

City of La Pine Budget 2014 – 2015

City of La Pine

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Budget Committee And Staff Members

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Stu Martinez, Council President

Karen Ward, Council

Kathy Agan, Council

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City Staff

Rick Allen - Interim City Manager, City Recorder and Budget Officer

Jeremy Green - City Attorney

Deborah McMahon - Planning Director

Scott Perkins - Public Works Manager

Summer Sears - CPA Financial Consultant

Ashley Williams - Utility Billing Specialist

Patti Morgan - Administrative Assistant

John Bales - Utility Worker I

Mike Ward - Utility Worker I



CITY OF LA PINE

Mayor

Ken Mulenex

Council Members

Greg Jones

Stu Martinez

Kathy Agan

Karen Ward

April 27, 2014

Budget Message

To: La Pine Budget Committee Members and Citizens of La Pine

From: Rick Allen, Interim City Manager, Finance Director, City Recorder & Budget Officer

Subject: City of La Pine Budget Fiscal Year 2014-15

This budget I am proposing for the fiscal year 2014-15 is built upon the base that has been established over the last few years. As the City has matured it has taken steps that have been appropriate within its budget limitations while understanding the expectations of the residents and attempting to strike a balance that works for the community.

You will notice some resources from new programs such as Business Licenses and Community Development fees this year. However its not to the level as in the past, as the City matures, changes in revenue will stabilize with less upward movement and will begin to suffer the ups and downs of other public entities. The same can be said for the expense side of the budget. You are going to notice less ability to react to programs, projects or requests that have not been planned out, funding secured and part of a longer term strategy. This is actually good, but will cause some frustration amongst the council and community that has been accustomed to a more fluid approach.

The major area that we must prioritize is the financial management and systems required to operate the city according to acceptable accounting practices for a public entity. The previous two years lacked many of those practices and it proved problematic for the City has it spent a disproportional amount of time correcting past accounting problems. This is a dangerous situation that must be corrected in 2014-15, its importance must take precedence over all other issues.

Currently we have made great strides moving forward, that must continue and go deeper into the next level of systems that need established for the long term. These include ordinance and resolution revisions bringing our water and sewer regulations to meet current best practices. Another area is salary schedule for staff, currently it's not formalized and leads to frustrations for management and employees working for the City. Other areas include inventory of

equipment with depreciation schedules that are required for auditing purposes. When this budget year is complete all systems should be in place for the future providing the proper staff is retained to manage them.

The other area that will be new this year is the creation of the Urban Renewal District. That will take effect in the fall should the council authorize moving forward as planned. There will be minimal money to spend toward the plan but it will give the council and community some direction ahead for the next many years. Its impact will be significant, however it takes years to materialize. Most of you will be retired from the budget committee and council when the benefits are felt, but you can feel proud about being the ones that helped initiate it.

I have outlined below the major changes in this year's budget so the entire Budget Committee and public can understand the path ahead as outlined by staff. Ashely Williams, Scott Perkins, Patti Morgan and Summer Sears have truly worked as a team to help us through this year that has allowed me to present this budget to you and the community. If you have any questions please feel free to contact me via phone or email, rlallen@ci.la.pine.or.us or 541-536-1432.



Rick Allen, Budget Officer
Interim City Manager

General Fund

Property Tax Values and Tax Rates

The City of La Pine has an approved maximum tax rate of \$1.98 per thousand of assessed value. Last year the Budget Committee approved an increase to \$1.93. This budget has not contemplated any increase in the tax rate for 2014-15 year.

As the markets are slowly turning around in the La Pine area, we are anticipating some increase in tax values. The County Assessor has estimated an increase of 3% - 5.5% in the City. For this budget I have used the conservative estimate of 3% increase in values. Our current tax assessed value is \$124,771,675 with anticipated value next year of \$128,514,825. The will increase our estimated revenue from property taxes by \$5,000 this year.

The trend of higher values should continue for the next few years after suffering losses in the previous years. Since La Pine was not formed until the downturn had begun, the timing had somewhat insulated La Pine from major impacts up or down as the rest of the region went from boom to bust.

\$1.93 Rate estimated to raise \$229,431.00 in tax dollars (10-310-110)

Business License Revenue

The City Council approved an Ordinance implementing a Business License beginning July 1, 2014. With no history on the number of businesses expected to register staff has estimated the income very conservatively at \$5,000 for this fiscal year. Within in 2-3 years it estimated to be double that amount however there is a phased in timeline for compliance. Recent history in Bend showed it took time to gain compliance and understanding of the new license. The annual rate is \$45 per year with nonprofit and community groups no charge.

\$5,000 is located in the General Fund Resources (10-320-230)

Rental Income Revenue – Cell Tower

The La Pine Sewer District had a contract on a cell tower located on its property that is now owned by the City of La Pine. The annual income is budgeted at \$11,000 based on a long term contract. In the previous budget year that income was listed as income in the sewer fund, however under the City its no longer specific to the sewer district and has been moved more accurately to the General Fund of the City.

\$11,000 General Fund Resources (10-390-932)

Transfer in Revenue - Tourism Fund

Income based on last year actual receipts and the additional new rooms being constructed within the City will increase Transient Room Tax (TRT) for the budget year. Oregon law allows up to 30% of the TRT income to be transferred to the General Fund each year for general operations costs. That amount is estimated to increase by \$5,000 to \$27,000 for 2014-15.

\$27,000 General Fund Resources (10-480-220)

Accounting and Audit

The required audit expenses are being allocated between the various funds to share the costs equitably between the Sewer, Water and General Fund. In addition we have added funds for continued professional services contract to help the City continue constructing, managing and professionalizing all financial systems used by the City. The past two years has proven a deficiency in this area that must be improved on during this budget. As the budget officer and city manager this area should be a top priority for this year ahead. Staff is recommending \$48,000 be allocated for this purpose which includes the required audit contracts.

\$16,000 General Fund (10-520-2050)

\$16,000 Water Fund (50-520-2050)

\$16,000 Sewer Fund (50-520-2050)

\$48,000 Total Accounting and Audit Professional Services Contracts

City Improvements Projects (Business)

This is a new name and increased funding for a program the Council initiated three years ago under the name of City Improvement. Staff has added the name projects and highlighted Business in the name to give increased transparency to the public. When the Business License Ordinance was adopted the City gained support from the Chamber of Commerce if the funds were allocated to projects that improve business and the economic vitality in the City. In previous years \$5,000 was allocated and with the additional income from Businesses Licenses anticipated this fund was increased to \$10,000 to show the business owners that the commitment was serious and has been kept as promised.

\$10,000 General Fund (10-520-2175)

La Pine Economic Development (LED)

The City in partnership with Deschutes County did contract with Economic Development for Central Oregon (EDCO) for a new .5 FTE position that was assigned to La Pine / Sunriver area to manage industrial, business and commercial development in the area. The office is at City Hall, with in-kind contributions of office space, utilities, copy and other incidental services required to operate effectively at City Hall. The current staff member began work around November 2013.

The City has budgeted \$25,000 in this year's budget for the program. The original amount was \$22,500 with anticipated income from private sponsorships of \$2,500. To date no fundraising effort has taken place with the program off to a late start. The LED Advisory Committee is tasked with managing the fundraising efforts and more emphasis should be placed on the private / public partnership in this next budget cycle.

\$25,000 General Fund Materials and Services (10-520-2270)

Legal Fees

Legal fees should be charged to the various funds that require legal services. In this year's budget staff has split the fees between several funds that reasonably can be expected to require some level of legal services. The monthly statements from our legal team break out each task they perform, making it easy to allocate accurately. The following line items are in the Materials and Services section under Legal Fees in each fund listed below:

\$36,000 General Fund (10-520-2600)
\$ 6,000 Street Fund (21-520-2600)
\$ 2,500 Tourism Fund (22-520-2230)
\$ 5,000 Community Development (23-520-2600)
\$10,000 Water Fund (50-520-2600)
\$10,000 Sewer Fund (52-520-2600)
\$69,500 Total Legal Fees

La Pine Parks and Rodeo Project

Work in progress TBD

City Hall Future Capital Reserve Fund

A fund was created a few years back however was not funded for one year. The original plan was to save \$10,000 per year for 10 years to build up a reserve account of \$100,000 for major City Hall improvements, repairs or expansions as needed. Taking a small amount each year allowed the City to build the reserves over time not impacting the budget significantly. This year I have proposed adding \$15,000 to make up for the one year that no money was added to the reserve fund, this will bring our total to \$40,000. Future years its estimated the City can reduce the contribution to \$10,000 as you work to build the fund to the target of \$100,000.

