 847,764 | 895,601 | 857,459 | 857,459 | - |
| PERSONNEL SERVICES | | | | | | | | | |
| 23-510-1100 | REGULAR PAYROLL | 58,602 | 69,333 | 117,284 | 55,648 | 83,472 | 229,725 | 229,725 | |
| 23-510-1150 | OVERTIME WAGES | | | 17,592 | | | 12,704 | 12,704 | |
| 23-510-1420 | SOCIAL SECURITY/MEDICARE | 4,736 | 6,410 | 8,973 | 5,431 | 8,147 | 16,237 | 16,237 | |
| 23-510-1440 | STATE UNEMPLOYMENT | 1,619 | 1,165 | 3,167 | 752 | 1,128 | 6,367 | 6,367 | |
| 23-510-1460 | WORKERS COMP ASSESSMENT | 116 | 13 | 403 | 553 | 830 | 303 | 303 | |
| 23-510-1800 | HEALTH INSURANCE | 11,070 | 15,031 | 21,840 | 15,084 | 22,626 | 43,200 | 43,200 | |
| 23-510-1900 | RETIREMENT BENEFITS | 3,206 | 4,160 | 7,035 | 3,339 | 5,009 | 12,734 | 12,734 | |
| | TOTAL PERSONNEL SERVICES | 79,349 | 96,112 | 176,294 | 80,807 | 121,212 | 321,270 | 321,270 | - |
| MATERIALS & SERVICES | | | | | | | | | |
| 23-520-2050 | ACCOUNTING / AUDIT | | | | 1,330 | 1,330 | 1,463 | 1,463 | |
| 23-520-2080 | ADVERTISING EXPENSE | 4,395 | 2,231 | 3,000 | 727 | 2,500 | 3,500 | 3,500 | |
| 23-520-2150 | BANK FEES | | | | 1,666 | 2,500 | 3,500 | 3,500 | |
| 23-520-2250 | CONTRACTED SERVICES | 84,002 | 6,456 | 20,000 | | 20,000 | 35,000 | 35,000 | |
| 23-520-2325 | NON-CAPITAL ENGINEERING COSTS | 2,960 | | 10,000 | | - | | | |
| 23-520-2520 | IT - SOFTWARE & SUPPORT | | | | 96 | 300 | 15,000 | 15,000 | |
| 23-520-2600 | LEGAL FEES EXPENSE | 8,325 | 1,160 | 30,000 | 4,522 | 10,000 | 20,000 | 20,000 | |
| 23-520-2700 | MEETINGS/TRAVEL/TRAINING | 91 | 643 | 5,000 | 1,742 | 4,000 | 7,500 | 7,500 | |
| 23-520-2720 | MEMBERSHIP & DUES | 487 | 690 | 3,000 | 390 | 1,000 | 3,000 | 3,000 | |
| 23-520-2750 | OFFICE SUPPLIES/COPIER | 2,856 | 887 | 4,000 | 868 | 1,500 | 4,000 | 4,000 | |
| 23-520-2770 | POSTAGE FEES | 714 | 626 | 2,000 | 497 | 1,500 | 2,500 | 2,500 | |
| 23-520-2920 | UTILITIES - TELEPHONE | | | | 103 | 400 | 1,000 | 1,000 | |
| 23-520-2990 | MISCELLANEOUS EXPENSE | | 25 | 2,000 | 3,928 | 5,000 | 5,000 | 5,000 | |
| 23-520-3000 | DEVELOPMENT BONDED REFUNDS | | | 3,000,000 | | | | | |
| | TOTAL MATERIALS & SERVICES | 103,830 | 12,718 | 3,079,000 | 15,869 | 50,030 | 101,463 | 101,463 | - |

COMMUNITY DEVELOPMENT FUND

| | | | | | | | | | |
|---------------------------------|--|----------------|----------------|------------------|----------------|----------------|----------------|----------------|----------|
| CONTINGENCY | | | | | | | | | |
| 23-910-1000 | CONTINGENCY | | | 60,000 | | 75,000 | 75,000 | | |
| | TOTAL CONTINGENCY | - | - | 60,000 | - | - | 75,000 | 75,000 | - |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | | |
| 23-950-6000 | RESERVE - FUTURE CAPITAL | | | | | 150,000 | 150,000 | | |
| | | - | - | - | - | - | 150,000 | 150,000 | - |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | |
| 23-990-1000 | UNAPPR. ENDING FUND BALANCE | | | 499,114 | | 209,726 | 209,726 | | |
| | TOTAL UNAPPR. ENDING FUND BALANCE | - | - | 499,114 | - | - | 209,726 | 209,726 | - |
| | TOTAL FUND REQUIREMENTS | 103,830 | 108,830 | 3,814,408 | 96,676 | 171,242 | 857,459 | 857,459 | - |
| | NET RESOURCES OVER REQUIREMENTS | 538,318 | 722,601 | - | 751,088 | 724,359 | - | - | - |

Water and Sewer Reserve Fund

Debt Reserve Fund

**CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2023-24**

DEBT RESERVE FUND

| | | FY 2020-21 | FY 2021-22 | FY 2022-23 | | | FY 2023-24 | | |
|--|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD March 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| 31-301-100 | BEGINNING FUND BALANCE | 193,503 | 193,503 | 193,503 | 193,503 | 193,503 | 193,503 | 193,503 | |
| tbd | TRANSFERS IN - SEWER FUND | | | | | | | | |
| 31-480-500 | TRANSFERS IN - WATER FUND | | | | | | | | |
| TOTAL FUND RESOURCES | | 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 | | | | | | | | |
| 31-950-1000 | RESERVE - DEBT SERVICE - USDA 2005 | | | | | | | | |
| 31-950-1000 | RESERVE - WASHINGTON FEDERAL | | | 193,503 | | | 193,503 | 193,503 | |
| TOTAL RESERVE FOR FUTURE EXPENDITURES | | - | - | 193,503 | - | - | 193,503 | 193,503 | - |
| TOTAL FUND REQUIREMENTS | | - | - | 193,503 | - | - | 193,503 | 193,503 | - |
| NET RESOURCES OVER REQUIREMENTS | | 193,503 | 193,503 | - | 193,503 | 193,503 | - | - | - |

