

Newberry National Monument

City of La Pine

2015 – 2016

Budget Committee

April 28, 2015

Budget Committee

Ken Mulenex, Mayor

Stu Martinez, Council President

Kathy Agan, Council Member

Greg Jones, Council Member

Karen Ward, Council Member

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CITY OF LA PINE

Mayor

Ken Mulenex

Council Members

Greg Jones

Stu Martinez

Kathy Agan

Karen Ward

April 28, 2015

Budget Message

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

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

Subject: City of La Pine Budget Fiscal Year 2015-16

This budget I am proposing for the fiscal year 2015-16 reflects a consistency in budgeting practices. This is the second year of a stable finance team that has built a good accounting system you can count on.

The resources (income) projected in the General Fund is very close to last year, most income sources are stable at this time with a 4% projected increase in property values (County Assessor estimate only, for budget purposes 3% was used to reflect a conservative approach to budgeting). The business license was started with over 200 licenses purchased in the first year with few complaints. The other change last year was the assumption of the planning department, the City received more revenue than forecasted from planning fees.

Last year our focus was on stabilizing our financial systems. The majority of the needed changes have been implemented, we will continue to make progress in that area. Finance is so important that you should always place it at the top of your list each budget year. Its easy to become complacent if things are going well, that is when the problems start, often unnoticed. My priority is to keep the cities financial health above all other responsibilities you have entrusted me with.

Our focus this year needs to be the Community Development Department (Planning). We took over that responsibility January 2014 from Deschutes County with few major problems outside of growing pains. We have had turnover in Planning Directors for various reasons, one took a new full time job and another is getting busier with private clients that offer higher pay, less travel and fewer hassles that come with a municipality. Stability in planning makes the process much easier for the general public, business and industry as they try to wade through a maze of rules and regulations.

A priority is to find a new planner and build systems that will streamline the entire process for those that need the services. Secondly, our code was developed as a starting point, over the next few years it will need to be updated as the City continues to mature.

Another change in the coming fiscal year will be how water and sewer charges are calculated. Working with a consulting firm that works throughout Oregon and Washington, the City is expected to move toward a rate structure that is based on actual usage compared to arbitrary charges (council decision pending in May). If the system is changed to usage, there will be users that are surprised by the results both pro and con based on individual impacts. The other aspect of the new rates is to fund the true costs of future maintenance and infrastructure costs. While deferring those costs into the future is popular, it is not a good business practice and for that reason the City is prepared to move forward on the sustainable practices.

The City received a grant from the State of Oregon to update the Water and Sewer Master Plans. This plan will include incorporating both Cagle and Glenwood Acres into the City water and sewer system. The report will be completed later in the fall with cost estimates to expand the system, water mitigation requirements and financing options. The City Council will hold town halls meetings, work with stakeholders and make a decision on moving forward to the next phase which would be funding the project.

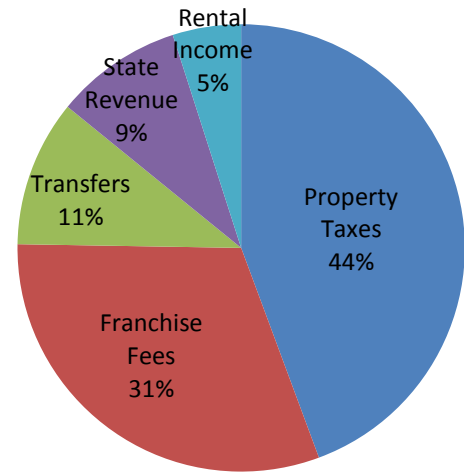
This year \$550,000 was transferred into the Reserve Fund for Water and Sewer that was established for future large capital projects recommended in the master plans.

We contemplated last year the formation of the Urban Renewal District, which was accomplished in September 2014. The County Assessor is predicting some revenue this year, a budget is being developed for that. The Urban Renewal Agency will hold a budget process much like this in May and June. It is not anticipated that any revenue will be spent in the next fiscal year as the resources begin very slowly.

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

Rick Allen, Budget Officer
Interim City Manager

Resources



General Fund

Property Tax Values and Tax Rates

The City of La Pine has an approved maximum tax rate of \$1.98 per thousand of assessed value. The Budget Committee approved an increase to \$1.98 last year, the maximum allowed under our current budget authorization approved by the voters when the City was incorporated.

The markets are turning around in the La Pine area, we are anticipating some increase in tax values. The County Assessor has estimated an increase of 4% in the City this year. For this budget I have used the estimate of 3% increase in values. Our current tax assessed value is \$130,766,000 with anticipated value next year of \$134,688,000. This will increase our estimated revenue from property taxes by \$11,000 this year.

The trend of higher values should continue for the next few years. Last year was the first year that values started to rebound after the economic slowdown of the last few years. Since La Pine was not formed until the downturn had begun, the timing had somewhat insulated La Pine from major impacts up or down as the rest of the region went from boom to bust. I predict steady growth, but not a boom in tax revenue.

\$1.98 Rate estimated to raise \$246,683.00 in tax dollars (10-310-110)

Business License Revenue

The Business License Ordinance was implemented and has been in effect since July 1, 2014. With no history on the number of businesses expected to register staff had estimated that just over 100 would sign up the first year. The actual numbers exceeded 200 with additional license applications coming in weekly. City staff is working on locating those companies doing business in La Pine with increased enforcement this next year. The annual rate is \$45 per year with nonprofit and community groups no charge. This year for budget purposes I have estimated 200 licenses, about double last year.

\$9,000 is located in the General Fund Resources (10-320-230)

Transfer in Revenue - Tourism Fund, Water, Sewer

The Transient Room Tax had a good year of growth due to increased tourism, new rooms and higher lodging rates. Oregon law allows up to 30% of the TRT income to be transferred to the General Fund each year for general operations costs. That amount is estimated to increase by \$3,000 to \$30,000 for 2014-15.

The Water and Sewer Fund each contribute \$15,000 per year for the general operations of the General Fund, this helps cover the cost of the council member and staff training,

\$60,000 General Fund Resources (10-480-220/500/520)

Accounting and Audit

Audit expenses are being divided fairly evenly between the three major city budget functions, General, Water and Sewer Funds. The City will award a new contract for auditing in May that will last 3-5 years.

