

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

GENERAL FUND

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

PERSONNEL SERVICES

10-510-1100 REGULAR PAYROLL	81,938	51,579	66,000	41,578	51,673	
10-510-1150 OVERTIME WAGES	588	593	500	277	500	
10-510-1420 SOCIAL SECURITY/MEDICARE	8,201	4,019	5,000	3,277	3,898	
10-510-1440 STATE UNEMPLOYMENT	2,197	913	1,200	485	1,529	
10-510-1460 WORKERS COMP ASSESSMENT	1,042	223	300	2,266	94	
10-510-1800 HEALTH INSURANCE	3,972	3,125	12,000	2,832	12,000	
10-510-1900 RETIREMENT BENEFITS	1,951	913	3,000	1,039	3,057	
TOTAL PERSONNEL SERVICES	99,889	61,365	88,000	51,754	72,751	-

GENERAL FUND

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

GENERAL FUND

	FY 2013-14 ACTUALS	FY 2014-15 ACTUALS	BUDGET	FY 2015-16 YTD thru Feb	Projection	PROPOSED	FY 2016-17 APPROVED	ADOPTED
CAPITAL OUTLAY								
10-550-5150 CITY HALL IMPROVEMENTS			30,000	-	15,000	30,000		
TBD PARKS PROJECTS	-	-	10,000	-	10,000	10,000		
TOTAL CAPITAL OUTLAY	-	-	40,000	-	25,000	40,000	-	-
DEBT SERVICE								
10-560-6100 COP SERIES 2011B PRINCIPAL PMT	20,000	20,000	20,000	20,000	20,000	20,000		
10-560-6110 COP SERIES 2011B INTEREST PMT.	24,208	23,608	25,000	11,654	25,000	25,000		
TOTAL DEBT SERVICE	44,208	43,608	45,000	31,654	45,000	45,000	-	-
INTERFUND TRANSFERS - OUT								
10-780-2100 TRANSFERS OUT - STREET FUND	80,000	345,000	350,000	350,000	350,000	275,000		
10-780-2200 TRANSFER OUT - TOURISM FUND	5,000	5,000	5,000	5,000	5,000	5,000		
10-780-2300 TRANSFERS OUT - COMM DEVELOPMENT	-	35,000	54,000	54,000	54,000	54,000		
TRANSFER OUT - IND ECON						25,000		
TOTAL INTERFUND TRANSFERS - OUT	85,000	385,000	409,000	409,000	409,000	359,000	-	-
CONTINGENCY								
10-910-1000 CONTINGENCY			20,000			20,000		
TOTAL CONTINGENCY	-	-	20,000	-	-	20,000	-	-
RESERVE FOR FUTURE EXPENDITURES								
10-950-6000 RESERVE - FUTURE CAPITAL			35,000			48,000		
TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	35,000	-	-	48,000	-	-
UNAPPR. ENDING FUND BALANCE								
10-990-1000 UNAPPR. ENDING FUND BALANCE			190,000			200,000		
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	190,000	-	-	200,000	-	-
TOTAL FUND REQUIREMENTS	461,896	668,251	1,039,174	616,700	720,343	1,003,978	-	-
PRIOR PERIOD ADJUSTMENT								
SPECIAL ITEM - TRANSFER OF OPERATIONS	(4,425)							
NET RESOURCES OVER REQUIREMENTS	555,186	515,089	-	395,284	393,239	-	-	-

CITY OF LA PINE, OREGON
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 FY 2016-17

