



# CITY OF LA PINE, OREGON BUDGET COMMITTEE MEETING

Tuesday, May 7, 2024, at 5:30 PM

La Pine City Hall: 16345 Sixth Street, La Pine, Oregon 97739

Available online via Zoom: <https://us02web.zoom.us/j/85909008350>

*The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting to City Hall at (541-536-1432). For deaf, hearing impaired, or speech disabled dial 541-536-1432 for TTY.*

## AGENDA

### CALL TO ORDER

### ESTABLISH A QUORUM

### PLEDGE OF ALLEGIANCE

### OLD BUSINESS:

None

### NEW BUSINESS:

1. Election of a Chairperson
2. Community Sponsorship Applicant Presentations
  - a. La Pine Visitor’s Center – Annual Funding
  - b. Frontier Days – Annual Funding
  - c. La Pine Fire District – AED’s .....3
  - d. American Legion – Ice Breaker Poker Run.....7
  - e. La Pine Senior Center – Rhubarb Festival .....9
  - f. La Pine Parks & Rec – Music in the Pines.....11
  - g. La Pine High School Cheer Team .....14
  - h. Newberry Regional Partnership.....21
  - i. Habitat for Humanity .....26
3. Community Sponsorship Discussion

### PRESENTATIONS:

1. Budget Message.....38
2. FY 2024-25 Budget Review .....31-115

### PUBLIC HEARING:

None

**ADDED AGENDA ITEMS**

Any matters added to the Agenda at this time will be discussed during the “Other Matters” portion of this Agenda or such time selected by the City Council

**PUBLIC COMMENTS**

*Three (3) minutes per person; when asked to the podium, please state your name and whether you live within La Pine city limits.*

**STAFF COMMENTS**

**BUDGET COMMITTEE COMMENTS**

**ADJOURNMENT**

**EXECUTIVE SESSION**

None.



# CITY OF LA PINE

## Community Funding Request Application

The City of La Pine may provide funding assistance to non-profits and other entities that serve the La Pine community for projects or programs based on need versus the City's financial ability to assist. **Effective immediately, all Community Funding Request Applications must be accompanied by the attached budget spreadsheet.**

Please type or print clearly:

- 1. Organization: La Pine Rural Fire Protection District
- 2. Mailing Address: PO Box 10, La Pine OR 97739
- 3. Telephone No: 541 536 2935 E-mail: Jerryhubbard1943@gmail.com
- 4. Contact Person: Jerry Hubbard
- 5. Requested Amount: \$ 8,620 In-kind Amount \$ 0
- 6. Project/Purpose For Funds, including date(s): Purchase of 3 AED Units

- 7. Are you an authorized 501(c)(3) corporation by the IRS?  Yes  No Oregon Special District
- 8. Have you sought funding from the City of La Pine in the past?  Yes  No
- 9. Were funds provided from the City of La Pine?  Yes  No

Amount: \$ \_\_\_\_\_ When: \_\_\_\_\_

- 10. Have you requested money from other sources?  Yes  No

If "yes," from where?

OR Rep. W. Resuhke ; US Congresswoman Chavez De-Remer

- 11. Is this a one-time request or will there be any additional funding requests for this project? Explain.

One-Time - Equipment Purchase - 3 units of 19 needed AED's (Total budget \$121,472).

**Staff Review:** Funding Source: \_\_\_\_\_

Remaining amount if project funded: \_\_\_\_\_

Staff's recommendation to fund request: \_\_\_\_\_



# La Pine Rural Fire Protection District

51590 Huntington Rd  
Post Office Box 10  
La Pine, OR 97739  
Phone 541.536.2935  
Fax 541.536.2627  
[www.lapinefire.org](http://www.lapinefire.org)

February 9, 2024

Ashley Ivans  
Assistant City Manager  
City of La Pine

Dear Ms. Ivans:

## Funding Request – \$8,620

AED and PulsePoint - the districts most vulnerable rural residents – retirees, veterans and low-income families.

Sudden Cardiac Arrests in Deschutes County– La Pine Fire has jointed Deschutes County's 911/PulsePoint system.

We are requesting a grant of \$8,620 to implement the system and purchase 3 AEDs for La Pine Fire's vehicles/engines to serve your city's residents and visitors.

The grant will fund:

- 3 AED units at \$2,876 per unit Total \$8,620  
La Pine Fire will fund:
- 3 AED Preventative maintenance onsite inspections, 6 years at \$8,291

Total Budget \$16,911 which La Pine Fire is paying for 49%.

The remote rural area of the Oregon's Newberry Basin, La Pine and Crescent region, is in a health care desert. It is the largest population (25,000+) in Oregon who are the furthest distance to any hospital within the state. The area also happens to be home of several highly disadvantaged populations – retirees, veterans, and low-income families.

Their last gasp access to any kind of health care is often through 911 and Advanced Life Support (ALS) Emergency Medical Service (EMS) provided by the La Pine Rural Fire Protection District's fire-paramedics. Even the two local small health clinics use the community's 911 fire-paramedics on a daily basis for cases they cannot handle – further stressing the Fire/EMS system.



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PulsePoint response is a 911-connected mobile app that alerts CPR-trained citizens to someone nearby having a sudden cardiac arrest. PulsePoint aims to initiate CPR earlier and more often as well as increase use of automated external defibrillators (AED), prior to emergency responders arriving on scene.

PulsePoint is integrated directly to the Deschutes County 911 communications center. When a call taker determines CPR may be needed, an alert is simultaneously sent to nearby app subscribers with the dispatch of La Pine emergency responders.

PulsePoint Respond informs the community of emergency activity in real time. The routine usefulness of the app helps build and sustain a reliable network of engaged citizens and CPR-trained individuals. PulsePoint Respond alerts community responders only if the cardiac emergency occurs in a public location. Subscribers indicate if they intend to respond.

La Pine Fire – in 2020, total 911 calls were 2,274 with 1,527 for EMS.  
In 2021, total 911 calls were 2,750 with 2,216 for EMS.  
In 2022, there were 2,776 total 911 calls and 2,285 were for EMS.  
In 2023, there were 2,714 incidents including 2,168 EMS (79%)

The La Pine Fire's fire service area is 115 square miles and it's nearly 1,000 square mile ambulance area. La Pine Fire has a very high success rate in treating unresponsive patients.

La Pine Fire recorded in 2021, 36 cases of sudden cardiac arrests and in 2022, 23 sudden cardiac arrest cases.

The following fire entities belong to the PlusPoint service: Bend Fire & Rescue, the Black Butte Ranch Fire District, Cloverdale RFPD, Crooked River Ranch Fire & Rescue, Redmond Fire & Rescue, the Sisters-Camp Sherman Fire District and Sunriver Fire & Rescue.

Cities such as Bend and Seattle Washington have seen and documented a higher percentage of life's saved when a sudden cardiac event has occurred and witnessed. The percentage increases even more when High Performance CPR and an AED were used.

Between 2012 and 2014, the City of Bend Fire Department increased witnessed sudden cardiac events by 30%. King County Washington averaged 26% survival rate in 2002 but greatly increased the survival rate of a sudden cardiac event in 2013 and averaged 62%



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survival rate. In 2016, The Bend Fire Department recorded a gain of 71% in their witness sudden cardiac arrests. This is a direct reflection of the implementation of High-Performance CPR and AED usage

In the last 2.6 years we have been awarded \$2,500,000 in appropriations and grants for capital items and Fire Fighter/Paramedic staffing. The voters in the fire district approved a new local option levy that will allow hiring 5+ fire fighter/paramedics.

The grants plus the option levy will greatly improve response times and paramedic service to residents and visitors to south Deschutes County.

Your support of our funding would provide a great new service in the City of Pine and south Deschutes County.

Thank you.

Sincerely

Erick Holsey  
Fire Chief

Jerry Hubbard,  
Public Affairs Liaison  
541 390 9798  
[jerryhubbard1943@gmail.com](mailto:jerryhubbard1943@gmail.com)

# Community / Tourism Grant Application

16345 Sixth St. | PO Box 2460 - La Pine, Or 97739 | ph. (541) 536-1432 | www.lapineoregon.gov



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

The City of La Pine may provide community assistance grants to non-profits entities and organizations that serve the La Pine community. Community entities and organizations that serve the La Pine community will need to meet at least one of the following criteria to be eligible for a grant and provide the necessary documentation:

- Provides assistance for essential utilities, food, medical needs, clothing or shelter.
- Provides educational or recreational opportunities for children or seniors.
- Generates/supports economic activity in La Pine.

In evaluating requests, the City will consider the following criteria:

- The requesting organization's history of success.
- The organizational and financial stability of the requesting organization.
- The number and types of community members served by the request.
- The ability to measure and track the effectiveness of the project or service.
- Grant funds will not be used for travel, budget deficits or for routine operating expenses.

First, please designate whether this grant will be used to generate or support Tourism. If yes, see pg. 3 for additional steps/information required. We also require a budget sheet for either type of grant submission, see pg. 2.

Tourism Grant TRT Fund

Standard Community Grant Submission

Please type or print clearly:

1. Organization: American Legion Riders
2. Non-Profit ID #: # 23-7350710
3. Mailing Address: P.O. Box 590 LaPine OR 97739
4. Telephone No.: 541-420-9600
5. Email: SunriverBeautySalon@gmail.com
6. Contact Person: Amanda Carlson
7. Requested Amount: 1,500.
8. Project/Use for Funds: Annual Ice Breaker - Charity Run
9. Attach a letter explaining how the funds will be used, how the criteria will be met, and any other information relevant to the request.

Return completed applications and letters to:

City of La Pine  
Attn: City Manager  
16345 Sixth Street  
P. O. Box 2460  
La Pine, OR 97739

Date Received: 4/30/2024

Approved \_\_\_\_\_ Denied \_\_\_\_\_ Date \_\_\_\_\_

Amount \_\_\_\_\_



# LAPINE

O R E G O N

## Budget Spreadsheet

Name of Event:

American Legion (Ice Breaker) Annual

Income	Estimated	Actual
Event Proceeds (entry fees, ticket sales, etc.)		
Ticket Sales	175.-	
Camp Spots	100.-	
Food	1,000.-	
TOTALS		

Expenses	Estimated	Actual
Site/Decorations (equipment, balloons, food, etc.)		
Advertising	400.-	
Fencing	400.-	
Paper Products	150.-	
Food	1000.-	
2x Servers	150.-	
Security	250.-	
Entertainment	600.-	
TOTALS		

Extra Sales (auction, raffle, misc. sales)	Estimated	Actual
Harley tickets	500.-	
T-Shirt Sales	400.-	
50/50	250.-	
Raffles	800.-	
Motorcycle Games	200.-	
Auction	500.-	
TOTALS		

Other Expenses	Estimated	Actual
Porta Potty x3		
Sani Station		
Prizes	1000.-	
Plaques	225	
Extra trash pickup	150.-	
Safety Signs	15.-	
Wrist Bands	75.-	
T-Shirts	2000.-	
TOTALS		

Sponsorships	Estimated	Actual
City of Lapine	1,500	1,500
Moto aspiration	100	
Band of Brothers	100	
Popal Ace	1,000	
American Legion	200.-	
Chamber Commerce	500	
TOTALS		

Donations	Estimated	Actual
Wikiup Station	50.-	
Sunriver Beauty	200.-	
Harley Davidson	300.-	
Snaf on	200.-	
Pro Culiper	300.-	
TOTALS		

Overall Budget	Estimated	Actual
Income		
Expenses		
Net Profit (Loss)		



# Community / Tourism Grant Application

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L A P I N E



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- Provides assistance for essential utilities, food, medical needs, clothing or shelter.
- Provides educational or recreational opportunities for children or seniors.
- Generates/supports economic activity in La Pine.

In evaluating requests, the City will consider the following criteria:

- The requesting organization's history of success.
- The organizational and financial stability of the requesting organization.
- The number and types of community members served by the request.
- The ability to measure and track the effectiveness of the project or service.
- Grant funds will not be used for travel, budget deficits or for routine operating expenses.

First, please designate whether this grant will be used to generate or support Tourism. If yes, see pg. 3 for additional steps/information required. We also require a budget sheet for either type of grant submission, see pg. 2.

Tourism Grant TRT Fund

Standard Community Grant Submission

Please type or print clearly

1. Organization: La Pine Activity Center
2. Non-Profit ID #: 93-0921983
3. Mailing Address: 16450 Victory Way
4. Telephone No.: 541-536-6237
5. Email: Jamie@lapineseniorcenter.org
6. Contact Person: Jamie or Janice
7. Requested Amount: \$2500
8. Project/Use for Funds: La Pine Rhubarb Festival
9. Attach a letter explaining how the funds will be used, how the criteria will be met, and any other information relevant to the request.

Return completed applications and letters to:

City of La Pine  
Attn: City Manager  
16345 Sixth Street  
P. O. Box 2460  
La Pine, OR 97739

Date Received: \_\_\_\_\_

Approved \_\_\_ Denied \_\_\_ Date \_\_\_\_\_

Amount \_\_\_\_\_



**LAPINE**  
OREGON

**Budget Spreadsheet**

Name of Event:

Rhubarb festival 2025

Income	Estimated	Actual
<b>Event Proceeds (entry fees, ticket sales, etc.)</b>		
<b>TOTALS</b>		

Extra Sales (auction, raffle, misc. sales)	Estimated	Actual
Quilt Raffle	\$500	
50/50	\$500	
<b>TOTALS</b>		

Sponsorships	Estimated	Actual
St Charles	\$400	
Republic	\$5000	
Mid Oregon	\$920	
<b>TOTALS</b>		

Donations	Estimated	Actual
Republic	\$500	
La Pine Septic	\$90	
Cove Bev-	\$380	
<b>TOTALS</b>		

Expenses	Estimated	Actual
<b>Site/Decorations (equipment, balloons, food, etc.)</b>		
Kitchen Food	\$7500	
granny pies	\$8300	
<b>TOTALS</b>		

Other Expenses	Estimated	Actual
Security	\$800-	
Kitchen Help	\$900	
2-Golf carts	\$920	
Entertainment	\$5000	
Pottys	\$90	
Wine	\$3000	
<b>TOTALS</b>		

Overall Budget	Estimated	Actual
Income		
Expenses		
<b>Net Profit (Loss)</b>		

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- Provides assistance for essential utilities, food, medical needs, clothing or shelter.
- Provides educational or recreational opportunities for children or seniors.
- Generates/supports economic activity in La Pine.

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- The requesting organization's history of success.
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- The number and types of community members served by the request.
- The ability to measure and track the effectiveness of the project or service.
- Grant funds will not be used for travel, budget deficits or for routine operating expenses.

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Tourism Grant TRT Fund

Standard Community Grant Submission

Please type or print clearly:

1. Organization: La Pine Park and Recreation District Foundation
2. Non-Profit ID #: <sup>EIN#</sup> 27-321-4817
3. Mailing Address: PO Box 664 La Pine, OR 97739 (16405 1st St.)
4. Telephone No.: 541-536-2223 or call Teri Myers 541-350-4717
5. Email: teri.myers.writer@gmail.com
6. Contact Person: Teri Myers
7. Requested Amount: \$5000
8. Project/Use for Funds: "Music in the Pines" concert series
9. Attach a letter explaining how the funds will be used, how the criteria will be met, and any other information relevant to the request.

Return completed applications and letters to:

City of La Pine  
Attn: City Manager  
16345 Sixth Street  
P. O. Box 2460  
La Pine, OR 97739

Date Received: \_\_\_\_\_

Approved \_\_\_ Denied \_\_\_ Date \_\_\_\_\_

Amount \_\_\_\_\_



# LA PINE

OREGON

## Budget Spreadsheet

Name of Event:

*Music in the Pines Concert Series*

Income	Estimated	Actual
Event Proceeds (entry fees, ticket sales, etc.)		
Free to public		
<b>TOTALS</b>		

Expenses	Estimated	Actual
Site/Decorations (equipment, balloons, food, etc.)		
Bands/on stage Talent	12,000	12,000
Staffing	3,000	3,000
Green Room/Dinner <sup>for</sup> Bands	1,200	1,200
Advertising banner	500	500
Equipment	100	100
misc supplies	100	100
<b>TOTALS</b>	16,900	16,900

Extra Sales (auction, raffle, misc. sales)		
Vendor rentals	750.00	750.00
<b>TOTALS</b>		

Other Expenses		
sound technician	1,100	1,100
<b>TOTALS</b>	18,000	18,000

Sponsorships		
Mid Oregon C.U.	5,000	5,000
City of La Pine	5,000	5,000
High Desert Botanicals	2,500	2,500
L.P. Community Health Center	2,500	2,500
Windermere Real Estate	1,000	1,000
Vic Russell Const/Frick	500	500
Grocery Outlet	500	500
<b>TOTALS</b>		

*xpending*

Donations Sponsorships		
Fraternity Auto	500	500
La Pine Dental	500	500
<b>TOTALS</b>	18,000	18,000

	Estimated	Actual
<b>Overall Budget</b>		
Income	18,000	18,000
Expenses	18,000	18,000
Net Profit (Loss)	0	0



April 16, 2024

To: City of La Pine

From LPRD La Pine Park District Foundation

Dear Grant Committee:

We are asking for continued sponsorship and finding of \$5,000.00 for the MUSIC IN THE PINES CONCERT SERIES for 2024!

A note for you: LPRD/LPRF have been working together to get monies for our “Move the Community Stage Project for nearly two years. As we have been working to provide the best free concert events for the Music in the Pines series for 2024, the costs of the actual Stage move have nearly doubled. So as we begin the project we will be working to get the costs covered for the “disassemblage” and repositioning of the stage before we begin this new year’s CONCERT SERIES!

This year we are asking for help from both the community and the TRT fund so we can manage the concerts more easily.

We have a larger budget this year, in that we have added a sound technician to manage the sound for each concert. We have also organized postings for the series that reaches into the Eugene/Springfield area in order to promote valley tourists to come and listen while they spend time here in La Pine. We are adding a new banner for the events and we have organized volunteers and our media staff to help with additional work to branch out beyond the La Pine region!

Music in the Pines is one of our city’s biggest summer events and we want to be prepared for the hundreds of visitors and residents that will come to enjoy the music! Our collaborators have been very generous in the past and we are lucky to say that they are willing to continue their sponsorship. We hope that the City of La Pine will also consider continuing their support of this important part of summer!

Thank you for your support!

Teri Myers, Grant writer La Pine Park and rec Foundation

# Community / Tourism Grant Application

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- Provides educational or recreational opportunities for children or seniors.
- Generates/supports economic activity in La Pine.

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- The organizational and financial stability of the requesting organization.
- The number and types of community members served by the request.
- The ability to measure and track the effectiveness of the project or service.
- Grant funds will not be used for travel, budget deficits or for routine operating expenses.

First, please designate whether this grant will be used to generate or support Tourism. If yes, see pg. 3 for additional steps/information required. We also require a budget sheet for either type of grant submission, see pg. 2.

Tourism Grant TRT Fund

Standard Community Grant Submission

Please type or print clearly:

1. Organization: La Pine High School / LPHS cheer team
2. Non-Profit ID #: 93-6000393
3. Mailing Address: 51633 Coach Rd. PO Box 306 La Pine Or 97739
4. Telephone No.: 541-355-8527
5. Email: Mary.Oldham@bend.k12.or.us
6. Contact Person: Mary Oldham
7. Requested Amount: 6300
8. Project/Use for Funds: Camp fees, practice uniforms, competition fees
9. Attach a letter explaining how the funds will be used, how the criteria will be met, and any other information relevant to the request.

Return completed applications and letters to:

City of La Pine  
Attn: City Manager  
16345 Sixth Street  
P. O. Box 2460  
La Pine, OR 97739

Date Received: 4/8/24

Approved \_\_\_ Denied \_\_\_ Date \_\_\_\_\_

Amount \_\_\_\_\_



# L A P I N E

O R E G O N

## Budget Spreadsheet

Name of Event: \_\_\_\_\_

Income	Estimated	Actual
<b>Event Proceeds (entry fees, ticket sales, etc.)</b>		
Sports Fees	3250	3250
Frontier Days	4000	4000
Vertical raise	2000	900
Little Hawks	2000	2000
Sponsorships	2000	2000
TOTALS	13250	12150

Extra Sales (auction, raffle, misc. sales)		
TOTALS		

Sponsorships		
TOTALS		

Donations		
TOTALS		

Expenses	Estimated	Actual
<b>Site/Decorations (equipment, balloons, food, etc.)</b>		
TOTALS		

Other Expenses		
rooms	600	600
Camp	4900	4700
Uniforms	3200	3200
Shoes	1000	1000
Bows	150	150
Comptees	800	800
Camp wear	1719	1719
Little Hawks	350	250
TOTALS	12014	11914

	Estimated	Actual
<b>Overall Budget</b>		
Income	12250	12150
Expenses	12014	11914
Net Profit (Loss)	236	236

3250  
4000  
400

### **CITY OF LA PINE TOURISM GRANT FUNDING CRITERIA**

1. Demonstrate how the proposed tourism-related project, event or activity will be focused on tourists (as defined under ORS 320.300(10)).

2. Demonstrate how the organization will use TRT funds for one or more of the following purposes: (i) advertising, publicizing or distributing information for the purpose of attracting and welcoming tourists; (ii) conducting strategic planning and research necessary to stimulate future tourism development; (iii) marketing special events and festivals designed to attract tourists; (iv) operating a tourism promotion agency (as defined under ORS 320.300(8)); and/or (v) developing, constructing or operating a tourism-related facility (as defined under ORS 320.300(9)).

3. Demonstrate how the proposed tourism-related project, event or activity will promote local tourism and describe the beneficial results for the City of La Pine, including, but not limited to, any or all of the elements: (i) increase in tourist dollars spent in the City of La Pine; (ii) increase in overnight stays in hotels, motels, RV parks, inns, Bed and Breakfast establishments and other accommodations subject to the transient room tax and located within the City of La Pine; (iii) increase in tourist visits to business establishments within the City of La Pine; (iv) increase in publicity about the City of La Pine as a tourist destination; and (v) other primary or secondary benefits of increased tourism in the City of La Pine or the surrounding local area.

4. Demonstrate how the applicant organization does or plans to comply with all applicable local, state and federal laws, ordinances and regulations relating to the organization and their proposed project, event, or tourism activities.

### **CITY OF LA PINE TOURISM / COMMUNITY GRANT APPLICATION INFORMATION**

Tourism / Community Grant Applications may be submitted to the City of La Pine by any non-profit organization.