Economic Development Fund

**CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2023-24**

| INDUSTRIAL / ECONOMIC DEVELOPMENT FUND | | | | | | | | | |
|--|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|
| | | FY 2020-21 | FY 2021-22 | FY 2022-23 | | | FY 2023-24 | | |
| | | ACTUALS | ACTUALS | BUDGET | YTD March 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| 40-301-100 | BEGINNING FUND BALANCE | \$ 66,702 | 62,694 | 129,423 | 385,744 | 385,744 | 533,099 | 533,100 | |
| 40-340-400 | INDUSTRIAL SITE LEASES | \$ 14,109 | 261,037 | 25,000 | 2,830 | 3,500 | 20,001 | 20,000 | |
| 40-340-410 | INDUSTRIAL SITE SALES AND OPTIONS | | 43,577 | 18,000 | | 110,000 | 100,000 | 100,000 | |
| 40-380-810 | INTEREST INCOME | \$ - | | | 3,320 | 4,500 | 4,700 | 4,700 | |
| 40-390-989 | LAND SALE | | | | | | | | |
| 40-390-990 | BUSINESS SPONSORSHIP | \$ 19,750 | 16,605 | 12,500 | 38,921 | 45,000 | 45,000 | 45,000 | |
| 40-390-991 | MISCELLANEOUS REVENUE | \$ 10,500 | 27,700 | 35,000 | 2,500 | 2,500 | 2,500 | 2,500 | |
| 40-480-100 | TRANSFER IN - GENERAL FUND | | 45,000 | 45,000 | 45,000 | 45,000 | | | |
| TOTAL FUND RESOURCES | | 111,061 | 456,613 | 264,923 | 478,315 | 596,244 | 705,300 | 705,300 | - |
| MATERIALS & SERVICES | | | | | | | | | |
| 40-520-2050 | ACCOUNTING / AUDIT | | | | 425 | 425 | 475 | 475 | |
| 40-520-2080 | ADVERTISING EXPENSE | \$ 467 | 273 | 1,000 | | | 1,000 | 1,000 | |
| 40-520-2250 | CONTRACTED SERVICES | \$ 47,500 | 66,998 | 80,000 | 37,092 | 50,000 | 150,000 | 150,000 | |
| 40-520-2600 | LEGAL FEES EXPENSE | \$ 400 | | 5,000 | | 2,500 | 20,000 | 20,000 | |
| 40-520-2650 | TRADED SECTOR INCENTIVES | | | 50,000 | | | 50,000 | 50,000 | |
| 40-520-2700 | MEETINGS/TRAVEL/TRAINING | \$ - | 1,000 | 1,500 | 3,663 | 7,500 | 7,500 | 7,500 | |
| 40-520-2720 | MEMBERSHIP & DUES | | | | 2,500 | 2,500 | 3,500 | 3,500 | |
| 40-520-2750 | OFFICE SUPPLIES/COPIER | \$ - | | | | | | | |
| 40-520-2990 | MISCELLANEOUS EXPENSE | | 2,598 | 1,000 | 220 | 220 | 750 | 750 | |
| TOTAL MATERIALS & SERVICES | | 48,367 | 70,869 | 138,500 | 43,900 | 63,145 | 233,225 | 233,225 | - |
| CAPITAL OUTLAY | | | | | | | | | |
| TBD | CAPITAL OUTLAY | | | | | | 150,000 | 150,000 | |
| TOTAL CAPITAL OUTLAY | | - | - | - | - | - | 150,000 | 150,000 | - |
| CONTINGENCY | | | | | | | | | |
| 40-910-1000 | CONTINGENCY | | | 25,000 | | | 25,000 | 25,000 | |
| TOTAL CONTINGENCY | | - | - | 25,000 | - | - | 25,000 | 25,000 | - |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | | |
| 40-950-6000 | RESERVE - FUTURE CAPITAL | | | 25,000 | | | 150,000 | 150,000 | |
| | | - | - | 25,000 | - | - | 150,000 | 150,000 | - |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | |
| 40-990-1000 | UNAPPR. ENDING FUND BALANCE | | | 76,423 | | | 147,075 | 147,075 | |
| TOTAL UNAPPR. ENDING FUND BALANCE | | - | - | 76,423 | - | - | 147,075 | 147,075 | - |
| TOTAL FUND REQUIREMENTS | | 48,367 | 70,869 | 264,923 | 43,900 | 63,145 | 705,300 | 705,300 | - |
| NET RESOURCES OVER REQUIREMENTS | | 62,694 | 385,744 | - | 434,415 | 533,099 | - | - | - |