\$40,000 "Reserved for Future Expenditures" General Fund (10-950-6000)

La Pine Community Cemetery Fund

This fund was created last year with no changes anticipated at this time.

Street Fund

Street Lights

This would fund additional street lighting to increase safety in neighborhoods as needed. The Council and Public Works Committee will work with staff to established locations with the most impact, with safety being the highest consideration.

\$10,000 Street Lights - Materials and Services Street Fund (21-550-5230)

Radar Trailer

This would purchase a trailer that public works would move around the City to slow down motorists. This is a public safety and quality of life issue important to the council and public works committee. The goal is to purchase one that will track speeds for better statistics on how fast vehicles are traveling.

\$10,000 Equipment Purchases - Materials and Services Street Fund (21-550-5260)

First Street Signalization Project

This is the project to install a traffic signal at First Street and Hwy 97 that will include other safety measure such as lighting, sidewalks, bike lane and storm drainage. ODOT is funding this with over \$1,000,000 that has been approved for construction. The City must pay for the streetscapes that include decorative lighting, plantings, benches, garbage receptacles along with the electrical and waterlines to service the project.

In the current year \$150,000 was set aside toward this project that is being carried forward into next fiscal year with an additional funding of \$100,000. The goal is \$300,000 available for the City share of the project with any excess revenue being carried forward to the next phase of sidewalks on US 97.

\$250,000 Reserve for Future Expenditures – Street Fund (21-950-6000)

Ashton Eaton Blvd (Hwy 97) Sidewalk and Streetscape Project STIP 2015-18)

ODOT will fund a major sidewalk project on the west side of the hwy between 1st and 6th Street for nearly \$1,000,000. Like the project above, the City will need to fund the improvements to create the streetscapes. In this budget staff has begun to build a fund of \$300,000 that will be required by setting aside \$75,000 in this budget.

\$75,000 Reserve for Future Expenditures – Street Fund (21-950-6000)

Cagle Road Rebuild Project

Cagle Road will require widening and a new base to function properly and provide a safe route for the public and school busses in the subdivision. Staff has estimated the cost at nearly \$200,000 to rebuild that road to a City level of standard with gravel. Pavement would be the next phase in the future, with no date outlined at this time. To achieve the goal staff has included \$40,000 in this budget to begin setting aside the required resources for the project.

\$40,000 Reserve for Future Expenditures – Street Fund (21-950-6000)

Combined this will provide \$400,000 in total to be set aside for future large projects that will be built in the next 2-5 years that are being leveraged by many times that amount. To achieve that the largest single transfer in the City budget from the general fund is into the Street Fund, as a priority of the City.

\$355,000 transfer into Street Fund (21-480-100)

Tourism Fund (Transient Room Tax)

This fund provides for resources and expenses related to tourism, community sponsorships and events in the greater La Pine area. The major source of revenue is Transient Room Tax (TRT) of \$90,000 (22-330-320). With 30% being transferred to the General Fund of \$27,000 (22-780-1000) that leaves a total of \$68,000 for funding services that meet the requirements of eligible programs and projects using TRT funding.

The bulk of these funds are paid directly to the La Pine Visitors Center (Chamber of Commerce) to support their operations \$52,000 (22-250-2200). The balance of the restricted funds are used for various events that promote the local economy and bring tourists to the area.

This year we have asked groups to make presentations to the Budget Committee for funding, we anticipate a list being constructed of tentatively approved requests. Not all of the funds should be allocated as requests come and go throughout the year, the list is a recommendation with the understanding it is subject to change based on estimated resources and other factors.

The Community Fund of \$5,000 (22-250-2220) is not restricted by any laws. The source of these funds is a direct transfer into the Tourism Fund from the General Fund (22-480-100) of an equal amount \$5,000. This year at the request of the Council the Rodeo and Frontier Days were given line items in the budget due to the importance of those events to the community, those events are eligible for restricted and non-restricted funding.

Community Development (Planning Services)

This is a new fund this year that will allow better tracking of our cost of operating the Community Development Department making this fund more transparent and easier to track.

The City assumed these services from Deschutes County in January of this year. With no history on revenue or expenses this is a starting place that will need monitored and updated as the program matures over the next few years.

To be on the safe side we estimated \$7,500 in planning fee income during the year. For this budget to balance the General Fund transferred \$35,000 (23-480-100) to support this department. Our Planning Director is on a contract and staff has estimated \$24,000 (23-520-2250) should be sufficient to fund code planning services and code enforcement costs. The total cost of operating the department in La Pine is estimated at \$42,500.

Reserve Fund Water/Sewer

This fund will allow the City to keep track of its reserves for future large projects in the utilities department. Resources in this fund are transferred from the Water and Sewer funds that are in excess of daily operational costs along with general maintenance.

These balances are the result of years of operating the funds by the two districts, however it is not known at this time if they are sufficient to meet the needs of the future. Our rate study due this fall will help us understand the needed requirements for the future.

\$200,000 Water Fund (26-480-500)

\$600,000 Sewer Fund (26-480-520)

Debt Reserve Fund

This fund sets aside the required reserves for the USDA loan on the water system. The loan requirement is to maintain a reserve equal to the annual debt payment on the loans. This fund will have no activity until the final debt payment in the future.

\$193,503 Transfers in Water Fund (31-480-500)

System Development Charges Fund (SDC)

This fund was created to separate out System Development Charges (SDC) that have been paid by development projects over the years. These funds are restricted by various laws and require being kept track of separately. In addition by having a stand alone fund, it provides transparency for the funds and allows the public a easier understanding of how these funds are used.

SDC's are one of the most controversial and miss understood charge that exists. The City of La Pine has undertaken a comprehensive review of the methodology used to charge SDC's for sewer and water. Currently La Pine does not charge a Transportation SDC however one will be established within the next year.

Water and Sewer Funds

Water revenue is estimated to remain the same in this budget, however there is a possibility of a new rate structure on January 1, 2015 based on the study currently under way. The results of that could change the revenue estimates for the second half of the fiscal year. All changes will be approved by the Council prior to implementation.

Staff has budgeted in two new (slightly used) trucks for the sewer and water departments to share. The current trucks are 25+ years old and the City lacks a service truck that has the required equipment to complete a task when they arrive on a service call. The costs have been split 50%-50% between the two funds. Staff anticipates spending less than the amount budgeted.

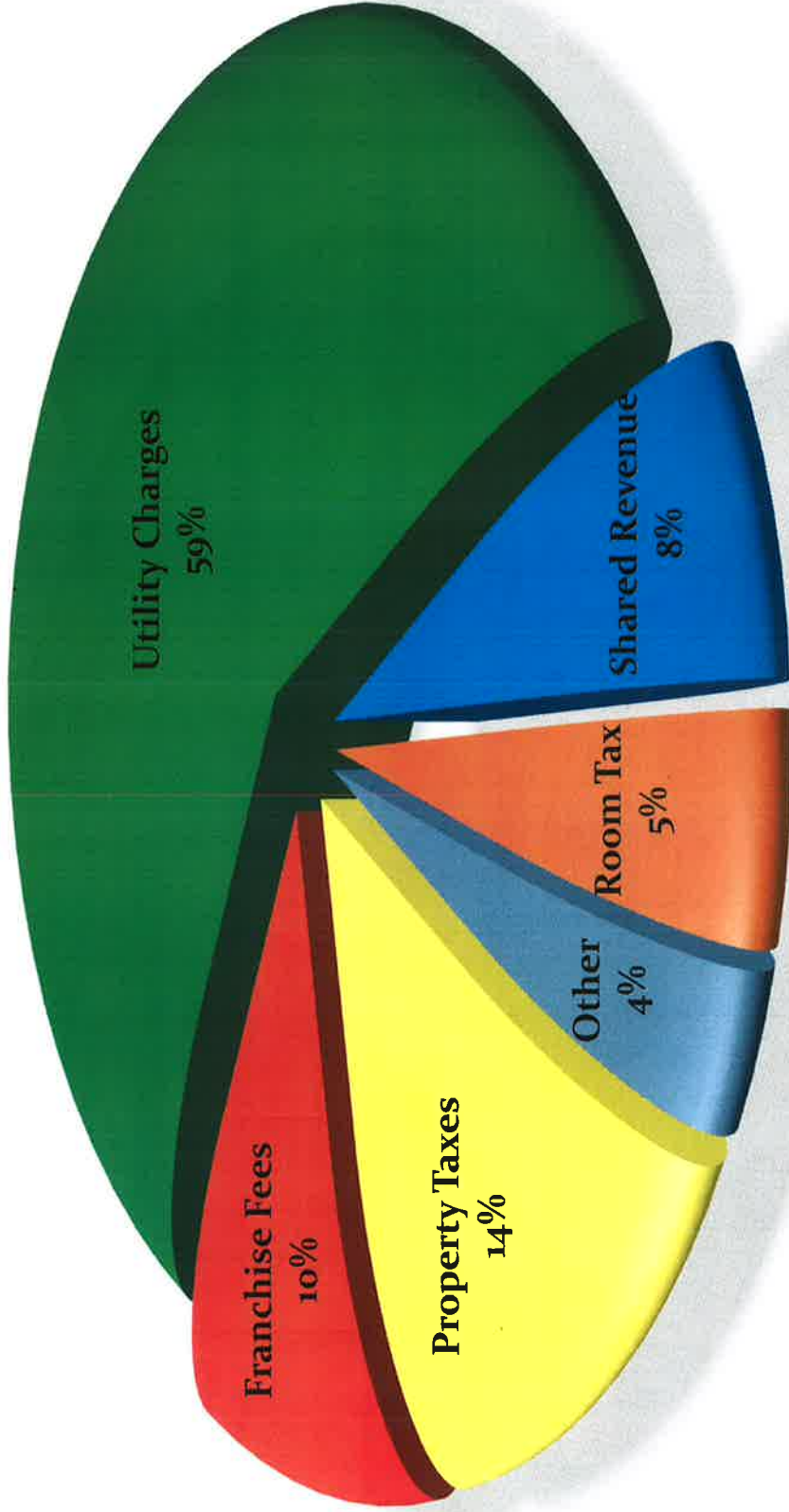
The Cagle subdivision will in the near future require sewer service along with water service at the same time. The current plans will be required to be updated with current costs and population forecasting.