**Applications may be mailed or delivered to La Pine City Hall and must be received by the City no later than June 30th, of each year. Postmarks will be accepted.**

The City of La Pine City Council will review all applications, schedule proposal presentations, and conduct site visits, as appropriate. The City Council will then discuss the various proposals and based on budgetary restrictions fund the projects it deems most advantageous to the city as a whole. The City of La Pine adopts it's new budget in June of each year and can only award as much as budgeted, which can vary, from year to year.



## LPHS Cheerleading

My name is Mary Oldham, and I am the coach of the La Pine High School Cheerleading Program. A position I assumed three years ago. I am applying for a community grant because the cheer team has grown a lot recently and, with a little financial support, has the potential to become the face and strong ambassador for the La Pine community.

To date, the cheer team has been in the Frontier Days parade for the past 2 years and will continue to again this year. We run a booth at Frontier Days providing face painting and bounce houses for young kids. We also run a youth cheer program called Little Hawks three times a year that brings in 25-40 elementary age students each session. This program has quickly become a favorite of not only the team but the parents too! The team does face painting at some of the elementary school events, as well as the National Night Out event organized in conjunction with the Deschutes County Sheriff and the La Pine Activity Center. Cheer is a great way to provide an educational and outdoor experience for the youth of our community.

The La Pine HS cheer team is growing rapidly, practically doubling in size each year, and now we are up to almost 20 athletes. With the increase in numbers, we are now a competition team and competed at our first Oregon School Athletic Association (OSAA) state competition this past February, placing 8<sup>th</sup>. We have placed at just about every competition we went to bringing home trophies for the first time in school history. With this success we are on the right trajectory to become a pillar in our school and community. An important part of this growth and success is because we have been taking the team to cheer camp the past 2 years. The first year we took 4 girls and last year we increased to 10. We go to camp called Oregon Dream Camp that is held at Lewis and Clark College in Portland. At camp, the athletes work on tumbling skills, dances, cheers, stunting, teamwork, and bonding. It is a great chance to

make friends with other teams and build our skills to be a better team. With such a young team, mainly 9<sup>th</sup> and 10<sup>th</sup> graders, it is imperative that we go to camp and learn from the best cheerleaders in our industry. The instructors at the camp are some of the best collegiate cheerleaders in the nation. My goal is to send 14 athletes to cheer camp this year July 22-25. The biggest stumbling block with this plan is that camp is VERY expensive. To send one athlete is \$525 this year.

My goal has always been to make cheer accessible to everyone that wants to participate. Cheer is a no cut sport so anyone that wants to join can do so. Because of the economic circumstances of most of my athletes I try to keep costs as low as possible and we fundraise for the essentials that the team needs. For reasons mentioned above, cheer camp is moving into that essential category and that means we need to raise more funds.

The groups I have taken in the past have been a great representation of our community. Our teens are quickly a camp counselor favorite, they have said that they are drawn to our team because we aren't like other teams. Our team wants to learn and soak in everything that they are being taught. They are respectful and love to engage with everyone. I have gotten feedback from the camp owner that the growth in the short time we are with the camp is amazing, some of the counselors argue about who gets to work with our athletes. The team looks up to these collegiate athletes and many aspire to perform cheer at the next level from attending this camp and seeing what is possible.

My goal is to send 12-14 athletes to cheer camp this year. This is an all-inclusive camp with food, instruction, and lodging covered. We are trying to keep the cost low- we will take a mini-bus to camp- but cheer camp fees alone will run us \$7,350. Since we choose our team in June this is a lot to raise for young teens in a 2-month span.

Cheerleading is one of the most expensive sports around. On average it is \$800-\$1000 for fees and uniforms. This does not

include competition fees or camp fees. Here in La Pine especially at the youth/high school level that is often not obtainable. I try to keep our fees to a minimum – \$130 per season \$260 a year. This covers shoes, bows, pom poms, and a sweatshirt. We then fundraise for the rest of what we need. This includes megaphones, signs, competition fees, travel fees, and food. I am happy to provide a more detailed breakdown of costs if needed.

If you have any questions, I would be happy to come make a presentation. You can contact me at [mary.oldham@bend.k12.or.us](mailto:mary.oldham@bend.k12.or.us) or 541-355-8527

**Cheer Cost break down:**

**La Pine High School**

**FEE: \$260 per year**  
**UNIFORMS: school provided (fundraise)**  
**SHOES: 50-100**  
**POMS: 22**  
**BOWS: 50**  
**CAMP UNIFORMS: 0 (fundraise)**  
**CAMP: 0 (fundraise)**  
**COMP FEE: 0 (fundraise)**  
**TRAVEL: 0 (Fundraise or self-transport)**

**TOTAL: 260 PER YEAR**

**Our uniforms 200\$ each for our competition ones. For all uniforms we use it is over 800\$**

**Other HS cheer programs**

**RETURNING ATHLETE**  
**Spirit pack: 1000**  
**Cheer camp: 550**  
**Extras: 300**  
**Choreography: 130**  
**Stunt clinic: 15**  
**Required ad sales: 400**

**COST: \$2395**  
**Payment plan \$2685**

**NEW ATHLETE:**

**SPIRIT PACK: 2240**  
**CHEER CAMP: 550**  
**EXTRAS: 300**  
**CHOREOGRAPHY: 130**  
**STUNT CLINIC: 15**  
**REQRD. AD SALE: 400**  
**MEGAPHONE: 30**

**COST: \$3665**  
**Payment plan: \$3955**

**This program has payment options but that increases the price. By \$290.**

# Community / Tourism Grant Application

16345 Sixth St. | PO Box 2460 - La Pine, Or 97739 | ph. (541) 536-1432 | www.lapineoregon.gov



The City of La Pine may provide community assistance grants to non-profits entities and organizations that serve the La Pine community. Community entities and organizations that serve the La Pine community will need to meet at least one of the following criteria to be eligible for a grant and provide the necessary documentation:

- Provides assistance for essential utilities, food, medical needs, clothing or shelter.
- Provides educational or recreational opportunities for children or seniors.
- Generates/supports economic activity in La Pine.

In evaluating requests, the City will consider the following criteria:

- The requesting organization's history of success.
- The organizational and financial stability of the requesting organization.
- The number and types of community members served by the request.
- The ability to measure and track the effectiveness of the project or service.
- Grant funds will not be used for travel, budget deficits or for routine operating expenses.

First, please designate whether this grant will be used to generate or support Tourism. If yes, see pg. 3 for additional steps/information required. We also require a budget sheet for either type of grant submission, see pg. 2.

Tourism Grant TRT Fund

Standard Community Grant Submission

Please type or print clearly:

1. Organization: Newberry Regional Partnership
2. Non-Profit ID #: (should have soon)
3. Mailing Address: 1250 NE Bear Creek Rd, Bend, OR 97701
4. Telephone No.: (541) 771-2498
5. Email: lapinekathy@gmail.com
6. Contact Person: Kathy DeBone
7. Requested Amount: \$10,000
8. Project/Use for Funds: Community Outreach for Strategic Action Plan
9. Attach a letter explaining how the funds will be used, how the criteria will be met, and any other information relevant to the request.

Return completed applications and letters to:

City of La Pine  
Attn: City Manager  
16345 Sixth Street  
P. O. Box 2460  
La Pine, OR 97739

Date Received: \_\_\_\_\_

Approved \_\_\_ Denied \_\_\_ Date \_\_\_\_\_

Amount \_\_\_\_\_



Date: May 1, 2024  
To: City of La Pine City Council  
From: Newberry Regional Partnership and COIC

**RE: 2024 Community Grant Request**

Newberry Regional Partnership (NRP) requests \$10,000 from The City of La Pine to support community outreach in relation to the execution of its Strategic Action Plan (SAP) from May – October 2024. Grant funding will pay for the distribution and printing of flyers and mailers, social media advertisements, tabling at community events, and a final booklet version of the Strategic Action Plan.

Implementation of the SAP will be managed by committees of local stakeholders and community members that make up the NRP Working Group. Each committee has a designated focus area based on the six dimensions of rural community vitality: Education, Health and Human Services, Environment and Natural Resources, Public Safety, Arts and Culture, and Economic Development. NRP’s implementation process will be guided by the organization’s mission, “advancing rural vitality in an evolving Newberry Country through civic engagement, community-led action, and partnerships.”

**NRP Background – History of Success**

The Partnership began by convening a working group of devoted community leaders from South Deschutes County. The working group includes leaders from the City of La Pine, Sunriver and La Pine Chambers of Commerce, Sunriver Owners Association, La Pine-Sunriver Habitat for Humanity, Deschutes County Community Development, St. Charles Foundation, Oregon Community Foundation, La Pine Community Health Center, Sunriver La Pine Economic Development, Vic Russell Construction, Inc., First Interstate Bank, and other community groups and businesses. In partnership with DCG Research, a community survey was conducted in June and July of 2023. NRP collected 571 completed surveys. Based off the main areas of interest and concern from the results of the survey, NRP designed a nine session Civic Engagement Series where topics included:

- Economic Development (Growth & Change)
- Education
- Health & Human Services
- Public Safety (Threat of Wildfire)
- Arts & Culture
- Environment and Natural Resources

Each of the nine Civic Engagement Series sessions had between 20-50 attendees. The Series demonstrated the importance of having a consistent, open gathering space for community members and organizations to voice their concerns and have their input valued. When a community fosters a space where citizens can openly speak about social divisions, problems, and ideas for action, it turns isolated, charged opinions into productive, collaborative conversations. Providing a permanent forum for discussion and neutral facilitation of community meetings is an integral part of the organization's mission going forward.

In addition to the survey and Civic Engagement Series, DCG Research conducted four focus groups with community members in December 2023 on the topics of Economic Development, Education, Health and Human Services, and Public Safety. Focus groups were well attended with a total of 29 participants.

### **Community Served**

La Pine acts as a service center for remote and rural parts of South Deschutes, Northern Klamath, and Western Lake counties. More than 15,000 residents call the larger La Pine community home, but few reside in city limits (3,126), making it difficult for residents to access the appropriate government officials and services for their needs. Newberry Country lacks any overarching coordinating group to serve populations both within the city limits of La Pine and the unincorporated communities in the area. NRP is striving to fill that gap. The Partnership is a rural serving organization, and its purpose is driven by the values of resiliency and collaboration that are integral to rural life. Like many rural communities, there is already fantastic work being done by existing groups and individuals, but their work exists in silos. NRP works to be the connector for these silos as its mission is better achieved together rather than apart.

NRP will be recruiting community members to work within the six committees tasked with carrying out the SAP. Engaging community members who traditionally do not participate in these types of efforts is a priority. This will be achieved through extensive outreach via flyers, mailers, social media advertising, and tabling at community events throughout the summer. NRP relies on community input to guide projects and programs beyond the SAP.

### **Community Outreach**

Information collected from the participatory process NRP initiated in 2023 serves as a strong foundation upon which to build the Strategic Action Plan. NRP has also secured funding and a consultant to aid in the design and delivery of the SAP. The objective of the plan is to create actionable strategies to address priority issues identified by residents and to create a roadmap for growth and change for the Newberry Country region at-large. It will serve as a means for local government, schools, service providers, and community organizations to coordinate their efforts and work collaboratively on a broad set of issues—an initiative which has not occurred in this community. The six committees described

above will be tasked with implementing projects related to their specific focus areas, all aimed at furthering the outcomes of the Action Plan.

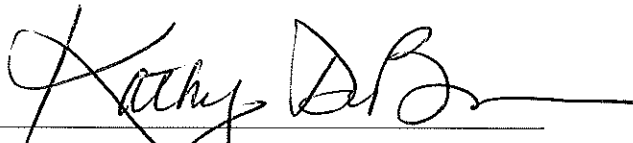
The outreach activities funded by the City of La Pine would assist NRP in recruiting community members to participate in the SAP process, creating and distributing pre-and post SAP materials, and to help NRP maintain a consistent and visible presence within the community.

### **Financial Stability**

NRP is in the process of establishing 501(c)3 status and it is working to develop both its organizational structure and governing processes. To date, NRP has received \$66,165 in funding to support the survey, focus groups, Civic Engagement Series, and the Strategic Action Plan process:

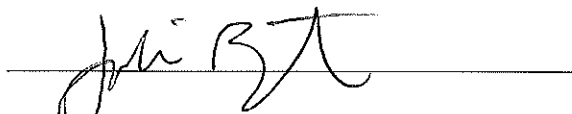
- \$35,000 from The Ford Family Foundation
- \$10,485 from Sunriver/La Pine Habitat for Humanity
- \$8,000 from the Central Oregon Intergovernmental Council
- \$4,000 from La Pine Park and Recreation Foundation
- \$2,500 from the Roundhouse Foundation
- \$6,180 in in-kind support from various community partners

There is undeniable desire for community-led action in South Deschutes County. As partners in community development, NRP must capitalize on this opportunity to make sustainable positive changes in its community for the good of future generations. The NRP team members thank the City of La Pine for their consideration of their proposal, and they look forward to working with the Council and staff in the future.



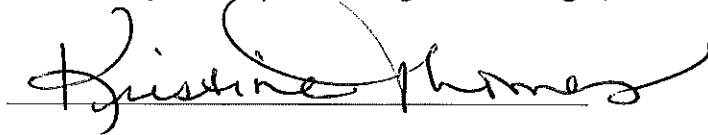
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*Kathy DeBone, Community Leader, Newberry Regional Partnership*



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*Julia Baumgartner, Board Secretary, Newberry Regional Partnership  
Community Development Programs Manager, COIC Community & Economic Development*



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*Kristine Thomas, Board Treasurer, Newberry Regional Partnership  
Executive Director, Sunriver Area Chamber of Commerce*



<b>Newberry Regional Partnership</b>	<b>July 2023 - August 2024</b>
--------------------------------------	--------------------------------

INCOME		
	Amount	Status
<b>Grants</b> <i>(committed, planned, pending)</i>		
The Ford Family Foundation	\$35,000	Committed
Oregon Community Foundation	\$5,000	Pending - decisions in May
Roundhouse Foundation	\$2,500	Committed
St. Charles Health Systems	\$15,000	Planned - will apply at future date
Deschutes County	\$5,000	Pending - decisions in May
City of La Pine	\$10,000	Planned - requesting in May
<b>Community Support</b>		
COIC	\$8,000	Committed
La Pine Park and Recreation Foundation	\$4,000	Committed
Habitat for Humanity	\$10,485	Committed
<b>In Kind Support</b>		
La Pine Activity Center - facility space for community meetings	\$1,890	Committed
Sunriver Owners Association (SROA) - facility space for community meetings	\$3,000	Committed
St. Charles Foundation	\$340	Committed
City of La Pine	\$950	Committed
<b>TOTAL INCOME</b>	<b>\$101,165</b>	

EXPENSE		
<b>Program Operations</b>		
NRP Community Coordinator	\$10,000	
Strategic Action Plan Consultant	\$33,750	
Community Summit and Final Celebration - part of Strategic Plan, provision of food and childcare	\$5,500	
Legal/CPA fees for 501©(3) filing	\$6,000	
Community outreach - community website, promotional materials (mailers, flyers, paid social media) for engagement with Strategic Action Planning	\$15,000	City of La Pine Grant would partially fund this line item
Printing and distribution of Final Strategic Action Plan booklet	\$7,000	City of La Pine Grant would partially fund this line item
Programming - hosting community meetings, speaker series	\$10,000	
Admin costs	\$3,500	
<b>TOTAL EXPENSE</b>	<b>\$90,750</b>	



# CITY OF LA PINE

## Community Funding Request Application

The City of La Pine may provide funding assistance to non-profits and other entities that serve the La Pine community. **Effective immediately, all Community Funding Request Applications must be accompanied by the attached budget spreadsheet.**

**Please type or print clearly:**

1. Organization: Habitat for Humanity of La Pine Sunriver

2. Mailing Address: PO Box 3364, 56835 Venture Lane Suite 101-102, Sunriver OR 97707

3. Telephone No: 541-593-5005 E-mail: director@habitatlapinesunriver.org

4. Contact Person: Rebecca Tatum, Interim Executive Director

5. Requested Amount: \$ 9,000 In-kind Amount \$ \_\_\_\_\_

6. Project/Purpose For Funds, including date(s): Energy-efficient fixtures and HVAC for 3 homes at Putney Place; subsidy for installation cost of septic systems. All homes serve working homebuyer families built by Habitat La Pine Sunriver in our Putney Place neighborhood, earning \$35,000-\$45,000 per year.

7. Are you an authorized 501(c)(3) corporation by the IRS?  Yes  No

8. Have you sought funding from the City of La Pine in the past?  Yes  No

9. Were funds provided from the City of La Pine?  Yes  No

Per resolution, City of La Pine waived SDC charges for Putney Place homes #1-16, a substantial in-Amount: \$ \_\_\_\_\_ When: kind donation/cost reduction for homes built from 2018-2023.

10. Have you requested money from other sources?  Yes  No

If "yes," from where?

Homebuilds supported by OR Housing & Cty Svcs; MJ Murdock; First Interstate Bank; Habitat OR; Sunriver Christian Fellowship/UpCap; individuals.

11. Is this a one-time request or will there be any additional funding requests for this project? Explain.

This is a one-time request supporting our 2024 homebuilding, leading to three new, completed 3-br homes at Putney Place in La Pine, with purchase price made affordable to working, lower-income homebuyer families.

**Staff Review:** Funding Source: \_\_\_\_\_

Remaining amount if project funded: \_\_\_\_\_

Staff's recommendation to fund request: \_\_\_\_\_



## Budget Spreadsheet

**Name of Event:**

Putney Place homes #17,18,19 - Energy-efficient, high-quality utility hook-ups.

---

Income	Estimated	Actual
Event Proceeds (entry fees, ticket sales, etc.)		
See attached construction schedule.		
Income from construction financing, proceeds from 2023 mortgage placements, funds donated by First Interstate Bank, Maybelle Clark Macdonald, and individual donors.		
<b>TOTALS</b>		

Extra Sales (auction, raffle, misc. sales)		
<b>TOTALS</b>		

Sponsorships		
<b>TOTALS</b>		

Donations		
<b>TOTALS</b>		

Expenses	Estimated	Actual
Site/Decorations (equipment, balloons, food, etc.)		
<b>TOTALS</b>		

Other Expenses		
See attached construction schedule.		
\$3,000 per home- high-value insulation and HVAC	\$3000 x 3	
<b>TOTALS</b>		

	Estimated	Actual
<b>Overall Budget</b>		
Income		
Expenses		
Net Profit (Loss)		

11:37 AM  
05/01/24

Habitat for Humanity of LaPine Sunriver, Inc  
PPT 2024 Vertical Cost Only  
All Transactions

	<u>Est. Cost</u>	<u>Act. Cost</u>	<u>(\$)</u> Diff.
<b>Service</b>			
60-PPT (Building Plans Printing)	500.00	387.99	-112.01
61-PPT (Building Permits)	48,729.00	48,382.96	-346.04
62-PPT (Sewer/Water Permits)	1,500.00	0.00	-1,500.00
63-PPT (Electrical Permits)	1,500.00	0.00	-1,500.00
64-PPT (Excavation/Backfill)	40,750.00	23,306.75	-17,443.25
65-PPT (Concrete)	54,900.00	37,350.00	-17,550.00
66-PPT (Framing Material)	61,193.70	6,509.37	-54,684.33
67-PPT (Trusses)	20,130.00	0.00	-20,130.00
68-PPT (Framing Labor)	65,000.00	16,000.00	-49,000.00
69-PPT (Roofing)	7,500.00	0.00	-7,500.00
70-PPT (Windows)	19,700.00	0.00	-19,700.00
71-PPT (Exterior Doors)	7,200.00	0.00	-7,200.00
72-PPT (Garage Doors)	3,390.00	0.00	-3,390.00
73-PPT (Siding & Trim)	16,970.00	0.00	-16,970.00
74-PPT (Exterior Painting)	5,000.00	0.00	-5,000.00
75-PPT (Insulation)	30,200.00	0.00	-30,200.00
76-PPT (Plumbing)	39,500.00	5,555.40	-33,944.60
77-PPT (Electrical)	40,560.00	744.70	-39,815.30
78-PPT (Electrical Fixtures)	2,200.00	24.68	-2,175.32
79-PPT (HVAC)	63,650.00	5,349.51	-58,300.49
80-PPT (Drywall)	35,700.00	0.00	-35,700.00
81-PPT (Interior Painting)	6,200.00	0.00	-6,200.00
82-PPT (Interior Doors & Millwork)	13,800.00	0.00	-13,800.00
83-PPT (Finish & Bath Hardware)	1,220.00	785.71	-434.29
84-PPT (Floor Coverings)	18,520.00	13,256.20	-5,263.80
85-PPT (Cabinets)	26,500.00	365.22	-26,134.78
86-PPT (Counter Tops)	5,100.00	0.00	-5,100.00
87-PPT (Appliances)	7,500.00	9,014.60	1,514.60
88-PPT (Window Blinds)	1,900.00	0.00	-1,900.00
89-PPT (Permanent Fencing)	3,200.00	0.00	-3,200.00
90-PPT (Temporary Fencing)	800.00	800.00	0.00
91-PPT (Driveways & Sidewalks)	4,200.00	0.00	-4,200.00
92-PPT (Temporary Utilities)	550.00	0.00	-550.00
93-PPT (Gutters)	1,200.00	0.00	-1,200.00
94-PPT (Misc Supplies & Tools)	4,500.00	2,924.47	-1,575.53
95-PPT (Garbage & Temp Toilet)	900.00	190.00	-710.00
96-PPT (General Contractor Fee)	80,400.00	0.00	-80,400.00
97-PPT (Design Drawing)	5,000.00	4,349.55	-650.45
98-PPT (Environmental Services)	2,900.00	2,900.00	0.00
<b>Total Service</b>	<u>750,162.70</u>	<u>178,197.11</u>	<u>-571,965.59</u>
<b>TOTAL</b>	<u><u>750,162.70</u></u>	<u><u>178,197.11</u></u>	<u><u>-571,965.59</u></u>



**Proposal to City of La Pine  
Community Funding Request Location  
May, 2024**

**A Respected Partner, a Key Need:**

Since 1993, Habitat for Humanity of La Pine Sunriver has built and repaired homes for South County homeowners, creating generational impact for parents, grandparents, and children through housing stability in greater La Pine. With housing costs and demand rising, Habitat requests funding from City of La Pine Community Funding, to invest in a new generation of homes, homeowners, and stable, healthy households in La Pine.