SDC (System Development Charge) Fund

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2023-24

| SDC FUND | | | | | | | | | |
|--|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| | | FY 2020-21 | FY 2021-22 | FY 2022-23 | | | FY 2023-24 | | |
| | | ACTUALS | ACTUALS | BUDGET | YTD March 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| 41-301-110 | BEGINNING FUND BALANCE - SEWER | \$ 1,723,315 | 2,168,648 | 2,723,338 | 2,723,338 | 2,723,338 | 1,129,233 | 1,129,233 | |
| 41-301-115 | BEGINNING FUND BALANCE - WATER | \$ 868,292 | 1,073,556 | 1,514,603 | 1,514,603 | 1,514,603 | 200,000 | 200,000 | |
| 41-301-116 | BEGINNING FUND BALANCE - TRANSPORTATION | | 439,055 | 1,006,060 | 1,006,060 | 1,006,060 | 1,516,607 | 1,516,607 | |
| 41-360-610 | SDC INCOME - TRANSPORTATION | \$ 487,936 | 540,879 | 490,000 | 220,156 | 250,000 | 250,000 | 250,000 | |
| 41-360-630 | SDC INCOME - WATER | \$ 460,253 | 507,230 | 460,000 | 174,195 | 200,000 | 200,000 | 200,000 | |
| 41-360-650 | SDC INCOME - SEWER | \$ 141,463 | 783,425 | 767,285 | 271,366 | 300,000 | 300,000 | 300,000 | |
| 41-380-810 | INTEREST INCOME-Sewer | \$ - | | | 5,565 | 8,348 | 8,300 | 8,300 | |
| 41-380-811 | INTEREST INCOME -Water | \$ - | | | 3,095 | 4,643 | 4,600 | 4,600 | |
| 41-380-812 | INTEREST INCOME -Transportation | | | | 2,056 | 3,084 | 3,083 | 3,083 | |
| 41-480-500 | TRANSFERS IN - WATER FUND | | | | | | | | |
| 41-480-520 | TRANSFERS IN - SEWER FUND | | | | | | 350,000 | 350,000 | |
| TOTAL FUND RESOURCES | | 3,681,259 | 5,512,793 | 6,961,286 | 5,920,434 | 6,010,076 | 3,961,823 | 3,961,823 | - |
| MATERIALS & SERVICES | | | | | | | | | |
| 41-520-2881 | SDC METHODOLOGY STUDY - WATER | | | | | | - | | |
| 41-520-2882 | SDC METHODOLOGY STUDY - SEWER | | | | | | - | | |
| TOTAL MATERIALS & SERVICES | | - | - | - | - | - | - | - | - |
| CAPITAL OUTLAY | | | | | | | | | |
| 41-550-5100 | CAPITAL OUTLAY - WATER | | | 1,788,545 | 1,749,606 | 1,749,606 | - | - | |
| 41-550-5150 | CAPITAL OUTLAY - SEWER | | | 2,274,778 | 2,274,778 | 2,274,778 | - | - | |
| 41-550-5200 | CAPITAL OUTLAY - STREETS | | | 950,253 | - | - | | | |
| TOTAL CAPITAL OUTLAY | | - | - | 5,013,576 | 4,024,384 | 4,024,384 | - | - | - |
| INTERFUND TRANSFERS - OUT | | | | | | | | | |
| TBD | TRANSFER OUT - TRANSPORTATION | | | | | | | | |
| TBC | TRANSFER OUT - WATER FUND | | | | | | | | |
| 41-780-2200 | TRANSFER OUT - SEWER FUND | | 268,793 | | | | | | |
| TOTAL INTERFUND TRANSFERS - OUT | | - | 268,793 | - | - | - | - | - | - |
| CONTINGENCY | | | | | | | | | |
| 41-910-1000 | CONTINGENCY | | | | | | - | | |
| TOTAL CONTINGENCY | | - | - | - | - | - | - | - | - |
| RESERVE FOR FUTURE EXPENDITURES | | | | | | | | | |
| 41-950-6000 | RESERVE - FUTURE CAPITAL - TRANSPORTATION | | | 490,000 | | | 1,769,690 | 1,769,690 | 1,769,690 |
| 41-950-6000 | RESERVE - FUTURE CAPITAL - WATER | | | 86,000 | | | 404,600 | 404,600 | 404,600 |
| 41-950-6000 | RESERVE - FUTURE CAPITAL - SEWER | | | 767,285 | | | 1,787,533 | 1,787,533 | 1,787,533 |
| TOTAL RESERVE FOR FUTURE EXPENDITURES | | - | - | 1,343,285 | - | - | 3,961,823 | 3,961,823 | 3,961,823 |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | |
| 41-990-1000 | UNAPPR. ENDING FUND BALANCE | | | 604,425 | | | | | |
| TOTAL UNAPPR. ENDING FUND BALANCE | | - | - | 604,425 | - | - | - | - | - |
| TOTAL FUND REQUIREMENTS | | - | 268,793 | 6,961,286 | 4,024,384 | 4,024,384 | 3,961,823 | 3,961,823 | 3,961,823 |
| NET RESOURCES OVER REQUIREMENTS | | 3,681,259 | 5,244,000 | - | 1,896,050 | 1,985,692 | - | - | (3,961,823) |