\$30,000 Capital Outlay Equipment Purchases (50-550-5260 and 52-550-5260)

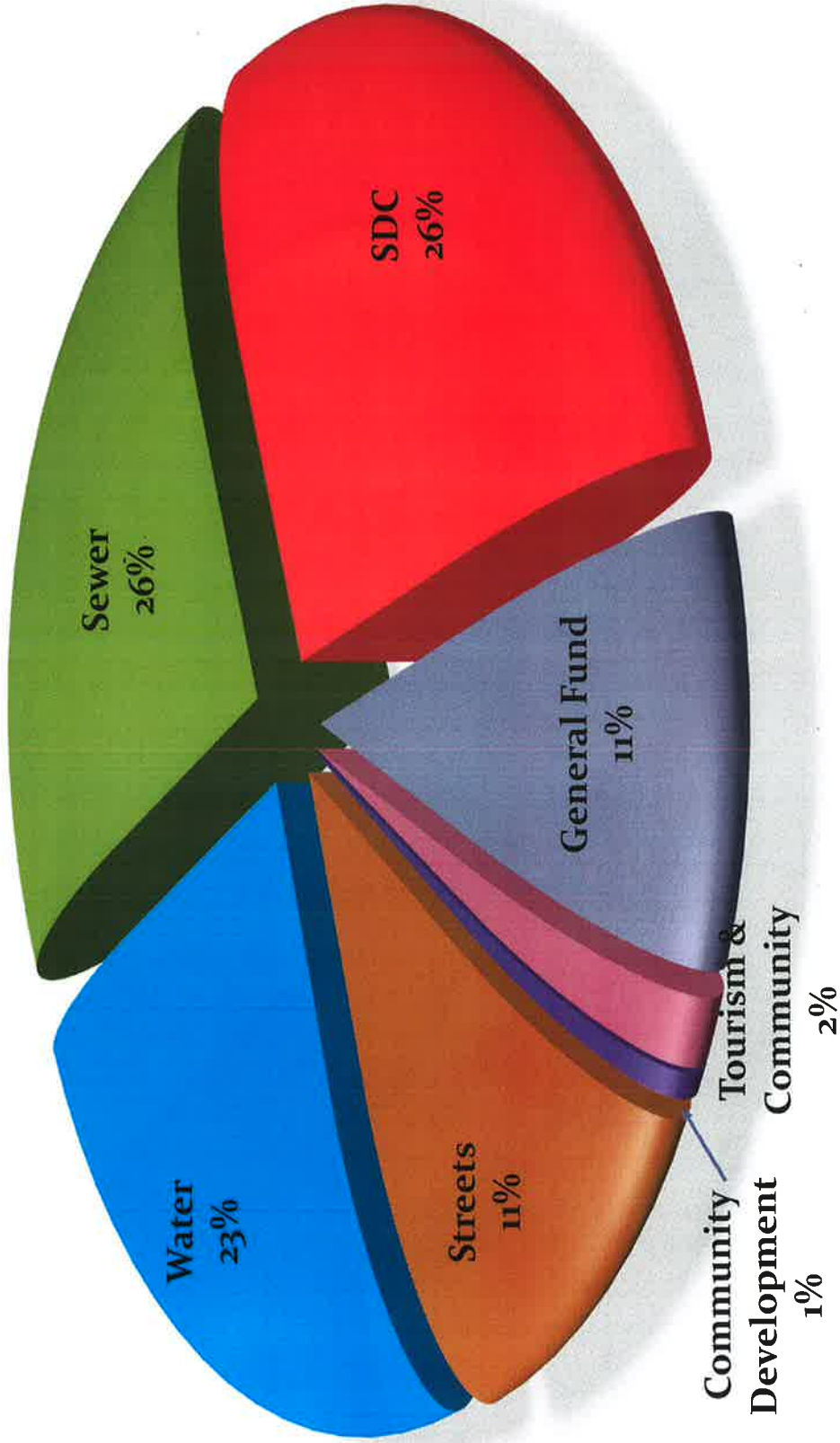
\$20,000 Capital Outlay Water / Sewer Plan Update – Cagle

The sewer revenue staff has lowered some based on the current trending of income this year. The items mentioned above are shared with the sewer fund. The rate study will provide information that will be used for rate adjustments later this fiscal year.

City Resources (Estimated +/-)

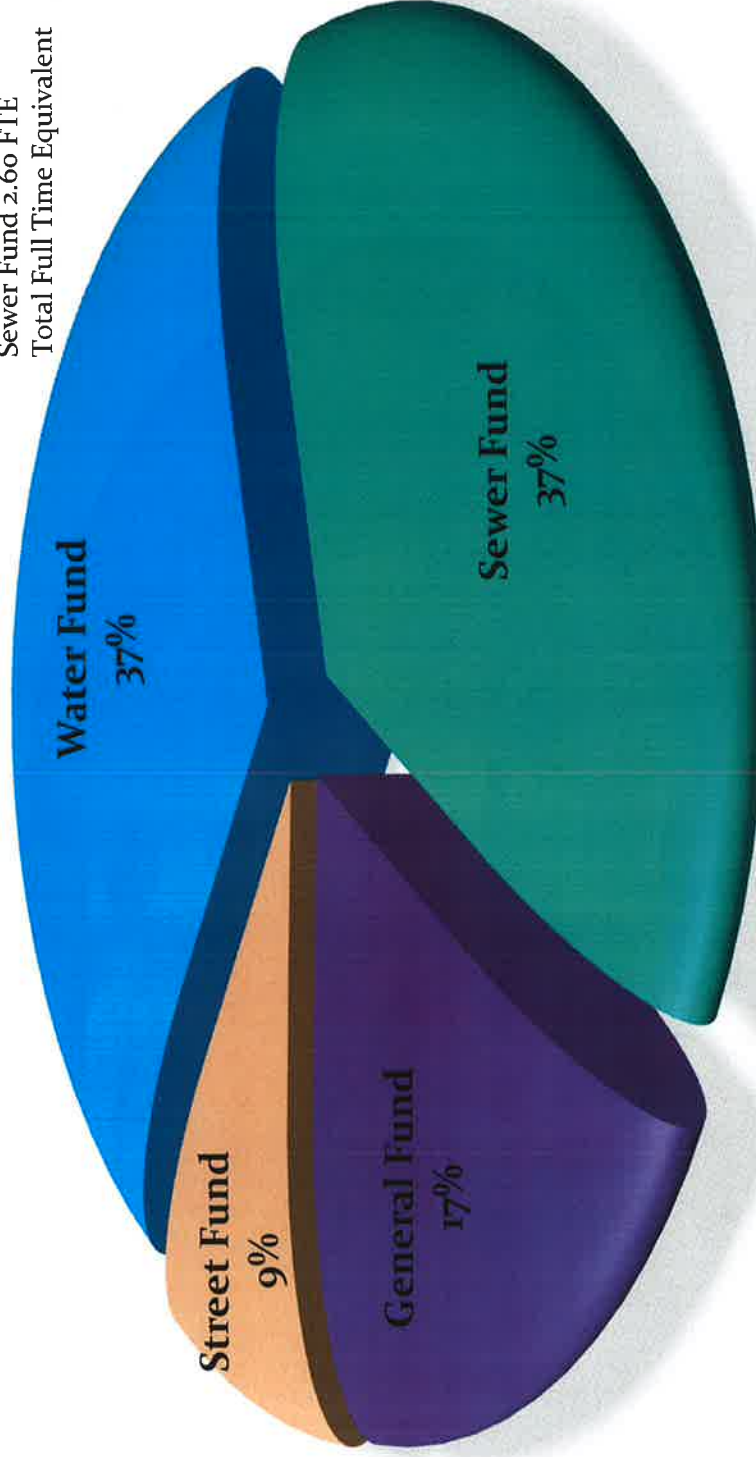


Resource Allocation



City Staff Distribution (FTE)