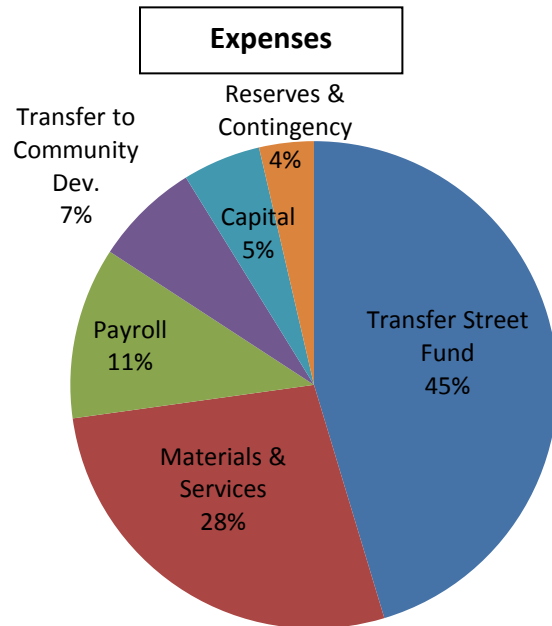
Currently the City has a professional services agreement with a regional based accounting firm to provide a Finance Manager Services. They come to City Hall between three and four days per month to make journal entries, reconcile bank statements and provide a separation of duties between our staff. They work closely with our billing and accounts payable staff while in the office, email and phone throughout the week. So far this is working out fine, any required adjustments to the hours required, duties or other factors will be reviewed this coming fiscal year.

Staff is recommending \$36,000 be allocated for the Finance Manager contract with an additional \$16,600 be allocated to the audit. A supplemental breakdown has been provided by amount and fund.

\$52,600 Accounting and Audit (General, Streets, Water, Sewer Funds)

City Improvements Projects (Business)

This fund was created a few years ago by the City Council. When the Business License Ordinance was adopted the City gained support from the Chamber of Commerce if the funds were allocated to projects that improve business and the economic vitality in the City. Last year \$10,000 was allocated and with the additional income from Businesses Licenses anticipated this fund was increased to \$14,000 to continue that commitment made to the business community.



\$14,000 General Fund (10-520-2175)

La Pine Economic Development (LED)

The City in partnership with Deschutes County did contract with Economic Development for Central Oregon (EDCO) for a new .5 FTE position that was assigned to La Pine / Sunriver area to manage industrial, business and commercial development in the area. This last week a new person assumed the position locally. The first year was successful for a new program with the expectation that additional improvements can be expected during this next fiscal year.

The City budgeted \$25,000 in this year's budget for the program, the same as last year. To date no fundraising effort has taken place since the program began. The LED Advisory Committee is tasked with managing the fundraising efforts and more emphasis should be placed on the private / public partnership in this next budget cycle.

The City and County have signed an agreement that turned over the marketing, management and pricing of the County owned industrial lands in La Pine. This is a great opportunity for increased jobs and revenue from land sales and leases. Under the agreement 50% of the income will be retained in La Pine for the purpose of economic development. This agreement continues the long standing relationship between the La Pine area and Deschutes County in working to grow jobs and wealth in Southern Deschutes County.

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

Legal Fees

Legal fees are charged to the various funds that require legal services. In this year's budget staff has split the fees between several funds that reasonably can be expected to require some level of legal services. This year staff has reduced the amount of legal fees in total by \$7,000 by saving \$10,000 in legal fees from the General Fund. With the additional planning work, \$3,000 was added to legal fees in the Community Development. A supplemental breakdown has been provided by amount and fund.

\$62,000 Legal Fees (General, Cemetery, Streets, Community Development, Tourism, Water, Sewer Funds)

Parks

As the City assumes the maintenance of the small park located at Huntington and US 97 a line item was created for capital projects. Additionally other parks in the community will require improvements, this will allow the City to work closely with the La Pine Parks and Recreation District on projects in the future.

\$10,000 "Capital Outlay – Parks Projects" (new account)

City Hall Future Capital Reserve Fund

This fund was created a few years back to guarantee that larger capital improvements required at city hall had a source for funding. The original plan was to build this fund to \$100,000 that can be used on roofs, heating and cooling systems, parking lot and other requirements over the years as needed by the city. This past year \$25,000 was in the fund, with a staff recommendation to add another \$10,000 this fiscal year.

\$35,000 "Reserved for Future Expenditures" General Fund (10-950-6000)

Street Fund

Street Lights

This past year additional street lights were installed along Huntington Road and at City Hall. This next year additional funds have been allocated for lights with no specific location defined. One priority is near the Prairie House, staff is working with Deschutes County on crosswalks and lights at the location.

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

Radar Trailer

Due to budget restraints this item which was budgeted last year was not purchased as planned. Staff has recommended it be budgeted again for purchase.

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

First Street Signalization Project

This project is under construction as the ground breaking was held a few weeks back. As part of this project the City is responsible for street lights, landscaping and other streetscape improvements.

In the current year \$250,000 was set aside for Future Expenditures (21-950-6000), in this budget that amount is being moved to be spent under Capital Outlay – Projects. The estimated costs is \$250,000, however the project has not been bid at this time. The City applied to ODOT for \$150,000 to fund this project, a decision is expected soon. If funds are received, the savings will be applied to future projects.

\$250,000 Capital Outlay – Street Fund (new account)

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

ODOT has begun planning, engineering and surveying the major sidewalk project on the west side of the hwy between 1st and 6th Street. The project new estimated cost completed is \$1,600,000 with \$950,000 secured by current ODOT funding. Like above the City will be responsible for the streetscape costs. In this budget \$300,000 has been set aside for this project. The timeline has been moved up on this project and combined with paving the US 97 through the City. We will have the 2016-17 budget cycle to firm up the costs and responsibility on this project allowing changes at that time. Staff will work with ODOT on additional funding as required for lighting etc.

\$300,000 Reserve for Future Expenditures – Street Fund (21-950-6000)

Cagle Road Rebuild Projects

Cagle Road will require widening and a new base to function properly and provide a safe route for the public and school busses in the subdivision. Last budget cycle funds were set aside to begin building the reserves required to construct this project. It's estimated to be \$200,000-\$250,000, however no engineering has been done on this project to date. This project should be constructed along with the sewer and water expansion into that area.

\$150,000 Reserve for Future Expenditures – Street Fund (21-950-6000)

Combined this will provide \$450,000 in total to be set aside for future large projects that will be built in the next 2-5 years that are being leveraged by many times that amount. To achieve that the largest single transfer in the City budget from the general fund is into the Street Fund, as a priority of the City.

\$350,000 transfer into Street Fund (21-480-100)

Tourism Fund (Transient Room Tax)

This fund provides for resources and expenses related to tourism, community sponsorships and events in the greater La Pine area. The major source of revenue is Transient Room Tax (TRT) of \$100,000 (22-330-320). With 30% being transferred to the General Fund of \$30,000 (22-780-1000).

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

Again this year groups will make presentations to the Budget Committee for funding, we anticipate a list being constructed of tentatively approved requests. Not all of the funds should

be allocated as requests come and go throughout the year, the list is a recommendation with the understanding it is subject to change based on estimated resources and other factors.