Water Fund

**CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2023-24**

WATER FUND

| | | FY 2020-21 | FY 2021-22 | FY 2022-23 | | | FY 2023-24 | | |
|---------------------------------|----------------------------------|------------------|------------------|-------------------|------------------|-------------------|-------------------|-------------------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD March 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| 50-301-100 | BEGINNING FUND BALANCE | \$ 998,140 | 918,017 | 1,681,888 | 705,982 | 705,982 | 809,725 | 809,725 | |
| 50-330-390 | WATER GRANT | | | 7,890,500 | | | | | |
| 50-340-467 | HOOKUP FEES - NEW SERVICE | \$ 6,473 | 46,068 | 7,000 | 4,900 | 7,000 | 7,200 | 7,200 | |
| 50-340-470 | WATER SERVICE | \$ 575,263 | 762,698 | 768,817 | 556,789 | 725,000 | 747,000 | 747,000 | |
| 50-340-472 | WATER SERVICE - MISC | \$ 53,587 | 47,701 | 45,000 | 19,520 | 25,000 | 25,750 | 25,750 | |
| 50-340-475 | CROSS CONNECTION PROGRAM | \$ 20,553 | 25,907 | 24,000 | 21,247 | 25,000 | 25,000 | 25,000 | |
| 50-380-810 | INTEREST INCOME | \$ - | | | 24,227 | 34,000 | 35,000 | 35,000 | |
| 50-380-930 | RENTAL INCOME | \$ 167 | | | | | | | |
| 50-390-940 | LATE FEES & PENALTIES | \$ 22,542 | 29,107 | 26,780 | 26,091 | 32,000 | 20,000 | 20,000 | |
| 50-390-950 | FORFEITED DEPOSITS | | | | | | | | |
| 50-390-980 | INTERIM FINANCING - CONSTRUCTION | \$ - | | 8,000,000 | 7,126,078 | 9,100,000 | 9,347,526 | 9,347,526 | |
| 50-390-990 | MISCELLANEOUS INCOME | \$ 1,152 | 1,300 | 1,000 | 1,100 | 1,500 | 1,500 | 1,500 | |
| TBD | TRANSFERS IN - GENERAL FUND | \$ - | | | | | 400,000 | 400,000 | |
| 50-480-200 | TRANSFERS IN - SDC FUND | | | | | | | | |
| TOTAL FUND RESOURCES | | 1,677,877 | 1,830,798 | 18,444,985 | 8,485,934 | 10,655,482 | 11,418,701 | 11,418,701 | - |
| PERSONNEL SERVICES | | | | | | | | | |
| 50-510-1100 | REGULAR PAYROLL | \$ 133,389 | 159,093 | 237,692 | 128,488 | 212,005 | 275,166 | 275,166 | |
| 50-510-1150 | OVERTIME WAGES | \$ 916 | 1,228 | 35,654 | 465 | 767 | 41,274 | 41,274 | |
| 50-510-1420 | SOCIAL SECURITY/MEDICARE | \$ 10,857 | 17,978 | 18,184 | 12,249 | 20,211 | 19,354 | 19,354 | |
| 50-510-1440 | STATE UNEMPLOYMENT | \$ 3,313 | 3,157 | 6,418 | 2,404 | 3,967 | 7,590 | 7,590 | |
| 50-510-1460 | WORKERS COMP ASSESSMENT | \$ 72 | 231 | 4,001 | 863 | 1,424 | 4,006 | 4,006 | |
| 50-510-1800 | HEALTH INSURANCE | \$ 27,419 | 37,474 | 54,600 | 34,383 | 56,732 | 70,200 | 70,200 | |
| 50-510-1900 | RETIREMENT BENEFITS | \$ 7,942 | 7,489 | 14,261 | 14,580 | 24,057 | 15,180 | 15,180 | |
| TOTAL PERSONNEL SERVICES | | 183,908 | 226,650 | 370,810 | 193,432 | 319,163 | 432,770 | 432,770 | - |