General Fund 1.2 FTE
Street Fund .60 FTE
Water Fund 2.60 FTE
Sewer Fund 2.60 FTE
Total Full Time Equivalent 7

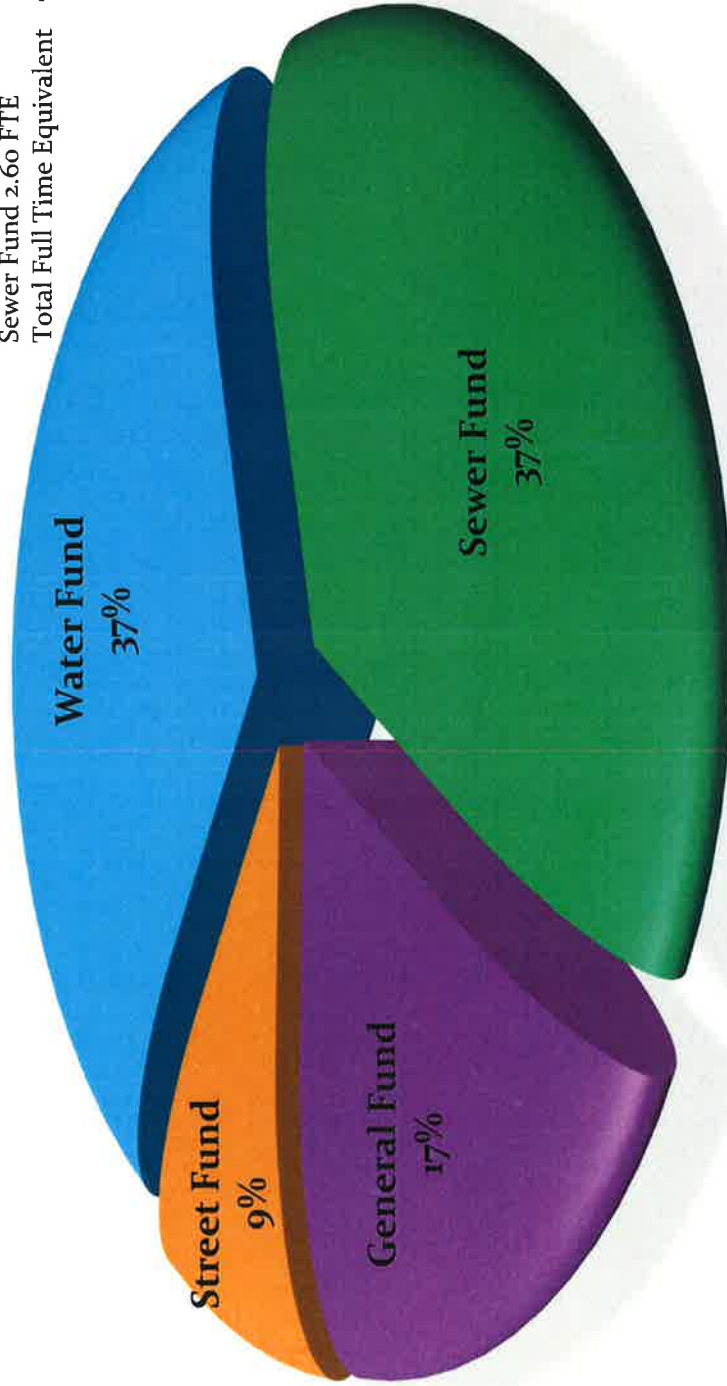


Payroll Distribution \$435,267.00



City Staff Distribution (FTE)

General Fund 1.2 FTE
Street Fund .60 FTE
Water Fund 2.60 FTE
Sewer Fund 2.60 FTE
Total Full Time Equivalent 7



CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2014-15

GENERAL FUND

	FY 2011-12	FY 2012-13	FY 2013-14		FY 2014-15
	ACTUALS	ACTUALS*	BUDGET	YTD thru Feb	PROPOSED
BEGINNING FUND BALANCE	356,705	306,519	315,000	430,667	489,731
10-310-110 PROPERTY TAXES - CURRENT	224,530	222,422	216,445	213,777	229,431
10-310-120 PROPERTY TAXES - PRIOR	-	11,305	4,000	6,382	5,000
10-320-210 OLCC RENEWAL FEE REVENUE	625	600	-	425	500
10-320-220 SOCIAL GAMING LICENSE	400	100	-	-	100
10-320-230 BUSINESS LICENSE REVENUES	-	-	-	-	5,000
10-330-310 CIGARETTE TAX REVENUES	2,373	2,374	2,000	1,416	2,000
10-330-315 LIQUOR TAX REVENUE	22,184	24,248	20,000	12,286	22,000
10-330-340 STATE SHARED REVENUE	20,425	27,669	21,900	12,215	22,000
10-330-350 ANNUAL LAND USE GRANT	1,000	-	1,000	1,000	1,000
10-330-355 ZONING GRANTS	40,000	-	-	-	-
10-330-390 GRANTS - MISCELLANEOUS	-	5,000	-	-	-
10-340-410 PLANNING FEES	-	-	5,000	3,550	5,000
10-350-510 FRANCHISE FEE - BEND COMMUN	105	303	295	94	250
10-350-515 FRANCHISE FEE - CASCADE N.G.	30,016	23,344	25,647	12,518	20,000
10-350-520 FRANCHISE FEE - CRESTVIEW CABL	8,347	7,814	8,320	4,492	7,500
10-350-525 FRANCHISE FEE - MID STATE ELEC	140,352	144,474	127,069	66,130	125,000
10-350-535 FRANCHISE FEE - QWEST COMM	8,111	7,274	8,444	3,554	7,000
10-350-540 FRANCHISE FEE - WILDERNESS GAR	20,562	17,423	20,225	12,507	17,000
10-380-810 INTEREST INCOME	845	312	75	247	250
10-390-930 RENTAL INCOME	14,185	16,161	15,612	11,986	16,000
10-390-932 RENTAL INCOME - TOWER	-	-	-	11,272	11,000
10-390-990 MISCELLANEOUS INCOME	1,040	10,887	-	205	-
10-480-220 TRANSFERS IN - TOURISM FUND	23,459	-	22,000	22,000	27,000
10-480-500 TRANSFERS IN - WATER FUND	-	-	12,000	12,000	12,000
10-480-520 TRANSFERS IN - SEWER FUND	-	-	12,000	12,000	12,000
TOTAL FUND RESOURCES	915,264	828,229	837,032	850,723	1,031,762

PERSONNEL SERVICES	
10-510-1100 REGULAR PAYROLL	108,411
10-510-1150 OVERTIME WAGES	3,552
10-510-1420 SOCIAL SECURITY/MEDICARE	6,420
10-510-1440 STATE UNEMPLOYMENT	1,968
TOTAL	120,351