The Community Fund of \$8,000 (22-250-2220) is not restricted by any laws. The source of these funds is primarily a direct transfer into the Tourism Fund from the General Fund (22-480-100) of \$5,000 the balance is carry over in the fund from previous years which includes unspent unrestricted funds. The requests from the Rodeo and Frontier Days were given line items in the budget due to the importance of those events to the community, those events are eligible for restricted and non-restricted funding.

Community Development (Planning Services)

The City assumed planning services from Deschutes County in January 2014. With no history on revenue or expenses last year's budget was a starting place. Income from permits was higher than anticipated, being conservative \$15,000 is being budgeted next year (\$7,500 this year).

For this budget to balance the General Fund will transfer \$54,000 (23-480-100) to support this department. Our Planning Director will be on a contract or part time staff, it was estimated to cost \$24,000 in the current budget cycle, however based on actual costs and increased growth, staff is recommending \$36,000 be budgeted for the next fiscal year. Additional engineering will be required to review plans on projects at times, staff budgeted \$8,000 and finally code enforcement costs at \$6,000. Code enforcement is a priority of the City Council, this budget in various funds will allow the staff and funding to increase enforcement actions.

This fund is difficult to estimate because it's a new service for the city and the improving economy are wild cards for La Pine. To date we have seen some increased activity but have no crystal ball on the future. These estimates are conservative on income and provided adequate funding to make sure the City provides quality planning services to the community.

\$50,000 Contract Services (23-520-2250)

Reserve Fund Water/Sewer

Resources in this fund are transferred from the Water and Sewer funds that are in excess of daily operational costs along with general maintenance. This proposed budget transfers an additional \$400,000 into the Water Fund Reserve and \$150,000 in the Sewer Fund Reserve.

\$600,000 Water Fund (26-480-500)

\$750,000 Sewer Fund (26-480-520)

Debt Reserve Fund

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

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

System Development Charges Fund (SDC)

The System Development Fund was created last year to track the resources and expenses that have been set aside for expansion projects that are necessary to manage growth. These funds are restricted by various laws and require being kept track of separately. A separate fund provides transparency and allows the public a easier understanding of how these funds are used.

SDC's are one of the most controversial and miss understood charge that exists. These funds are not allowed to be used for maintenance of the existing system. The City of La Pine has undertaken a comprehensive review of the methodology used to charge SDC's for sewer and water, those results will be completed later this fall. Currently La Pine does not charge a Transportation SDC however one will be established in the future.

In this budget staff has estimated \$7,500 in new resources in the water and \$20,000 into the sewer. In total the SDC fund has the following balances.

\$450,000 Water SDC Fund

\$950,000 Sewer SDC Fund

Water Fund

The Water utility was reviewed as part of a complete rate study that was completed recently. Based on that study, the City Council is expected to approve a new system of charging for water usage. In addition a 3% rate increase is recommended to correspond with the requirements of the Water Master Plan along with current operating costs. Those recommended changes have been incorporated into this budget. The new rate structure is expected to add \$25,000 in new revenue over this year's estimated revenue.

The new rate system attempts to balance the cost of operating the system fairly between the users. The easy way to explain the new system is that you pay for what you use. This will create some increased costs for some users and reduced costs for others as the rate structure

begins to equalize the costs fairly. Staff anticipates some questions and complaints as those with increased monthly charges will want more explanation than those seeing a reduction.

Glenwood Acres is now being served by the City under an agreement that provides water to their distribution system in the place of wells.

This arrangement is working well to date. The City received a grant from the State of Oregon to update the Water Master Plan city wide. This plan will include incorporating both Cagle and Glenwood Acres into the City water system. This will be completed later in the fall with cost estimates to expand the system, water mitigation requirements and financing options. The City Council will hold town halls in the community, work with stakeholders and make a decision on moving forward to the next phase of funding the project.

This year \$400,000 was transferred into the Reserve Fund, the Water Fund is designed to be reflective of what is required for normal operations, not large capital projects.

Sewer Fund

The Sewer utility was reviewed as part of a complete rate study that was completed recently. Based on that study, the City Council is expected to approve a new system of charging for sewer usage. In addition a 10% rate increase is recommended to correspond with the requirements of the Water Master Plan along with current operating costs. Those recommended changes have been incorporated into this budget. The new rate structure is expected to add \$30,000 in new revenue over this year's estimated revenue.

The new rate system attempts to balance the cost of operating the system fairly between the users. Like water you pay for what you use, in this case, the more water in the more waste out. Sewer rates will be based on the average winter usage of water for residential customers. Winter months of November to February when no outside watering is done will be the base for the Sewer bill the following year. This will create some increased costs for some users and reduced costs for others as the rate structure begins to equalize the costs fairly. Staff anticipates some questions and complaints as those with increased monthly charges will want more explanation.

The City received a grant from the State of Oregon to update the Sewer Master Plan city wide. This plan will include incorporating both Cagle and Glenwood Acres into the City sewer system. This will be completed later in the fall with cost estimates to expand the system, septic treatment costs and financing options. The City Council will hold town halls in the community, work with stakeholders and make a decision on moving forward to the next phase of funding the project.

This year \$150,000 was transferred into the Reserve Fund, the Sewer Fund is designed to be reflective of what is required for normal operations, not large capital projects.

**CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2015-16**

GENERAL FUND

	FY 2012-13	FY 2013-14	FY 2014-15			FY 2015-16		
	ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
10-301-100 BEGINNING FUND BALANCE	306,532	453,702	489,731	562,881	562,881	454,366		
10-310-110 PROPERTY TAXES - CURRENT	222,422	227,891	235,375	239,703	245,000	246,683		
10-310-120 PROPERTY TAXES - PRIOR	11,305	6,726	5,000	4,308	5,000	5,000		
10-320-210 OLCC RENEWAL FEE REVENUE	600	450	500	450	450	500		
10-320-220 SOCIAL GAMING LICENSE	100		100		-	-		
10-320-230 BUSINESS LICENSE REVENUES	-	190	5,000	6,560	8,500	9,000		
10-330-310 CIGARETTE TAX REVENUES	2,374	2,273	2,000	1,342	1,900	2,000		
10-330-315 LIQUOR TAX REVENUE	24,248	21,471	22,000	16,623	26,000	24,000		
10-330-340 STATE SHARED REVENUE	27,669	17,617	22,000	26,067	24,500	25,000		
10-330-350 ANNUAL LAND USE GRANT	-	1,000	1,000		1,000	1,000		
10-330-355 ZONING GRANTS	-							
10-330-390 GRANTS - MISCELLANEOUS	5,000							
10-340-410 PLANNING FEES	-	7,695						
10-350-510 FRANCHISE FEE - BEND COMMUN	303	139	250	22	25	25		
10-350-515 FRANCHISE FEE - CASCADE N.G.	23,344	26,688	20,000	10,972	16,000	18,000		
10-350-520 FRANCHISE FEE - CRESTVIEW CABL	7,814	7,773	7,500	5,548	7,200	7,500		
10-350-525 FRANCHISE FEE - MID STATE ELEC	144,474	150,772	125,000	66,405	125,000	125,000		
10-350-535 FRANCHISE FEE - QWEST COMM	7,274	7,221	7,000	5,346	7,000	7,000		
10-350-540 FRANCHISE FEE - WILDERNESS GAR	17,423	20,920	17,000	12,669	18,000	18,000		
10-380-810 INTEREST INCOME	312	2,185	250	5,461	7,500	7,500		
10-390-930 RENTAL INCOME	16,161	16,008	16,000	12,346	16,250	16,500		
10-390-932 RENTAL INCOME - TOWER	-	11,107	11,000	11,610	11,600	11,600		
10-390-990 MISCELLANEOUS INCOME	11,204	1,374		4,022	4,000	500		
10-480-220 TRANSFERS IN - TOURISM FUND	-	22,000	27,000	27,000	27,000	30,000		
10-480-500 TRANSFERS IN - WATER FUND	-	12,000	12,000	12,000	12,000	15,000		
10-480-520 TRANSFERS IN - SEWER FUND	-	12,000	12,000	12,000	12,000	15,000		
TOTAL FUND RESOURCES	828,559	1,029,202	1,037,706	1,043,335	1,138,806	1,039,174	-	-

GENERAL FUND

	FY 2012-13	FY 2013-14	FY 2014-15			FY 2015-16		
	ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
PERSONNEL SERVICES								
10-510-1100 REGULAR PAYROLL	109,402	81,938	56,817	34,430	52,797	66,000		
10-510-1150 OVERTIME WAGES	3,552	588	500	375	500	500		
10-510-1420 SOCIAL SECURITY/MEDICARE	6,420	8,201	4,287	2,666	3,986	5,000		
10-510-1440 STATE UNEMPLOYMENT	1,968	2,197	953	556	886	1,200		
10-510-1460 WORKERS COMP ASSESSMENT	1,942	1,042	266	215	251	300		
10-510-1800 HEALTH INSURANCE	17,115	3,972	12,252	1,872	9,600	12,000		
10-510-1900 RETIREMENT BENEFITS	5,246	1,951	3,363	606	2,070	3,000		
TOTAL PERSONNEL SERVICES	145,645	99,889	78,438	40,720	70,090	88,000	-	-
MATERIALS & SERVICES								
10-520-2050 ACCOUNTING/AUDIT	-	3,597	16,000		6,000	6,000		
10-520-2080 ADVERTISING EXPENSE	2,299	3,824	5,000	574	1,500	5,000		
10-520-2120 AUTO EXPENSE	329	210	2,500		500	2,500		
10-520-2150 BANK FEES				1,045	1,600	1,600		
10-520-2175 CITY IMPROVEMENT PROJ (BUSINESS)	-	2,688	15,944	7,657	14,000	14,000		
10-520-2180 CLEANING/JANITORIAL	-	1,500	5,000	775	2,500	4,000		
10-520-2220 COMMUNITY SPONSORSHIP	-							
10-520-2250 CONTRACTED SERVICES	37,351	97,978	40,000	30,448	42,000	31,400		
10-520-2270 ECONOMIC DEVELOPMENT PROGRAM	-	18,750	25,000	18,750	25,000	25,000		
10-520-2280 ELECTION COSTS	-		1,000		-	1,000		
10-520-2400 INSURANCE	25,219	821	4,500	3,044	3,500	4,500		
10-520-2500 IT - PARTS & EQUIPMENT	1,801	265	2,500	230	500	2,500		
10-520-2520 IT - SOFTWARE & SUPPORT	19,541	5,108	10,000	4,546	6,000	10,000		
10-520-2530 IT - WEBSITE DESIGN & MAINT	-	2,751	3,000		500	3,000		
10-520-2600 LEGAL FEES EXPENSE	67,939	25,468	30,000	12,617	20,000	26,000		
10-520-2700 MEETINGS/TRAVEL/TRAINING	13,208	15,063	16,000	10,804	16,000	20,000		
10-520-2720 MEMBERSHIP & DUES	6,939	5,758	6,000	4,766	6,000	6,000		
10-520-2730 MOSQUITO SPRAYING	-	21,254	24,000	9,494	15,000	20,000		
10-520-2750 OFFICE SUPPLIES/COPIER	14,821	3,998	10,000	3,904	7,500	8,000		
10-520-2770 POSTAGE FEES	(1,126)	1,005	3,000	(1,735)	2,500	1,000		
10-520-2860 REPAIRS & MAINT - MATERIALS	2,088	2,368	7,000	3,184	5,000	7,000		
10-520-2900 UTILITIES - GAS/ELECTRICITY	6,586	3,680	6,000	1,096	2,500	5,000		
10-520-2910 UTILITIES - GARBAGE	589	156	500	103	250	500		
10-520-2920 UTILITIES - TELEPHONE	5,987	2,292	4,000	1,468	2,500	4,000		
10-520-2930 UTILITIES - WATER/SEWER	2,609	2,423	4,200		-	-		
10-520-2980 ZONING GRANT EXPENSE	162				-	-		
10-520-2990 MISCELLANEOUS EXPENSE	434	11,842	4,124	2,417	3,500	4,174		
TOTAL MATERIALS & SERVICES	206,776	232,799	245,268	115,187	184,350	212,174	-	-