**Specifically, HFHLPs requests \$9,000:**

- **To subsidize homebuilding costs for 3 Putney Place homes, investing in energy-efficient HVAC and high-quality insulation, which will:**
  - **make them affordable to working La Pine families earning an average household income of \$35,000-\$45,000.**
  - **Reduce homeowner utility costs over the lifespan of their homeownership by installing high-quality, energy-efficient HVAC and insulation.**

**Generational Change and Stability**

La Pine is a desired community, and business, workforce, and community continuity will suffer as rising demand and construction costs begin to price working families out of housing they need to live and work in La Pine. Now is a critical time to help make housing affordable: to give families the generational lever of secure homes for their children; to help seniors age in place; to give employers and employees homes they can afford on area wages; and to invest in a stable, well-housed, supported La Pine. This funding will leverage a trusted homebuilding leader and partner, Habitat for Humanity of La Pine Sunriver, which has a proven record of building community through housing.

**Goal: Build affordable, high-quality, efficient homes in La Pine**

The requested funds will help Habitat La Pine Sunriver to build 3 new homes affordable for La Pine's working families: households earning \$35,000-\$45,000 who can afford to purchase a home with a mortgage of \$175,000. This project will ensure long-term stable housing for 3 more households at a critical moment in La Pine's growth.

**Budget for this request:**

**\$9,000 of an overall projected expense of \$93,5000 (\$63,650 for HVAC and \$30,000 for insulation, per attached construction schedule for 3 homes).**

**Budget**

The attached budget shares vertical construction cost for this year's 3 Habitat Homes under construction at Putney Place in La Pine. We seek funds to invest in high-quality insulation and



energy-efficient HVAC systems. In our 2023 build, these materials upgrades reduced homeowner utility bills from an average of \$300/month to \$100/month, a huge savings which further helps homeowner families manage monthly bills and stay in the homes they own. Requested funds will provide this year's new homeowner families this important benefit.

### **A Proven Investment:**

Home ownership for working, limited-income families provides them with long-term residential stability and reliable predictability of the future cost of their housing, both proven to help families improve health, employment, and school outcomes. This project responds directly to an overwhelming demand and need for affordable homes to purchase by low-income, working families. To address rising costs, Habitat's builds develop higher density homes, and our more economical townhouse designs will likely reduce costs by 15-20%, while housing more families per acreage.

### **Why Habitat?**

*Founded in 1993, Habitat for Humanity of La Pine Sunriver (HFHLPS) has built 49 affordable homes for families in Southern Deschutes County to date, serving 70 adults and 35 children, 100% living at or below the poverty level, and made 85 Critical Home Repairs, ensuring that families, seniors, people with disabilities can stay in homes they already own. HFHLPS creates stability and continuity for these homeowners, their families, and the community: 95% of Habitat families in La Pine have retained ownership of their homes, linked to healthy child development, better health and employment outcomes, and upward economic mobility.*



City of La Pine  
Proposed Budget  
Fiscal Year 2024-2025





La Pine City Council

Daniel Richer, Mayor

Cathi Van Damme, Council President

Mike Shields, Council Member

Courtney Ignazzitto, Council Member

Karen Morse, Council Member



# Annual Budget for the City of La Pine

Fiscal Year

July 1, 2024—June 30, 2025



<b>Budget Committee</b>	
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 Marston, Student Representative	

<b>City Management Staff</b>
Geoff Wullschlager – City Manager
Ashley Ivans – Finance Director, Budget Officer
Brent Bybee – Principal Planner
Kelly West – Public Works Director

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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 2024-25 Annual Budget Book.

**Introduction:** This section includes the Budget Message, Council Goals and Priorities, Staff Objectives, the City's Organization Chart, and demographic information.

**Policies and Budget Development:** This section contains the City's financial and budgetary policies and guidelines, an overview of the budget process, the 2024-25 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, state shared revenues, water sales, sewer fees, intergovernmental services, and utility fees. It also contains details on expenditures, transfers, and contingencies. Finally, 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 2024 – 25

**April 29, 2024**

### **Members of the La Pine City Council and Budget Committee**

As the Budget Officer for the City of La Pine I am honored to provide you with the proposed Fiscal Year (FY) 2024-25 Budget. This budget is presented as required under Chapter 294 of the Oregon Revised Statutes.

As I considered what to write about in the budget message about the passing year, the only word that came to mind is “Projects”. The La Pine 2045 Project, Eastside Sidewalk Project, Caselle Software & Paperless Initiative Project, and the most notable Water & Wastewater Expansion Project – these are the items that have kept all our staff on its toes this year. It doesn’t look like there will be a slowdown, either. The staff we have are ambitious, dedicated, and hard working. This team makes it easy to take on new challenges and tackle the big projects and problems we face almost daily.

The section of this document, titled *Key Projects by Fund* outline all the projects that the City will be undertaking in FY 2024-25, but here are some highlights. The General Fund will be purchasing an Audio/Visual System for the Council Chambers. The City will be providing some upgrades to the cemetery, including increasing expansion and the repair of walkways. Our Streets Department will continue to work on the Eastside Sidewalks Design and consider some improvements to the Transit Center. Tourism is going to partially fund an archway at the intersection of Huntington and Highway 97. Community Development will continue to work on La Pine 2045, and likely an update to the City’s Transportation System Plan (TSP). In the City’s Industrial Park, the Spec Building project will begin. The Water Department will be working on a new Hydrant Fill Station, while the Sewer Department will be focusing on repairs and upgrades to the City’s lift stations.

As you can see La Pine, Oregon’s youngest and second fastest growing city, has lots of future to look forward to. Since we are Oregon’s youngest city it has been difficult for staff to gauge what other cities would do in some situations, because we aren’t like them. They are built out, established, and aren’t facing the opportunities and problems La Pine is. While we look to those cities for wisdom about how to best grasp the rapid change in our community, these changes are changes that other Oregon cities faced decades ago. That said, we get through the projects and questions one by one, using the best judgment possible.

## Overall Budget

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

This year a new rate resolution will come before the council for recommended adoption. This is common practice and will ensure that City rates are fair and effective. There will be some minor increases to Planning Fees, and an 18% increase to Sewer Fees and a 6% increase to water fees. We are hopeful that each of these departments can undergo a rate study this year or next. Discussed later in this document is the need for a rate study for the Community Development Department. The Water and Sewer Rate Studies are almost a decade old now, and at the rapid pace La Pine changes, these are already outdated.

Expenses have changed since last year. Most notably to Capital Outlay, where the Water and Wastewater Projects are accounted for. These projects will be completed during FY 2024-25, and as a result those Capital Expenses have dropped substantially. Personnel Services has increased – this is due to the addition of 3 staff members. Materials and Services are also up, this is mostly due to the repairs required to many of the Public Works Systems. Debt Service is up due to the acquisition of new debt from USDA for the Water and Wastewater Project. This year, the debt is budgeted especially high, to assure that we have dollars available for unforeseen costs due to the issuance of this debt. Contingencies are down, while unappropriated ending fund balance is up. Both of these appropriations result in savings for the City. Overall, those savings are up a little over \$500,000 this year.

## Budget Overview by Fund

### *General Fund*

Property taxes were increased by 3% from the projection of earnings for FY 2023-24. There are also modest increases to the licensing, permitting and franchise fees. Personnel Services remain consistent with last year due to the re-appropriation of staff discussed in the *Overview of Changes by Fund* section of this document. Materials and Services are up due to contracting with Deschutes County Sheriff's Office. Capital Outlay is down due to a reduction in grant fund spending related to ARPA. All other areas of this budget remain consistent with last year.

### *Cemetery Fund*

The Cemetery Fund's budget is reduced in all categories. This is due to the lack of interfund transfer from the General Fund. This reduces income, and thus, reduces appropriations. Omitting the transfer, the budget remains consistent.

### *Streets Fund*

The Streets Fund revenue is up due to the expectation of grant revenues for a TSP update. Also, a transfer in from the General Fund to correctly appropriate the Eastside Sidewalks Project has skewed those revenues. Personnel Services is up due to the re-appropriation of staff to their correct departments. Materials and Services are consistent, almost to the exact dollar, while Capital Expenditures have substantially increased. This is due to the Eastside Sidewalk Project, TSP update and equipment purchases. Similarly, the transfers out have increased to save for streets equipment. It has long been the wish of Deschutes County that the City takes ownership of the roads owned within the city. The only way for the City to accommodate this wish is to build reserves to prepare for such a large endeavor. All other amounts remain consistent with last year.

### *Tourism Fund*

The tourism fund remains the same throughout apart from interfund transfers. This transfer is for payment towards the archway project.

### *Community Development*

Community Development remains the same in resources and personnel services. Materials and Services significantly decrease while Capital Projects substantially increase, this is due to the La Pine 2045 Project and Rate Study, both items that the city will need to capitalize.

### *Industrial Fund*

Revenues in the Industrial Fund are up due to the grant received from the State of Oregon for the Spec Building. As a result, capital spending is also up. Transfers out are up, and new to this fund. This is because the fund has begun reimbursing the General Fund for its share of projects. For many years, reserves were the goal of this fund so it could become self-sustaining, and that goal has been met. Contingency and Reserve for Future Capital (the savings allocations) remain consistent with last year's budget.

### *Water Fund*

Water Rate projections are in line with last year, noting a 6% increase. Personnel Services are up due to the addition of 3 staff members – a City Engineer, Utility Worker and Utility Billing Clerk. Materials and Services are up with the expectation to pay more for lab testing, legal fees, training, and maintenance and repair items. Capital Outlay is reduced, as expected, due to the nearly completed water expansion project. Transfers out are up to account for equipment reserves, to repay the General Fund for last year's interfund transfer and build debt reserves for the new USDA bonds. Lastly, debt service is up, likely higher than it needs to be, to prepare for the first bond payments to USDA this year.

### *Sewer Fund*

Sewer Rate projections are also in line with last year, noting the 18% rate increase. As with the Water Fund, personnel services and materials and services are both up. Many of the City's lift stations are overtaxed, this is discussed more within the document, meaning that the repairs to these stations are considered in the materials budget. Capital Outlay is reduced, as expected, due to the nearly completed wastewater expansion project. Transfers out are down due to the preparation of payments and reserves for the USDA bonds. The only transfers out, aside from debt reserve, are for repayment of capital items to the General Fund (AV system) and for equipment reserves. Debt service has increased substantially, again due to the USDA debt payment. Between the reserve transfer for USDA and preparation of that debt payment the fund has allocated over \$1M, this is overbudgeting, but a safe practice. As a result, contingency, reserves, and unappropriated ending fund balance are down.

### *SDC (System Development Charge) Fund*

The SDC fund will be paying for capital improvement plans for transportation, water, and sewer. These plans help the city accurately justify SDC rates. The SDC fund will also be paying for an update to design and construction to the Newberry Lift Station. These projects are discussed in detail in the *Key Projects by Fund* portion of this document.



### *Water and Sewer Reserve / Debt Reserve*

The only change to the water and sewer reserve is a transfer in from the water fund. The Debt Reserve Fund received transfers in from both water and sewer for the USDA reserve payments.

### *Equipment and General Reserve Funds*

This fund is new to the City and will house reserves for Public Works Equipment savings, such as streets equipment or preparation of upgrades to the utility systems. This reserve fund received transfers in the amount of \$285,000.

### Conclusion

It has been a pleasure putting together this document for the City. While the City prepares for the many projects underway, or upcoming this year, it will be crucial to save dollars where we can. The ever-changing environment of the city is no surprise after the last 4-5 years of growth. I believe that the staff and the council do an excellent job of responding to these changes and preparing the best future possible for the citizens of La Pine.

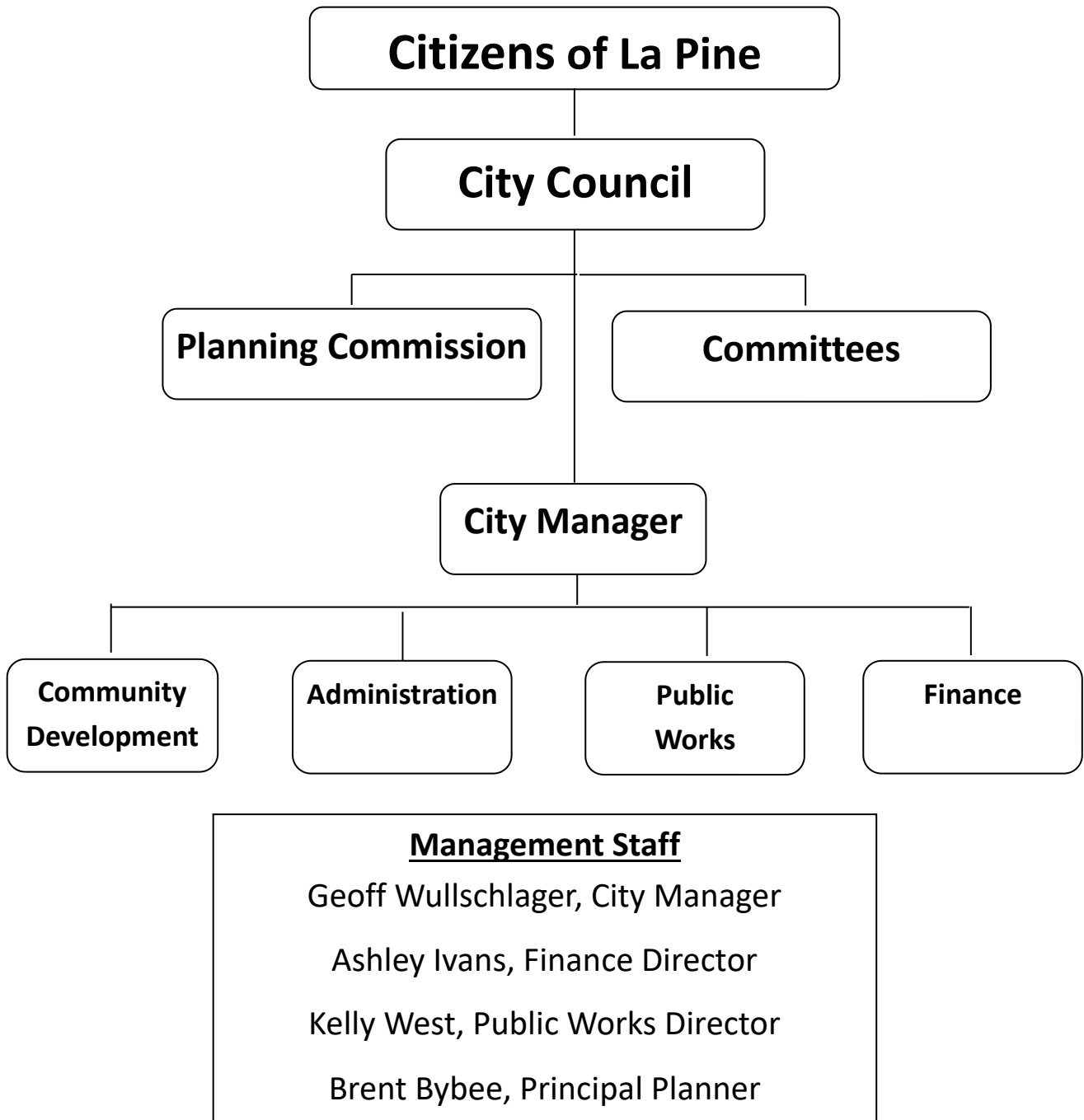
Sincerely,

A handwritten signature in cursive script that reads "Ashley Ivans".

Ashley Ivans  
Assistant City Manager / Finance Director



## CITY OF LA PINE ORGANIZATIONAL CHART

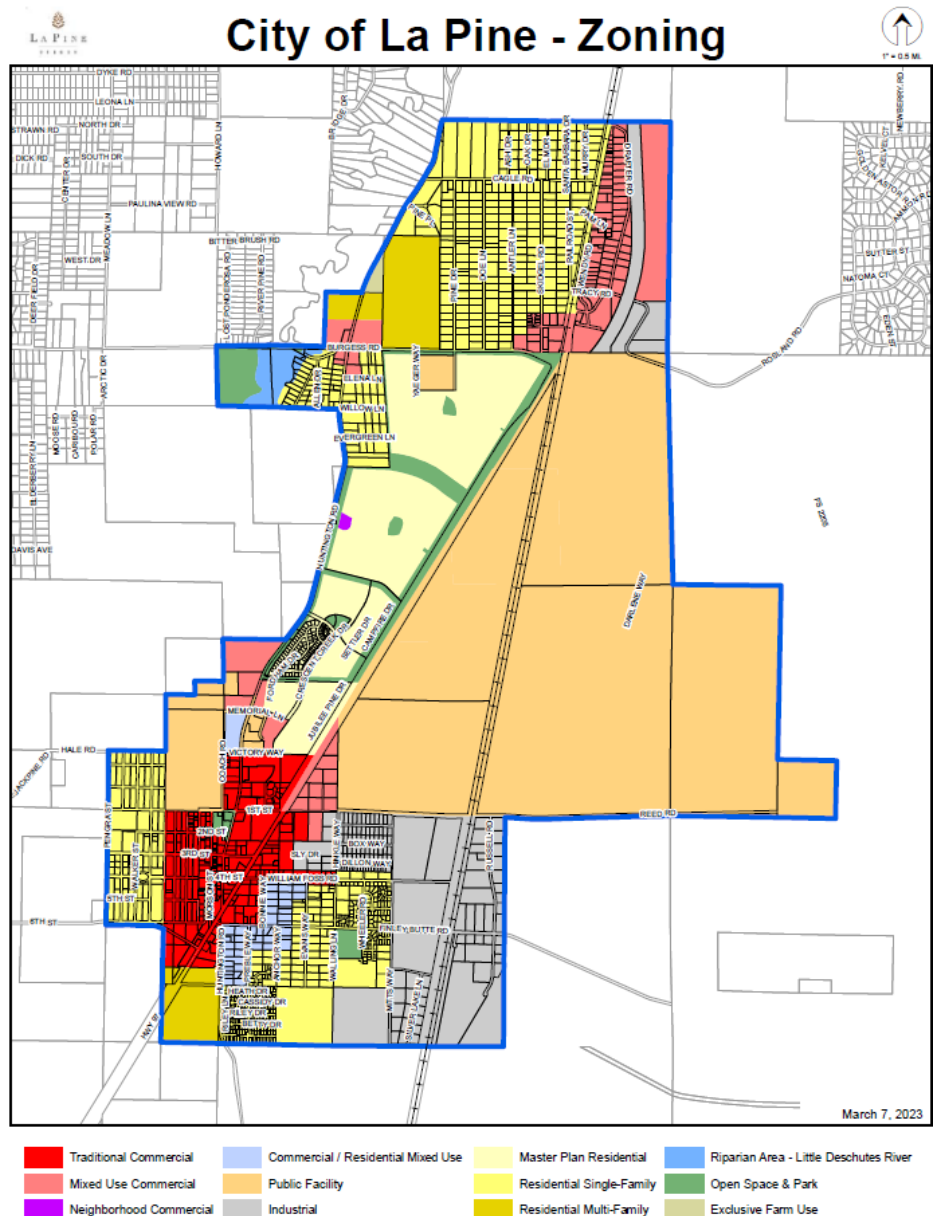


# COMMUNITY PROFILE

The City of La Pine has an estimated 3,126 residents and is the fourth largest city in Deschutes County. The City has seen a substantial population increase since 2007, with the amount of residents being double what it was. According to PSU, La Pine is the second fastest growing city in Oregon, with a growth rate of 8.2% from 2022—2023. As a region, La Pine is a growing community that serves over 15,000 people within a 5-mile radius. 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, and Midstate Electric Cooperative. 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

<b>Date of Incorporation:</b>	2006
<b>Government:</b>	Council/Manager
<b>Area (Square Miles):</b>	6.98
<b>Annual Av. Snowfall (Inches):</b>	81
<b>Annual Average Sunny Days:</b>	162
<b>2020 Census Population:</b>	2,512
<b>Population Density:</b>	437.81/sq. mi
<b>Average Household Size:</b>	3.06
<b>Median Household Income:</b>	\$50,625
<b>Total Households:</b>	1,226
<b>Median Age:</b>	47.9



# 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. Expenditure Authority is defined below:

- City Council Over \$20,000
- City Manager Up to \$20,000
- Finance Director Up to \$10,000
- Other Management Up to \$2,500
- All other staff Up to \$300

- 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 the 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 to 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:
  - o 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.
  - o Encourage and sustain economic development in La Pine and respond to and anticipate future growth in the City.
  - o 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.
- Ongoing 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. Most 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 the Budget Committee.



Notice of the Budget Committee public hearings, which are held in May, are published in the 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 republishing of the budget and an additional hearing. In no case, however, may the City Council increase the taxes over the amount approved by the budget committee. The City Council then votes on a resolution, which formally adopts the budget, makes appropriations, and levies the taxes, not later than June 30.

After the budget document is finalized, it is submitted to the County Clerk and the Department of Assessment and Taxation, distributed to all members of the budget committee, the City Council and City staff. The document is posted on the City's website [www.lapineoregon.gov](http://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 comments 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, except 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 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 2024-2025**

Appoint Budget Officer March 13, 2024

Appoint Budget Committee April 10, 2024

Publish 1<sup>st</sup> Notice of Budget Committee Meeting  
And Public Hearing for Comments from Public  
(Bend Bulletin) April 17, 2024

Publish 2<sup>nd</sup> Notice of Budget Committee Meeting  
And Public Hearing for Use of State Revenue  
Sharing (Website Only) April 24, 2024

Budget Message and Budget Committee Meeting  
Community Sponsorship Presentations May 7, 2024  
5:30 p.m.

2<sup>rd</sup> Budget Committee Meeting and Public Hearing  
For Use of State Revenue Sharing May 8, 2024  
5:30 p.m.

3<sup>rd</sup> Budget Committee Meeting and Public Hearing  
(*Only If Necessary*) May 9, 2024  
5:30 p.m.

Publish Notice of Budget Hearing  
(Bend Bulletin) May 15, 2024

Budget Hearing & Adoption of the Budget  
Make Appropriations, Impose and Categorize Taxes  
(City Council) June 12, 2024  
5:30 p.m.