GENERAL FUND

	FY 2011-12 ACTUALS	FY 2012-13 ACTUALS*	BUDGET	FY 2013-14 YTD thru Feb	Projection	FY 2014-15 PROPOSED
10-510-1460 WORKERS COMP ASSESSMENT	7,579	1,942	1,139	1,034	1,600	266
10-510-1800 HEALTH INSURANCE	8,889	17,115	17,855	3,016	5,000	12,252
10-510-1900 RETIREMENT BENEFITS	1,710	5,246	6,095	1,523	2,500	3,363
TOTAL PERSONNEL SERVICES	148,414	144,654	147,214	68,519	103,600	78,438
MATERIALS & SERVICES						
10-520-2050 ACCOUNTING/AUDIT	-	-	12,000	-	25,000	16,000
10-520-2080 ADVERTISING EXPENSE	4,496	2,299	5,000	2,915	5,000	5,000
10-520-2120 AUTO EXPENSE	356	329	-	118	500	2,500
10-520-2175 CITY IMPROVEMENT PROJ (BUSINESS)	-	-	5,000	472	5,000	10,000
10-520-2180 CLEANING/JANITORIAL	-	-	4,000	1,175	5,000	5,000
10-520-2220 COMMUNITY SPONSORSHIP	7,850	-	-	-	-	-
10-520-2250 CONTRACTED SERVICES	32,462	37,351	69,000	35,634	60,000	40,000
10-520-2270 ECONOMIC DEVELOPMENT PROGRAM	-	-	22,500	6,250	19,000	25,000
10-520-2280 ELECTION COSTS	144	-	2,000	-	-	1,000
10-520-2400 INSURANCE	7,445	25,219	15,000	3,737	5,000	4,500
10-520-2500 IT - PARTS & EQUIPMENT	1,245	1,801	-	265	500	2,500
10-520-2520 IT - SOFTWARE & SUPPORT	22,958	19,541	10,000	3,372	6,000	10,000
10-520-2530 IT - WEBSITE DESIGN & MAINT	1,200	-	-	589	1,000	3,000
10-520-2600 LEGAL FEES EXPENSE	77,909	74,138	45,000	19,654	35,000	36,000
10-520-2700 MEETINGS/TRAVEL/TRAINING	11,557	13,208	20,000	9,593	16,000	20,000
10-520-2720 MEMBERSHIP & DUES	2,263	6,939	6,000	5,171	6,000	6,000
10-520-2730 MOSQUITO SPRAYING	-	-	22,000	13,800	23,000	24,000
10-520-2750 OFFICE SUPPLIES/COPIER	13,703	14,821	12,500	2,780	6,000	10,000
10-520-2770 POSTAGE FEES	545	(1,126)	4,500	1,482	3,000	3,000
10-520-2780 PROPERTY TAXES	155	-	-	-	-	-
10-520-2800 RENT EXPENSE	2,176	-	-	-	-	-
10-520-2860 REPAIRS & MAINT - MATERIALS	348	2,088	12,000	501	8,000	12,000
10-520-2900 UTILITIES - GAS/ELECTRICITY	-	6,586	6,000	2,890	6,000	6,000
10-520-2910 UTILITIES - GARBAGE	-	589	500	104	500	500
10-520-2920 UTILITIES - TELEPHONE	12,277	5,987	5,000	1,543	2,500	4,000
10-520-2930 UTILITIES - WATER/SEWER	-	2,609	2,500	2,423	3,600	4,200
10-520-2980 ZONING GRANT EXPENSE	40,000	162	-	-	-	-
10-520-2990 MISCELLANEOUS EXPENSE	195	434	5,110	2,567	5,000	9,124
TOTAL MATERIALS & SERVICES	239,284	212,975	285,610	117,035	246,600	259,324

GENERAL FUND

	FY 2011-12 ACTUALS	FY 2012-13 ACTUALS*	BUDGET	FY 2013-14 YTD thru Feb	Projection	FY 2014-15 PROPOSED
CAPITAL OUTLAY						
10-550-5150 CITY HALL IMPROVEMENTS	1,566	200	25,000	-	-	5,000
TBD LA PINE PARKS & RODEO PROJECT	-	-	-	-	-	15,000
TOTAL CAPITAL OUTLAY	1,566	200	25,000	-	-	20,000
DEBT SERVICE						
10-560-6100 COP SERIES 2011B PRINCIPAL PMT	10,000	15,000	20,000	20,000	20,000	20,000
10-560-6110 COP SERIES 2011B INTEREST PMT.	30,510	24,733	24,208	12,254	24,208	24,000
10-560-6900 DEBT ISSUANCE COSTS	(262)	-	-	-	-	-
TOTAL DEBT SERVICE	40,248	39,733	44,208	32,254	44,208	44,000
INTERFUND TRANSFERS - OUT						
10-780-2100 TRANSFERS OUT - STREET FUND	179,233	-	80,000	80,000	80,000	345,000
10-780-2200 TRANSFER OUT - TOURISM FUND	-	-	5,000	5,000	5,000	5,000
10-780-2300 TRANSFERS OUT - COMM DEVELOPMENT	-	-	-	-	-	35,000
TOTAL INTERFUND TRANSFERS - OUT	179,233	-	85,000	85,000	85,000	385,000
CONTINGENCY						
10-910-1000 CONTINGENCY	-	-	25,000	-	-	20,000
TOTAL CONTINGENCY	-	-	25,000	-	-	20,000
RESERVE FOR FUTURE EXPENDITURES						
10-950-6000 RESERVE - FUTURE CAPITAL	-	-	-	-	-	40,000
TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	40,000
UNAPPR. ENDING FUND BALANCE						
10-990-1000 UNAPPR. ENDING FUND BALANCE	-	-	225,000	-	-	225,000
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	225,000	-	-	225,000
TOTAL FUND REQUIREMENTS	608,745	397,562	837,032	302,808	479,408	1,031,762
NET RESOURCES OVER REQUIREMENTS	306,519	430,667	-	547,915	489,731	-

CITY OF LA PINE, OREGON
 BUDGET WORKSHEET
 FY 2014-15

CEMETERY FUND

	FY 2011-12 ACTUALS	FY 2012-13 ACTUALS*	BUDGET	FY 2013-14 YTD thru Feb	Projection	FY 2014-15 PROPOSED
20-301-100 BEGINNING FUND BALANCE	-	-	17,297	17,627	17,627	15,597
20-340-420 CEMETERY PLOT SALES	-	330	250	150	-	-
20-490-100 TRANSFER OF OPERATIONS	-	17,297	-	-	-	-
TOTAL FUND RESOURCES	-	17,627	17,547	17,777	17,627	15,597
MATERIALS & SERVICES						
20-520-2250 CONTRACTED SERVICES	-	-	5,000	-	1,000	5,000
20-520-2600 LEGAL FEES EXPENSE	-	-	-	30	30	-
20-520-2990 MISCELLANEOUS EXPENSE	-	-	5,000	-	1,000	5,000
TOTAL MATERIALS & SERVICES	-	-	10,000	30	2,030	10,000
CONTINGENCY						
20-910-1000 CONTINGENCY	-	-	2,547	-	-	597
TOTAL CONTINGENCY	-	-	2,547	-	-	597
UNAPPR. ENDING FUND BALANCE						
20-990-1000 UNAPPR. ENDING FUND BALANCE	-	-	5,000	-	-	5,000
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	5,000	-	-	5,000
TOTAL FUND REQUIREMENTS	-	-	17,547	30	2,030	15,597
NET RESOURCES OVER REQUIREMENTS						
	-	17,627	-	17,747	15,597	-

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2014-15

STREETS FUND

	FY 2011-12	FY 2012-13	FY 2013-14		FY 2014-15
	ACTUALS	ACTUALS*	BUDGET	YTD thru Feb	PROPOSED
21-301-100 BEGINNING FUND BALANCE	176,623	280,977	290,000	297,631	297,631
21-330-330 STATE GAS FUNDS REVENUE	90,646	99,233	85,000	58,347	85,000
21-330-390 ODOT GRANT - CITY HALL FRONTAGE PROJ	-	-	70,000	-	70,000
21-380-810 INTEREST INCOME	533	5	5	-	-
21-390-990 MISCELLANEOUS INCOME	-	364	-	2,127	2,127
21-480-100 TRANSFERS IN - GENERAL FUND	65,330	-	80,000	80,000	80,000
TOTAL FUND RESOURCES	333,132	380,579	525,005	438,105	534,758
PERSONNEL SERVICES					
21-510-1100 REGULAR PAYROLL	14,882	16,533	7,300	6,281	62,000
21-510-1150 OVERTIME WAGES	163	-	5,000	-	5,000
21-510-1420 SOCIAL SECURITY/MEDICARE	-	322	558	456	700
21-510-1440 STATE UNEMPLOYMENT	385	247	199	117	200
21-510-1460 WORKERS COMP ASSESSMENT	1,018	195	83	-	867
21-510-1800 HEALTH INSURANCE	(5)	673	960	-	5,641
21-510-1900 RETIREMENT BENEFITS	-	201	438	-	1,613
TOTAL PERSONNEL SERVICES	16,443	18,171	14,538	6,854	62,900
MATERIALS & SERVICES					
21-520-2080 ADVERTISING EXPENSE	180	62	2,500	315	1,500
21-520-2250 CONTRACTED SERVICES	34,214	53,456	264,000	1,161	20,000
21-520-2350 FUEL	-	-	-	244	1,000
21-520-2370 GRADING	-	-	10,000	4,250	10,000
21-520-2400 INSURANCE	-	-	-	-	-
21-520-2600 LEGAL FEE EXPENSE	-	-	6,000	510	2,500
21-520-2700 MEETINGS/TRAVEL/TRAINING	364	92	2,500	-	1,000
21-520-2720 MEMBERSHIP & DUES	-	-	1,000	-	500
21-520-2750 OFFICE SUPPLIES/COPIER	93	169	2,500	-	1,000
21-520-2860 REPAIRS & MAINT - MATERIALS	-	2,481	50,000	7,275	15,000
21-520-2880 SNOW PLOWING	-	-	20,000	4,943	10,000
21-520-2890 STREET LIGHTING	-	-	-	1,118	2,500
21-520-2920 UTILITIES - TELEPHONE	369	1,231	-	2	6,000
21-520-2990 MISCELLANEOUS EXPENSE	12	2,981	1,967	(58)	1,000
TOTAL MATERIALS & SERVICES	35,232	60,472	360,467	19,760	123,463
CAPITAL OUTLAY					