GENERAL FUND

	FY 2012-13	FY 2013-14	FY 2014-15			FY 2015-16		
	ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
<u>CAPITAL OUTLAY</u>								
10-550-5150 CITY HALL IMPROVEMENTS			5,000	-	1,000	30,000		
TBD PARKS PROJECTS	-	-	10,000	-	-	10,000		
TOTAL CAPITAL OUTLAY	-	-	15,000	-	1,000	40,000	-	-
<u>DEBT SERVICE</u>								
10-560-6100 COP SERIES 2011B PRINCIPAL PMT	15,000	20,000	20,000	20,000	20,000	20,000		
10-560-6110 COP SERIES 2011B INTEREST PMT.	24,733	24,208	24,000	11,954	24,000	25,000		
TOTAL DEBT SERVICE	39,733	44,208	44,000	31,954	44,000	45,000	-	-
<u>INTERFUND TRANSFERS - OUT</u>								
10-780-2100 TRANSFERS OUT - STREET FUND	-	80,000	345,000	345,000	345,000	350,000		
10-780-2200 TRANSFER OUT - TOURISM FUND	-	5,000	5,000	5,000	5,000	5,000		
10-780-2300 TRANSFERS OUT - COMM DEVELOPMENT	-	-	35,000	35,000	35,000	54,000		
TOTAL INTERFUND TRANSFERS - OUT	-	85,000	385,000	385,000	385,000	409,000	-	-
<u>CONTINGENCY</u>								
10-910-1000 CONTINGENCY			20,000			20,000		
TOTAL CONTINGENCY	-	-	20,000	-	-	20,000	-	-
<u>RESERVE FOR FUTURE EXPENDITURES</u>								
10-950-6000 RESERVE - FUTURE CAPITAL			25,000			35,000		
TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	25,000	-	-	35,000	-	-
<u>UNAPPR. ENDING FUND BALANCE</u>								
10-990-1000 UNAPPR. ENDING FUND BALANCE			225,000			225,000		
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	225,000	-	-	225,000	-	-
TOTAL FUND REQUIREMENTS	392,154	461,896	1,037,706	572,861	684,440	1,039,174	-	-
<u>PRIOR PERIOD ADJUSTMENT</u>								
SPECIAL ITEM - TRANSFER OF OPERATIONS	17,297	(4,425)						
NET RESOURCES OVER REQUIREMENTS	453,702	562,881	-	470,474	454,366	-	-	-

**CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2015-16**

CEMETERY FUND

		FY 2012-13	FY 2013-14	FY 2014-15			FY 2015-16		
		ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
20-301-100	BEGINNING FUND BALANCE	-	17,627	15,597	14,312	14,312	15,862		
20-340-420	CEMETERY PLOT SALES	330	1,140		3,568	3,500	250		
20-301-200	PRIOR PERIOD ADJUSTMENT		(4,425)		1,800	1,800	-		
20-490-100	TRANSFER OF OPERATIONS	17,297				-	-		
	TOTAL FUND RESOURCES	17,627	14,342	15,597	19,680	19,612	16,112	-	-
MATERIALS & SERVICES									
20-520-2250	CONTRACTED SERVICES	-	-	5,000		1,000	5,000		
20-520-2600	LEGAL FEES EXPENSE	-	30			-	1,000		
20-520-2600	INSURANCE				1,739	1,750	2,000		
20-520-2990	MISCELLANEOUS EXPENSE	-	-	5,000	159	1,000	5,000		
	TOTAL MATERIALS & SERVICES	-	30	10,000	1,898	3,750	13,000	-	-
CONTINGENCY									
20-910-1000	CONTINGENCY			597			3,112		
	TOTAL CONTINGENCY	-	-	597	-	-	3,112	-	-
UNAPPR. ENDING FUND BALANCE									
20-990-1000	UNAPPR. ENDING FUND BALANCE			5,000					
	TOTAL UNAPPR. ENDING FUND BALANCE	-	-	5,000	-	-	-	-	-
	TOTAL FUND REQUIREMENTS	-	30	15,597	1,898	3,750	16,112	-	-
	NET RESOURCES OVER REQUIREMENTS	17,627	14,312	-	17,782	15,862	-	-	-

**CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2015-16**

STREETS FUND

	FY 2012-13 ACTUALS	FY 2013-14 ACTUALS	FY 2014-15			FY 2015-16		
			BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
21-301-100 BEGINNING FUND BALANCE	280,977	297,630	245,858	366,989	366,989	608,311		
21-330-330 STATE GAS FUNDS REVENUE	99,233	95,423	85,000	56,341	85,000	85,000		
21-330-390 ODOT GRANT - CITY HALL FRONTAGE PROJ	-	35,000		35,000	35,000	-		
21-380-810 INTEREST INCOME	5	4			-	-		
21-390-990 MISCELLANEOUS INCOME	364	7,721	500		500	500		
21-480-100 TRANSFERS IN - GENERAL FUND	-	80,000	345,000	345,000	345,000	350,000		
TOTAL FUND RESOURCES	380,579	515,778	676,358	803,330	832,489	1,043,811	-	-
PERSONNEL SERVICES								
21-510-1100 REGULAR PAYROLL	16,533	9,330	27,260	16,621	27,029	30,500		
21-510-1150 OVERTIME WAGES	-		5,000	148	2,500	2,500		
21-510-1420 SOCIAL SECURITY/MEDICARE	322	694	2,057	1,328	2,039	2,400		
21-510-1440 STATE UNEMPLOYMENT	247	170	457	317	453	600		
21-510-1460 WORKERS COMP ASSESSMENT	195		867	612	1,596	1,500		
21-510-1800 HEALTH INSURANCE	673		5,641	1,860	6,000	6,600		
21-510-1900 RETIREMENT BENEFITS	201		1,613	562	1,335	1,600		
TOTAL PERSONNEL SERVICES	18,171	10,194	42,895	21,448	40,952	45,700	-	-
MATERIALS & SERVICES								
21-520-2080 ADVERTISING EXPENSE	62	315	2,500		500	2,500		
21-520-2120 AUTO EXPENSE		282			-	500		
21-520-2250 CONTRACTED SERVICES	53,456	10,716	27,000	6,698	15,000	35,000		
21-520-2350 FUEL	-	220	1,000	44	250	1,000		
21-520-2370 GRADING	-	4,250	10,000	7,212	12,000	12,000		
21-520-2400 INSURANCE	-	1,080		3,043	3,500	3,500		
21-520-2600 LEGAL FEE EXPENSE	-		6,000		2,500	6,000		
21-520-2700 MEETINGS/TRAVEL/TRAINING	92		2,500		1,000	2,500		
21-520-2720 MEMBERSHIP & DUES	-		1,000		500	1,000		
21-520-2750 OFFICE SUPPLIES/COPIER	169		2,500		500	2,500		
21-520-2860 REPAIRS & MAINT - MATERIALS	2,481	16,307	40,000	7,165	20,000	40,000		
21-520-2880 SNOW PLOWING	-	5,410	20,000	861	2,500	20,000		
21-520-2890 STREET LIGHTING	-	1,905	6,000		6,500	10,000		
21-520-2900 UTILITIES - GAS/ELECTRICITY		686		3,908	500	1,000		
21-520-2920 UTILITIES - TELEPHONE	1,231	2	1,000		250	1,000		
21-520-2990 MISCELLANEOUS EXPENSE	2,981	(517)	3,963	(204)	2,500	4,611		
TOTAL MATERIALS & SERVICES	60,472	40,656	123,463	28,727	68,000	143,111	-	-