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

Finance Staff: Geoff Wullschlager, Amanda Metcalf, and Tina Kemp

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 based on 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 helps 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 a 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 GAAP, promulgated by the 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. Currently, 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 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 evaluate 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 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 gives staff policy direction for the development of the budget. Once that is completed, the 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 any 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 reviews 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 develop 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. 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?**

Throughout 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, City Recorder and City Manager. Please call 541-536-1432 or visit our website at [www.lapineoregon.gov](http://www.lapineoregon.gov)

# BUDGET SUMMARY FISCAL YEAR 2024-25

## INTRODUCTION

This section of the budget document provides an overview of the fiscal information regarding operations of the City of La Pine for FY 2024-25. This section begins (below) with a summary of the FY 2024-25 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

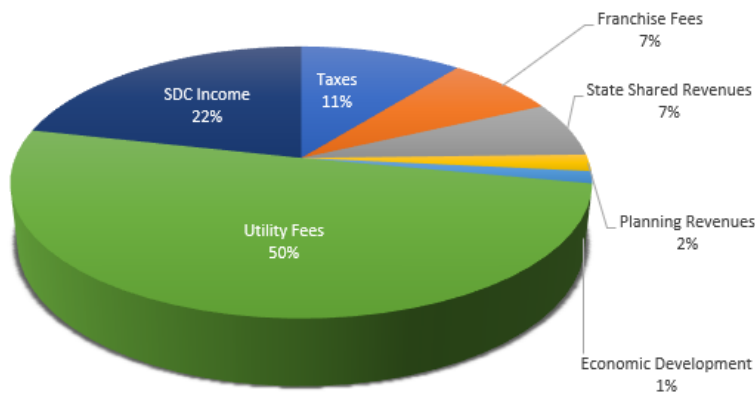
Per state law, the proposed budget for FY 2024-25 is balanced. The City’s projected revenue totals are \$9,934,397. With an estimated beginning fund balance of \$17,587,219, and Transfers In of \$2,703,977 the City anticipates it will have a total of \$30,225,593 in resources to fund services, operations, and projects. A consolidated summary of the revenues and expenditures is outlined in the chart below:

<b>Consolidated Financial Summary for all Funds</b>			
	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
<b>Revenue</b>			
Beginning Balance	\$ 14,772,128	\$ 11,262,680	\$ 17,587,219
Taxes	\$ 429,578	\$ 477,330	\$ 457,500
Transfers In	\$ 507,500	\$ 1,070,000	\$ 2,703,977
Franchise Fees	\$ 369,810	\$ 301,300	\$ 313,825
State Shared Revenues	\$ 420,087	\$ 375,000	\$ 280,000
Grant Revenue	\$ 13,441,984	\$ 21,650,026	\$ 5,345,026
Planning Revenues	\$ 92,429	\$ 125,000	\$ 85,000
Economic Development	\$ 65,742	\$ 165,000	\$ 61,271
Utility Fees	\$ 1,567,750	\$ 1,617,750	\$ 2,158,500
SDC Income	\$ 1,004,584	\$ 750,000	\$ 920,000
All others	\$ 419,717	\$ 415,183	\$ 313,275
<b>Total Revenues</b>	<b>\$ 33,091,309</b>	<b>\$ 38,209,269</b>	<b>\$ 30,225,593</b>
<b>Expenditures by Category</b>			
Personnel Services	\$ 882,751	\$ 1,563,327	\$ 2,028,155
Materials & Services	\$ 841,890	\$ 1,750,604	\$ 3,159,650
Capital Outlay	\$ 16,960,616	\$ 22,660,026	\$ 9,810,626
Transfers Out	\$ 507,500	\$ 1,070,000	\$ 2,703,977
Debt Service	\$ 427,061	\$ 231,768	\$ 1,192,908
Contingencies		\$ 1,435,000	\$ 1,155,000
Unappropriated / Reserved	\$ 13,471,491	\$ 9,348,544	\$ 10,175,277
Special Payments		\$ 150,000	
<b>Total Expenditures</b>	<b>\$ 33,091,309</b>	<b>\$ 38,209,269</b>	<b>\$ 30,225,593</b>

## 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 City's sustainability in future years.

**Budgeted Revenue, without Grants and Beginning Fund Balance**



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

- Property Tax Growth at 3%
- Increase in Water Rates of 6%
- Increase in Sewer Rates of 18%

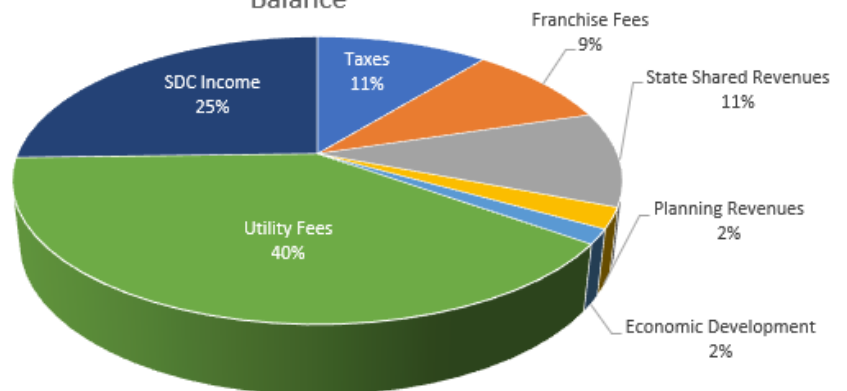
The revenues for FY 2024-25 balance the expenditures at \$30,225,593. Of that figure, \$17,587,219 or 58% is

carryover from previous years constituting the beginning fund balance. This year Utility Service Fees are the largest contributors to revenue. This is due to the rate increases listed above.

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. Grants and Beginning Fund Balances are removed from these charts. These two categories substantially affect the charts and do not paint a clear picture of where the City's revenues come from.

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

**FY 2022-23 Actual Revenues, without Grants and Beginning Fund Balance**



## 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 2024-25.

Fiscal Year	Property Tax Levy
2021-22	\$381,011
2022-23	\$427,104
2023-24 Estimate	\$445,000
2024-25 Projection	\$455,000

**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.

## Franchise Fees

**Description:** Franchise fees are charged to utilities for use of the public right-of-way. The City has franchise agreements with TDS Broadband, TDS Telecom, 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.

Last year the City began depositing a portion of these revenues into the Streets Fund rather than facilitating an annual interfund transfer from the General Fund. It is too soon to tell how the income will impact that fund. However, the process is working well.

**Structure:** The fees range in percentage of the gross income by Franchisee.

**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
2021-22	\$272,033
2022-23	\$369,810
2023-24 Estimate	\$323,171
2024-25 Projection	\$328,225



## Planning Revenues

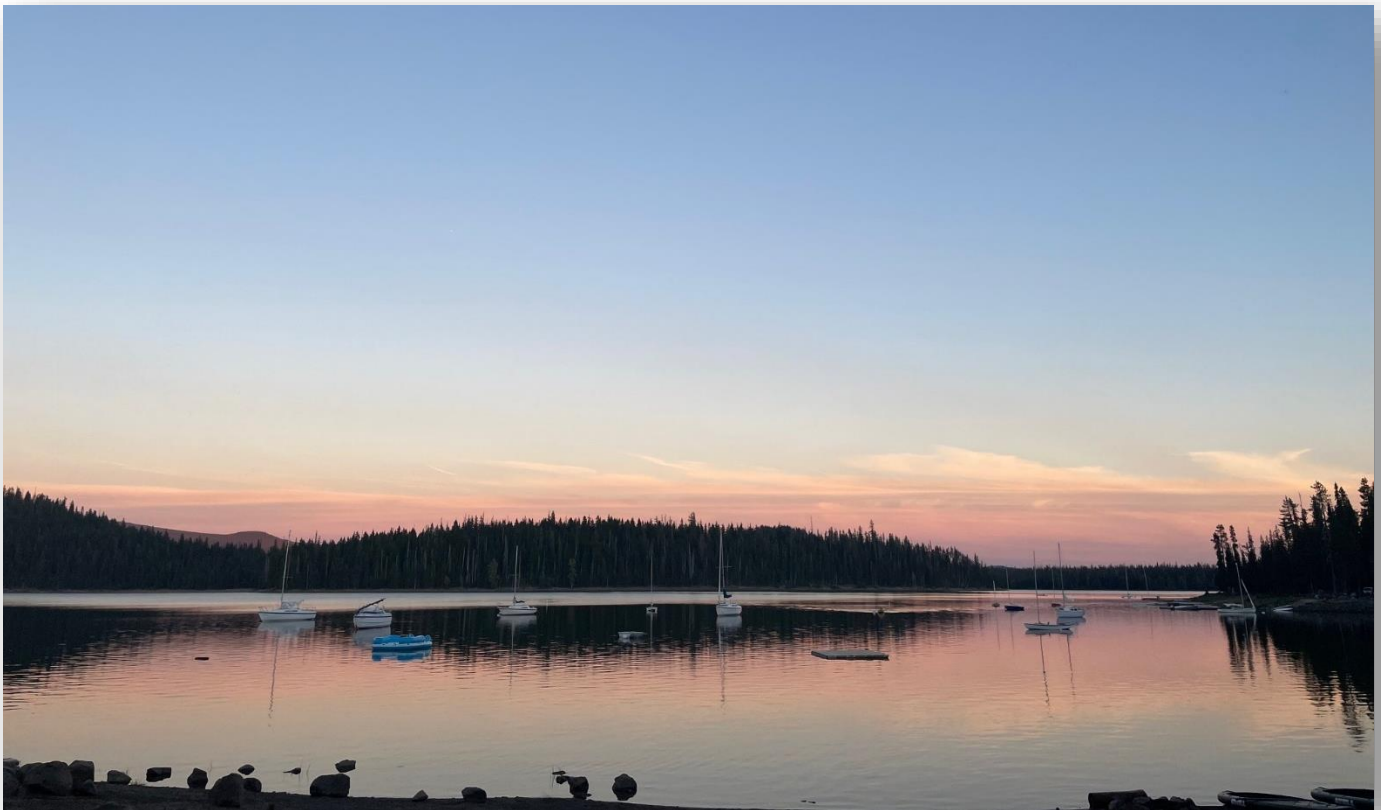
**Description:** Planning Revenues are generated by planning applications processed by the City. Secondly, they are generated by advanced planning fees. These fees are assessed by the Deschutes County Building Department on development.

**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 economic shifts.

Fiscal Year	Planning Fees
2021-22	\$173,113
2022-23	\$92,429
2023-24 Estimate	\$145,000
2024-25 Projection	\$85,000



## 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 2024-25 water rates will increase 6%. This budget includes proposed water rates revenues of \$1,041,000 based on previous water rate revenues and the 6% 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 were not increased from FY20 – FY23. Last year the City raised the rates, in line with the study recommendations, by 3%. With the increase in debt payments due to the water and wastewater project the City has decided to raise rates by 6% to accommodate the final two increase recommendations from the 2015 rate study. This rate study document is available at City Hall.

		Residential	Commercial
Fixed Monthly Charges		\$ / Meter	
Meter Size	MCE Factor		
5/8"	1.00	\$ 34.48	\$ 34.48
3/4"	1.00	\$ 34.48	\$ 34.48
1"	2.50	86.20	86.20
1 1/2"	5.00	172.41	172.41
2"	8.00	275.85	275.85
3"	16.00	551.71	551.71
4"	25.00	862.05	862.05
6"	50.00	1,724.09	1,724.09
Volume Charges		\$ /1,000 gal	
Tier 1: 0-3,600 gal		\$ 1.43	\$ 2.98
Tier 2: 3,601-7,200 gal		\$ 2.15	\$ 2.98
Tier 3: > 7,200 gal		\$ 3.58	\$ 2.98

## 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 2024-25 sewer rates will increase by 18%. This budget includes proposed sewer rates revenues of \$1,003,000 based on previous sewer revenues and the 18% 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 were not increased from FY20 – FY23. Last year the city should have increased the rates by 18%,

but instead increased them by 10%. This leaves four remaining rate increases, the 8% remaining from last year, two 18% increases, and one 6% increase. The City will increase rates by 18% this year and next year. Then the City will increase rates by 14% (6% recommended and 8% make up from FY23). This rate study document is available at City Hall.

Meter Size	MCE Factor	\$ / Meter	\$ / MCE	Total Monthly Fixed Charge
5/8"	1.00	\$ 16.13	\$ 15.14	\$ 31.27
3/4"	1.00	\$ 16.13	\$ 15.14	\$ 31.27
1"	2.50	\$ 16.13	\$ 37.85	\$ 53.99
1 1/2"	5.00	\$ 16.13	\$ 75.70	\$ 91.83
2"	8.00	\$ 16.13	\$ 121.12	\$ 137.25
3"	16.00	\$ 16.13	\$ 242.23	\$ 258.36
4"	25.00	\$ 16.13	\$ 378.49	\$ 394.62
6"	50.00	\$ 16.13	\$ 951.71	\$ 967.84
<b>Volume Charge</b>				
Residential	\$ 5.18	per 1,000 gal of avg. winter water usage [a]		
Commercial	\$ 9.59	per 1,000 gal of all water usage		

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

## Water and Sewer SDCs (System Development Charges)

**Description:** A System Development Charge (SDC) is a one-time fee imposed on new development (and some types of re-development) 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 SDCs (System Development Charges)

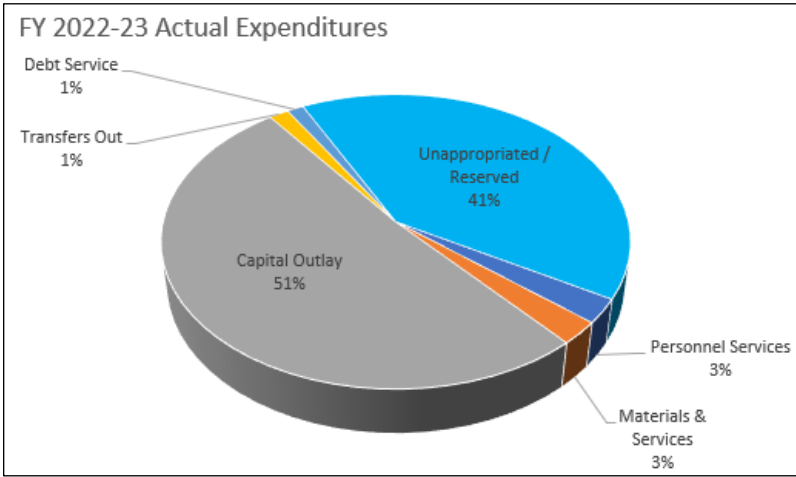
**Description:** A System Development Charge (SDC) is a one-time fee imposed on new development (and some types of re-development) at the time of development. The purpose of this fee is to recover a fair share of the cost of existing and planned facilities.

**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 SDCs 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 money expected to be received as resources are appropriated.

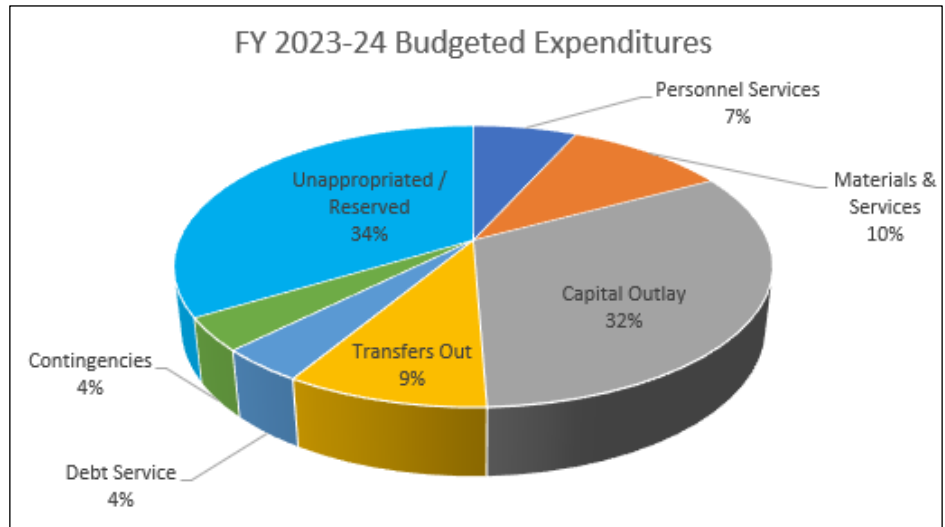
## Appropriations by Classification

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

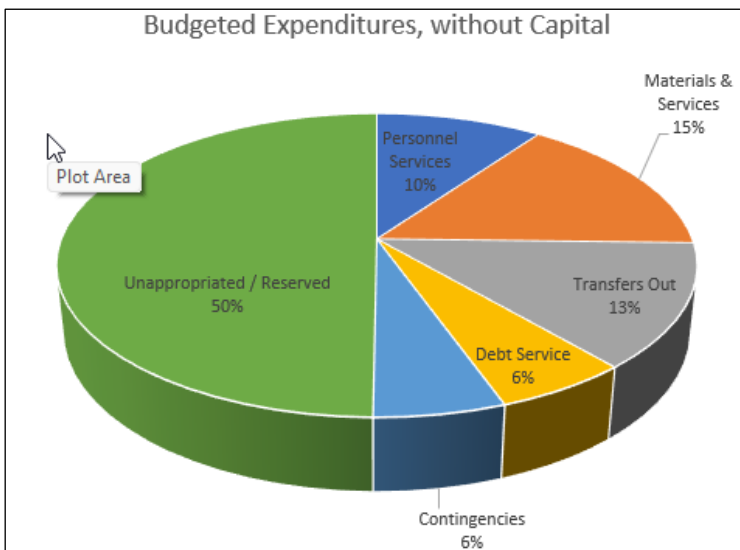
services, materials and services, capital outlay, transfers, debt service, contingency, and reserves/unappropriated.

The largest category of expenditure in the proposed FY 2024-25 budget is the Unappropriated Ending Fund Balance of \$10,175,277 (34%). Following closely in second place is Capital Outlay budgeted at \$9,810,626 (32%) is budgeted for the project.

The next largest categories are Materials and Services (\$3,159,650 – 10%), Transfers Out (\$2,703,977– 9%), and Personnel Services (\$2,028,155 – 7%). The remaining categories of expenditure are Contingency (\$1,155,000 4%), and Debt Service (\$1,192,908 – 4%).



## 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 for the City’s reserve funds.

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 is never an actual expenditure 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	
General Fund	\$ 400,000
Cemetery Fund	\$ 5,000
Streets Fund	\$ 200,000
Tourism Fund	\$ 50,000
Community Development	\$ -
Industrial / Economic Development	\$ 50,000
Water	\$ 300,000
Sewer	\$ 150,000
<b>TOTAL CONTINGENCIES BUDGETED</b>	<b>\$ 1,155,000</b>



Position	FTE		
	FY 2022-23	FY 2023-24	FY 2024-25
City Manager	1.00	1.00	1.00
Assistant City Manager / Finance Director	1.00	1.00	1.00
Public Works Director	1.00	1.00	1.00
City Engineer			1.00
Principal Planner	1.00	1.00	1.00
Associate Planner	-	1.00	1.00
City Recorder			1.00
Administrative Assistant	1.00	1.00	1.00
Accounting Clerk	1.00	1.00	-
Utility Billing Clerk			1.00
Public Works Maintenance Staff	4.00	4.00	5.00
<b>Total</b>	<b>10.00</b>	<b>11.00</b>	<b>14.00</b>

### Interfund Transfers

Interfund 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.

### Personnel Services & Staffing Levels

The FY 2024-25 proposed budget includes a total of 14.0 full-time equivalent (FTE) employees, up from 11.0 FTE in FY 2023-24. One FTE equals approximately 2,080 hours of work each year. Proposed staffing level changes in this budget include the addition of a City Engineer, Utility Worker, and Utility Billing Clerk.

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. Cost of Living Adjustments (COLA) is budgeted at 4%.

Fund	Transfers In	Transfers Out	Difference
General	\$ 554,750	\$ 480,000	\$ 74,750
Streets	\$ 325,000	\$ 261,750	\$ 63,250
Tourism		\$ 25,000	\$ (25,000)
Community Development	\$ 155,000	\$ 38,750	\$ 116,250
Water & Sewer Reserve	\$ 400,000	\$ -	\$ 400,000
Equipment Reserve	\$ 285,000		\$ 285,000
Debt Reserve	\$ 734,227		\$ 734,227
Industrial / Economic Development		\$ 31,750	\$ (31,750)
SDC	\$ 250,000		\$ 250,000
Water		\$ 1,387,737	\$ (1,387,737)
Sewer		\$ 478,990	\$ (478,990)
<b>Totals</b>	<b>\$2,703,977</b>	<b>\$ 2,703,977</b>	<b>\$ -</b>

# Key Projects by Fund



## KEY PROJECTS BY FUND

The City has had an exciting year, and the staff doesn't expect a slowdown anytime soon in terms of projects. In spring of 2023, the City was down to seven staff members – the City Manager, the Finance Director, an Administrative Assistant, and four utility workers. Today, the city is fully staffed with 12 staff members. Our front-line staff is up to two members for redundancy, coverage, and as a response to the increase in foot traffic and phone calls to City Hall. Our Community Development Department currently has two planners, which is how the department should have been for a few



years now. This helps separate the current planning and long-range planning projects. It also decreases turnaround times for Land Use Applications. Lastly, the Public Works Department is up to 6 members – with the new emphasis on the water and wastewater project, street repairs, cemetery upgrades and needs for improvements to infrastructure, this department increase has helped spread out those tasks amongst the team. With more projects on the horizon, it is likely that staffing will continue to increase over the next few years.

### General Fund

In December 2023 the City started its first safety committee. Prior to this change the City's staff was small enough to conduct safety meetings, rather than housing a committee. Already, the committee is off to a good start and has made many improvements. Recommendations from the safety committee for this budget year include:



- Improved PPE (Personal Protective Equipment)
- New first aid kits for all vehicles and buildings
- First Aid & CPR training
- AED machines in all buildings.

The General Fund pays for Safety Committee items not allocated to specific funds.

The City was a recipient of ARPA (American Rescue Plan Act) in two different fashions. First, every local government received a shared portion of this funding to rebuild after the COVID pandemic.

Secondly, states were issued a large amount of funds to allocate to the local governments based on projects submitted. The ARPA funds mostly discussed this Fiscal Year were of the latter and were awarded to the City by the State for the Eastside Sidewalks Project.

However, the first set of funds contributed directly to the City were used to begin contracting with Deschutes County Sheriff for increased patrol services within the City. This contract will be renewed annually and costs the City around \$225,000 per year. You will see this in the Materials & Services section of the General Fund. As has been stated prior, the City always overstates expenditures because staff is of the position that it is better to have it and not need it than to need it and not have it. This is why the amount budgeted is more than the actual cost of services. This is a trend you will see throughout this budget.

Lastly, the General Fund is facilitating some technical upgrades. These technical upgrades are to the City's server for enhanced security and efficiency and to the Council Chambers audio and visual systems.

The technological world is a quickly changing environment, and the City has not had a server replacement in 10 years. With an increase in users of our system, it is taxed more than it has ever been, and needs to be upgraded to accommodate this new use. Staff members manage well with the lack of technology; however, this upgrade will make tasks more efficient in our operating software's and in general processing.