CEMETERY FUND

	FY 2013-14 ACTUALS	FY 2014-15 ACTUALS	BUDGET	FY 2015-16 YTD thru Feb	Projection	PROPOSED	FY 2016-17 APPROVED	ADOPTED
20-301-100 BEGINNING FUND BALANCE	17,627	14,312	15,597	18,952	18,952	16,232		
20-340-420 CEMETERY PLOT SALES	1,140	2,970		2,280	2,280	-		
20-390-990 MISCELLANEOUS REVENUE		3,568						
20-301-200 PRIOR PERIOD ADJUSTMENT	(4,425)							
20-490-100 TRANSFER OF OPERATIONS								
TOTAL FUND RESOURCES	14,342	20,850	15,597	21,232	21,232	16,232		
MATERIALS & SERVICES								
20-520-2250 CONTRACTED SERVICES	-	-	5,000		1,000	5,000		
20-520-2600 LEGAL FEES EXPENSE	30					300		
20-520-2600 INSURANCE		1,739		1,832	2,000	2,000		
20-520-2990 MISCELLANEOUS EXPENSE		159	5,000	1,442	2,000	3,932		
TOTAL MATERIALS & SERVICES	30	1,898	10,000	3,274	5,000	11,232		
CONTINGENCY								
20-910-1000 CONTINGENCY								
TOTAL CONTINGENCY			597					
UNAPPR. ENDING FUND BALANCE								
20-990-1000 UNAPPR. ENDING FUND BALANCE			5,000			5,000		
TOTAL UNAPPR. ENDING FUND BALANCE			5,000			5,000		
TOTAL FUND REQUIREMENTS	30	1,898	15,597	3,274	5,000	16,232		
NET RESOURCES OVER REQUIREMENTS								
	14,312	18,952	-	17,958	16,232	-		

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

STREETS FUND

	FY 2013-14	FY 2014-15	BUDGET	FY 2015-16	Projection		FY 2016-17
	ACTUALS	ACTUALS		YTD thru Feb		ADOPTED	
21-301-100 BEGINNING FUND BALANCE	297,630	366,988	608,311	646,710	646,710	913,210	
21-330-330 STATE GAS FUNDS REVENUE	95,423	88,945	85,000	58,682	88,000	90,000	
21-330-390 ODOT GRANT - CITY HALL FRONTAGE PROJ	35,000	35,000					
21-380-810 INTEREST INCOME	4						
21-390-990 MISCELLANEOUS INCOME	7,721		500	130,065	132,000	500	
21-480-100 TRANSFERS IN - GENERAL FUND	80,000	345,000	350,000	350,000	350,000	275,000	
TOTAL FUND RESOURCES	515,778	835,933	1,043,811	1,185,457	1,216,710	1,278,710	
PERSONNEL SERVICES							
21-510-1100 REGULAR PAYROLL	9,330	25,491	30,500	19,736	31,000	26,321	
21-510-1150 OVERTIME WAGES		273	2,500	254	1,000	2,500	
21-510-1420 SOCIAL SECURITY/MEDICARE	694	2,041	2,400	1,586	2,500	1,985	
21-510-1440 STATE UNEMPLOYMENT	170	555	600	319	500	778	
21-510-1460 WORKERS COMP ASSESSMENT		617	1,500	1,113	1,500	864	
21-510-1800 HEALTH INSURANCE		3,109	6,600	2,458	4,000	6,600	
21-510-1900 RETIREMENT BENEFITS		877	1,600	751	1,500	1,557	
TOTAL PERSONNEL SERVICES	10,194	32,963	45,700	26,217	42,000	40,605	
MATERIALS & SERVICES							
21-520-2050 ACCOUNTING / AUDIT				1,427	1,500	1,500	
21-520-2080 ADVERTISING EXPENSE	315		2,500	41	500	2,500	
21-520-2120 AUTO EXPENSE	282		500		250	500	
21-520-2250 CONTRACTED SERVICES	10,716	10,348	35,000	1,591	10,000	10,600	
21-520-2325 ENGINEERING COSTS				6,203		30,000	
21-520-2350 FUEL	220	80	1,000	67	250	1,000	
21-520-2370 GRADING	4,250	11,462	12,000	700	12,000	20,000	
21-520-2400 INSURANCE	1,080	3,043	3,500	3,293	3,500	3,500	
21-520-2600 LEGAL FEE EXPENSE		120	6,000	2,885	6,000	6,000	
21-520-2700 MEETINGS/TRAVEL/TRAINING			2,500	8	1,000	2,500	
21-520-2720 MEMBERSHIP & DUES			1,000			1,000	
21-520-2750 OFFICE SUPPLIES/COPIER			2,500		1,000	2,500	
21-520-2850 REPAIRS & MAINT - EQUIPMENT				3,881	1,000	3,000	
21-520-2860 REPAIRS & MAINT - LANDSCAPING				1,790	3,000	6,000	
21-520-2870 REPAIRS & MAINT - VEHICLES	16,307	5,631	40,000	53	5,000	30,000	