WATER FUND

| | | FY 2020-21 | FY 2021-22 | FY 2022-23 | | | FY 2023-24 | | |
|---------------------------------------|--|----------------|----------------|-------------------|------------------|------------------|------------------|------------------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD March 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| MATERIALS & SERVICES | | | | | | | | | |
| 50-520-2050 | ACCOUNTING AUDIT | \$ 4,637 | 3,500 | 3,815 | 3,995 | 3,995 | 4,395 | 4,395 | |
| 50-520-2080 | ADVERTISING EXPENSE | \$ 28 | 1,193 | 1,500 | 97 | 1,000 | 2,000 | 2,000 | |
| 50-520-2145 | BACKFLOW TESTING | \$ 7,063 | 5,088 | 11,000 | 7,381 | 10,000 | 10,000 | 10,000 | |
| 50-520-2150 | BANK FEES | \$ 5,209 | 3,771 | 5,000 | 3,125 | 4,800 | 5,500 | 5,500 | |
| 50-520-2180 | CLEANING/JANITORIAL | \$ 2,037 | 701 | 2,500 | 113 | 113 | 5,000 | 5,000 | |
| 50-520-2250 | CONTRACTED SERVICES | \$ 11,506 | 4,858 | 22,000 | 1,844 | | 20,000 | 20,000 | |
| 50-520-2320 | DAMAGE RELIEF FUNDS | | | 5,000 | | | | | |
| 50-520-2325 | ENGINEERING COSTS | \$ 4,365 | 438 | 20,000 | | | 10,000 | 10,000 | |
| 50-520-2350 | FUEL | \$ 1,476 | 3,690 | 4,000 | 2,891 | 7,500 | 9,000 | 9,000 | |
| 50-520-2375 | FOREST FIRE PROTECTION | \$ 72 | 2,205 | 2,500 | 837 | 1,500 | 1,500 | 1,500 | |
| 50-520-2400 | INSURANCE | \$ 6,738 | 7,101 | 9,000 | 8,809 | 10,000 | 12,000 | 12,000 | |
| 50-520-2520 | IT - SOFTWARE & SUPPORT | \$ 12,068 | 10,732 | 13,500 | 12,070 | 15,000 | 25,000 | 25,000 | |
| 50-520-2550 | LAB TESTING | \$ 3,237 | 2,221 | 4,000 | 1,194 | 2,500 | 4,500 | 4,500 | |
| 50-520-2600 | LEGAL FEES EXPENSE | \$ 5,850 | 2,190 | 12,000 | 3,110 | 8,000 | 15,000 | 15,000 | |
| 50-520-2650 | LICENSE & PERMITS | \$ 1,134 | 846 | 1,500 | | | | | |
| 50-520-2700 | MEETINGS/TRAVEL/TRAINING | \$ 86 | 1,624 | 3,000 | 423 | 1,500 | 6,000 | 6,000 | |
| 50-520-2720 | MEMBERSHIP & DUES | \$ 1,059 | 524 | 2,000 | 2,035 | 4,500 | 7,000 | 7,000 | |
| 50-520-2750 | OFFICE SUPPLIES/COPIER | | 999 | 6,300 | 816 | 1,800 | 3,000 | 3,000 | |
| 50-520-2770 | POSTAGE FEES | | 3,062 | 3,500 | 2,799 | 4,700 | 5,500 | 5,500 | |
| 50-520-2840 | REPAIRS & MAINT - BUILDINGS | \$ 566 | 934 | 3,000 | 783 | 1,500 | 2,500 | 2,500 | |
| 50-520-2850 | REPAIRS & MAINT - EQUIPMENT | \$ 2,654 | 2,738 | 20,000 | 3,879 | 7,500 | 10,000 | 10,000 | |
| 50-520-2860 | REPAIRS & MAINT - MATERIALS | \$ 7,029 | 13,771 | 20,000 | 5,852 | 10,000 | 10,000 | 10,000 | |
| 50-520-2870 | REPAIRS & MAINT - VEHICLES | \$ 3,251 | 2,999 | 5,000 | 2,922 | 5,000 | 5,000 | 5,000 | |
| 50-520-2875 | REPAIRS & MAINT - METERS** | \$ 18,787 | 53,651 | 53,000 | 68,859 | 95,000 | 75,000 | 75,000 | |
| 50-520-2880 | SECURITY | \$ 270 | 480 | 500 | 240 | 240 | 1,000 | 1,000 | |
| 50-520-2900 | UTILITIES - GAS/ELECTRICITY | \$ 12,660 | 15,363 | 18,000 | 9,441 | 16,000 | 25,000 | 25,000 | |
| 50-520-2910 | UTILITIES - GARBAGE | \$ 329 | 224 | 500 | 955 | 1,500 | 2,000 | 2,000 | |
| 50-520-2920 | UTILITIES - TELEPHONE | \$ 3,670 | 4,103 | 4,500 | 2,789 | 5,000 | 5,500 | 5,500 | |
| 50-520-2990 | MISCELLANEOUS EXPENSE | \$ 1,609 | 4,212 | 15,000 | 2,240 | 4,500 | 5,000 | 5,000 | |
| TOTAL MATERIALS & SERVICES | | 124,700 | 153,218 | 271,615 | 149,499 | 223,148 | 286,395 | 286,395 | - |
| CAPITAL OUTLAY | | | | | | | | | |
| 50-550-5260 | EQUIPMENT PURCHASES | | | | 2,378 | 2,378 | 45,000 | 45,000 | |
| 50-550-5310 | NON-REIMBURSABLE EXPANSION COSTS | | | | 5,255 | 8,000 | 20,000 | 20,000 | |
| 50-550-5500 | CONSTRUCTION EXPENSE | | | 15,890,500 | 5,070,058 | 9,100,000 | 9,347,526 | 9,347,526 | |
| 50-550-5550 | ENGINEERING COSTS | | | | | | | | |
| 50-550-5610 | WATER MASTER PLAN UPDATE - CAGLE | | | | | | | | |
| 50-550-5650 | WATER MITIGATION CREDITS/RIGHTS | | | | | | 340,000 | 340,000 | |
| 50-550-5675 | ENGINEERING DESIGN FOR WATER SYSTEM IMPR | 178,718 | 551,880 | | | | | | |
| TOTAL CAPITAL OUTLAY | | 178,718 | 551,880 | 15,890,500 | 5,077,691 | 9,110,378 | 9,752,526 | 9,752,526 | - |

WATER FUND

| | | FY 2020-21 | FY 2021-22 | FY 2022-23 | | | FY 2023-24 | | |
|------------------------------------|--|----------------|------------------|-------------------|------------------|------------------|-------------------|-------------------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD March 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| DEBT SERVICE | | | | | | | | | |
| 50-560-6150 | LOAN PAYMENTS - PRINCIPAL | \$ 74,252 | 153,002 | 156,696 | 77,881 | 156,696 | 158,578 | 158,578 | |
| 50-560-6160 | LOAN PAYMENTS - INTEREST | \$ 22,282 | 40,066 | 36,372 | 18,653 | 36,372 | 34,495 | 34,495 | |
| 50-560-6200 | DEBT REFUNDING EXPENSE | | | | | | | | |
| | TOTAL DEBT SERVICE | 96,534 | 193,068 | 193,068 | 96,534 | 193,068 | 193,073 | 193,073 | - |
| INTERFUND TRANSFERS - OUT | | | | | | | | | |
| 50-780-1000 | TRANSFERS OUT - GENERAL FUND | | | | | | | | |
| 50-780-2600 | TRANSFER OUT - RESERVE FUND | 176,000 | | | | | | | |
| 50-780-3100 | TRANSFER OUT - DEBT RESERVE FUND | | | | | | | | |
| 50-780-4100 | TRANSFERS OUT - SDC FUND | | | | | | | | |
| | TOTAL INTERFUND TRANSFERS - OUT | 176,000 | - | - | - | - | - | - | - |
| SPECIAL PAYMENTS | | | | | | | | | |
| 50-800-1000 | SPECIAL PAYMENTS | | | 200,000 | | | | | |
| | TOTAL SPECIAL PAYMENTS | - | - | 200,000 | - | - | - | - | - |
| CONTINGENCY | | | | | | | | | |
| 50-910-1000 | CONTINGENCY | | | 205,000 | | | 200,000 | 200,000 | |
| | TOTAL CONTINGENCY | - | - | 205,000 | - | - | 200,000 | 200,000 | - |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | | |
| 50-990-1000 | UNAPPR. ENDING FUND BALANCE | | | 1,313,992 | | | 553,937 | 553,937 | |
| | TOTAL UNAPPR. ENDING FUND BALANCE | - | - | 1,313,992 | - | - | 553,937 | 553,937 | - |
| | TOTAL FUND REQUIREMENTS | 759,860 | 1,124,816 | 18,444,985 | 5,517,156 | 9,845,757 | 11,418,701 | 11,418,701 | - |
| | NET RESOURCES OVER REQUIREMENTS | 918,017 | 705,982 | - | 2,968,778 | 809,725 | - | - | - |