Another area of significant change for the city is how Public Meetings are held. The new normal is virtual attendance by guests, partners, citizens and even council and staff sometimes. The Council Chambers current AV system is not user-friendly to these remote attendees, nor to the attendees of the meetings in person. It is difficult to hear and see the person on the projector, and feedback from those attendees indicate that it is also difficult to be an active participant in meetings while attending remotely. Based on this feedback, and the knowledge that this remote participation is not going to change based on state law, staff has recommended that we undergo an audio and visual update to the Council Chambers.

These two updates will be paid for amongst the funds, however, they are capital items that need to be 'owned' by the General Fund. Therefore, we have budgeted interfund transfers into the General Fund from all funds to pay for these upgrades and have budgeted a large capital expense for this upgrade, and other smaller, yet important upgrades like lighting, to City Hall.



### **Cemetery Fund**

As of fall 2023 the Cemetery had essentially run out of new plots to sell. Last fiscal year, staff budgeted for the expansion and deeding of new plots. This project is currently underway, and we expect it to carry on into the next Fiscal Year. Once the clearing and plotting are completed, the City would like to make minor improvements to walkways and roadways within the

Cemetery. Unfortunately, the cemetery does not make a lot of revenue, so city staff are tasked with making these improvements on a limited budget. Fortunately, many community partners like the American Legion Post 45, churches, and other volunteer groups dedicate their time to clean ups, and maintenance of the cemetery. Staff hope to continue efforts at the cemetery over the next few years to keep in a nice working condition.

### Streets Fund

The second set of ARPA funds received by the City were for the design and construction of the Eastside Sidewalks on Highway 97. This design will match and mimic the design on the Westside. After months of back and forth with the state about project changes and timeline extensions the City has selected a contractor to complete the design phase of this project. This project will be completed in the winter of 2024, and be ready for construction after that. In the Streets Fund there is a large interfund transfer in from the General Fund to move the above-mentioned ARPA money out of General and into Streets where the project can be correctly capitalized.



### Tourism Fund

For almost a year now an archway design has been underway for the intersection of Highway 97 and Huntington Road. This project is headed by the City's Urban Renewal Agency. In summer of 2024 the design should be received by the City. The tourism fund is slated to pay for one-half of the costs associated with the design and construction of the archway.

The second project for this fund is the beautification of the Transit Center. In 2021 the funding for this project needed to be cut to stay within the budget of the grant funds received. The simplest way to cut that funding was to reduce the landscaping design. This Fiscal Year the City is looking at landscaping and beautifying that area. The funding for this project will be split by the General Fund, Tourism Fund and by the Urban Renewal Agency. Hence, there is an interfund transfer of

\$25,000 out of the Tourism Fund and into to the General Fund to recoup the Tourism Funds portion of this cost.



## Community Development Fund

This year has been a whirlwind of events in the Community Development Department. Starting in July 2023 the City's new Principal Planner began drafting and submitting grants for an update of the City's Comprehensive Plan. The grants were awarded and this endeavor, called La Pine 2045, began in the winter of 2023. Well underway now, it is slated for completion in mid-2025. This visioning process for La Pine's future is exciting and will be the largest project for Fiscal Year 2024-25 in the Community Development Department.

The second project in this fund is a rate study. As you will see from the resources section of the Community Development Fund budget, we have estimated revenues to be very low. This is for a couple reasons. The first being that an economic shift of any kind reduces development, and therefore reduces fees coming into this fee-based department. Secondly, the City's Land Use rates are outdated, and are from a time when the City did not have in-house, but rather contracted, employees in this department. For the City to justifiably change rates a rate study must be conducted. The City is hoping to obtain some grant dollars for this endeavor; however, staff are prepared for the City to fund the study if needed. The long-term goal of increasing revenues is crucial to avoid subsidies from the General Fund.



## SDC (System Development Charges) Fund

The City's SDC fund will see two notable projects this year. The development of new capital improvement plans and the design and expansion of the Newberry Lift Station. Capital Improvement Plans are the City's basis for charging SDC's in each department. In simplicity, the plans outline the improvements needed, what those improvements will cost, and the amount of development that can occur in the future. This illustration doesn't begin to scratch the surface of these projects, and of course, the state laws governing SDC's are strict and complicated. The City needs to develop new Capital Improvement Plans for Transportation, Water and Wastewater. It is expected that each of these projects will cost approximately \$500,000.



Secondly, the Newberry Lift Station needs to be re-designed and then re-constructed. Lift Stations are a crucial part of the City's sewer system because of the lack of slope within the city. Wastewater must flow at a downward slope to eventually end at the Treatment Plant. Because of the lack of topographical features in the city, the effluent must be lifted (at a lift station) to begin the process of sloping down again. This process happens all over the city, and it occurs at lift stations.

The Newberry Lift Station is the connection place for the new neighborhood between Huntington Road and Highway 97. The lift station to the north of this, Wickiup Lift Station, is the connection point for the Cagle and Glenwood expansion project. Wickiup Lift Station was redesigned about 5 years ago with this project in mind. The number of connections to this lift station has increased the flow substantially. This increase has overpowered the Newberry Lift Station and staff are manually pumping down the effluent at the lift station. This manual pumping must occur every day, however, it is usually more frequent than that. In closing about this project, it is worth noting that in terms of importance, this is the most crucial project for the city to complete this year.



## Industrial / Economic Development Fund

It seems like everywhere you look in the City exciting things are happening. This is no different in the City's Industrial Park, and within the Economic Development Fund. During this Fiscal Year the City was awarded \$1.5 million from the state to design and construct a speculation building within the Industrial Park. This

building will house incubator businesses to allow growth until they can transition into new establishments of their own. This project will need to be designed and constructed and will likely cross a couple of fiscal years.

During the past 2-3 years, the SLED (Sunriver La Pine Economic Development) Director has put on a wonderful luncheon fundraiser. This event has been a great success and is an excellent time to gather with other members of Southern Deschutes County to discuss the developments of our area and the recent economic growth it has seen. The future planning these individuals perform is crucial to the success of the city and other south county members.

In addition to fund raising for the luncheon, the Director has also begun gathering memberships from local businesses for their participation in the success and growth of SLED. Each year the membership dues and luncheon revenues continue to grow through the hard work and dedication of the Director.

Lastly, the City intends to officially ratify the economic development group as an official advisory committee of the City. This will likely be completed prior to July 1<sup>st</sup>; however, the change will place the City in an excellent position to help foster growth in the community related to economic development.

## Water Fund

For the water fund the ongoing water expansion into Cagle and Glenwood will continue into this Fiscal Year and will be completed. This project has been a learning experience and has come with its fair share of challenges. However, providing a safe water source to the remaining members of the City has been rewarding as well.



Since the transfer of the Special Districts to the City, the City has sold construction water out of hydrant meters. This process has needed an overhaul for many years. Hydrant meters cost the city around \$2,000 each, these are then checked out to construction companies for \$150. The contractor can attach that meter to any hydrant and pull water from it. It is an honor system, and one that is difficult to track. Staff are continually having to chase down the meters and contractors for readings and returns.

This year staff has budgeted to do away with this process completely and install a hydrant fill station activated by a key card. This system will cost around \$120,000. The return on investment for this system is a little bit less than 3 years from a cash position. From a staffing position, it is an immediate return on investment, as our front office and public works staff will not have to chase down the users of this system monthly. From a sanitary standpoint this system is immediately more effective because it will have a built-in backflow device to eliminate any contamination that could occur to our system.

Lastly, the City will consider an overhaul of the codes and ordinances governing the City's water system and design criteria. These codes, like many others in the City, were inherited by the Special Districts and then

fabricated to make something that would work for the City. Today, these codes are outdated, confusing, and oftentimes conflicting with other parts of the City Code.

## Sewer Fund

As with the water fund, the ongoing sewer expansion into Cagle and Glenwood has been the most pressing project for a while now. A little more challenging than water, it has also been a learning experience. In December 2023 the City requested more funding to expand and repair another lift station on the city system in the industrial park. Additionally, there have been funding challenges with items overlooked in the design and unexpected requirements from DEQ. However, the end goal of providing sanitary sewer to residents, and the joy many customers relay to us once they're connected, has made this project rewarding as well.



As we prepare for the next fiscal year, the new projects for this fund are mostly limited to the expansion of the Newberry Lift Station and Capital Improvement Plans which are funded from the SDC fund. The City will also be doing a sewer code and ordinance overhaul in conjunction with the work on the water codes and ordinances. Lastly, safety upgrades for the City's chlorine room at the wastewater treatment plant and the purchase of equipment, a sewer line jetter, for this department are budgeted this fiscal year.



# Overview of Changes by Fund



## OVERVIEW AND CHANGES BY FUND

### General Fund

The General Fund remains consistent with last year's budget. Revenue remains within \$300,000 of last year despite the lack of grant revenues projected. Payroll remains the same even with the addition of staff. Throughout the budget you will see adjustments to personnel service costs, this is due to the reallocation of staff members to more consistently match where their time is being spent. For example, the General Fund remains the same, however, the Streets Fund substantially increases. This is because more of the office staff's time is being spent discussing roadways than property taxes. The materials and service budget for this fund is up – this is due entirely to the new contract with Deschutes County Sheriff. Capital Expenses are down substantially due to completion of the Deschutes County Sheriff contract and the transfer of the Eastside Sidewalks grant dollars to the Streets Fund.



Lastly, Debt Service, Transfers Out, Contingency, Future Reserves and Unappropriated Ending Fund Balance all align with or exceed last year's budget. Exceeding in these categories is attributed to saving, instead of spending, more dollars.

### Cemetery Fund

There are no substantial changes to the Cemetery Fund except for the lack of historical transfer in from the General Fund this year.

### Streets Fund

The streets fund has a perceived increase to resources. This is due to the City budgeting for potential grants for a TSP (Transportation System Plan) update and construction of the Eastside Sidewalks. While staff does not know if these grants will be available, it is prudent to prepare for them being received. This way the dollars can be expended without a supplemental budget or waiting for the next Fiscal Year.

Last year, the City began collecting Franchise Revenues directly into the Streets Fund instead of facilitating an interfund transfer from the General Fund annually. While it is too early to tell how these revenues will



ultimately impact the fund in the long run, it is working well for the first year. Personnel Services have increased for the reasons discussed above. Materials and Services remain the same as last year, along with Contingency, Reserve for Future Capital, and Unappropriated Ending Fund Balance. Capital Outlay and Transfers Out have both increased. Capital Outlay is prepared for spending on the Eastside Sidewalks and the TSP update. Transfers out have increased due to saving for future equipment purchases.

## Tourism Fund

There are no substantial changes to the Tourism Fund.

## Community Development Fund

Substantial changes to the Community Development Fund include a Transfer in from the General Fund, this is to accommodate the increase to Personnel Services. This increase is caused by fully staffing the department and reallocating other staff to better match the duties they are performing. Capital Outlay is increased to accommodate the rate study discussed in the Key Projects by Fund section of this document. Interfund Transfers have also increased to repay the General Fund for the Audio-Visual Expansion of the Council Chambers.



## Water & Sewer, Equipment and Debt Reserve Funds

There are no substantial changes to the Water & Sewer Reserve Funds. The Water Fund did contribute \$400,000 to the fund for reserves, however that money is simply slated for savings.



The Equipment Reserve Fund is a new fund created this year. This fund will be used to save dollars for equipment purchases to specific funds. Over the years money is reserved and the purposes for those reserves get lost in translation due to staff turnover. This fund will assure that the Public Works Departments do not lose the funds reserved for the Equipment purchases. This is an issue that has arisen in the past.

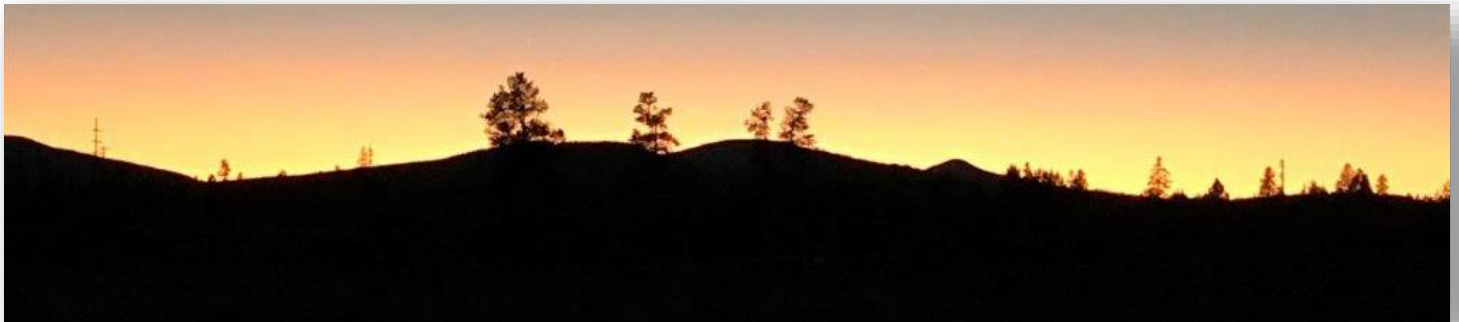
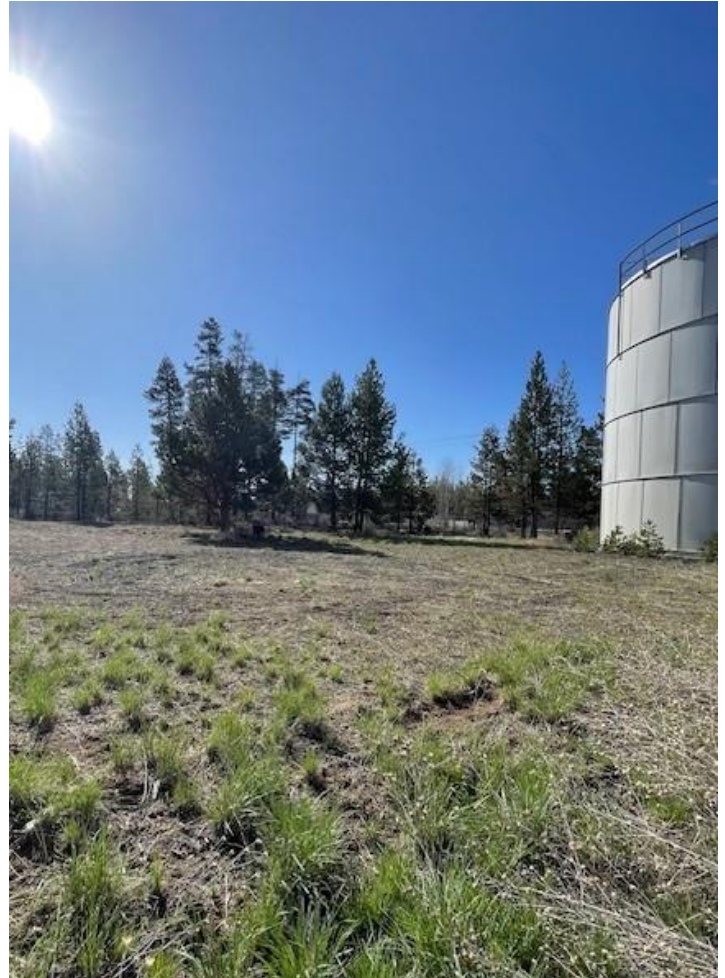
The Debt Reserve Fund includes two transfers in, one from water and one from sewer. These transfers are for mandatory reserves required by the UDSA for the funding of the water and wastewater expansion into Cagle and Glenwood. These reserves are restricted and cannot be spent without prior approval from USDA.

## Industrial / Economic Development Fund

The most notable change to the Industrial / Economic Development Fund is to Capital Outlay, which is accounting for expenditures for the Spec Building discussed in the Key Projects by Fund section. Also, of course, to the resources section where those grant dollars are received. Other than those items, this fund is in line with last year's budget.

## Water Fund

The Water Fund changes consist of a reduction to grants and capital expenditures, this is because the water and wastewater project is almost complete. Other significant changes include a 6% rate increase – this is in line with the rate study discussed in the revenues section of this document. Personnel Services has also increased due to three new positions this year, a City Engineer, Utility Worker and Utility Billing Clerk. Materials and Services have increased, some of these increases relate to fuel and insurance, fixed fees that the City must account for increases and fluctuations on. Other items that have increased are legal fees – for the code update, training/traveling – due to increased staff, and building maintenance – due to safety committee recommendations. Debt Service has also increased substantially, due to preparing for the new bond payments for the expansion project. Transfers out have gone up to begin saving in the SDC & Reserve Fund. The \$400,000 interfund transfer from the General Fund last year is being repaid. Lastly, Contingency remains the same.



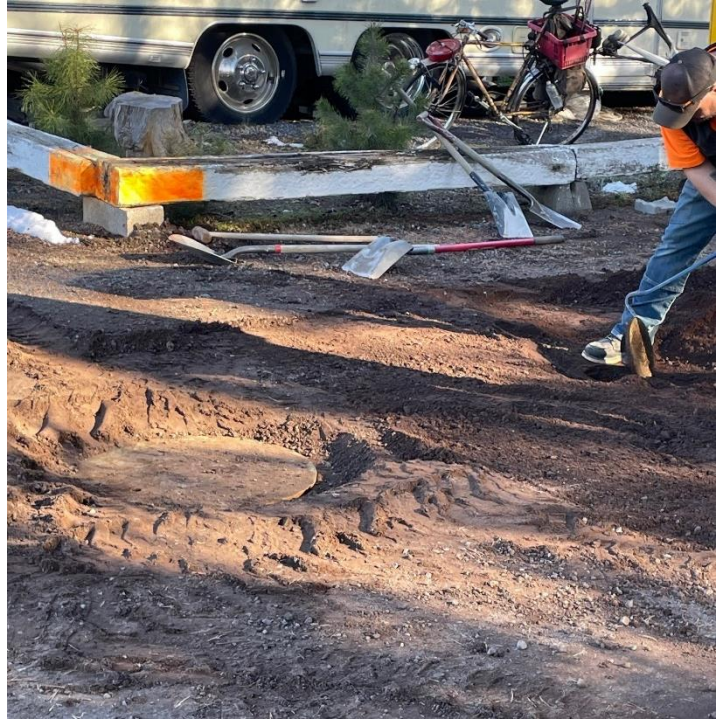
## Sewer Fund

The Sewer Fund also sees a decrease in grants and project expenditures as the expansion project begins to wind down. Like the Water Fund an increase in Personnel Services is expected.

Materials and Services have increased significantly due to the lift station issues the City is currently facing and the need for replacement pumps.

Other items of importance that are impacting Materials and Services include the requests from the safety committee and the code and ordinances update. Debt Service has increased by \$650,000 to prepare for the first bond payments on the new project. In addition, \$450,000 is transferred into reserves for the USDA reserve. Finally Contingency and Unappropriated Ending Fund Balance are down (resulting in *less savings*).

However, as we prepare for the new debt payments, staff would like to be sure our money isn't tied up for the Fiscal Year in these categories. Expenditures in these categories allowed with conducting a supplemental budget process mid-year.



# Budget Worksheets by Fund

# General Fund

CITY OF LA PINE, OREGON  
BUDGET WORKSHEET  
FY 2024-25

**GENERAL FUND**

		FY 2021-22	FY 2022-23	FY 2023-24			FY 2024-25		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2023	Projection	PROPOSED	APPROVED	ADOPTED
10-301-100	BEGINNING FUND BALANCE	1,609,706	1,643,526	2,562,172	3,164,121	3,164,121	2,870,326		
10-310-110	PROPERTY TAXES - CURRENT	381,011	427,104	474,830	435,814	445,000	455,000		
10-310-120	PROPERTY TAXES - PRIOR	3,018	2,474	2,500	1,792	2,592	2,500		
10-320-210	OLCC RENEWAL FEE REVENUE	525	800	900	575	575	800		
10-320-220	SOCIAL GAMING LICENSES	100	250	500			100		
10-320-230	BUSINESS LICENSE REVENUES	12,846	14,472	16,000	561	13,561	15,000		
10-320-240	MARIJUANA LICENSE REVENUE		400		75	75	75		
10-320-250	EVENT FEE REVENUE	100	325	300	200	400	400		
10-320-330	MOTEL TAX REVENUE	36,404	56,490	55,000	36,346	51,346	56,000		
10-330-340	STATE SHARED REVENUE	63,802	23,653						
10-330-345	STATE SHARED REVENUE COMBINED	74,338	201,475	200,000	51,407	82,000	85,000		
10-330-360	GRANTS - ARPA (POLICE MOU)			200,000	-				
10-330-355	GRANTS - ARPA (SIDEWALKS)			600,000	-				
10-330-390	GRANTS - MISCELLANEOUS	214,230		200,000			-		
10-350-510	FRANCHISE FEE - BEND COMMUN	32,023	19,533	5,870	3,371	5,056	5,200		
10-350-515	FRANCHISE FEE - CASCADE N.G.	22,714	48,667	6,180	6,150	9,225	9,400		
10-350-520	FRANCHISE FEE - CENTURYTEL		70	35	33	50	75		
10-350-525	FRANCHISE FEE - MID STATE ELEC	167,729	237,624	59,000	34,884	68,000	70,000		
10-350-535	FRANCHISE FEE - CENTURY LINK	4,029	5,343	1,850	1,988	2,982	3,200		
10-350-540	FRANCHISE FEE - REPUBLIC SVCS.	43,573	55,660	17,000	9,658	14,500	16,000		
10-350-600	FRANCHISE FEE - LIGHT SPEED NET.	1,965	2,913	840	737	1,100	1,200		
10-380-810	INTEREST INCOME	15,896	66,284	75,000	62,238	93,358	25,000		
10-390-930	RENTAL INCOME	20,278	20,886	19,000	14,307	21,000	21,500		
10-390-932	RENTAL INCOME - TOWER	11,795	10,665	19,000	16,030	19,800	20,500		
10-390-980	ELECTION INCOME								
10-390-990	MISCELLANEOUS INCOME	3,685	282	2,500	4,936	5,100	2,500		
TBD	TRANSFERS IN - STREETS FUND						11,750		
TBD	TRANSFERS IN - COMM. DEV FUND						38,750		
TBD	TRANSFERS IN - INDUSTRIAL FUND						31,750		
10-480-220	TRANSFERS IN - TOURISM FUND						25,000		
10-480-500	TRANSFERS IN - WATER FUND						423,750		
10-480-520	TRANSFERS IN - SEWER FUND						23,750		
<b>TOTAL FUND RESOURCES</b>		<b>2,719,767</b>	<b>2,838,896</b>	<b>4,518,477</b>	<b>3,845,223</b>	<b>3,999,841</b>	<b>4,214,526</b>	<b>-</b>	<b>-</b>