STREETS FUND

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

CITY OF LA PINE, OREGON
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FY 2016-17

TOURISM FUND

	FY 2013-14		FY 2014-15		FY 2015-16		FY 2016-17	
	ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
22-301-100 BEGINNING FUND BALANCE	11,462	49,532	58,032	82,539	82,539	75,039	-	-
22-301-200 PRIOR PERIOD ADJUSTMENT	10,690	-	-	-	-	-	-	-
22-330-320 MOTEL TAX REVENUE	104,215	121,265	100,000	79,689	110,000	110,000	-	-
22-480-100 TRANSFERS IN - GENERAL FUND	5,000	5,000	5,000	5,000	5,000	5,000	-	-
TOTAL FUND RESOURCES	128,367	175,797	163,032	167,228	197,539	190,039	-	-
MATERIALS & SERVICES								
22-520-2200 CHAMBER & VISITORS CENTER (TRT)	52,000	52,000	52,000	39,000	52,000	52,000	-	-
22-520-2220 COMMUNITY FUND - UNRESTRICTED	1,300	4,750	8,000	4,902	8,000	5,000	-	-
22-520-2230 TOURISM PROMOTION (TRT)	1,400	5,400	10,000	1,169	10,000	10,000	-	-
22-520-2250 CONTRACTED SERVICES (TRT)	-	1,608	5,000	2,000	5,000	15,000	-	-
22-520-2600 LEGAL FEES EXPENSE (TRT)	-	2,500	2,500	200	2,500	2,500	-	-
22-520-2990 MISC EXPENSE (TRT)	2,135	-	2,532	200	2,500	2,039	-	-
22-520-2233 FRONTIER DAYS (TRT)	-	-	2,500	5,000	2,500	2,500	-	-
22-520-2234 LA PINE RODEO ASSOC (TRT)	-	-	5,000	5,000	5,000	7,500	-	-
TBD ARTS AND CULTURE TOURISM COMMISSION (TRT)	-	-	5,000	5,000	5,000	8,000	-	-
TOTAL MATERIALS & SERVICES	56,835	66,258	92,532	52,271	92,500	104,539	-	-
INTERFUND TRANSFERS - OUT								
22-780-1000 TRANSFERS OUT - GENERAL FUND	22,000	27,000	30,000	30,000	30,000	33,000	-	-
TOTAL INTERFUND TRANSFERS - OUT	22,000	27,000	30,000	30,000	30,000	33,000	-	-
CAPITAL OUTLAY								
22-550-5150 PROJECTS (TRT RESTRICTED)	-	-	13,000.00	-	-	25,000	-	-
TOTAL CAPITAL OUTLAY	-	-	13,000.00	-	-	25,000	-	-
CONTINGENCY								
22-990-1000 CONTINGENCY	-	-	7,500	-	-	7,500	-	-
TOTAL CONTINGENCY	-	-	7,500	-	-	7,500	-	-
UNAPPR. ENDING FUND BALANCE								
UNAPPR. ENDING FUND BALANCE	-	-	20,000	-	-	20,000	-	-
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	20,000	-	-	20,000	-	-
TOTAL FUND REQUIREMENTS	76,835	93,258	163,032	82,271	122,500	190,039	-	-
NET RESOURCES OVER REQUIREMENTS	49,532	82,539	-	84,957	75,039	-	-	-

CITY OF LA PINE, OREGON
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COMMUNITY DEVELOPMENT FUND

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

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INDUSTRIAL / ECONOMIC DEVELOPMENT FUND