Sewer Fund

**CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2023-24**

SEWER FUND

| | | FY 2020-21 | FY 2021-22 | FY 2022-23 | | | FY 2023-24 | | |
|---------------------------------|----------------------------------|------------------|------------------|-------------------|------------------|------------------|-------------------|-------------------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD March 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| 52-301-100 | BEGINNING FUND BALANCE | \$ 984,795 | 1,181,639 | 1,256,081 | 1,335,222 | 1,335,222 | 1,661,094 | 1,661,094 | |
| 52-330-390 | SEWER GRANTS | \$ - | | 5,302,500 | | | | | |
| 52-340-480 | SEWER SERVICE | \$ 430,816 | 617,483 | 664,217 | 478,735 | 635,000 | 700,000 | 700,000 | |
| 52-340-485 | SEPTIC SERVICE RECEIVED | \$ 120,316 | 103,734 | 118,000 | 47,351 | 55,000 | 100,000 | 100,000 | |
| 52-340-487 | GREASE TRAP PUMPING | | | | | | | | |
| 52-380-810 | INTEREST INCOME | | | | 6,023 | 9,035 | 10,000 | 10,000 | |
| 52-390-990 | MISCELLANEOUS INCOME | | | 5,000 | 375 | 375 | 500 | 500 | |
| 50-390-995 | INTERIM FINANCING - CONSTRUCTION | | | 13,000,000 | 960,548 | 7,000,000 | 11,302,500 | 11,302,500 | |
| 52-480-100 | TRANSFERS IN - GENERAL FUND | \$ - | | 215,000 | 215,000 | 215,000 | | | |
| 52-480-200 | TRANSFERS IN - SDC FUND | | 268,793 | | | | | | |
| TOTAL FUND RESOURCES | | 1,535,927 | 2,171,649 | 20,560,798 | 3,043,254 | 9,249,632 | 13,774,094 | 13,774,094 | - |
| PERSONNEL SERVICES | | | | | | | | | |
| 52-510-1100 | REGULAR PAYROLL | \$ 133,389 | 159,093 | 237,692 | 128,486 | 212,002 | 275,149 | 275,149 | |
| 52-510-1150 | OVERTIME WAGES | \$ 916 | 1,228 | 35,654 | 465 | 767 | 44,593 | 44,593 | |
| 52-510-1420 | SOCIAL SECURITY/MEDICARE | \$ 10,857 | 17,980 | 18,184 | 12,249 | 20,211 | 19,354 | 19,354 | |
| 52-510-1440 | STATE UNEMPLOYMENT | \$ 3,313 | 3,157 | 6,418 | 2,404 | 3,967 | 7,590 | 7,590 | |
| 52-510-1460 | WORKERS COMP ASSESSMENT | \$ 71 | 320 | 3,016 | 863 | 1,424 | 3,720 | 3,720 | |
| 52-510-1800 | HEALTH INSURANCE | \$ 27,419 | 37,474 | 54,600 | 34,382 | 56,730 | 70,200 | 70,200 | |
| 52-510-1900 | RETIREMENT BENEFITS | \$ 7,941 | 7,489 | 14,261 | 14,958 | 24,681 | 15,180 | 15,180 | |
| TOTAL PERSONNEL SERVICES | | 183,906 | 226,741 | 369,825 | 193,807 | 319,782 | 435,786 | 435,786 | - |