**GENERAL FUND**

		FY 2021-22	FY 2022-23	FY 2023-24			FY 2024-25		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2023	Projection	PROPOSED	APPROVED	ADOPTED
<b>PERSONNEL SERVICES</b>									
10-510-1100	REGULAR PAYROLL	87,541	90,133	145,207	74,372	114,000	145,720		
10-510-1150	OVERTIME WAGES	793	393	21,871	389	1,500	25,000		
10-510-1420	SOCIAL SECURITY/MEDICARE	8,069	14,406	10,246	5,959	9,100	9,913		
10-510-1440	STATE UNEMPLOYMENT	1,933	3,031	4,018	1,110	1,700	3,887		
10-510-1460	WORKERS COMP ASSESSMENT	294	510	197	932	1,398	122		
10-510-1800	HEALTH INSURANCE	19,998	19,079	31,320	15,307	24,000	28,080		
10-510-1900	RETIREMENT BENEFITS	4,103	9,477	8,036	4,981	7,600	7,775		
<b>TOTAL PERSONNEL SERVICES</b>		<b>122,731</b>	<b>137,029</b>	<b>220,895</b>	<b>103,050</b>	<b>159,298</b>	<b>220,497</b>	<b>-</b>	<b>-</b>
<b>MATERIALS &amp; SERVICES</b>									
10-520-2050	AUDIT	18,867	12,360	13,350	15,282	18,000	18,000		
10-520-2080	ADVERTISING EXPENSE		3,942	3,500	50	1,200	1,500		
10-520-2150	BANK FEES	10,976	6,800	4,000	8,801	12,000	15,000		
10-520-2180	CLEANING/JANITORIAL	701	113	5,000	-	-	-		
10-520-2220	COMMUNITY FUND - UNRESTRICTED	8,405	11,750	30,000	3,970	13,000	30,000		
10-520-2250	CONTRACTED SERVICES	12,508	9,496	25,000	3,367	8,000	12,000		
10-520-2255	CONTRACTED SERVICES-DES CO SHERIFF						245,000		
10-520-2280	ELECTION COSTS			1,500		1,500	2,000		
10-520-2300	EMPLOYEE REIMB. - CLOTHING				779	2,000	3,500		
10-520-2325	ENGINEERING	899		15,000		5,000	15,000		
10-520-2350	FUEL	70	73	500		200	2,500		
10-520-2400	INSURANCE	4,099	4,405	7,500	5,547	5,547	7,000		
10-520-2500	IT - PARTS & EQUIPMENT	5,279		45,000	679	1,500			
10-520-2520	IT - SOFTWARE & SUPPORT	18,232	17,692	25,000	12,098	16,500	20,000		
10-520-2530	IT - WEBSITE DESIGN & MAINT	450	450	750	450	450	15,000		
10-520-2600	LEGAL FEES EXPENSE	1,960	5,981	50,000	1,716	10,000	50,000		
10-520-2700	MEETINGS/TRAVEL/TRAINING	1,874	2,761	7,500	9,857	12,000	17,000		
10-520-2720	MEMBERSHIP & DUES	4,160	6,371	7,500	5,148	7,500	8,500		
10-520-2730	MOSQUITO SPRAYING	32,213	30,727	35,000	15,482	30,000	38,000		
10-520-2750	OFFICE SUPPLIES/COPIER	3,963	3,999	7,500	6,126	9,100	12,500		
10-520-2770	POSTAGE FEES	1,172	681	1,500	617	1,000	1,500		
10-520-2780	PROPERTY TAXES	-							
10-520-2840	REPAIRS & MAINT - BUILDINGS	1,921	4,157	10,000	942	3,500	13,000		
10-520-2850	REPAIRS & MAINT - EQUIPMENT	1,523		-	5				
10-520-2860	REPAIRS & MAINT - LANDSCAPING		1,080	7,500		5,000	8,500		
10-520-2870	REPAIRS & MAINT - VEHICLE	45	77	200	9	200	2,500		
10-520-2880	SECURITY	804	368	1,000	287	650	1,200		
10-520-2900	UTILITIES - GAS/ELECTRICITY	1,896	1,779	2,200	1,644	2,500	3,500		
10-520-2910	UTILITIES - GARBAGE	1,701	3	1,000	97	97	-		
10-520-2920	UTILITIES - TELEPHONE	3,559	3,876	6,500	2,709	4,075	5,000		
10-520-2990	MISCELLANEOUS EXPENSE	527	11,859	10,000	2,238	5,000	10,000		
10-520-2995	HEARTLAND/CASELLE PAYROLL FEES	9,200							
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>147,004</b>	<b>140,800</b>	<b>323,500</b>	<b>97,900</b>	<b>175,519</b>	<b>557,700</b>	<b>-</b>	<b>-</b>



**GENERAL FUND**

		FY 2021-22	FY 2022-23	FY 2023-24			FY 2024-25		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2023	Projection	PROPOSED	APPROVED	ADOPTED
<b>CAPITAL OUTLAY</b>									
10-550-5150	CITY HALL IMPROVEMENTS				30,215	30,215	260,000		
10-550-5155	ARPA (POLICE MOU) -- moved to M&S			200,000		200,000	-		
10-550-5200	ARPA (SIDWALKS)			600,000	542	100,000			
10-550-5230	TRANSIT CENTER		86,086	75,000			50,000		
10-550-5235	LANDSCAPE COST								
10-550-5260	EQUIPMENT PURCHASES						6,700		
10-550-5315	MISC. CAPITAL PROJECTS	451,767	265,997	200,000			-		
<b>TOTAL CAPITAL OUTLAY</b>		<b>451,767</b>	<b>352,083</b>	<b>1,075,000</b>	<b>30,757</b>	<b>330,215</b>	<b>316,700</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>									
10-560-6100	COP SERIES 2011B PRINCIPAL PMT	25,000	25,000	25,000	30,000	30,000	30,000		
10-560-6110	COP SERIES 2011B INTEREST PMT.	17,239	15,927	13,695	7,635	14,483	12,908		
<b>TOTAL DEBT SERVICE</b>		<b>42,239</b>	<b>40,927</b>	<b>38,695</b>	<b>37,635</b>	<b>44,483</b>	<b>42,908</b>	<b>-</b>	<b>-</b>
<b>INTERFUND TRANSFERS - OUT</b>									
10-780-2100	TRANSFERS OUT - STREET FUND	200,000	200,000				325,000		
10-780-2200	TRANSFER OUT - TOURISM FUND								
10-780-2250	TRANSFER OUT - CEMETERY FUND	7,500	7,500	20,000	20,000	20,000			
10-780-2300	TRANSFERS OUT - COMM DEVELOPMENT	60,000	40,000				155,000		
10-780-2325	TRANSFER OUT - IND ECON	45,000	45,000						
10-780-2340	TRANSFER OUT - WATER FUND			400,000	400,000	400,000			
10-780-2350	TRANSFERS OUT - WASTEWATER FUND		215,000						
<b>TOTAL INTERFUND TRANSFERS - OUT</b>		<b>312,500</b>	<b>507,500</b>	<b>420,000</b>	<b>420,000</b>	<b>420,000</b>	<b>480,000</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>									
10-910-1000	CONTINGENCY			400,000			400,000		
<b>TOTAL CONTINGENCY</b>		<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>									
10-950-6000	RESERVE - FUTURE CAPITAL			1,225,000			1,000,000		
TBD	RESERVE - FUTURE EXPANSION						120,000		
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>1,225,000</b>	<b>-</b>	<b>-</b>	<b>1,120,000</b>	<b>-</b>	<b>-</b>
<b>UNAPPR. ENDING FUND BALANCE</b>									
10-990-1000	UNAPPR. ENDING FUND BALANCE			815,387			1,076,721		
<b>TOTAL UNAPPR. ENDING FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>815,387</b>	<b>-</b>	<b>-</b>	<b>1,076,721</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND REQUIREMENTS</b>		<b>1,076,241</b>	<b>1,178,339</b>	<b>4,518,477</b>	<b>689,342</b>	<b>1,129,515</b>	<b>4,214,526</b>	<b>-</b>	<b>-</b>
<b>NET RESOURCES OVER REQUIREMENTS</b>		<b>1,643,526</b>	<b>1,660,557</b>	<b>-</b>	<b>3,155,881</b>	<b>2,870,326</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Cemetery Fund

CITY OF LA PINE, OREGON  
BUDGET WORKSHEET  
FY 2024-25

CEMETERY FUND								
		FY 2021-22	FY 2022-23	FY 2023-24			FY 2024-25	
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2023	Projection	PROPOSED	APPROVED
20-301-100	BEGINNING FUND BALANCE	32,714	42,204	48,422	54,836	54,836	42,013	
20-340-420	CEMETERY PLOT SALES	5,430	3,700	1,200	2,700	2,700	1,200	
20-350-100	TRANSFER IN - GENERAL FUND	7,500	7,500	20,000	20,000			
20-380-810	INTEREST INCOME		711	700	735	1,100	700	
20-390-990	MISCELLANEOUS INCOME	456			-			
	<b>TOTAL FUND RESOURCES</b>	<b>46,100</b>	<b>54,115</b>	<b>70,322</b>	<b>78,271</b>	<b>58,636</b>	<b>43,913</b>	<b>-</b>
<b>PERSONNEL SERVICES</b>								
TBD	REGULAR PAYROLL							
TBD	OVERTIME WAGES							
TBD	SOCIAL SECURITY/MEDICARE							
TBD	STATE UNEMPLOYMENT							
TBD	WORKERS COMP ASSESSMENT							
TBD	HEALTH INSURANCE							
TBD	RETIREMENT BENEFITS							
	<b>TOTAL PERSONNEL SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MATERIALS &amp; SERVICES</b>								
20-520-2050	ACCOUNTING/AUDIT		190	400			400	
20-520-2250	CONTRACTED SERVICES			12,000		6,000	6,000	
20-520-2400	INSURANCE	1,776	2,202	3,500	2,774		3,700	
20-520-2600	LEGAL FEES EXPENSE			10,000	823	1,500	5,000	
20-520-2860	REPAIRS & MAINT - CEMETERY		88	7,500			7,500	
20-520-2990	MISCELLANEOUS EXPENSE	120		1,500			1,500	
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1,896</b>	<b>2,480</b>	<b>34,900</b>	<b>3,597</b>	<b>7,500</b>	<b>24,100</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>								
20-550-5000	CAPITAL OUTLAY	2,000		10,000	9,123	9,123	5,000	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>2,000</b>	<b>-</b>	<b>10,000</b>	<b>9,123</b>	<b>9,123</b>	<b>5,000</b>	<b>-</b>
<b>CONTINGENCY</b>								
20-910-1000	CONTINGENCY			10,000			5,000	
	<b>TOTAL CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>
<b>UNAPPR. ENDING FUND BALANCE</b>								
20-990-1000	UNAPPR. ENDING FUND BALANCE			15,422			9,813	
	<b>TOTAL UNAPPR. ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>15,422</b>	<b>-</b>	<b>-</b>	<b>9,813</b>	<b>-</b>
	<b>TOTAL FUND REQUIREMENTS</b>	<b>3,896</b>	<b>2,480</b>	<b>70,322</b>	<b>12,720</b>	<b>16,623</b>	<b>43,913</b>	<b>-</b>
	<b>NET RESOURCES OVER REQUIREMENTS</b>	<b>42,204</b>	<b>51,635</b>	<b>-</b>	<b>65,551</b>	<b>42,013</b>	<b>-</b>	<b>-</b>

# Streets Fund

CITY OF LA PINE, OREGON  
BUDGET WORKSHEET  
FY 2024-25

**STREETS FUND**

		FY 2021-22	FY 2022-23	FY 2023-24			FY 2024-25		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2023	Projection	PROPOSED	APPROVED	ADOPTED
21-301-100	BEGINNING FUND BALANCE	1,094,037	1,347,226	1,456,315	1,496,378	1,496,378	1,681,883		
21-330-330	STATE GAS FUNDS REVENUE	173,178	194,959	175,000	135,094	195,000	195,000		
21-330-390	GRANT REVENUE - STREETS	91,001					450,000		
21-330-395	*NEW STREETS REVENUE LINE*								
21-380-810	INTEREST INCOME		21,399	16,000	30,000	45,000	15,000		
21-390-990	MISCELLANEOUS INCOME				27,880	27,880	2,000		
21-350-510	FRANCHISE FEE - BEND COMMUN			13,700	7,866	11,799	12,000		
21-350-515	FRANCHISE FEE - CASCADE N.G.			14,450	14,351	21,526	22,000		
21-350-520	FRANCHISE FEE - CENTURYTEL			75	26	50	50		
21-350-525	FRANCHISE FEE - MID STATE ELEC			137,000	81,395	150,000	150,000		
21-350-535	FRANCHISE FEE - CENTURY LINK			4,350	1,708	2,500	2,500		
21-350-540	FRANCHISE FEE - REPUBLIC SVCS.			39,000	22,535	33,802	34,000		
21-350-600	FRANCHISE FEE - LIGHT SPEED NET.			1,950	1,721	2,581	2,600		
21-480-100	TRANSFERS IN - GENERAL FUND	200,000	200,000				325,000		
<b>TOTAL FUND RESOURCES</b>		<b>1,558,216</b>	<b>1,763,584</b>	<b>1,857,840</b>	<b>1,818,954</b>	<b>1,986,516</b>	<b>2,892,033</b>	-	-
<b>PERSONNEL SERVICES</b>									
21-510-1100	REGULAR PAYROLL	45,081	62,103	97,803	54,195	81,292	173,673		
21-510-1150	OVERTIME WAGES	361	252	14,670	1,051	1,576	38,000		
21-510-1420	SOCIAL SECURITY/MEDICARE	4,157	5,887	6,883	4,928	7,392	11,802		
21-510-1440	STATE UNEMPLOYMENT	1,342	1,294	2,700	906	1,361	4,628		
21-510-1460	WORKERS COMP ASSESSMENT	286	304	2,472	130	300	2,035		
21-510-1800	HEALTH INSURANCE	10,540	15,586	22,680	12,282	18,423	33,480		
21-510-1900	RETIREMENT BENEFITS	2,120	5,224	5,398	2,870	4,500	9,257		
<b>TOTAL PERSONNEL SERVICES</b>		<b>63,887</b>	<b>90,650</b>	<b>152,606</b>	<b>76,362</b>	<b>114,844</b>	<b>272,875</b>	-	-
<b>MATERIALS &amp; SERVICES</b>									
21-520-2050	AUDIT	3,500	4,500	3,135	5,513	6,000	6,000		
21-520-2080	ADVERTISING EXPENSE	-		2,500		-	2,500		
21-520-2250	CONTRACTED SERVICES	11,651		15,000	417	5,000	7,500		
21-520-2300	EMPLOYEE REIMB - CLOTHING				113	1,500	1,500		
21-520-2325	ENGINEERING COSTS	-		10,000		-	5,000		
21-520-2350	FUEL	991	1,147	7,500	1,199	2,000	3,000		
21-520-2370	GRADING/DUST ABATEMENT	1,763		20,000	5,547	15,000	20,000		
21-520-2400	INSURANCE	3,550	4,405	7,000		-	8,750		
21-520-2500	IT - SOFTWARE & SUPPORT				2,000	2,000	2,000		
21-520-2600	LEGAL FEE EXPENSE	-		15,000	753	5,000	10,000		
21-520-2700	MEETINGS/TRAVEL/TRAINING	-		1,500	610	1,200	1,700		
21-520-2720	MEMBERSHIP & DUES	-			187	400	1,500		
21-520-2750	OFFICE SUPPLIES/COPIER	-					2,500		
21-520-2840	REPAIRS & MAINT - BUILDING				1,106	1,106	5,000		
21-520-2850	REPAIRS & MAINT - EQUIPMENT	1,364	1,568	5,600	1,922	3,000	5,000		

**STREETS FUND**

		FY 2021-22	FY 2022-23	FY 2023-24			FY 2024-25		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2023	Projection	PROPOSED	APPROVED	ADOPTED
21-520-2860	REPAIRS & MAINT - LANDSCAPING	37,556	62,023	69,000	30,901	69,000	82,000		
21-520-2865	ROAD MAINTENANCE	40,258	2,742	75,000	163	20,000	65,000		
21-520-2870	REPAIRS & MAINT - VEHICLES	365	2,915	3,500	1,615	3,000	4,500		
21-520-2880	SNOW PLOWING	18,022	13,676	35,000	13,894	17,000	35,000		
21-520-2890	STREET LIGHTING	14,788	16,004	19,000	11,060	16,860	20,000		
21-520-2900	UTILITIES - GAS/ELECTRICITY								
21-520-2920	UTILITIES - TELEPHONE				72	100	500		
21-520-2990	MISCELLANEOUS EXPENSE	3,385	1,926	4,500	1,106	2,500	5,000		
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>137,193</b>	<b>110,906</b>	<b>293,235</b>	<b>78,178</b>	<b>170,666</b>	<b>293,950</b>	-	-
	<b>CAPITAL OUTLAY</b>								
21-550-5210	SIDEWALK IMPROVEMENTS	-					325,000		
21-550-5235	LANDSCAPE COSTS	-					200,000		
21-550-5240	STREET LIGHTS	-		20,000			150,000		
21-550-5260	EQUIPMENT PURCHASES	3,921	4,755	10,000	19,123	19,123	45,000		
21-550-5270	STREET MAINTENANCE								
21-550-5600	TRANSPORTATION SYS. PLAN COSTS								
21-550-5650	PROJECTS (ROADS, SIDEWALKS & OTHER)	5,989		200,000			250,000		
	<b>TOTAL CAPITAL OUTLAY</b>	<b>9,910</b>	<b>4,755</b>	<b>230,000</b>	<b>19,123</b>	<b>19,123</b>	<b>970,000</b>	-	-
	<b>INTERFUND TRANSFERS - OUT</b>								
TBD	TRANSFERS OUT - EQUIP. RES FUND						250,000		
TBD	TRANSFERS OUT - GENERAL FUND						11,750		
	<b>TOTAL INTERFUND TRANSFERS - OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>261,750</b>	<b>-</b>	<b>-</b>
	<b>CONTINGENCY</b>								
21-910-1000	CONTINGENCY			300,000			200,000		
	<b>TOTAL CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>-</b>
	<b>RESERVE FOR FUTURE EXPENDITURES</b>								
21-950-6000	RESERVE - FUTURE CAPITAL			300,000			300,000		
	<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>-</b>
	<b>UNAPPR. ENDING FUND BALANCE</b>								
21-990-1000	UNAPPR. ENDING FUND BALANCE			581,999			593,458		
	<b>TOTAL UNAPPR. ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>581,999</b>	<b>-</b>	<b>-</b>	<b>593,458</b>	<b>-</b>	<b>-</b>
	<b>TOTAL FUND REQUIREMENTS</b>	<b>210,990</b>	<b>206,311</b>	<b>1,857,840</b>	<b>173,663</b>	<b>304,633</b>	<b>2,892,033</b>	<b>-</b>	<b>-</b>
	<b>NET RESOURCES OVER REQUIREMENTS</b>	<b>1,347,226</b>	<b>1,557,273</b>	<b>-</b>	<b>1,645,291</b>	<b>1,681,883</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Tourism Fund

CITY OF LA PINE, OREGON  
BUDGET WORKSHEET  
FY 2024-25

**TOURISM FUND**

		FY 2021-22	FY 2022-23	FY 2023-24			FY 2024-25		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2023	Projection	PROPOSED	APPROVED	ADOPTED
22-301-100	BEGINNING FUND BALANCE	251,272	289,194	302,150	332,957	332,957	360,557		
22-330-320	MOTEL TAX REVENUE	127,739	130,881	120,000	84,806	120,000	100,000		
22-330-390	MISC INCOME								
22-380-810	INTEREST INCOME		4,667	3,600	6,080	9,200	3,500		
22-480-100	TRANSFERS IN - GENERAL FUND								
<b>TOTAL FUND RESOURCES</b>		<b>379,011</b>	<b>424,742</b>	<b>425,750</b>	<b>423,843</b>	<b>462,157</b>	<b>464,057</b>	<b>-</b>	<b>-</b>
<b>MATERIALS &amp; SERVICES</b>									
22-520-2050	ACCOUNTING/AUDIT		760		1,470	1,500	1,500		
22-520-2080	ADVERTISING EXPENSE	300		1,400	300	300	350		
22-520-2200	CHAMBER & VISITORS CENTER (TRT)	66,000	51,000	74,800	56,100	74,800	74,800		
22-520-2230	TOURISM PROMOTION (TRT)	900	1,850	12,500	250	5,000	15,000		
22-520-2235	ARTS AND CULTURE TOURISM (TRT)		2,500	7,500		-	7,500		
22-520-2236	4TH OF JULY MARKETING	6,117	3,440	10,000	3,719	6,000	10,000		
22-520-2250	CONTRACTED SERVICES (TRT)	16,500		10,000		10,000	10,000		
22-520-2600	LEGAL FEES EXPENSE (TRT)			3,000		2,500	5,000		
22-520-2990	MISC EXPENSE (TRT)		797	1,500		1,500	1,500		
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>89,817</b>	<b>60,347</b>	<b>120,700</b>	<b>61,839</b>	<b>101,600</b>	<b>125,650</b>	<b>-</b>	<b>-</b>
<b>CAPTIAL OUTLAY</b>									
22-550-5150	PROJECTS (TRT RESTRICTED)		51,144	75,000			75,000		
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>51,144</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>-</b>
<b>INTERFUND TRANSFERS - OUT</b>									
22-780-1000	TRANSFERS OUT - GENERAL FUND						25,000		
<b>TOTAL INTERFUND TRANSFERS - OUT</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>									
22-910-1000	CONTINGENCY			25,000			50,000		
<b>TOTAL CONTINGENCY</b>		<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>									
22-950-6000	RESERVE - FUTURE CAPITAL			50,000			50,000		
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>UNAPPR. ENDING FUND BALANCE</b>									
22-990-1000	UNAPPR. ENDING FUND BALANCE			155,050			138,407		
<b>TOTAL UNAPPR. ENDING FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>155,050</b>	<b>-</b>	<b>-</b>	<b>138,407</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND REQUIREMENTS</b>		<b>89,817</b>	<b>111,491</b>	<b>425,750</b>	<b>61,839</b>	<b>101,600</b>	<b>464,057</b>	<b>-</b>	<b>-</b>
<b>NET RESOURCES OVER REQUIREMENTS</b>		<b>289,194</b>	<b>313,251</b>	<b>-</b>	<b>362,004</b>	<b>360,557</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Community Development Fund