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

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

RESERVE FUND - WATER/SEWER

	FY 2013-14 ACTUALS	FY 2014-15 ACTUALS	BUDGET	FY 2015-16 YTD thru Dec	Projection	PROPOSED	FY 2016-17 APPROVED	ADOPTED
26-301-100 BEGINNING FUND BALANCE	-	-	800,000	800,000	800,000	1,315,000		
26-480-500 TRANSFERS IN - WATER FUND	-	-	400,000	400,000	365,000	-		
26-480-520 TRANSFERS IN - SEWER FUND	-	-	150,000	150,000	150,000	200,000		
TOTAL FUND RESOURCES	-	-	1,350,000	1,350,000	1,315,000	1,515,000	-	-
CAPITAL OUTLAY								
26-550-5500 CONSTRUCTION EXPENSE - WATER	-	-	-	-	-	-		
26-550-5500 CONSTRUCTION EXPENSE - SEWER	-	-	-	-	-	-		
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-		-
CONTINGENCY								
26-910-1000 CONTINGENCY	-	-	-	-	-	-		-
TOTAL CONTINGENCY	-	-	-	-	-	-		-
RESERVE FOR FUTURE EXPENDITURES								
26-950-6000 RESERVE - FUTURE CAPITAL - WATER	-	-	600,000	-	-	565,000		
26-950-6000 RESERVE - FUTURE CAPITAL - SEWER	-	-	750,000	-	-	950,000		
TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	1,350,000	-	-	1,515,000	-	-
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	-	-	1,350,000	-	-	1,515,000	-	-
NET RESOURCES OVER REQUIREMENTS	-	-	-	1,350,000	1,315,000	-	-	-

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

DEBT RESERVE FUND

	FY 2013-14 ACTUALS	FY 2014-15 ACTUALS	BUDGET	FY 2015-16 YTD thru Dec	Projection	PROPOSED	FY 2016-17 APPROVED	ADOPTED
31-301-100 BEGINNING FUND BALANCE	-	193,503	193,503	193,503	193,503	193,503		
31-480-500 TRANSFERS IN - WATER FUND	193,503							
TOTAL FUND RESOURCES	193,503	193,503	193,503	193,503	193,503	193,503	-	-
RESERVE FOR FUTURE EXPENDITURES								
31-950-1000 RESERVE - DEBT SERVICE - USDA 2003			173,548			173,548		
31-950-1000 RESERVE - DEBT SERVICE - USDA 2005			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	-	193,503	193,503	-	-	-

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

SDC FUND

	FY 2013-14 ACTUALS	FY 2014-15 ACTUALS	BUDGET	FY 2015-16 YTD thru Feb	Projection	PROPOSED	FY 2016-17 APPROVED	ADOPTED
41-301-100	-	1,606,156	1,629,839	1,660,186	1,660,186	1,686,594	-	-
41-360-610	-	-	-	-	-	-	-	-
41-360-630	9,861	8,430	7,500	11,708	11,708	11,708	-	-
41-360-650	38,950	45,600	20,000	24,700	24,700	24,700	-	-
41-480-500	628,553	-	-	-	-	-	-	-
41-480-520	928,792	-	-	-	-	-	-	-
TOTAL FUND RESOURCES	1,606,156	1,660,186	1,657,339	1,696,594	1,696,594	1,723,002	-	-
MATERIALS & SERVICES								
41-520-2881	-	-	5,000	-	5,000	5,000	-	-
41-520-2882	-	-	5,000	-	5,000	5,000	-	-
TOTAL MATERIALS & SERVICES	-	-	10,000	-	10,000	10,000	-	-
CAPITAL OUTLAY								
41-550-5100	-	-	250,000	-	-	250,000	-	-
41-550-5150	-	-	250,000	-	-	250,000	-	-
TOTAL CAPITAL OUTLAY	-	-	500,000	-	-	500,000	-	-
CONTINGENCY								
41-910-1000	-	-	-	-	-	-	-	-
TOTAL CONTINGENCY	-	-	-	-	-	-	-	-
RESERVE FOR FUTURE EXPENDITURES								
41-950-6000	-	-	-	-	-	-	-	-
41-950-6000	-	-	401,639	-	-	410,260	-	-
41-950-6000	-	-	745,700	-	-	802,742	-	-
TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	1,147,339	-	-	1,213,002	-	-
TOTAL FUND REQUIREMENTS	-	-	1,657,339	-	10,000	1,723,002	-	-
NET RESOURCES OVER REQUIREMENTS	1,606,156	1,660,186	-	1,696,594	1,686,594	-	-	-