SEWER FUND

| | | FY 2020-21 | FY 2021-22 | FY 2022-23 | | | FY 2023-24 | | |
|---------------------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YTD March 2023 | Projection | PROPOSED | APPROVED | ADOPTED |
| MATERIALS & SERVICES | | | | | | | | | |
| 52-520-2050 | ACCOUNTING/AUDIT | \$ 4,638 | 3,500 | 3,815 | 5,260 | 5,260 | 5,786 | 5,786 | |
| 52-520-2080 | ADVERTISING EXPENSES | \$ 28 | 1,193 | 2,000 | 97 | 1,500 | 2,000 | 2,000 | |
| 52-520-2150 | BANK FEES | \$ 5,568 | 3,383 | 5,260 | 3,125 | 4,800 | 5,500 | 5,500 | |
| 52-520-2180 | CLEANING/JANITORIAL | \$ 2,037 | 701 | 2,500 | 113 | 113 | 5,000 | 5,000 | |
| 52-520-2250 | CONTRACTED SERVICES | \$ 28,317 | 18,736 | 40,000 | 9,796 | 17,000 | 35,000 | 35,000 | |
| 52-520-2255 | DAMAGE RELIEF FUNDS | \$ - | | 5,000 | | | | | |
| 52-520-2325 | ENGINEERING COSTS | \$ 240 | 4,684 | 15,000 | | | 10,000 | 10,000 | |
| 52-520-2350 | FUEL | \$ 1,439 | 4,483 | 4,000 | 4,602 | 7,500 | 9,000 | 9,000 | |
| 52-520-2375 | FOREST FIRE PROTECTION FEE | \$ 615 | 2,788 | 4,500 | 5,483 | 5,483 | 6,200 | 6,200 | |
| 52-520-2400 | INSURANCE | \$ 18,530 | 19,527 | 22,000 | 24,225 | 24,225 | 27,000 | 27,000 | |
| 52-520-2520 | IT - SOFTWARE & SUPPORT | \$ 11,749 | 11,068 | 14,000 | 9,606 | 13,000 | 16,000 | 16,000 | |
| 52-520-2550 | LAB TESTING | \$ 4,318 | 7,667 | 8,000 | 8,317 | 13,000 | 25,000 | 25,000 | |
| 52-520-2600 | LEGAL FEES EXPENSE | \$ 7,850 | 2,465 | 9,750 | 3,310 | 12,000 | 15,000 | 15,000 | |
| 52-520-2700 | MEETINGS/TRAVEL/TRAINING | \$ 1,175 | 1,883 | 3,000 | 1,208 | 2,800 | 6,000 | 6,000 | |
| 52-520-2720 | MEMBERSHIP & DUES | \$ 1,355 | 5,105 | 3,000 | 2,715 | 3,000 | 3,500 | 3,500 | |
| 52-520-2750 | OFFICE SUPPLIES/COPIER | \$ 5,251 | 1,025 | 5,000 | 936 | 1,800 | 2,000 | 2,000 | |
| 52-520-2770 | POSTAGE FEES | \$ 2,260 | 3,141 | 3,200 | 2,807 | 4,500 | 5,500 | 5,500 | |
| 52-520-2840 | REPAIRS & MAINT - BUILDINGS | \$ 1,541 | 1,263 | 3,000 | 8,029 | 8,029 | 10,000 | 10,000 | |
| 52-520-2850 | REPAIRS & MAINT - EQUIPMENT | \$ 10,553 | 6,502 | 37,500 | 3,424 | 7,500 | 35,000 | 35,000 | |
| 52-520-2860 | REPAIRS & MAINT - MATERIALS | \$ 13,971 | 13,370 | 37,500 | 9,301 | 12,000 | 35,000 | 35,000 | |
| 52-520-2870 | REPAIRS & MAINT - VEHICLE | \$ 3,840 | 4,094 | 6,500 | 3,105 | 5,000 | 7,500 | 7,500 | |
| 52-520-2871 | REPAIRS & MAINT - PUMPS | \$ 5,079 | 9,294 | | | | | | |
| 52-520-2875 | REPAIRS & MAINT - PUMPS | | 17,281 | 22,500 | 21,560 | 25,000 | 35,000 | 35,000 | |
| 52-520-2880 | SECURITY | \$ 270 | 480 | 600 | 300 | 300 | 700 | 700 | |
| 52-520-2900 | UTILITIES - GAS/ELECTRICITY | \$ 33,410 | 38,562 | 42,000 | 24,301 | 38,000 | 45,000 | 45,000 | |
| 52-520-2910 | UTILITIES - GARBAGE | \$ 1,292 | 811 | 2,500 | 955 | 1,600 | 2,000 | 2,000 | |
| 52-520-2920 | UTILITIES - TELEPHONE | \$ 3,670 | 4,520 | 5,000 | 2,789 | 4,500 | 5,000 | 5,000 | |
| 52-520-2990 | MISCELLANEOUS EXPENSE | \$ 1,386 | 946 | 1,500 | 2,863 | 3,200 | 3,500 | 3,500 | |
| TOTAL MATERIALS & SERVICES | | 170,382 | 188,472 | 308,625 | 158,227 | 221,110 | 357,186 | 357,186 | - |

SEWER FUND

| | FY 2020-21 ACTUALS | FY 2021-22 ACTUALS | FY 2022-23 | | | FY 2023-24 | | ADOPTED |
|------------------------------------|--|-----------------------|------------------|-------------------|------------------|------------------|-------------------|----------|
| | | | BUDGET | YTD March 2023 | Projection | PROPOSED | APPROVED | |
| CAPITAL OUTLAY | | | | | | | | |
| 52-550-5230 | LAND PURCHASE | | | | | | | |
| 52-550-5235 | LANDSCAPE COSTS | | | | | | | |
| 52-550-5260 | EQUIPMENT PURCHASES | 112,410 | 20,000 | 2,378 | 2,378 | 45,000 | 45,000 | |
| 52-550-5320 | NON-REIMBURSABLE PROJECT COSTS | | 550,000 | 4,379 | 7,500 | 20,000 | 20,000 | |
| 52-550-5500 | CONSTRUCTION EXPENSE | | 18,302,500 | 1,033,935 | 7,000,000 | 11,302,500 | 11,302,500 | |
| 52-550-5610 | SEWER MASTER PLAN UPDATE - CAGLE | | | | | | | |
| 52-550-5650 | ENGINEERING DESIGN - SYS IMPR | 26,146 | | 37,768 | 37,768 | | | |
| 52-550-5700 | ENGINEERING DESIGN FOR WW SYSTEM IMPR | 13,865 | | | | | | |
| | TOTAL CAPITAL OUTLAY | - | 18,872,500 | 1,078,460 | 7,047,646 | 11,367,500 | 11,367,500 | - |
| INTERFUND TRANSFERS - OUT | | | | | | | | |
| 52-780-1000 | TRANSFERS OUT - GENERAL FUND | | | | | | | |
| 52-780-2600 | TRANSFERS OUT - RESERVE FUND | | | | | 300,000 | 300,000 | |
| 52-780-4100 | TRANSFERS OUT - SDC FUND | | | | | 350,000 | 350,000 | |
| | TOTAL INTERFUND TRANSFERS - OUT | - | - | - | - | 650,000 | 650,000 | - |
| SPECIAL PAYMENTS | | | | | | | | |
| 52-800-1000 | SPECIAL PAYMENTS | 268,793 | 471,813 | | | 150,000 | 150,000 | |
| | TOTAL SPECIAL PAYMENTS | - | 471,813 | - | - | 150,000 | 150,000 | - |
| CONTINGENCY | | | | | | | | |
| 52-910-1000 | CONTINGENCY | | 300,000 | | | 400,000 | 400,000 | |
| | TOTAL CONTINGENCY | - | 300,000 | - | - | 400,000 | 400,000 | - |
| UNAPPR. ENDING FUND BALANCE | | | | | | | | |
| 52-990-1000 | UNAPPR. ENDING FUND BALANCE | | 238,035 | | | 413,622 | 413,622 | |
| | TOTAL UNAPPR. ENDING FUND BALANCE | - | 238,035 | - | - | 413,622 | 413,622 | - |
| | TOTAL FUND REQUIREMENTS | 354,288 | 836,427 | 20,560,798 | 1,430,494 | 7,588,538 | 13,774,094 | - |
| | NET RESOURCES OVER REQUIREMENTS | 1,181,639 | 1,335,222 | - | 1,612,760 | 1,661,094 | - | - |