STREETS FUND

	FY 2011-12 ACTUALS	FY 2012-13 ACTUALS*	BUDGET	FY 2013-14 YTD thru Feb	Projection	FY 2014-15 PROPOSED
21-550-5150 CITY HALL IMPROVEMENTS	-	-	-	140	-	-
21-550-5170 CITY HALL FRONTAGE PROJECT	-	-	-	16,190	120,000	-
21-550-5210 SIDEWALK IMPROVEMENTS	-	-	-	6,340	30,000	55,000
21-550-5230 STREET LIGHTS	-	-	-	9,934	10,000	10,000
21-550-5260 EQUIPMENT PURCHASES	-	-	-	-	-	10,000
21-550-5600 TRANSPORTATION SYS. PLAN COSTS	480	4,305	-	(513)	-	-
TOTAL CAPITAL OUTLAY	480	4,305	-	32,091	160,000	75,000
CONTINGENCY						
21-910-1000 CONTINGENCY			20,000			20,000
TOTAL CONTINGENCY	-	-	20,000	-	-	20,000
RESERVE FOR FUTURE EXPENDITURES						
21-950-6000 RESERVE - FUTURE CAPITAL - First St. Signal			-			250,000
21-950-6000 RESERVE - FUTURE CAPITAL - Hwy 97 Sidwalks STIP			-			75,000
21-950-6000 RESERVE - FUTURE CAPITAL - Cagle Rd Rebuild			-			40,000
21-950-6000 RESERVE - FUTURE CAPITAL - Other			130,000			25,000
TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	130,000	-	-	390,000
UNAPPR. ENDING FUND BALANCE						
21-990-1000 UNAPPR. ENDING FUND BALANCE			-			25,000
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	25,000
TOTAL FUND REQUIREMENTS	52,155	82,948	525,005	58,705	288,900	676,358
NET RESOURCES OVER REQUIREMENTS	280,977	297,631	-	379,400	245,858	-

CITY OF LA PINE, OREGON
 BUDGET WORKSHEET
 FY 2014-15

TOURISM FUND

	FY 2011-12 ACTUALS	FY 2012-13 ACTUALS*	BUDGET	FY 2013-14 YTD thru Feb	Projection	FY 2014-15 PROPOSED
22-301-100 BEGINNING FUND BALANCE	-	-	16,000	8,077	8,077	13,077
22-330-320 MOTEL TAX REVENUE	81,690	74,950	75,000	70,020	90,000	90,000
22-480-100 TRANSFERS IN - GENERAL FUND	-	-	5,000	5,000	5,000	5,000
TOTAL FUND RESOURCES	81,690	74,950	96,000	83,097	103,077	108,077
MATERIALS & SERVICES						
22-520-2200 CHAMBER & VISITORS CENTER - TRT	56,193	50,610	52,000	43,000	52,000	52,000
22-520-2220 COMMUNITY FUND - UNRESTRICTED	998	10,471	5,000	750	5,000	5,000
22-520-2230 TOURISM PROMOTION (TRT)	-	2,500	10,000	-	8,000	8,000
22-520-2250 CONTRACTED SERVICES	1,000	3,292	-	-	-	-
22-520-2600 LEGAL FEES EXPENSE	40	-	-	-	1,000	2,500
TBD FRONTIER DAYS (TRT)	-	-	-	-	1,000	1,000
TBD LA PINE RODEO ASSOC (TRT)	-	-	-	-	1,000	1,000
TOTAL MATERIALS & SERVICES	58,231	66,873	67,000	43,750	68,000	69,500
INTERFUND TRANSFERS - OUT						
22-780-1000 TRANSFERS OUT - GENERAL FUND	23,459	-	22,000	22,000	22,000	27,000
TOTAL INTERFUND TRANSFERS - OUT	23,459	-	22,000	22,000	22,000	27,000
CONTINGENCY						
22-910-1000 CONTINGENCY	-	-	-	-	-	6,577
TOTAL CONTINGENCY	-	-	-	-	-	6,577
UNAPPR. ENDING FUND BALANCE						
22-990-1000 UNAPPR. ENDING FUND BALANCE	-	-	7,000	-	-	5,000
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	7,000	-	-	5,000

TOURISM FUND

FY 2011-12 ACTUALS	FY 2012-13 ACTUALS*	BUDGET	FY 2013-14 YTD thru Feb	Projection	FY 2014-15 PROPOSED
81,690	66,873	96,000	65,750	90,000	108,077

TOTAL FUND REQUIREMENTS

-	8,077	-	17,347	13,077	-
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NET RESOURCES OVER REQUIREMENTS

CITY OF LA PINE, OREGON
 BUDGET WORKSHEET
 FY 2014-15

COMMUNITY DEVELOPMENT FUND

	FY 2011-12 ACTUALS	FY 2012-13 ACTUALS*	BUDGET	FY 2013-14 YTD thru Feb	Projection	FY 2014-15 PROPOSED
23-301-100 BEGINNING FUND BALANCE	-	-	-	-	-	-
23-340-410 PLANNING FEES	-	-	-	-	-	7,500
23-480-100 TRANSFER IN - GENERAL FUND	-	-	-	-	-	35,000
TOTAL FUND RESOURCES	-	-	-	-	-	42,500
MATERIALS & SERVICES						
23-520-2080 ADVERTISING EXPENSE	-	-	-	-	-	2,500
23-520-2250 CONTRACTED SERVICES	-	-	-	-	-	24,000
23-520-2600 LEGAL FEES EXPENSE	-	-	-	-	-	5,000
23-520-2700 MEETINGS/TRAVEL/TRAINING	-	-	-	-	-	5,000
23-520-2720 MEMBERSHIP & DUES	-	-	-	-	-	1,000
23-520-2750 OFFICE SUPPLIES/COPIER	-	-	-	-	-	2,500
23-520-2770 POSTAGE FEES	-	-	-	-	-	1,500
23-520-2990 MISCELLANEOUS EXPENSE	-	-	-	-	-	1,000
TOTAL MATERIALS & SERVICES	-	-	-	-	-	42,500
CONTINGENCY						
23-910-1000 CONTINGENCY	-	-	-	-	-	-
TOTAL CONTINGENCY	-	-	-	-	-	-
UNAPPR. ENDING FUND BALANCE						
23-990-1000 UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	-
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	-
TOTAL FUND REQUIREMENTS	-	-	-	-	-	42,500

COMMUNITY DEVELOPMENT FUND

NET RESOURCES OVER REQUIREMENTS

-	-	-	-	-	-	-
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CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2014-15

Resolution: 2013-09 on June 12, 2013
Purpose: Operating/Capital Reserve

Review Year: FY 2018-19

RESERVE FUND - WATER/SEWER

	FY 2011-12 ACTUALS	FY 2012-13 ACTUALS*	FY 2013-14 YTD thru Feb	Projection	FY 2014-15 PROPOSED
			BUDGET		
26-301-100 BEGINNING FUND BALANCE	-	-	-	-	-
26-480-500 TRANSFERS IN - WATER FUND	-	-	1,160,504	-	200,000
26-480-520 TRANSFERS IN - SEWER FUND	-	-	1,921,010	-	600,000
TOTAL FUND RESOURCES	-	-	3,081,514	-	800,000
CAPITAL OUTLAY					
26-550-5500 CONSTRUCTION EXPENSE - WATER	-	-	1,060,504	-	50,000
26-550-5500 CONSTRUCTION EXPENSE - SEWER	-	-	1,721,010	-	50,000
TOTAL CAPITAL OUTLAY	-	-	2,781,514	-	100,000
CONTINGENCY					
26-910-1000 CONTINGENCY	-	-	-	-	-
TOTAL CONTINGENCY	-	-	-	-	-
RESERVE FOR FUTURE EXPENDITURES					
26-950-6000 RESERVE - FUTURE CAPITAL - WATER	-	-	100,000	-	150,000
26-950-6000 RESERVE - FUTURE CAPITAL - SEWER	-	-	200,000	-	550,000
TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	300,000	-	700,000
UNAPPR. ENDING FUND BALANCE					
26-990-1000 UNAPPR. ENDING FUND BALANCE - WATER	-	-	-	-	-
26-990-1000 UNAPPR. ENDING FUND BALANCE - SEWER	-	-	-	-	-
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	-	-	-
TOTAL FUND REQUIREMENTS	-	-	3,081,514	-	800,000