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

WATER FUND

	FY 2013-14	FY 2014-15	FY 2015-16		FY 2016-17	
	ACTUALS	ACTUALS	BUDGET	YTD thru Feb	PROPOSED	ADOPTED
50-301-100 BEGINNING FUND BALANCE	1,659,885	905,264	877,167	768,915	408,066	
50-301-200 PRIOR PERIOD ADJUSTMENT	12,880					
50-330-390 WATER GRANT		7,000		10,000		
50-340-467 HOOKUP FEES - NEW SERVICE	2,695	2,720	1,500	1,890	2,500	
50-340-470 WATER SERVICE	562,117	531,327	550,000	341,451	550,000	
50-340-472 WATER SERVICE - MISC	1,445		250	4,867	1,000	
50-340-475 BACKFLOW TESTING	15,714	16,124	10,000	11,880	15,000	
50-380-810 INTEREST INCOME						
50-390-930 RENTAL INCOME	820	405				
50-390-940 LATE FEES & PENALTIES	7,607	20,260	6,000	7,547	10,000	
50-390-990 MISCELLANEOUS INCOME	(120)	809	500	184	500	
TOTAL FUND RESOURCES	2,263,043	1,483,909	1,445,417	1,146,734	987,066	-
PERSONNEL SERVICES						
50-510-1100 REGULAR PAYROLL	96,257	110,652	122,000	80,607	119,500	114,054
50-510-1150 OVERTIME WAGES	1,206	1,181	2,500	1,286	2,000	5,000
50-510-1420 SOCIAL SECURITY/MEDICARE	6,757	8,964	10,000	6,541	10,000	8,600
50-510-1440 STATE UNEMPLOYMENT	2,490	2,748	2,100	1,569	2,500	3,372
50-510-1460 WORKERS COMP ASSESSMENT	6,038	4,991	6,000	4,564	6,000	2,947
50-510-1800 HEALTH INSURANCE	17,545	20,097	30,000	13,633	25,000	29,700
50-510-1900 RETIREMENT BENEFITS	3,722	4,727	7,000	3,632	5,000	6,745
TOTAL PERSONNEL SERVICES	134,015	153,360	179,600	111,832	170,000	170,418

WATER FUND

	FY 2013-14		FY 2014-15		FY 2015-16		FY 2016-17	
	ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
MATERIALS & SERVICES								
50-520-2050 ACCOUNTING/AUDIT	3,597	5,000	5,333	3,493	5,333	5,333		5,333
50-520-2080 ADVERTISING EXPENSE	1,080	360	1,000	132	250	1,000		1,000
50-520-2120 AUTO EXPENSE	1,053		2,000		500	2,000		2,000
50-520-2145 BACKFLOW TESTING	6,012	7,442	6,000		6,000	6,000		6,000
50-520-2150 BANK FEES	1,078	1,270	3,000	914	2,000	3,000		3,000
50-520-2180 CLEANING/JANITORIAL	1,200	1,148	1,500	787	1,500	1,500		1,500
50-520-2250 CONTRACTED SERVICES	49,475	22,998	35,000	6,505	15,000	21,500		21,500
50-520-2325 ENGINEERING COSTS				10,365	15,000	40,182		40,182
50-520-2350 FUEL	465	1,850		988	1,500	2,000		2,000
50-520-2400 INSURANCE	5,598	4,599	7,500	4,991	5,000	7,500		7,500
50-520-2520 IT - SOFTWARE & SUPPORT	13,682	4,819	8,000	3,571	6,000	8,000		8,000
50-520-2530 IT - WEBSITE DESIGN & MAINT	282		1,200		1,200	1,200		1,200
50-520-2550 LAB TESTING	1,782	3,500	4,500	2,418	3,500	4,500		4,500
50-520-2600 LEGAL FEES EXPENSE	19,992	6,829	10,000	1,515	5,000	10,000		10,000
50-520-2650 LICENSE & PERMITS								
50-520-2680 LOCATES								
50-520-2700 MEETINGS/TRAVEL/TRAINING	808	2,670	3,000	530	2,000	3,000		3,000
50-520-2720 MEMBERSHIP & DUES	2,519	1,027	2,000	637	1,000	2,000		2,000
50-520-2750 OFFICE SUPPLIES/COPIER	3,296	5,297	4,000	1,272	2,000	4,000		4,000
50-520-2770 POSTAGE FEES	2,156	3,075	4,000	1,137	2,000	4,000		4,000
50-520-2840 REPAIRS & MAINT - BUILDINGS		3,068	6,000	546	2,500	6,000		6,000
50-520-2850 REPAIRS & MAINT - EQUIPMENT	7,900	14,492	58,000	16,700	25,000	25,000		25,000
50-520-2860 REPAIRS & MAINT - LANDSCAPING	3,447	1,073						
50-520-2870 REPAIRS & MAINT - VEHICLES		691		282	500			
50-520-2900 UTILITIES - GAS/ELECTRICITY	14,379	11,184	14,000	7,405	12,000	14,000		14,000
50-520-2910 UTILITIES - GARBAGE	253	246	300	174	250	300		300
50-520-2920 UTILITIES - TELEPHONE	3,099	4,074	4,000	2,552	4,000	4,000		4,000
50-520-2950 WATER RIGHTS EXPENSE	422		15,000	24,000	24,000			
50-520-2990 MISCELLANEOUS EXPENSE	706	622	3,484	2,860	5,000	5,633		5,633
TOTAL MATERIALS & SERVICES	144,281	107,334	198,817	93,774	148,033	181,648		181,648