Glossary

Glossary of Municipal Finance Terms

Accrual basis. Method of accounting recognizing transactions when they occur without regard toward cash flow timing [ORS 294.311(1)].

Activity. That portion of the work of an organizational unit relating to a specific function or class of functions, a project or program, a subproject or subprogram, or any convenient division of these [ORS 294.311 (2)].

Adopted budget. Financial plan that is the basis for appropriations. Adopted by the governing body [ORS 294.456].

Ad valorem tax. A property tax computed as a percentage of the value of taxable property. See “Assessed Value.”

Appropriation. Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body [ORS 294.311(3)].

Approved budget. The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing [ORS 294.428].

Assessed value. The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property’s maximum assessed value or real market value. The growth is limited to 3% unless an exception applies (e.g., new or enlarged structure).

Assessment date. The date on which the real market value of property is set—January 1. **Audit.** The annual review and appraisal of a municipal corporation’s accounts and fiscal affairs conducted by an accountant under contract or the Secretary of State [ORS 297.425].

Audit report. A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government’s financial statements, and compliance with requirements, orders and regulations.

Bequest. A gift by will of personal property; a legacy. **Biennial budget.** A budget for a 24-month period.

Billing rate. A district’s tax rate used to compute ad valorem taxes for each property. The billing rate is expressed in dollars per \$1,000 of assessed property value.

Budget. Written document showing the local government’s comprehensive financial plan for one fiscal year or biennium. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year [ORS 294.311(5)].

Budget committee. Fiscal planning board of a local government, consisting of the governing body plus an equal number of registered voters appointed from the district [ORS 294.414]. **Proposed Budget Fiscal Budget message.** Written explanation of a local government’s budget and financial policies, including any changes from the prior fiscal year. It is prepared and presented under the direction of the executive officer or chairperson of the governing body [ORS 294.403].

Budget officer. Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget [ORS 294.331].

Budget period. For local governments on a biennial budget, the 24-month period beginning July 1 and ending June 30 of the second following calendar year. See also “Fiscal year.”

Budget transfers. Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

CDP: Community Development Project

Capital outlay. Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

Capital projects fund. A fund used to account for resources, such as bond sale proceeds, and expenditures to be used for major capital item purchase or construction [OAR 150-294.352(1)].

Cash basis. System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid [ORS 294.311(9)].

Category of limitation. The three categories of taxes on property for the purpose of the constitutional limits - education, general government, excluded from limitation [ORS 310.150].

Compression. A reduction in taxes required by Measure 5 (1990) property tax limits. Compression is computed on a property-by-property basis, and is first applied towards local option tax levies, then permanent rate levies.

Consolidated billing tax rate. The consolidated billing tax rate is the combined total of the billing rates for all taxing districts in a limitation category in the code area but does not include the billing rate for any urban renewal special levies or non-ad valorem taxes, fees, or other charges.

Constitutional limits. The maximum amount of tax on property that can be collected from an individual property for education and for other government activities (Art. XI, sect. 11b, Or Const.).

Contingency. An amount appropriated in anticipation that some operating expenditures will become necessary which cannot be foreseen and planned in the budget. A general operating fund may contain one line for operating contingency [ORS 294.388].

Debt service fund. A fund established to account for payment of general long-term debt principal and interest [OAR 150-294.352 (1)].

Devise. A gift by will of the donor of real property.

District. See "Local government." A local government entity that imposes property taxes (e.g. county, city, K-12 school district).

Division of tax. Division of tax refers to the process of, and revenue from, apportioning tax to urban renewal agencies based on the relationship of the excess to frozen value, a.k.a. tax increment revenue.

Double majority. A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question. (Any March or September Election)

Education category. The limitation category for taxes that will be used to support the public school system and that are not used to pay exempt bonded indebtedness [ORS 310.150(1)(b)]

Encumbrance. An obligation chargeable to an appropriation and for which part of the appropriation is reserved [ORS 294.311(13)].

Enterprise fund. A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Examples of enterprise funds are those for water, gas, and electric utilities, swimming pools, airports, parking garages, transit systems, and ports [OAR 150-294.352(1)].

Excluded from limitation category. The category for taxes used to pay principal and interest on exempt bonded indebtedness [ORS 310.150(1)(a)].

Exempt bonded indebtedness. 1) Bonded indebtedness authorized by a specific provision of the Oregon Constitution, or 2) bonded indebtedness issued as a general obligation on or before November 6, 1990, incurred for capital construction or capital improvements, or 3) bonded indebtedness issued as a general obligation after November 6, 1990, incurred for capital construction or capital improvements with the approval of the electors of the local government. Bonded indebtedness issued to refund or re-finance 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].