RESERVE FUND - WATER/SEWER

FY 2011-12 ACTUALS	FY 2012-13 ACTUALS*	BUDGET	FY 2013-14 YTD thru Feb	Projection	FY 2014-15 PROPOSED
-	-	-	-	-	-

NET RESOURCES OVER REQUIREMENTS

-	-	-	-	-	-
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CITY OF LA PINE, OREGON
 BUDGET WORKSHEET
 FY 2014-15

Resolution: 2013-09 on June 12, 2013
 Purpose: Required Debt Service Reserves

Review Year: FY 2018-19

DEBT RESERVE FUND						
	FY 2011-12 ACTUALS	FY 2012-13 ACTUALS*	BUDGET	FY 2013-14 YTD thru Feb	Projection	FY 2014-15 PROPOSED
31-301-100	-	-	-	-	-	193,503
31-480-500	-	-	193,503	193,503	193,503	-
TOTAL FUND RESOURCES	-	-	193,503	193,503	193,503	193,503
RESERVE FOR FUTURE EXPENDITURES						
31-950-1000	-	-	173,548	-	-	173,548
31-950-1000	-	-	19,955	-	-	19,955
TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	193,503	-	-	193,503
TOTAL FUND REQUIREMENTS	-	-	193,503	-	-	193,503
NET RESOURCES OVER REQUIREMENTS	-	-	-	193,503	193,503	-

SDC FUND

FY 2011-12 ACTUALS	FY 2012-13 ACTUALS*	BUDGET	FY 2013-14 YTD thru Feb	Projection	FY 2014-15 PROPOSED
-	-	-	-	1,557,345	-

NET RESOURCES OVER REQUIREMENTS

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2014-15

WATER FUND

	FY 2011-12	FY 2012-13	FY 2013-14		FY 2014-15
	ACTUALS ^A	ACTUALS*	BUDGET	YTD thru Feb	PROPOSED
50-301-100 BEGINNING FUND BALANCE	433,669	(1,954)	1,650,000	1,667,563	836,099
50-340-460 BACKFLOW REVENUE	14,184	10,915	-	-	-
50-340-465 SAND TRAP PUMPING	-	1,500	-	-	-
50-340-467 HOOKUP FEES - NEW SERVICE	-	376	-	1,645	500
50-340-470 WATER SERVICE	527,849	533,578	527,000	361,768	530,000
50-340-472 WATER SERVICE - MISC	-	1,090	-	963	-
50-340-475 BACKFLOW TESTING	-	3	-	3,891	10,000
50-360-610 SDC INCOME	18,265	2,810	2,500	-	-
50-380-810 INTEREST INCOME	1,917	-	2,000	-	-
50-390-930 RENTAL INCOME	-	-	-	490	500
50-390-940 LATE FEES & PENALTIES	-	-	-	5,182	5,000
50-390-990 MISCELLANEOUS INCOME	49,306	4,019	-	(78)	-
50-490-100 TRANSFER OF OPERATIONS - WATER DISTRICT	-	1,529,942	-	-	-
TOTAL FUND RESOURCES	1,045,190	2,082,279	2,181,500	2,041,425	1,382,099

allocate @ YE

	PERSONNEL SERVICES		MATERIALS & SERVICES	
50-510-1100 REGULAR PAYROLL	142,297	107,639	107,060	63,927
50-510-1150 OVERTIME WAGES	-	940	15,000	545
50-510-1420 SOCIAL SECURITY/MEDICARE	17,081	8,556	8,190	4,075
50-510-1440 STATE UNEMPLOYMENT	-	3,771	2,923	1,547
50-510-1460 WORKERS COMP ASSESSMENT	3,324	1,100	1,201	6,023
50-510-1800 HEALTH INSURANCE	50,343	16,553	24,192	13,162
50-510-1900 RETIREMENT BENEFITS	-	7,277	6,424	2,453
TOTAL PERSONNEL SERVICES	213,045	145,836	164,990	91,732
50-520-2050 ACCOUNTING/AUDIT	-	8,358	-	-
50-520-2080 ADVERTISING EXPENSE	-	101	1,000	553
50-520-2120 AUTO EXPENSE	-	2,872	-	938
50-520-2150 BANK FEES	-	86	-	146
TOTAL PERSONNEL SERVICES	213,045	145,836	164,990	142,800
TOTAL PERSONNEL SERVICES				165,180

WATER FUND

	FY 2011-12	FY 2012-13	FY 2013-14		FY 2014-15
	ACTUALS ^A	ACTUALS*	BUDGET	YTD thru Feb	PROPOSED
50-520-2180 CLEANING/JANITORIAL	-	-	-	875	1,000
50-520-2250 CONTRACTED SERVICES	47,125	10,058	50,000	11,128	50,000
50-520-2400 INSURANCE	8,329	7,384	7,500	5,598	7,500
50-520-2520 IT - SOFTWARE & SUPPORT	-	908	5,000	11,964	14,000
50-520-2530 IT - WEBSITE DESIGN & MAINT	-	-	-	96	200
50-520-2550 LAB TESTING	-	5,146	-	1,238	2,500
50-520-2600 LEGAL FEES EXPENSE	3,577	4,719	12,000	17,524	20,000
50-520-2650 LICENSE & PERMITS	-	155	-	-	-
50-520-2680 LOCATES	-	142	-	-	-
50-520-2700 MEETINGS/TRAVEL/TRAINING	-	370	2,500	735	1,000
50-520-2720 MEMBERSHIP & DUES	1,730	1,516	1,000	2,283	2,500
50-520-2750 OFFICE SUPPLIES/COPIER	28,269	2,761	5,000	1,862	2,800
50-520-2770 POSTAGE FEES	-	6,579	8,000	432	4,000
50-520-2850 REPAIRS & MAINT - EQUIPMENT	-	1,223	-	261	500
50-520-2860 REPAIRS & MAINT - MATERIALS	39,242	9,371	50,000	5,861	20,000
50-520-2900 UTILITIES - GAS/ELECTRICITY	-	11,587	9,000	9,391	15,000
50-520-2910 UTILITIES - GARBAGE	-	242	200	166	250
50-520-2920 UTILITIES - TELEPHONE	3,459	535	800	1,892	3,000
50-520-2950 WATER RIGHTS EXPENSE	-	-	-	422	500
50-520-2990 MISCELLANEOUS EXPENSE	-	141	-	5,712	6,000
TOTAL MATERIALS & SERVICES	131,731	74,255	152,000	79,076	163,250
CAPITAL OUTLAY					
50-550-5260 EQUIPMENT PURCHASES	-	-	-	-	30,000
TBD WATER MASTER PLAN UPDATE - CAGLE	-	-	-	-	20,000
50-550-5500 CONSTRUCTION EXPENSE	-	-	5,000	-	5,000
50-550-5310 GLENWOOD ACRES WATER PROJECT	-	-	-	5,844	5,000
50-550-5550 ENGINEERING COSTS	-	1,121	-	-	5,000
TOTAL CAPITAL OUTLAY	-	1,121	5,000	5,844	45,000
DEBT SERVICE					
50-560-6150 USDA LOAN PAYMENTS - PRINCIPAL	69,832	73,176	73,502	85,877	85,000
50-560-6160 USDA LOAN PAYMENTS - INTEREST	123,671	120,328	120,001	107,626	109,100
TOTAL DEBT SERVICE	193,503	193,504	193,503	193,503	194,100