WATER FUND

	FY 2013-14 ACTUALS	FY 2014-15 ACTUALS	FY 2015-16		FY 2016-17	
			BUDGET	YTD thru Feb	PROPOSED	ADOPTED
CAPITAL OUTLAY						
50-550-5260 EQUIPMENT PURCHASES	-	24,426	20,000		20,000	
50-550-5610 WATER MASTER PLAN UPDATE - CAGLE	-	7,000	12,000		15,500	
50-550-5500 CONSTRUCTION EXPENSE	-		5,000		5,000	
50-550-5310 GLENWOOD ACRES WATER PROJECT	51,924		20,000			
50-550-5550 ENGINEERING COSTS		16,792				
TOTAL CAPITAL OUTLAY	51,924	48,218	57,000	-	35,500	-
DEBT SERVICE						
50-560-6150 USDA LOAN PAYMENTS - PRINCIPAL	7,585	54,681	85,000	83,762	90,000	
50-560-6160 USDA LOAN PAYMENTS - INTEREST	185,918	139,401	110,000	109,741	105,000	
TOTAL DEBT SERVICE	193,503	194,082	195,000	193,503	195,000	-
INTERFUND TRANSFERS - OUT						
50-780-1000 TRANSFERS OUT - GENERAL FUND	12,000	12,000	15,000	15,000	15,000	
50-780-2600 TRANSFER OUT - RESERVE FUND	-	200,000	400,000	400,000	365,000	
50-780-3100 TRANSFER OUT - DEBT RESERVE FUND	193,503					
50-780-4100 TRANSFERS OUT - SDC FUND	628,553					
TOTAL INTERFUND TRANSFERS - OUT	834,056	212,000	415,000	415,000	380,000	15,000
CONTINGENCY						
50-910-1000 CONTINGENCY			200,000		200,000	
TOTAL CONTINGENCY	-	-	200,000	-	200,000	-
UNAPPR. ENDING FUND BALANCE						
50-990-1000 UNAPPR. ENDING FUND BALANCE			200,000		200,000	
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	200,000	-	200,000	-
TOTAL FUND REQUIREMENTS	1,357,779	714,994	1,445,417	814,109	928,533	-
NET RESOURCES OVER REQUIREMENTS	905,264	768,915	-	332,625	408,066	-