STREETS FUND

	FY 2012-13	FY 2013-14	FY 2014-15			FY 2015-16		
	ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
CAPITAL OUTLAY								
21-550-5150 CITY HALL IMPROVEMENTS	-	89,558	-	-	-	-	-	-
21-550-5170 CITY HALL FRONTAGE PROJECT	-	-	-	18,334	18,334	-	-	-
21-550-5210 SIDEWALK IMPROVEMENTS	-	8,381	55,000	83,892	83,892	10,000	-	-
21-550-5230 STREET LIGHTS	-	-	10,000	7,295	8,000	10,000	-	-
21-550-5260 EQUIPMENT PURCHASES	-	-	10,000	-	5,000	10,000	-	-
21-550-5600 TRANSPORTATION SYS. PLAN COSTS PROJECTS (ROADS, SIDEWALKS & OTHER)	4,306	-	-	-	-	-	300,000	-
TOTAL CAPITAL OUTLAY	4,306	97,939	75,000	109,521	115,226	330,000		
21-910-1000 CONTINGENCY			20,000			25,000	-	-
TOTAL CONTINGENCY	-	-	20,000	-	-	25,000		
RESERVE FOR FUTURE EXPENDITURES								
21-950-6000 RESERVE - FUTURE CAPITAL - First St. Signal			-			-	-	-
21-950-6000 RESERVE - FUTURE CAPITAL - Hwy 97 Sidwalks STIP			-			-	-	-
21-950-6000 RESERVE - FUTURE CAPITAL - Cagle Rd Rebuild			-			-	-	-
21-950-6000 RESERVE - FUTURE CAPITAL			390,000			450,000	-	-
TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	390,000	-	-	450,000		
UNAPPR. ENDING FUND BALANCE								
21-990-1000 UNAPPR. ENDING FUND BALANCE			25,000			50,000	-	-
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	25,000	-	-	50,000	-	-
TOTAL FUND REQUIREMENTS	82,949	148,789	676,358	159,696	224,178	1,043,811		
NET RESOURCES OVER REQUIREMENTS	297,630	366,989	-	643,634	608,311	-		

**CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2015-16**

COMMUNITY DEVELOPMENT FUND

	FY 2012-13 ACTUALS	FY 2013-14 ACTUALS	FY 2014-15			FY 2015-16		
			BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
23-301-100 BEGINNING FUND BALANCE	-	-	-	-	-	4,000		
23-340-410 PLANNING FEES	-	-	7,500	15,745	16,000	15,000		
23-480-100 TRANSFER IN - GENERAL FUND	-	-	35,000	35,000	35,000	54,000		
TOTAL FUND RESOURCES	-	-	42,500	50,745	51,000	73,000	-	-
MATERIALS & SERVICES								
23-520-2080 ADVERTISING EXPENSE	-	-	2,500	42	1,000	2,500		
23-520-2250 CONTRACTED SERVICES	-	-	24,000	14,583	30,000	50,000		
23-520-2600 LEGAL FEES EXPENSE	-	-	5,000	4,610	8,000	8,000		
23-520-2700 MEETINGS/TRAVEL/TRAINING	-	-	5,000	-	2,500	5,000		
23-520-2720 MEMBERSHIP & DUES	-	-	1,000	-	500	1,000		
23-520-2750 OFFICE SUPPLIES/COPIER	-	-	2,500	1,403	2,500	2,500		
23-520-2770 POSTAGE FEES	-	-	1,500	948	1,500	1,500		
23-520-2990 MISCELLANEOUS EXPENSE	-	-	1,000	-	1,000	2,500		
TOTAL MATERIALS & SERVICES	-	-	42,500	21,586	47,000	73,000	-	-
CONTINGENCY								
23-910-1000 CONTINGENCY			-			-		
TOTAL CONTINGENCY	-	-	-	-	-	-	-	-
UNAPPR. ENDING FUND BALANCE								
23-990-1000 UNAPPR. ENDING FUND BALANCE			-			-		
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	-	-	-
TOTAL FUND REQUIREMENTS	-	-	42,500	21,586	47,000	73,000	-	-
NET RESOURCES OVER REQUIREMENTS	-	-	-	29,159	4,000	-	-	-

**CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2015-16**

TOURISM FUND

		FY 2012-13	FY 2013-14	FY 2014-15			FY 2015-16		
		ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
22-301-100	BEGINNING FUND BALANCE	-	11,462	13,077	49,532	49,532	58,032		
22-301-200	PRIOR PERIOD ADJUSTMENT		10,690						
22-330-320	MOTEL TAX REVENUE	74,950	101,215	90,000	78,755	100,000	100,000		
22-480-100	TRANSFERS IN - GENERAL FUND	-	5,000	5,000	5,000	5,000	5,000		
	TOTAL FUND RESOURCES	74,950	128,367	108,077	133,287	154,532	163,032	-	-
MATERIALS & SERVICES									
22-520-2200	CHAMBER & VISITORS CENTER (TRT)	50,610	52,000	52,000	39,000	52,000	52,000		
22-520-2220	COMMUNITY FUND - UNRESTRICTED	7,086	1,300	5,000	4,750	5,000	8,000		
22-520-2230	TOURISM PROMOTION (TRT)	2,500	1,400	5,500	5,400	5,500	10,000		
22-520-2250	CONTRACTED SERVICES (TRT)	3,292					5,000		
22-520-2600	LEGAL FEES EXPENSE	-	-	2,500		2,500	2,500		
22-520-2990	MISC EXPENSE		2,135				2,532		
TBD	FRONTIER DAYS (TRT)	-	-	2,000		2,000	2,500		
TBD	LA PINE RODEO ASSOC (TRT)	-	-	2,500	2,500	2,500	5,000		
TBD	ARTS AND CULTURE TOURISM COMMISSION (TRT)					-	5,000		
	TOTAL MATERIALS & SERVICES	63,488	56,835	69,500	51,650	69,500	92,532	-	-
INTERFUND TRANSFERS - OUT									
22-780-1000	TRANSFERS OUT - GENERAL FUND		22,000	27,000	27,000	27,000	30,000		
	TOTAL INTERFUND TRANSFERS - OUT	-	22,000	27,000	27,000	27,000	30,000	-	-
CAPTIAL OUTLAY									
TBD	PROJECTS (TRT RESTRICTED)						13,000		
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	13,000	-	-
CONTINGENCY									
22-990-1000	CONTINGENCY			6,577			7,500		
	TOTAL CONTINGENCY	-	-	6,577	-	-	7,500	-	-
UNAPPR. ENDING FUND BALANCE									
	UNAPPR. ENDING FUND BALANCE			5,000			20,000	-	-