CITY OF LA PINE, OREGON  
BUDGET WORKSHEET  
FY 2024-25

**COMMUNITY DEVELOPMENT FUND**

		FY 2021-22	FY 2022-23	FY 2023-24			FY 2024-25		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2023	Projection	PROPOSED	APPROVED	ADOPTED
23-301-100	BEGINNING FUND BALANCE	\$ 538,318	722,601	724,359	656,504	656,504	510,293		
23-330-300	DES. CO ADVANCED PLANNING FEES	114,168	51,547	70,000	84,948	95,000	45,000		
23-330-350	GRANT REVENUES						45,000		
23-340-410	PLANNING FEES	58,945	40,882	55,000	42,105	50,000	40,000		
23-380-810	MISCELLANEOUS INCOME				3,022	3,022			
23-480-100	TRANSFER IN - GENERAL FUND	60,000	40,000				155,000		
23-500-100	DEVELOPMENT BONDED FUNDS	60,000							
23-380-810	INTEREST INCOME		10,580	8,100	11,448	17,172	6,000		
<b>TOTAL FUND RESOURCES</b>		<b>831,431</b>	<b>865,610</b>	<b>857,459</b>	<b>798,027</b>	<b>821,698</b>	<b>801,293</b>	<b>-</b>	<b>-</b>
<b>PERSONNEL SERVICES</b>									
23-510-1100	REGULAR PAYROLL	69,333	69,162	229,725	113,760	170,640	285,693		
23-510-1150	OVERTIME WAGES			12,704			1,500		
23-510-1420	SOCIAL SECURITY/MEDICARE	6,410	5,937	16,237	10,117	15,175	19,468		
23-510-1440	STATE UNEMPLOYMENT	1,165	1,125	6,367	3,198	4,797	7,635		
23-510-1460	WORKERS COMP ASSESSMENT	13	822	303	950	1,425	232		
23-510-1800	HEALTH INSURANCE	15,031	15,875	43,200	21,796	32,694	49,680		
23-510-1900	RETIREMENT BENEFITS	4,160	3,339	12,734	2,716	4,074	15,269		
<b>TOTAL PERSONNEL SERVICES</b>		<b>96,112</b>	<b>96,260</b>	<b>321,270</b>	<b>152,537</b>	<b>228,805</b>	<b>379,477</b>	<b>-</b>	<b>-</b>
<b>MATERIALS &amp; SERVICES</b>									
23-520-2050	ACCOUNTING / AUDIT		2,100	1,463	2,834	2,900	3,500		
23-520-2080	ADVERTISING EXPENSE	2,231	777	3,500	1,586	3,000	3,500		
23-520-2150	BANK FEES		973	3,500			-		
23-520-2250	CONTRACTED SERVICES	6,456	3,780	35,000	3,367	10,000	10,000		
23-520-2325	NON-CAPITAL ENGINEERING COSTS		11,420						
23-520-2500	IT - PARTS & EQUIPMENT		565		679	1,500	7,500		
23-520-2520	IT - SOFTWARE & SUPPORT		3,978	15,000	23,546	24,000	10,000		
23-520-2600	LEGAL FEES EXPENSE	1,160	7,554	20,000	9,230	15,000	25,000		
23-520-2700	MEETINGS/TRAVEL/TRAINING	643	3,307	7,500	3,714	4,500	10,000		
23-520-2720	MEMBERSHIP & DUES	690	685	3,000	882	1,500	3,000		
23-520-2750	OFFICE SUPPLIES/COPIER	887	1,516	4,000	2,631	3,500	4,500		
23-520-2770	POSTAGE FEES	626	647	2,500	2,011	3,200	6,400		
23-520-2920	UTILITIES - TELEPHONE		187	1,000	270	500	750		
23-520-2990	MISCELLANEOUS EXPENSE	25	357	5,000	552	1,000	5,000		
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>12,718</b>	<b>37,846</b>	<b>101,463</b>	<b>51,302</b>	<b>70,600</b>	<b>89,150</b>	<b>-</b>	<b>-</b>

**COMMUNITY DEVELOPMENT FUND**

<b>CAPITAL OUTLAY</b>								
23-550-1000	LA PINE 2045		75,000	5,832	12,000	73,000		
TBD	RATE STUDY					120,000		
TBD	EQUIPMENT PURCHASES					6,700		
<b>TOTAL CAPITAL OUTLAY</b>		-	-	75,000	5,832	12,000	199,700	-
<b>INTERFUND TRANSFERS - OUT</b>								
TBD	TRANSFERS OUT - GENERAL FUND					38,750		
<b>TOTAL INTERFUND TRANSFERS - OUT</b>		-	-	-	-	-	38,750	-
<b>CONTINGENCY</b>								
23-910-1000	CONTINGENCY		75,000					
<b>TOTAL CONTINGENCY</b>		-	75,000	-	-	-	-	-
<b>RESERVE FOR FUTURE EXPENDITURES</b>								
23-950-6000	RESERVE - FUTURE CAPITAL		150,000					
		-	-	150,000	-	-	-	-
<b>UNAPPR. ENDING FUND BALANCE</b>								
23-990-1000	UNAPPR. ENDING FUND BALANCE		209,726			94,216		
<b>TOTAL UNAPPR. ENDING FUND BALANCE</b>		-	-	209,726	-	-	94,216	-
<b>TOTAL FUND REQUIREMENTS</b>		108,830	209,106	857,459	209,671	311,405	801,293	-
<b>NET RESOURCES OVER REQUIREMENTS</b>		722,601	656,504	-	588,356	510,293	-	-

# Water and Sewer Reserve Fund

**CITY OF LA PINE, OREGON  
BUDGET WORKSHEET  
FY 2024-25**

<b>RESERVE FUND - WATER/SEWER</b>									
		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>			<b>FY 2024-25</b>		
		<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>YTD Feb. 2023</b>	<b>Projection</b>	<b>PROPOSED</b>	<b>APPROVED</b>	<b>ADOPTED</b>
26-301-100	BEGINNING FUND BALANCE								
26-301-200	BEGINNING FUND BALANCE - WATER	711,168	711,168	126,000	133,088	133,088	137,653		
26-301-300	BEGINNING FUND BALANCE-SEWER	\$ 2,252,032	2,252,032		310,452	310,452	315,017		
26-380-810	MISCELLANEOUS INCOME				3,128	9,130			
26-480-500	TRANSFERS IN - WATER FUND						400,000		
26-480-520	TRANSFERS IN - SEWER FUND			300,000					
	<b>TOTAL FUND RESOURCES</b>	<b>2,963,200</b>	<b>2,963,200</b>	<b>426,000</b>	<b>446,668</b>	<b>452,670</b>	<b>852,670</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>									
26-550-5500	CONSTRUCTION EXPENSE - WATER	-	553,200				-	-	
26-550-5500	CONSTRUCTION EXPENSE - SEWER	-	1,765,000				-	-	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>2,318,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>									
26-910-1000	CONTINGENCY			-					
	<b>TOTAL CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INTERFUND TRANSFERS - OUT</b>									
26-780-2100	TRANSFER OUT - SEWER FUND								
26-780-2200	TRANSFER OUT - WATER FUND								
	<b>TOTAL INTERFUND TRANSFERS - OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>									
26-950-6000	RESERVE - FUTURE CAPITAL - WATER			126,000			537,653	537,653	537,653
26-950-7000	RESERVE - FUTURE CAPITAL - SEWER			300,000			315,017	315,017	315,017
	<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>426,000</b>	<b>-</b>	<b>-</b>	<b>852,670</b>	<b>852,670</b>	<b>852,670</b>
<b>UNAPPR. ENDING FUND BALANCE</b>									
26-990-1000	UNAPPR. ENDING FUND BALANCE - WATER			-					
26-990-1000	UNAPPR. ENDING FUND BALANCE - SEWER			-					
	<b>TOTAL UNAPPR. ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL FUND REQUIREMENTS</b>	<b>-</b>	<b>2,318,200</b>	<b>426,000</b>	<b>-</b>	<b>-</b>	<b>852,670</b>	<b>852,670</b>	<b>852,670</b>
	<b>NET RESOURCES OVER REQUIREMENTS</b>	<b>2,963,200</b>	<b>645,000</b>	<b>-</b>	<b>446,668</b>	<b>452,670</b>	<b>-</b>	<b>(852,670)</b>	<b>(852,670)</b>

# Equipment Reserve Fund

CITY OF LA PINE, OREGON  
BUDGET WORKSHEET  
FY 2024-25

**RESERVE FUND - EQUIPMENT**

		FY 2021-22	FY 2022-23	FY 2023-24			FY 2024-25		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2023	Projection	PROPOSED	APPROVED	ADOPTED
TBD	BEGINNING FUND BALANCE								
TBD	MISCELLANEOUS INCOME								
TBD	TRANSFERS IN - STREETS FUND						250,000		
TBD	TRANSFERS IN - WATER FUND						30,000		
TBD	TRANSFERS IN - SEWER FUND						5,000		
	<b>TOTAL FUND RESOURCES</b>	-	-	-	-	-	285,000	-	-
<b>CAPITAL OUTLAY</b>									
TBD	EQUIPMENT EXPENSE - STREETS	-					-	-	
TBD	EQUIPMENT EXPENSE - WATER								
TBD	EQUIPMENT EXPENSE - SEWER	-					-	-	
	<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-	-	-	-
<b>CONTINGENCY</b>									
TBD	CONTINGENCY			-					
	<b>TOTAL CONTINGENCY</b>	-	-	-	-	-	-	-	-
<b>INTERFUND TRANSFERS - OUT</b>									
TBD	TRANSFER OUT - STREEET FUND								
TBD	TRANSFER OUT - WATER FUND								
TBD	TRANSFER OUT - SEWER FUND								
	<b>TOTAL INTERFUND TRANSFERS - OUT</b>	-	-	-	-	-	-	-	-
<b>RESERVE FOR FUTURE EXPENDITURES</b>									
TBD	RESERVE - FUTURE CAPITAL - STREETS						250,000		
TBD	RESERVE - FUTURE CAPITAL - WATER						30,000		
TBD	RESERVE - FUTURE CAPITAL - SEWER						5,000		
	<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>	-	-	-	-	-	285,000	-	-
<b>UNAPPR. ENDING FUND BALANCE</b>									
TBD	UNAPPR. ENDING FUND BALANCE - WATER			-					
TBD	UNAPPR. ENDING FUND BALANCE - SEWER			-					
	<b>TOTAL UNAPPR. ENDING FUND BALANCE</b>	-	-	-	-	-	-	-	-
	<b>TOTAL FUND REQUIREMENTS</b>	-	-	-	-	-	285,000	-	-
	<b>NET RESOURCES OVER REQUIREMENTS</b>	-	-	-	-	-	-	-	-

# Debt Reserve Fund



CITY OF LA PINE, OREGON  
BUDGET WORKSHEET  
FY 2024-25

DEBT RESERVE FUND										
		FY 2021-22	FY 2022-23	FY 2023-24			FY 2024-25			
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2023	Projection	PROPOSED	APPROVED	ADOPTED	
31-301-100	BEGINNING FUND BALANCE	193,503	193,503	193,503	193,503	193,503	193,503			
tbd	TRANSFERS IN - SEWER FUND						450,240			
31-480-500	TRANSFERS IN - WATER FUND						283,987			
<b>TOTAL FUND RESOURCES</b>		<b>193,503</b>	<b>193,503</b>	<b>193,503</b>	<b>193,503</b>	<b>193,503</b>	<b>927,730</b>	<b>-</b>	<b>-</b>	
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
31-950-1000	RESERVE - DEBT SERVICE - USDA Sewer						450,240			
31-950-1000	RESERVE - DEBT SERVICE - USDA Water						283,987			
31-950-1000	RESERVE - WASHINGTON FEDERAL			193,503			193,503			
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>193,503</b>	<b>-</b>	<b>-</b>	<b>927,730</b>	<b>-</b>	<b>-</b>	
<b>TOTAL FUND REQUIREMENTS</b>		<b>-</b>	<b>-</b>	<b>193,503</b>	<b>-</b>	<b>-</b>	<b>927,730</b>	<b>-</b>	<b>-</b>	
<b>NET RESOURCES OVER REQUIREMENTS</b>		<b>193,503</b>	<b>193,503</b>	<b>-</b>	<b>193,503</b>	<b>193,503</b>	<b>-</b>	<b>-</b>	<b>-</b>	

# Industrial / Economic Development Fund

CITY OF LA PINE, OREGON  
BUDGET WORKSHEET  
FY 2024-25

**INDUSTRIAL / ECONOMIC DEVELOPMENT FUND**

		FY 2021-22	FY 2022-23	FY 2023-24			FY 2024-25		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2023	Projection	PROPOSED	APPROVED	ADOPTED
40-301-100	BEGINNING FUND BALANCE	62,694	385,745	533,100	423,582	423,582	1,924,327		
40-320-100	SLED ANNUAL DUES				6,450	6,600	6,000		
40-320-200	LUNCHEON SPONSORS				9,000	9,000	8,000		
40-330-350	GRANTS (SPEC BUILDING)				1,500,000	1,500,000	-		
40-340-400	INDUSTRIAL SITE LEASES	261,037	3,880	20,000	1,513	2,300	2,500		
40-340-410	INDUSTRIAL SITE SALES AND OPTIONS	43,577		100,000	7,875	7,875	15,000		
40-380-810	INTEREST INCOME		6,431	4,700	31,848	47,784	6,000		
40-390-989	DESCHUTES CNTY ANNUAL SUPPORT				29,771	29,771	29,771		
40-390-990	BUSINESS SPONSORSHIP	16,605		45,000		-	-		
40-390-991	MISCELLANEOUS REVENUE	27,700	55,431	2,500					
40-480-100	TRANSFER IN - GENERAL FUND	45,000	45,000						
<b>TOTAL FUND RESOURCES</b>		<b>456,613</b>	<b>496,487</b>	<b>705,300</b>	<b>2,010,039</b>	<b>2,026,912</b>	<b>1,991,598</b>	<b>-</b>	<b>-</b>
<b>MATERIALS &amp; SERVICES</b>									
40-520-2050	ACCOUNTING / AUDIT		425	475	735	735	1,000		
40-520-2080	ADVERTISING EXPENSE	273		1,000			1,200		
40-520-2250	CONTRACTED SERVICES	66,997	56,502	150,000	34,751	56,000	125,000		
40-520-2520	IT- SOFTWARE & SUPPORT				2,079	3,000	4,500		
40-520-2600	LEGAL FEES EXPENSE			20,000	94	10,000	20,000		
40-520-2650	TRADED SECTOR INCENTIVES			50,000		25,000	30,000		
40-520-2700	MEETINGS/TRAVEL/TRAINING	1,000	13,224	7,500	1,443	2,400	7,500		
40-520-2720	MEMBERSHIP & DUES		2,500	3,500	4,400	4,400	7,000		
40-520-2750	OFFICE SUPPLIES/COPIER				36	300	1,200		
40-520-2860	REPAIRS & MAINTENANCE - LAND						10,000		
40-520-2990	MISCELLANEOUS EXPENSE	2,598	254	750		750	1,500		
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>70,868</b>	<b>72,905</b>	<b>233,225</b>	<b>43,538</b>	<b>102,585</b>	<b>208,900</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>									
TBD	CAPITAL OUTLAY (Spec Bldg)			150,000		-	1,500,000		
TBD	EQUIPMENT PURCHASES						6,700		
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>
<b>INTERFUND TRANSFERS - OUT</b>									
TBD	TRANSFERS OUT - GENERAL FUND						31,750		
<b>TOTAL INTERFUND TRANSFERS - OUT</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,750</b>	<b>-</b>	<b>-</b>

**INDUSTRIAL / ECONOMIC DEVELOPMENT FUND**

CONTINGENCY								
40-910-1000	CONTINGENCY		25,000			50,000		
TOTAL CONTINGENCY			-	-	25,000	-	-	50,000
RESERVE FOR FUTURE EXPENDITURES								
40-950-6000	RESERVE - FUTURE CAPITAL		150,000			100,000		
			-	-	150,000	-	-	100,000
UNAPPR. ENDING FUND BALANCE								
40-990-1000	UNAPPR. ENDING FUND BALANCE		147,075			100,948		
TOTAL UNAPPR. ENDING FUND BALANCE			-	-	147,075	-	-	100,948
TOTAL FUND REQUIREMENTS			70,868	72,905	705,300	43,538	102,585	1,991,598
NET RESOURCES OVER REQUIREMENTS			385,745	423,582	-	1,966,501	1,924,327	-

**SDC**  
**(System Development Charges)**  
**Fund**

CITY OF LA PINE, OREGON  
BUDGET WORKSHEET  
FY 2024-25

SDC FUND										
		FY 2021-22	FY 2022-23	FY 2023-24			FY 2024-25			
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2023	Projection	PROPOSED	APPROVED	ADOPTED	
41-301-110	BEGINNING FUND BALANCE - SEWER	\$ 2,168,648	3,247,615	1,129,233	1,286,876	1,286,876	1,672,713			
41-301-115	BEGINNING FUND BALANCE - WATER	\$ 1,073,556	1,607,681	200,000	80,416	80,416	329,913			
41-301-116	BEGINNING FUND BALANCE - TRANSPORTATION	\$ 439,055	657,497	1,516,607	1,985,713	1,985,713	2,662,515			
41-360-610	SDC INCOME - TRANSPORTATION	540,879	387,363	250,000	651,776	675,000	300,000			
41-360-630	SDC INCOME - WATER	507,230	232,260	200,000	191,615	205,000	300,000			
41-360-650	SDC INCOME - SEWER	783,425	371,311	300,000	323,156	340,000	300,000			
TBD	SDC INCOME - INDUSTRIAL LIFT STATION		13,650		13,650	17,000	10,000			
TBD	SDC INCOME - NEWBERRY LIFT STATION						10,000			
41-380-810	INTEREST INCOME-Sewer	\$ -	13,830	8,300	29,508	28,837	5,000			
41-380-811	INTEREST INCOME -Water	\$ -	6,846	4,600	14,608	1,802	5,000			
41-380-812	INTEREST INCOME - Transportation		2,800	3,083	5,974	44,497	5,000			
41-480-500	TRANSFERS IN - WATER FUND						250,000			
41-480-520	TRANSFERS IN - SEWER FUND			350,000						
<b>TOTAL FUND RESOURCES</b>		<b>5,512,793</b>	<b>6,540,853</b>	<b>3,961,823</b>	<b>4,583,292</b>	<b>4,665,141</b>	<b>5,850,141</b>	-	-	-
<b>MATERIALS &amp; SERVICES</b>										
41-520-2881	Capital Improvement Plan - WATER						500,000			
41-520-2882	Capital Improvement Plan - SEWER						50,000			
TBD	Capital Improvement Plan - TRANSPORTATION						500,000			
<b>TOTAL MATERIALS &amp; SERVICES</b>		-	-	-	-	-	<b>1,050,000</b>	-	-	-
<b>CAPITAL OUTLAY</b>										
41-550-5100	CAPITAL OUTLAY - WATER		1,749,606				-			
41-550-5150	CAPITAL OUTLAY - SEWER		2,274,778				1,500,000			
41-550-5200	CAPITAL OUTLAY - TRANSPORTATION		-							
<b>TOTAL CAPITAL OUTLAY</b>		-	<b>4,024,384</b>	-	-	-	<b>1,500,000</b>	-	-	-
<b>INTERFUND TRANSFERS - OUT</b>										
TBD	TRANSFER OUT - TRANSPORTATION									
TBC	TRANSFER OUT - WATER FUND									
41-780-2200	TRANSFER OUT - SEWER FUND									
<b>TOTAL INTERFUND TRANSFERS - OUT</b>		-	-	-	-	-	-	-	-	-
<b>CONTINGENCY</b>										
41-910-1000	CONTINGENCY						-			
<b>TOTAL CONTINGENCY</b>		-	-	-	-	-	-	-	-	-
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
41-950-1000	RESERVE - FUTURE CAPITAL - TRANSPORTATION			1,769,690			2,467,515	-		
41-950-2000	RESERVE - FUTURE CAPITAL - WATER			404,600			384,913	-		
41-950-6000	RESERVE - FUTURE CAPITAL - SEWER			1,787,533			447,713	-		
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		-	-	<b>3,961,823</b>	-	-	<b>3,300,141</b>	-	-	-
<b>UNAPPR. ENDING FUND BALANCE</b>										
41-990-1000	UNAPPR. ENDING FUND BALANCE									
<b>TOTAL UNAPPR. ENDING FUND BALANCE</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL FUND REQUIREMENTS</b>		-	<b>4,024,384</b>	<b>3,961,823</b>	-	-	<b>5,850,141</b>	-	-	-
<b>NET RESOURCES OVER REQUIREMENTS</b>		<b>5,512,793</b>	<b>2,516,469</b>	-	<b>4,583,292</b>	<b>4,665,141</b>	-	-	-	-

# Water Fund

CITY OF LA PINE, OREGON  
BUDGET WORKSHEET  
FY 2024-25

WATER FUND									
		FY 2021-22	FY 2022-23	FY 2023-24			FY 2024-25		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2023	Projection	PROPOSED	APPROVED	ADOPTED
50-301-100	BEGINNING FUND BALANCE	\$ 918,017	529,982	809,725	2,652,725	2,652,725	3,251,078		
50-330-390	WATER GRANT								
50-340-467	HOOKUP FEES - NEW SERVICE	46,068	6,440	7,200	9,103	13,655	7,000		
50-340-470	WATER SERVICE	762,698	763,271	747,000	611,949	900,000	960,000		
50-340-472	WATER SERVICE - MISC	47,701	26,307	25,750	10,139	15,208	16,000		
50-340-475	CROSS CONNECTION PROGRAM	25,907	28,375	25,000	21,301	31,951	35,000		
50-380-810	INTEREST INCOME		42,291	35,000	51,816	77,732	10,000		
50-380-930	RENTAL INCOME								
50-390-940	LATE FEES & PENALTIES	29,107	35,332	20,000	14,967	22,000	23,000		
50-390-950	FORFEITED DEPOSITS								
50-390-980	INTERIM FINANCING - CONSTRUCTION		8,026,044	9,347,526	4,862,368	7,800,000	1,547,526		
50-390-990	MISCELLANEOUS INCOME	1,300	2,200	1,500	7,685	8,000	1,500		
50-480-100	TRANSFERS IN - GENERAL FUND			400,000	400,000	400,000			
50-480-200	TRANSFERS IN - SDC FUND								
<b>TOTAL FUND RESOURCES</b>		<b>1,830,798</b>	<b>9,460,242</b>	<b>11,418,701</b>	<b>8,642,053</b>	<b>11,921,271</b>	<b>5,851,104</b>	<b>-</b>	<b>-</b>
<b>PERSONNEL SERVICES</b>									
50-510-1100	REGULAR PAYROLL	159,093	173,122	275,166	160,405	260,610	400,158		
50-510-1150	OVERTIME WAGES	1,228	938	41,274	4,535	11,340	35,000		
50-510-1420	SOCIAL SECURITY/MEDICARE	17,978	18,363	19,354	14,491	23,000	27,123		
50-510-1440	STATE UNEMPLOYMENT	3,157	4,041	7,590	3,161	4,900	10,636		
50-510-1460	WORKERS COMP ASSESSMENT	231	1,148	4,006	958	1,500	2,513		
50-510-1800	HEALTH INSURANCE	37,474	52,768	70,200	37,205	57,000	90,720		
50-510-1900	RETIREMENT BENEFITS	7,489	18,580	15,180	9,396	15,000	21,273		
<b>TOTAL PERSONNEL SERVICES</b>		<b>226,650</b>	<b>268,960</b>	<b>432,770</b>	<b>230,151</b>	<b>373,350</b>	<b>587,423</b>	<b>-</b>	<b>-</b>