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

SEWER FUND

	FY 2013-14		FY 2014-15	FY 2015-16		FY 2016-17			
	ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
52-301-100 BEGINNING FUND BALANCE - UNRESTRICTED	1,964,648	1,154,495		709,655	832,776	832,776	708,843		
52-301-200 PRIOR PERIOD ADJUSTMENT	7,304								
52-310-140 PROPERTY TAXES-LIENED									
52-330-390 SEWER GRANTS		7,000			7,500	7,500			
52-340-415 PLAN REVIEW FEES									
52-340-480 SEWER SERVICE	408,711	439,164		460,000	290,190	440,000	480,000		
52-340-485 SEPTIC SERVICE RECEIVED	75,999	114,841		50,000	71,669	90,000	70,000		
52-340-487 GREASE TRAP PUMPING	1,625	2,000		1,500	1,000	1,500	1,500		
52-380-810 INTEREST INCOME	1,949								
52-390-940 LATE FEES & PENALTIES	7,790								
52-390-990 MISCELLANEOUS INCOME	330	52,770		12,000	5,778	6,000	8,000		
52-480-100 TRANSFERS IN - GENERAL FUND									
TOTAL FUND RESOURCES	2,468,356	1,770,270		1,233,155	1,208,913	1,377,776	1,268,343		
PERSONNEL SERVICES									
52-510-1100 REGULAR PAYROLL	96,258	110,651		122,000	80,607	119,500	114,057		
52-510-1150 OVERTIME WAGES	1,206	1,181		2,500	1,286	2,000	5,000		
52-510-1420 SOCIAL SECURITY/MEDICARE	7,353	8,964		10,000	6,540	10,000	8,600		
52-510-1440 STATE UNEMPLOYMENT	2,489	2,748		2,100	1,569	2,500	3,372		
52-510-1460 WORKERS COMP ASSESSMENT	3,195	4,388		6,000	4,540	6,000	3,329		
52-510-1800 HEALTH INSURANCE	17,545	20,097		30,000	13,632	25,000	29,700		
52-510-1900 RETIREMENT BENEFITS	3,721	4,727		7,000	3,632	5,000	6,745		
TOTAL PERSONNEL SERVICES	131,767	152,756		179,600	111,806	170,000	170,803		

SEWER FUND

	FY 2013-14	FY 2014-15	FY 2015-16		FY 2016-17			
	ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
MATERIALS & SERVICES								
52-520-2050 ACCOUNTING/AUDIT	3,597	5,000	5,333	4,197	5,333	5,333		
52-520-2080 ADVERTISING EXPENSE	1,442	360	2,000	2,166	3,000	5,000		
52-520-2120 AUTO EXPENSE	2,881							
52-520-2150 BANK FEES	1,089	1,265	1,200	883	1,200	1,200		
52-520-2180 CLEANING/JANITORIAL	1,200	1,148	1,200	626	1,200	1,200		
52-520-2250 CONTRACTED SERVICES	27,353	22,818	35,000	6,018	15,000	21,500		
52-520-2325 ENGINEERING COSTS				3,610	15,000	40,182		
52-520-2300 EQUIPMENT RENTAL	1							
52-520-2350 FUEL	752	2,893	3,000	1,314	2,000	3,000		
52-520-2400 INSURANCE	12,218	12,125	15,000	13,489	15,000	15,000		
52-520-2520 IT - SOFTWARE & SUPPORT	12,764	4,819	8,000	3,436	5,000	8,000		
52-520-2530 IT - WEBSITE DESIGN & MAINT	282		600		1,200	1,200		
52-520-2550 LAB TESTING	1,987	4,472	4,000	3,825	5,000	5,000		
52-520-2600 LEGAL FEES EXPENSE	20,000	7,718	10,000	4,455	8,000	10,000		
52-520-2700 MEETINGS/TRAVEL/TRAINING	809	1,402	2,500	385	1,000	2,500		
52-520-2720 MEMBERSHIP & DUES	2,811	2,166	3,000	1,962	2,500	3,000		
52-520-2750 OFFICE SUPPLIES/COPIER	2,999	5,574	5,000	1,480	2,500	5,000		
52-520-2770 POSTAGE FEES	2,274	1,564	4,000	1,137	2,000	4,000		
52-520-2840 REPAIRS & MAINT - BUILDINGS		3,332		546	1,000	1,000		
52-520-2850 REPAIRS & MAINT - EQUIPMENT	16,257	4,541	5,000	8,563	10,000	5,000		
52-520-2860 REPAIRS & MAINT - MATERIALS	8,294	2,137	100,000	1,204	25,000	100,000		
52-520-2870 REPAIRS & MAINT - VEHICLE	209	1,056	5,000	721	2,500	5,000		
52-520-2900 UTILITIES - GAS/ELECTRICITY	30,110	28,131	30,000	10,309	25,000	27,500		
52-520-2910 UTILITIES - GARBAGE	1,055	755	1,000	411	1,000	1,000		
52-520-2920 UTILITIES - TELEPHONE	4,233	4,738	5,000	3,224	5,000	5,000		
52-520-2325 FOREST FIRE PROTECTION FEE						4,500		
52-520-2990 MISCELLANEOUS EXPENSE	(756)	2,612	5,722	5,728	6,000	2,425		
TOTAL MATERIALS & SERVICES	153,861	120,626	251,555	79,689	160,433	282,540		