WATER FUND

	FY 2011-12 ACTUALS^	FY 2012-13 ACTUALS*	BUDGET	FY 2013-14 YTD thru Feb	Projection	FY 2014-15 PROPOSED
INTERFUND TRANSFERS - OUT						
50-780-1000 TRANSFERS OUT - GENERAL FUND	-	-	12,000	12,000	12,000	12,000
50-780-2600 TRANSFER OUT - RESERVE FUND	-	-	1,354,007	-	-	200,000
50-780-3100 TRANSFER OUT - DEBT RESERVE FUND	-	-	-	193,503	193,503	-
50-780-4100 TRANSFERS OUT - SDC FUND	-	-	-	628,553	628,553	-
TOTAL INTERFUND TRANSFERS - OUT	-	-	1,366,007	834,056	834,056	212,000
CONTINGENCY						
50-910-1000 CONTINGENCY	-	-	200,000	-	-	200,000
TOTAL CONTINGENCY	-	-	200,000	-	-	200,000
RESERVE FOR FUTURE EXPENDITURES						
50-950-1000 RESERVE - DEBT SERVICE - USDA 2003	-	-	-	-	-	173,548
50-950-1000 RESERVE - DEBT SERVICE - USDA 2005	-	-	-	-	-	19,955
50-950-6000 RESERVE - FUTURE CAPITAL - WATER	-	-	-	-	-	28,925
TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	222,428
UNAPPR. ENDING FUND BALANCE						
50-990-1000 UNAPPR. ENDING FUND BALANCE	-	-	100,000	-	-	142,991
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	100,000	-	-	142,991
TOTAL FUND REQUIREMENTS	538,279	414,716	2,181,500	1,204,211	1,378,609	1,382,099
NET RESOURCES OVER REQUIREMENTS	506,911	1,667,563	-	837,213	836,099	-

CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2014-15

SEWER FUND

	FY 2011-12	FY 2012-13	FY 2013-14		FY 2014-15
	ACTUALS^	ACTUALS*	BUDGET	YTD thru Feb	PROPOSED
				Projection	
52-301-100	796,456	-	2,150,000	1,039,019	1,113,428
52-301-100	911,692	-		928,792	-
52-310-140	-	6,298	-	-	-
52-340-415	-	125	-	-	-
52-340-480	446,414	420,207	450,000	296,498	420,000
52-340-485	48,070	75,989	45,000	36,931	45,000
52-340-487	-	-	-	1,625	1,200
52-360-610	74,100	-	10,000	-	-
52-360-620	-	17,100	-	-	-
52-380-810	3,182	2,074	2,000	1,949	2,000
52-390-932	5,313	10,943	10,000	-	-
52-390-940	-	153	-	3,322	8,000
52-390-990	-	12,614	5,000	331	500
52-480-100	1,005	-	-	-	-
52-490-100	-	1,696,773	-	-	-
TOTAL FUND RESOURCES	2,286,232	2,242,276	2,672,000	2,308,467	2,444,511
TOTAL FUND RESOURCES					1,585,128
PERSONNEL SERVICES					
52-510-1100	72,433	84,318	107,060	63,927	111,361
52-510-1150	-	1,126	15,000	546	5,000
52-510-1420	9,070	6,346	8,190	4,671	8,399
52-510-1440	-	3,019	2,923	1,547	1,866
52-510-1460	1,239	821	1,201	3,179	5,913
52-510-1800	38,706	16,855	24,192	13,162	25,128
52-510-1900	-	8,350	6,424	2,453	6,587
TOTAL PERSONNEL SERVICES	121,448	120,835	164,990	89,485	164,254
MATERIALS & SERVICES					
52-520-2050	17,044	7,950	-	-	16,000
52-520-2080	-	208	1,000	915	2,000

SEWER FUND

	FY 2011-12	FY 2012-13	FY 2013-14		FY 2014-15	
	ACTUALS^	ACTUALS*	BUDGET	YTD thru Feb	Projection	PROPOSED
52-520-2120 AUTO EXPENSE	-	3,460	-	1,814	2,500	2,500
52-520-2150 BANK FEES	-	50	-	157	500	600
52-520-2180 CLEANING/JANITORIAL	-	-	-	875	1,200	1,200
52-520-2250 CONTRACTED SERVICES	9,580	5,384	100,000	9,289	20,000	35,000
52-520-2300 EQUIPMENT RENTAL	-	346	-	-	-	-
52-520-2350 FUEL	-	2,303	-	-	-	-
52-520-2400 INSURANCE	17,861	7,790	7,500	12,218	13,000	15,000
52-520-2520 IT - SOFTWARE & SUPPORT	-	-	5,000	11,476	12,000	10,000
52-520-2530 IT - WEBSITE DESIGN & MAINT	-	-	-	96	100	600
52-520-2550 LAB TESTING	-	2,833	-	1,724	2,500	2,500
52-520-2600 LEGAL FEES EXPENSE	32,489	1,244	12,000	18,702	19,000	10,000
52-520-2680 LOCATES	-	172	-	-	-	-
52-520-2700 MEETINGS/TRAVEL/TRAINING	-	-	2,500	736	1,000	2,500
52-520-2720 MEMBERSHIP & DUES	-	1,812	1,000	2,475	3,000	3,000
52-520-2750 OFFICE SUPPLIES/COPIER	61,890	1,934	10,000	1,614	3,000	5,000
52-520-2770 POSTAGE FEES	-	1,864	-	432	750	4,000
52-520-2850 REPAIRS & MAINT - EQUIPMENT	-	1,334	-	2,711	5,000	5,000
52-520-2860 REPAIRS & MAINT - MATERIALS	66,554	7,221	100,000	1,989	25,000	100,000
52-520-2870 REPAIRS & MAINT - VEHICLE	-	40	-	-	10,000	10,000
52-520-2900 UTILITIES - GAS/ELECTRICITY	-	26,890	27,000	19,609	30,000	32,000
52-520-2910 UTILITIES - GARBAGE	-	343	400	490	1,000	1,000
52-520-2920 UTILITIES - TELEPHONE	-	2,162	2,600	2,844	4,500	4,500
52-520-2990 MISCELLANEOUS EXPENSE	-	4,190	-	(193)	500	5,000
TOTAL MATERIALS & SERVICES	205,418	79,530	269,000	89,973	165,550	267,400
CAPITAL OUTLAY						
52-550-5230 LAND PURCHASE	-	-	-	71,941	71,941	-
52-550-5260 EQUIPMENT PURCHASES	7,468	-	-	-	-	30,000
52-550-5320 WCKP LIFT STN/LINE UPGR PROJ	-	-	-	3,500	10,000	100,000
TBD SEWER MASTER PLAN UPDATE - CAGLE	-	-	-	-	-	20,000
52-550-5400 SDC EXPANSION EXPENSE	-	74,100	-	-	-	-
52-550-5500 CONSTRUCTION EXPENSE	-	-	5,000	-	-	25,000
TOTAL CAPITAL OUTLAY	7,468	74,100	5,000	75,441	81,941	175,000

SEWER FUND

	FY 2011-12 ACTUALS ^A	FY 2012-13 ACTUALS*	BUDGET	FY 2013-14 YTD thru Feb	Projection	FY 2014-15 PROPOSED
DEBT SERVICE						
FmHA LOAN PAYMENT	255,125	-	-	-	-	-
TOTAL DEBT SERVICE	255,125	-	-	-	-	-
INTERFUND TRANSFERS - OUT						
52-780-1000 TRANSFERS OUT - GENERAL FUND	-	-	12,000	12,000	12,000	12,000
52-780-2600 TRANSFERS OUT - RESERVE FUND	-	-	1,921,010	-	-	600,000
52-780-4100 TRANSFERS OUT - SDC FUND	-	-	-	928,792	928,792	-
TOTAL INTERFUND TRANSFERS - OUT	-	-	1,933,010	940,792	940,792	612,000
CONTINGENCY						
52-910-1000 CONTINGENCY	-	-	200,000	-	-	200,000
TOTAL CONTINGENCY	-	-	200,000	-	-	200,000
UNAPPR. ENDING FUND BALANCE						
52-990-1000 UNAPPR. ENDING FUND BALANCE	-	-	100,000	-	-	166,474
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	100,000	-	-	166,474
TOTAL FUND REQUIREMENTS	589,459	274,465	2,672,000	1,195,691	1,331,083	1,585,128
NET RESOURCES OVER REQUIREMENTS	1,696,773	1,967,811	-	1,112,776	1,113,428	-

Estimated Property Tax Revenue 2014-15

City of La Pine Budget
Property tax worksheet
2014-2015 Budget Year

Complete yellow highlighted cells

Source

Fund Name General Fund

Taxing Category

Permanent rate
Local Option Rate

\$1.98

County Assessor's tables

Rate Limit
(rate per \$1,000)

\$1.93

County Assessor's tables - prior year

Assessed value Estimate

\$124,771,675

County Assessor's tables - prior year

CY Change estimated per county assess

x 103.00%

County Assessor - discussion regarding upcoming year

Tax rate (rate per dollar)

x 0.00193

Calculation: Rate limit /1,000

Est. amt. rate would raise:

\$248,034

Calculation

Est. loss due to Measure 5

\$0.00

Calculation: est. amt. times Measure 5 % lost

Tax to be billed for District

\$248,034

Average collection factor

x 92.50%

County tax collector - County percentage used overall

Estimated amt. for budget

= \$229,431

LB 20- Line 30 "Taxes necessary to balance"