**WATER FUND**

		FY 2021-22	FY 2022-23	FY 2023-24			FY 2024-25		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2023	Projection	PROPOSED	APPROVED	ADOPTED
<b>MATERIALS &amp; SERVICES</b>									
50-520-2050	ACCOUNTING AUDIT	3,500	3,995	4,395	5,145	6,000	7,000		
50-520-2080	ADVERTISING EXPENSE	1,193	97	2,000		1,000	1,500		
50-520-2145	BACKFLOW TESTING	5,088	7,381	10,000	6,496	7,000	10,000		
50-520-2150	BANK FEES	3,771	3,279	5,500	2,359	4,500	8,000		
50-520-2180	CLEANING/JANITORIAL	701	113	5,000	-	-	-		
50-520-2250	CONTRACTED SERVICES	4,858	1,844	20,000	5,317	10,000	20,000		
50-520-2300	EMP. REIMB - CLOTHING				465	3,000	3,000		
50-520-2325	ENGINEERING COSTS	438	725	10,000		10,000	15,000		
50-520-2350	FUEL	3,690	4,685	9,000	4,564	8,000	12,000		
50-520-2375	FOREST FIRE PROTECTION	2,205	837	1,500	3,048	3,048	4,000		
50-520-2400	INSURANCE	7,101	8,809	12,000	11,095	11,095	14,000		
50-520-2520	IT - SOFTWARE & SUPPORT	10,732	14,067	25,000	14,905	18,000	19,000		
50-520-2550	LAB TESTING	2,221	1,734	4,500	4,111	6,500	10,000		
50-520-2600	LEGAL FEES EXPENSE	2,190	4,937	15,000	1,211	10,000	20,000		
50-520-2650	LICENSE & PERMITS	846							
50-520-2700	MEETINGS/TRAVEL/TRAINING	1,624	1,263	6,000	9,069	12,000	15,000		
50-520-2720	MEMBERSHIP & DUES	524	2,160	7,000	1,632	4,500	7,000		
50-520-2750	OFFICE SUPPLIES/COPIER	999	2,179	3,000	2,019	3,400	5,000		
50-520-2770	POSTAGE FEES	3,062	4,240	5,500	3,516	6,000	8,500		
50-520-2840	REPAIRS & MAINT - BUILDINGS	934	898	2,500	2,409	2,800	19,000		
50-520-2850	REPAIRS & MAINT - EQUIPMENT	2,738	8,127	10,000	3,826	8,000	10,000		
50-520-2860	REPAIRS & MAINT - MATERIALS	13,771	24,244	10,000	11,535	18,000	25,000		
50-520-2870	REPAIRS & MAINT - VEHICLES	2,999	4,547	5,000	3,164	5,000	7,000		
50-520-2875	REPAIRS & MAINT - METERS**	53,651	89,375	75,000	12,450	50,000	65,000		
50-520-2880	SECURITY	480	367	1,000	337	1,000	1,200		
50-520-2900	UTILITIES - GAS/ELECTRICITY	15,363	15,098	25,000	12,441	20,000	22,000		
50-520-2910	UTILITIES - GARBAGE	224	1,490	2,000	790	1,000	-		
50-520-2920	UTILITIES - TELEPHONE	4,103	3,855	5,500	2,860	3,500	4,000		
50-520-2990	MISCELLANEOUS EXPENSE	4,212	10,038	5,000	(581)	3,500	5,000		
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>153,218</b>	<b>220,384</b>	<b>286,395</b>	<b>124,183</b>	<b>236,843</b>	<b>337,200</b>	-	-
<b>CAPITAL OUTLAY</b>									
50-550-5260	EQUIPMENT PURCHASES			45,000	36,492	45,000	30,000		
50-550-5310	NON-REIMBURSABLE EXPANSION COSTS		6,945	20,000	4,612	20,000	7,500		
50-550-5500	CONSTRUCTION EXPENSE		6,628,661	9,347,526	4,982,506	7,800,000	1,547,526		
50-550-5550	WATER FILL STATION						125,000		
50-550-5610	CHLORINATION						100,000		
50-550-5650	WATER MITIGATION CREDITS/RIGHTS			340,000					
50-550-5675	ENGINEERING DESIGN FOR WATER SYSTEM IMPR	551,880							
<b>TOTAL CAPITAL OUTLAY</b>		<b>551,880</b>	<b>6,635,606</b>	<b>9,752,526</b>	<b>5,023,610</b>	<b>7,865,000</b>	<b>1,810,026</b>	-	-

**WATER FUND**

		FY 2021-22	FY 2022-23	FY 2023-24			FY 2024-25		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2023	Projection	PROPOSED	APPROVED	ADOPTED
<b>DEBT SERVICE</b>									
50-560-6150	LOAN PAYMENTS - PRINCIPAL	153,002	156,696	158,578	79,761	160,000	500,000		
50-560-6160	LOAN PAYMENTS - INTEREST	40,066	36,371	34,495	16,773	35,000			
50-560-6200	DEBT REFUNDING EXPENSE								
	<b>TOTAL DEBT SERVICE</b>	<b>193,068</b>	<b>193,067</b>	<b>193,073</b>	<b>96,534</b>	<b>195,000</b>	<b>500,000</b>	<b>-</b>	<b>-</b>
<b>INTERFUND TRANSFERS - OUT</b>									
50-780-1000	TRANSFERS OUT - GENERAL FUND						423,750		
TBD	TRANSFERS OUT - EQUIP. RES FUND						30,000		
50-780-2600	TRANSFER OUT - RESERVE FUND	176,000					400,000		
50-780-3100	TRANSFER OUT - DEBT RESERVE FUND						283,987		
50-780-4100	TRANSFERS OUT - SDC FUND						250,000		
	<b>TOTAL INTERFUND TRANSFERS - OUT</b>	<b>176,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,387,737</b>	<b>-</b>	<b>-</b>
<b>SPECIAL PAYMENTS</b>									
50-800-1000	SPECIAL PAYMENTS						-		
	<b>TOTAL SPECIAL PAYMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>									
50-910-1000	CONTINGENCY			200,000			300,000		
	<b>TOTAL CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>									
TBD	RESERVE - USDA Short lived asset						10,933		
	<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,933</b>	<b>-</b>	<b>-</b>
<b>UNAPPR. ENDING FUND BALANCE</b>									
50-990-1000	UNAPPR. ENDING FUND BALANCE			553,937			897,785		
	<b>TOTAL UNAPPR. ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>553,937</b>	<b>-</b>	<b>-</b>	<b>917,785</b>	<b>-</b>	<b>-</b>
	<b>TOTAL FUND REQUIREMENTS</b>	<b>1,300,816</b>	<b>7,318,017</b>	<b>11,418,701</b>	<b>5,474,478</b>	<b>8,670,193</b>	<b>5,851,104</b>	<b>-</b>	<b>-</b>
	<b>NET RESOURCES OVER REQUIREMENTS</b>	<b>529,982</b>	<b>2,142,225</b>	<b>-</b>	<b>3,167,575</b>	<b>3,251,078</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Sewer Fund

CITY OF LA PINE, OREGON  
BUDGET WORKSHEET  
FY 2024-25

**SEWER FUND**

		FY 2021-22	FY 2022-23	FY 2023-24			FY 2024-25		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2023	Projection	PROPOSED	APPROVED	ADOPTED
52-301-100	BEGINNING FUND BALANCE	\$ 1,181,639	1,142,154	1,661,094	2,003,708	2,003,708	1,635,428		
52-330-390	SEWER GRANTS	\$ -							
52-340-480	SEWER SERVICE	617,483	643,197	700,000	643,197	850,000	1,003,000		
52-340-485	SEPTIC SERVICE RECEIVED	103,734	64,828	100,000	64,828	97,000	114,500		
52-340-487	GREASE TRAP PUMPING								
52-380-810	INTEREST INCOME		8,583	10,000	47,704	71,564	10,000		
52-390-990	MISCELLANEOUS INCOME		375	500	6,837	7,000	500		
52-390-995	INTERIM FINANCING - CONSTRUCTION		5,415,940	11,302,500	7,365,622	8,000,000	3,302,500		
52-480-100	TRANSFERS IN - GENERAL FUND		215,000						
52-480-200	TRANSFERS IN - SDC FUND	268,793							
<b>TOTAL FUND RESOURCES</b>		<b>2,171,649</b>	<b>7,490,077</b>	<b>13,774,094</b>	<b>10,131,896</b>	<b>11,029,272</b>	<b>6,065,928</b>	-	-
<b>PERSONNEL SERVICES</b>									
52-510-1100	REGULAR PAYROLL	159,093	193,137	275,149	160,403	242,000	384,880		
52-510-1150	OVERTIME WAGES	1,228	937	44,593	4,535	10,000	35,000		
52-510-1420	SOCIAL SECURITY/MEDICARE	17,980	18,362	19,354	14,489	24,000	26,077		
52-510-1440	STATE UNEMPLOYMENT	3,157	4,040	7,590	3,131	5,000	10,226		
52-510-1460	WORKERS COMP ASSESSMENT	320	1,147	3,720	957	1,600	2,687		
52-510-1800	HEALTH INSURANCE	37,474	52,767	70,200	37,142	62,000	88,560		
52-510-1900	RETIREMENT BENEFITS	7,489	19,462	15,180	10,294	15,441	20,453		
<b>TOTAL PERSONNEL SERVICES</b>		<b>226,741</b>	<b>289,852</b>	<b>435,786</b>	<b>230,951</b>	<b>360,041</b>	<b>567,883</b>	-	-

**SEWER FUND**

		FY 2021-22	FY 2022-23	FY 2023-24			FY 2024-25		
		ACTUALS	ACTUALS	BUDGET	YTD Feb. 2023	Projection	PROPOSED	APPROVED	ADOPTED
<b>MATERIALS &amp; SERVICES</b>									
52-520-2050	ACCOUNTING/AUDIT	3,500	5,260	5,786	6,615	6,615	8,000		
52-520-2080	ADVERTISING EXPENSES	1,193	97	2,000		2,000	2,500		
52-520-2150	BANK FEES	3,383	3,279	5,500	2,359	4,000	7,500		
52-520-2180	CLEANING/JANITORIAL	701	113	5,000		-	-		
52-520-2250	CONTRACTED SERVICES	18,736	10,906	35,000	17,010	25,000	35,000		
52-520-2300	EMP. REIMB. - CLOTHING				465	2,500	3,000		
52-520-2325	ENGINEERING COSTS	4,684	113	10,000		7,500	15,000		
52-520-2350	FUEL	4,483	6,397	9,000	4,564	7,500	12,000		
52-520-2375	FOREST FIRE PROTECTION FEE	2,788	5,483	6,200	3,979	3,979	5,000		
52-520-2400	INSURANCE	19,527	24,225	27,000	30,509	30,509	39,000		
52-520-2520	IT - SOFTWARE & SUPPORT	11,068	10,410	16,000	11,000	16,500	18,000		
52-520-2550	LAB TESTING	7,667	11,844	25,000	7,926	13,000	20,000		
52-520-2600	LEGAL FEES EXPENSE	2,465	7,000	15,000	16,354	27,000	35,000		
52-520-2700	MEETINGS/TRAVEL/TRAINING	1,883	2,204	6,000	4,835	7,000	15,000		
52-520-2720	MEMBERSHIP & DUES	5,105	2,819	3,500	2,633	3,500	7,000		
52-520-2750	OFFICE SUPPLIES/COPIER	1,025	2,299	2,000	2,304	4,000	5,000		
52-520-2770	POSTAGE FEES	3,141	4,247	5,500	3,516	5,500	8,500		
52-520-2840	REPAIRS & MAINT - BUILDINGS	1,263	8,144	10,000	4,388	7,500	60,000		
52-520-2850	REPAIRS & MAINT - EQUIPMENT	6,502	3,689	35,000	11,171	18,000	25,000		
52-520-2860	REPAIRS & MAINT - MATERIALS	13,370	12,959	35,000	6,957	35,000	25,000		
52-520-2870	REPAIRS & MAINT - VEHICLE	4,094	5,387	7,500	4,253	6,500	10,000		
52-520-2871	REPAIRS & MAINT - PUMPS	9,294							
52-520-2875	REPAIRS & MAINT - PUMPS	17,281	21,560	35,000	34,490	50,000	65,000		
52-520-2880	SECURITY	480	428	700	337	700	1,000		
52-520-2900	UTILITIES - GAS/ELECTRICITY	38,562	35,555	45,000	21,971	35,000	40,000		
52-520-2910	UTILITIES - GARBAGE	811	1,464	2,000	790	2,000	-		
52-520-2920	UTILITIES - TELEPHONE	4,520	3,855	5,000	2,860	4,500	7,000		
52-520-2990	MISCELLANEOUS EXPENSE	946	6,485	3,500	648	1,500	4,500		
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>188,472</b>	<b>196,222</b>	<b>357,186</b>	<b>201,934</b>	<b>326,803</b>	<b>473,000</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>									
52-550-5230	LAND PURCHASE								
52-550-5235	LANDSCAPE COSTS								
52-550-5260	EQUIPMENT PURCHASES	112,410	2,378	45,000	36,492	40,000	115,000		
52-550-5320	NON-REIMBURSABLE PROJECT COSTS		6,070	20,000	10,325	17,000	10,000		
52-550-5500	CONSTRUCTION EXPENSE		7,552,612	11,302,500	3,821,155	8,000,000	3,302,500		
52-550-5610	SEWER MASTER PLAN UPDATE - CAGLE								
52-550-5650	ENGINEERING DESIGN - SYS IMPR	26,146	37,768						
52-550-5700	ENGINEERING DESIGN FOR WW SYSTEM IMPR	13,865							
<b>TOTAL CAPITAL OUTLAY</b>		<b>152,421</b>	<b>7,598,828</b>	<b>11,367,500</b>	<b>3,867,972</b>	<b>8,057,000</b>	<b>3,427,500</b>	<b>-</b>	<b>-</b>

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## GLOSSARY OF MUNICIPAL FINANCE TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**CDP:** Community Development Project

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Exempt bonded indebtedness.** 1) Bonded indebtedness authorized by a specific provision of the Oregon Constitution, or 2) bonded indebtedness issued as a general obligation on or before November 6, 1990, incurred for capital construction or capital improvements, or 3) bonded indebtedness issued as a general obligation after November 6, 1990, incurred for capital construction or capital improvements with the approval of the electors of the local government. Bonded indebtedness issued to refund or refinance any bonded indebtedness described above is also included [ORS 310.140(7)(b)].

**Existing plan.** An existing urban renewal plan is defined as a plan that existed in December 1996, and, 1) chose an option and, 2) established a maximum amount of indebtedness by July 1998 and has not been amended to increase the land area or maximum indebtedness [ORS 457.435(4)(a)].

**Expenditures.** Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis. Does not include amounts budgeted for interfund transfers, contingency, reserved for future expenditure or unappropriated ending fund balance. [ORS 294.311(16)].



**Fiscal year.** A 12 month period to which the annual operating budget applies. The fiscal year is July 1 through June 30 for local governments [ORS 294.311(17)].

**Fund.** A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

**Fund balance.** The excess of the assets of a fund over its liabilities and reserves. [ORS 294.311(18)]. Fund type. One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve [OAR 150-294.352(1)].

**General fund.** A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund [OAR 150-294.352(1)].

**General government category.** The limitation category for taxes used to support general government operations that are not for the purposes of paying exempt bonded indebtedness [ORS 310.150(1)(c)].

**Governing body.** County court or board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit [ORS 294.311(20)]

**Grant.** A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purpose or function, or general purpose [ORS 294.311(21)].

**Interfund loan.** Loan made from one fund to another and authorized by resolution or ordinance [ORS 294.468].

**Interfund Transfer.** Transfer from an existing appropriation category in one fund to another existing appropriation category in another fund. [ORS 294.463].

**Intrafund Transfer.** Transfer from one existing appropriation category to another within the same fund. [ORS 294.463].

**Internal service fund.** A fund used to account for fiscal activities when goods or services are provided by one organizational unit to another on a cost-reimbursement basis [ORS 294.311(23) and 294.343].

**Levy.** Amount of ad valorem tax certified by a local government for the support of governmental activities.

**Liability.** Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances [ORS 294.311(24)].

**Local government.** Any city, county, port, school district, community college, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission; a municipal corporation or municipality [ORS 294.311(26)].

**Local option tax.** Taxing authority approved by voters that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

**Materials and Services.** Expenses for operating costs and supplies and contracted services, such as utilities, rent, liability insurance, repair parts, fuel, accountant's fees, etc.

**Maximum assessed value (MAV).** The maximum taxable value limitation placed on real or personal property by the Article XI, section 11 of the Constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

**Maximum authority.** The limitation on the amount of revenue that can be raised each year for an existing urban renewal plan area [ORS 457.435(3)(a)]. Plans that are not existing plans do not have a maximum authority amount. This amount is adjusted each year based on the growth of excess value in the plan area.

**Maximum indebtedness.** The amount of the principal of the indebtedness necessary to complete an urban renewal plan. This does not include indebtedness incurred to refund or refinance existing indebtedness [ORS 457.190(3)(a)]. It is specified in dollars and cents and based on good faith estimates of the scope and costs of the anticipated project or projects. All existing plans are required to have an ordinance which establishes a maximum indebtedness.

**Measure 5.** A constitutional tax rate limitation (Article XI, Section 11b) passed by the voters in 1990 which restricts the amount an individual property can be taxed. Measure 5 limits school taxes to \$5 per \$1,000 of 'real market value'. All other general government taxes are limited to \$10 per \$1,000 of 'real market value'.

**Measure 50.** Initially this measure was passed as Measure 47 in 1996 and was found to be unworkable, so was rewritten and submitted to the voters as Measure 50 in 1997 and passed. M50 reduced every property's 1995-96 assessed value by 10%, and also limited the amount of annual growth of the assessed value to 3%. M50 also established permanent rate limitations for each taxing district in the state based on the current year tax in 1997, and then reduced 13% for most districts. If a district did not have a tax levy in 1997 and had never levied a tax, they could later request a permanent rate limit by going to the voters through a ballot measure.

**Municipal corporation.** See "Local government."

**Municipality.** See "Local government."

**Net working capital.** The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses less current liabilities and, if encumbrance method of accounting is used, reserve for encumbrances [ORS 294.311(27)].

**Object classification.** A grouping of expenditures, such as personnel services, materials and services, capital outlay, debt services, and other types of requirements [ORS 294.311(29)].

**Operating rate.** The rate determined by dividing the local government's tax amount by the estimated assessed value in district. This rate is calculated by the assessor when a local government imposes its operating tax as an amount, rather than a tax rate.

**Ordinance.** A formal enactment by the governing board of a municipality.

**Organizational unit.** Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions such as a department, office or division. [ORS 294.311(31)].

**Personnel Services.** Expenses related to the compensation of salaried employees, such as health and accident insurance premiums, Social Security and retirement contributions, civil service assessments.

**Permanent rate limit.** The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can increase or decrease a permanent rate limit. A district can levy any rate or amount up to their permanent rate authority each year. Prior years' tax levies. Taxes levied for fiscal years preceding the current one.

**Program.** A group of related activities to accomplish a major service or function for which the local government is responsible [ORS 294.311(33)].

**Property taxes.** An ad valorem tax, another other "tax on property", or fees, charges and assessments that are specifically authorized by statute to be certified to the county assessor by a local government unit.

**Proposed budget.** Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

**Publication.** Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the U.S. Postal Service by first class mail to each street address, PO Box and Rural Route within the boundaries of the local government; or hand delivery to each street address, PO Box and Rural Route address within the boundaries of the local government.

**Real Market Value (RMV).** The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date (Jan 1). [ORS 308.205].

**Reserve for Future Expenditure.** An amount budgeted, but not appropriated, that is not anticipated to be spent in the fiscal year, but rather carried forward into future fiscal years. The correct way to "save" money under Local Budget Law.

**Reserve fund.** Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment [ORS 294.346; 280.050].

**Resolution.** A formal order of a governing body; lower legal status than an ordinance. Resource. Estimated beginning funds on hand plus anticipated receipts [ORS 294.361].

**Special levy.** A special levy is an ad valorem tax imposed for an existing urban renewal plan. It is not a result of a division of tax but rather imposed directly for the plan.

**Special revenue fund.** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes [OAR 150-294.352(1)].

**Special payment.** A budget expenditure category for distributions, pass-through payments, grants made to other organizations and other one-time or unusual expenditures where goods or services are not received in return, and that do not fall into the other categories of personal services, materials and services, capital outlay, etc.

**Supplemental budget.** A revised financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize additional taxes. [ORS 294.471].

**Tax increment financing.** A financial mechanism for urban renewal plans which captures the tax from the growth in property value within a designated geographical area. AKA urban renewal division of tax.

**Tax on property.** Any tax, fee, charge or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property [ORS 310.140(18)].

**Tax rate.** The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.

**Tax roll.** The official list showing the amount of taxes imposed against each taxable property.

**Tax year.** The fiscal year from July 1 through June 30.

**Trust fund.** A fund used to account for fiscal activities of assets held in trust by a local government.

**Unappropriated ending fund balance.** Amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with operating cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency [ORS 294.398].