SEWER FUND

	FY 2013-14	FY 2014-15	FY 2015-16		FY 2016-17	
	ACTUALS	ACTUALS	BUDGET	YTD thru Feb	PROPOSED	ADOPTED
CAPITAL OUTLAY						
52-550-5230 LAND PURCHASE	71,941					
52-550-5260 EQUIPMENT PURCHASES		25,112	25,000		25,000	
52-550-5320 WCKP LIFT STN/LINE UPGR PROJ	15,500	20,000	200,000	17,066	150,000	150,000
52-550-5610 SEWER MASTER PLAN UPDATE - CAGLE		7,000	12,000	13,500		
52-550-5500 CONSTRUCTION EXPENSE			25,000	10,000	25,000	
TOTAL CAPITAL OUTLAY	87,441	52,112	262,000	30,566	200,000	-
INTERFUND TRANSFERS - OUT						
52-780-1000 TRANSFERS OUT - GENERAL FUND	12,000	12,000	15,000	15,000	15,000	15,000
52-780-2600 TRANSFERS OUT - RESERVE FUND	-	600,000	150,000	150,000	200,000	200,000
52-780-4100 TRANSFERS OUT - SDC FUND	928,792					
TOTAL INTERFUND TRANSFERS - OUT	940,792	612,000	165,000	165,000	215,000	-
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			175,000		200,000	
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	175,000	-	200,000	-
TOTAL FUND REQUIREMENTS	1,313,861	937,494	1,233,155	387,061	1,268,343	-
NET RESOURCES OVER REQUIREMENTS	1,154,495	832,776	-	821,852	-	708,843

**Contract Services, Accounting Fees, Legal Fees, and Engineering Fees
2016-17 Budget**

Materials and Services

<u>Contract Services</u>	<u>General</u>	<u>Cemetery</u>	<u>Street</u>	<u>Tourism</u>	<u>Community Development</u>	<u>Industrial/ED</u>	<u>SDC</u>	<u>Water</u>	<u>Sewer</u>	<u>Total Proposed</u>
Planning Services	\$30,000				\$40,000					\$70,000
Code Enforcement Software	\$6,000				\$6,000					\$6,000
Finance Services	\$14,400		\$3,600					\$9,000	\$9,000	\$36,000
Cascade East Transit Advertising & Promotion (TRT Restricted)			\$2,000	\$5,000						\$2,000
Cemetery Services		\$5,000								\$5,000
Professional Services	\$20,000		\$5,000	\$10,000	\$14,000	\$25,000		\$12,500	\$12,500	\$99,000
Totals	\$70,400	\$5,000	\$10,600	\$15,000	\$60,000	\$25,000	\$0	\$21,500	\$21,500	\$229,000

\$ -

<u>Accounting/Audit Services</u>	<u>General</u>	<u>Cemetery</u>	<u>Streets</u>	<u>Tourism</u>	<u>Community Development</u>	<u>Industrial/ED</u>	<u>SDC</u>	<u>Water</u>	<u>Sewer</u>	<u>Total Proposed</u>
Proposed - Audit Line	\$6,000		\$1,500					\$5,333	\$5,333	\$18,166
Proposed - Contract Services	\$14,400		\$3,600					\$9,000	\$9,000	\$36,000
Totals	\$20,400	\$0	\$5,100	\$0	\$0	\$0	\$0	\$14,333	\$14,333	\$36,000

<u>Legal Fees Expense</u>	<u>General</u>	<u>Cemetery</u>	<u>Streets</u>	<u>Tourism</u>	<u>Community Development</u>	<u>Industrial/ED</u>	<u>SDC</u>	<u>Water</u>	<u>Sewer</u>	<u>Total Proposed</u>
Proposed	\$26,000	\$300	\$6,000	\$2,500	\$12,000	\$5,000		\$10,000	\$10,000	\$71,800

<u>Engineering Fees Expense</u>	<u>General</u>	<u>Cemetery</u>	<u>Streets</u>	<u>Tourism</u>	<u>Community Development</u>	<u>Industrial/ED</u>	<u>SDC</u>	<u>Water</u>	<u>Sewer</u>	<u>Total Proposed</u>
Proposed			\$30,000		\$8,000			\$40,182	\$40,182	\$118,364