TOURISM FUND

	FY 2012-13	FY 2013-14	FY 2014-15			FY 2015-16		
	ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	5,000	-	-	20,000	-	-
TOTAL FUND REQUIREMENTS	63,488	78,835	108,077	78,650	96,500	163,032	-	-

**CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2015-16**

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

Review 2018-19

RESERVE FUND - WATER/SEWER

		FY 2012-13	FY 2013-14	FY 2014-15		FY 2015-16			
		ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
26-301-100	BEGINNING FUND BALANCE	-	-	-	-	800,000	800,000		
26-480-500	TRANSFERS IN - WATER FUND	-	-	200,000	200,000		400,000		
26-480-520	TRANSFERS IN - SEWER FUND	-	-	600,000	600,000		150,000		
	TOTAL FUND RESOURCES	-	-	800,000	800,000	800,000	1,350,000	-	-
CAPITAL OUTLAY									
26-550-5500	CONSTRUCTION EXPENSE - WATER	-	-	100,000	-	-	-		
26-550-5500	CONSTRUCTION EXPENSE - SEWER	-	-	-	-	-	-		
	TOTAL CAPITAL OUTLAY	-	-	100,000	-	-	-	-	-
CONTINGENCY									
26-910-1000	CONTINGENCY			-			-	-	-
	TOTAL CONTINGENCY	-	-	-	-	-	-	-	-
RESERVE FOR FUTURE EXPENDITURES									
26-950-6000	RESERVE - FUTURE CAPITAL - WATER			100,000			600,000		
26-950-6000	RESERVE - FUTURE CAPITAL - SEWER			600,000			750,000		
	TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	700,000	-	-	1,350,000	-	-
UNAPPR. ENDING FUND BALANCE									
26-990-1000	UNAPPR. ENDING FUND BALANCE - WATER			-			-	-	-
26-990-1000	UNAPPR. ENDING FUND BALANCE - SEWER			-			-	-	-
	TOTAL UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	-	-	-
	TOTAL FUND REQUIREMENTS	-	-	800,000	-	-	1,350,000	-	-
	NET RESOURCES OVER REQUIREMENTS	-	-	-	800,000	800,000	-	-	-

**CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2015-16**

SDC FUND

		FY 2012-13	FY 2013-14	FY 2014-15			FY 2015-16		
		ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
41-301-100	BEGINNING FUND BALANCE	-	-	1,557,345	1,606,156	1,606,156	1,629,839		
41-360-610	SDC INCOME - STREETS	-	-	-	-	-	-		
41-360-630	SDC INCOME - WATER	-	9,861	5,000	4,683	4,683	7,500		
41-360-650	SDC INCOME - SEWER	-	38,950	15,000	19,000	19,000	20,000		
41-480-500	TRANSFERS IN - WATER FUND	-	628,553	-			-		
41-480-520	TRANSFERS IN - SEWER FUND	-	928,792	-			-		
	TOTAL FUND RESOURCES	-	1,606,156	1,577,345	1,629,839	1,629,839	1,657,339	-	-
<u>MATERIALS & SERVICES</u>									
TBD	SDC METHODOLOGY STUDY - WATER	-	-	5,000	-	-	5,000		
TBD	SDC METHODOLOGY STUDY - SEWER	-	-	5,000	-	-	5,000		
	TOTAL MATERIALS & SERVICES	-	-	10,000	-	-	10,000	-	-
<u>CAPITAL OUTLAY</u>									
TBD	CAPITAL OUTLAY - WATER	-	-	-	-	-	250,000		
TBD	CAPITAL OUTLAY - SEWER	-	-	-	-	-	250,000		
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	500,000	-	-
<u>CONTINGENCY</u>									
41-910-1000	CONTINGENCY	-	-	-	-	-	-		
	TOTAL CONTINGENCY	-	-	-	-	-	-	-	-
<u>RESERVE FOR FUTURE EXPENDITURES</u>									
41-950-6000	RESERVE - FUTURE CAPITAL - STREETS	-	-	-	-	-	-		
41-950-6000	RESERVE - FUTURE CAPITAL - WATER	-	-	628,553	-	-	401,639		
41-950-6000	RESERVE - FUTURE CAPITAL - SEWER	-	-	938,792	-	-	745,700		
	TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	1,567,345	-	-	1,147,339	-	-
	TOTAL FUND REQUIREMENTS	-	-	1,577,345	-	-	1,657,339	-	-
	NET RESOURCES OVER REQUIREMENTS	-	1,606,156	-	1,629,839	1,629,839	-	-	-

SDC FUND

FY 2012-13	FY 2013-14	FY 2014-15			FY 2015-16		
ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED

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**CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2015-16**

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

Review Year: FY 2018-19

DEBT RESERVE FUND

		FY 2012-13	FY 2013-14	FY 2014-15			FY 2015-16		
		ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
31-301-100	BEGINNING FUND BALANCE	-	-	193,503	193,503	-	193,503		
31-480-500	TRANSFERS IN - WATER FUND		193,503			193,503	-		
TOTAL FUND RESOURCES		-	193,503	193,503	193,503	193,503	193,503	-	-
RESERVE FOR FUTURE EXPENDITURES									
31-950-1000	RESERVE - DEBT SERVICE - USDA 2003			173,548			173,548		
31-950-1000	RESERVE - DEBT SERVICE - USDA 2005			19,955			19,955		
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	193,503	-	-	193,503	-	-
TOTAL FUND REQUIREMENTS		-	-	193,503	-	-	193,503	-	-
NET RESOURCES OVER REQUIREMENTS		-	193,503	-	193,503	193,503	-	-	-

**CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2015-16**

WATER FUND

	FY 2012-13	FY 2013-14	FY 2014-15			FY 2015-16		
	ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
50-301-100 BEGINNING FUND BALANCE	(1,954)	1,659,885	836,099	905,264	905,264	877,167		
50-301-200 PRIOR PERIOD ADJUSTMENT		12,880						
50-340-460 BACKFLOW REVENUE	10,915							
50-340-465 SAND TRAP PUMPING	1,500							
50-340-467 HOOKUP FEES - NEW SERVICE	376	2,695	500	1,960	2,000	1,500		
50-340-470 WATER SERVICE	533,578	562,117	530,000	353,390	525,000	550,000		
50-340-472 WATER SERVICE - MISC	1,090	1,445		(1,120)	250	250		
50-340-475 BACKFLOW TESTING	2	15,714	10,000	4,143	10,000	10,000		
50-360-610 SDC INCOME	2,810							
50-380-810 INTEREST INCOME	-							
50-390-930 RENTAL INCOME	-	820	500	405	405	-		
50-390-940 LATE FEES & PENALTIES	-	7,607	5,000	11,808	12,000	6,000		
50-390-990 MISCELLANEOUS INCOME	2,131	(120)		809	800	500		
50-490-100 TRANSFER OF OPERATIONS - WATER DISTRICT	1,529,942		-	-	-	-		
TOTAL FUND RESOURCES	2,080,390	2,263,043	1,382,099	1,276,659	1,455,719	1,445,417	-	-
PERSONNEL SERVICES								
50-510-1100 REGULAR PAYROLL	113,428	96,257	111,371	72,946	114,816	122,000		
50-510-1150 OVERTIME WAGES	940	1,206	5,000	628	2,500	2,500		
50-510-1420 SOCIAL SECURITY/MEDICARE	8,556	6,757	8,399	5,927	8,657	10,000		
50-510-1440 STATE UNEMPLOYMENT	3,771	2,490	1,866	1,655	1,924	2,100		
50-510-1460 WORKERS COMP ASSESSMENT	1,100	6,038	6,829	4,966	6,092	6,000		
50-510-1800 HEALTH INSURANCE	16,553	17,545	25,128	12,956	28,200	30,000		
50-510-1900 RETIREMENT BENEFITS	7,277	3,722	6,587	3,086	6,130	7,000		
TOTAL PERSONNEL SERVICES	151,625	134,015	165,180	102,164	168,319	179,600	-	-

WATER FUND

	FY 2012-13	FY 2013-14	FY 2014-15			FY 2015-16		
	ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
<u>MATERIALS & SERVICES</u>								
50-520-2050 ACCOUNTING/AUDIT	8,358	3,597	16,000		5,333	5,333		
50-520-2080 ADVERTISING EXPENSE	101	1,080	1,000	50	1,000	1,000		
50-520-2120 AUTO EXPENSE	2,872	1,053	1,200		2,000	2,000		
50-520-2145 BACKFLOW TESTING		6,012		5,871	6,000	6,000		
50-520-2150 BANK FEES	86	1,078	6,000	928	2,500	3,000		
50-520-2180 CLEANING/JANITORIAL	-	1,200	1,200	775	1,200	1,500		
50-520-2250 CONTRACTED SERVICES	10,058	49,475	35,000	20,421	35,000	35,000		
50-520-2350 FUEL		465		1,420	-	-		
50-520-2400 INSURANCE	7,384	5,598	7,500	4,599	7,500	7,500		
50-520-2520 IT - SOFTWARE & SUPPORT	908	13,682	10,000	3,857	6,000	8,000		
50-520-2530 IT - WEBSITE DESIGN & MAINT	-	282	1,200		600	1,200		
50-520-2550 LAB TESTING	5,146	1,782	2,500	2,957	4,500	4,500		
50-520-2600 LEGAL FEES EXPENSE	4,719	19,992	10,000	1,927	6,000	10,000		
50-520-2650 LICENSE & PERMITS	155							
50-520-2680 LOCATES	142							
50-520-2700 MEETINGS/TRAVEL/TRAINING	370	808	2,500	2,489	3,000	3,000		
50-520-2720 MEMBERSHIP & DUES	1,516	2,519	2,500	1,027	1,500	2,000		
50-520-2750 OFFICE SUPPLIES/COPIER	2,761	3,296	4,000	3,017	4,000	4,000		
50-520-2770 POSTAGE FEES	6,579	2,156	4,000	2,172	3,500	4,000		
50-520-2840 REPAIRS & MAINT - BUILDINGS				2,814.00	4,800	6,000		
50-520-2850 REPAIRS & MAINT - EQUIPMENT	1,223	7,900	2,500	6,460	8,000	8,000		
50-520-2860 REPAIRS & MAINT - MATERIALS	10,492	3,447	50,000	4,274	25,000	50,000		
50-520-2900 UTILITIES - GAS/ELECTRICITY	11,587	14,379	15,000	7,585	12,000	14,000		
50-520-2910 UTILITIES - GARBAGE	242	253	300	174	300	300		
50-520-2920 UTILITIES - TELEPHONE	535	3,099	3,000	2,857	4,000	4,000		
50-520-2950 WATER RIGHTS EXPENSE	-	422			-	15,000		
50-520-2990 MISCELLANEOUS EXPENSE	141	706	5,000	351	2,500	3,484		
TOTAL MATERIALS & SERVICES	75,376	144,281	180,400	76,025	146,233	198,817		

WATER FUND

		FY 2012-13	FY 2013-14	FY 2014-15			FY 2015-16		
		ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
<u>CAPITAL OUTLAY</u>									
50-550-5260	EQUIPMENT PURCHASES	-	-	30,000	24,426	25,000	20,000		
50-550-5610	WATER MASTER PLAN UPDATE - CAGLE	-	-	20,000	3,500	10,000	12,000		
50-550-5500	CONSTRUCTION EXPENSE	-	-	5,000		1,000	5,000		
50-550-5310	GLENWOOD ACRES WATER PROJECT	-	51,924	5,000		-	-		
50-550-5550	ENGINEERING COSTS	-		5,000	15,892	16,000	20,000		
TOTAL CAPITAL OUTLAY		-	51,924	65,000	43,818	52,000	57,000	-	-
<u>DEBT SERVICE</u>									
50-560-6150	USDA LOAN PAYMENTS - PRINCIPAL		7,585	85,000	54,681		85,000		
50-560-6160	USDA LOAN PAYMENTS - INTEREST		185,918	109,100	138,822		110,000		
TOTAL DEBT SERVICE		-	193,503	194,100	193,503	-	195,000	-	-
<u>INTERFUND TRANSFERS - OUT</u>									
50-780-1000	TRANSFERS OUT - GENERAL FUND	-	12,000	12,000	12,000	12,000	15,000		
50-780-2600	TRANSFER OUT - RESERVE FUND	-	-	200,000	200,000	200,000	400,000		
50-780-3100	TRANSFER OUT - DEBT RESERVE FUND	193,504	193,503						
50-780-4100	TRANSFERS OUT - SDC FUND	-	628,553						
TOTAL INTERFUND TRANSFERS - OUT		193,504	834,056	212,000	212,000	212,000	415,000		
<u>CONTINGENCY</u>									
50-910-1000	CONTINGENCY			200,000			200,000		
TOTAL CONTINGENCY		-	-	200,000	-	-	200,000	-	-
<u>RESERVE FOR FUTURE EXPENDITURES</u>									
50-950-1000	RESERVE - DEBT SERVICE - USDA 2003		-	193,503					
50-950-1000	RESERVE - DEBT SERVICE - USDA 2005		-	28,925					
50-950-6000	RESERVE - FUTURE CAPITAL - WATER		-	-					
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	222,428	-	-	-	-	-

WATER FUND

		FY 2012-13	FY 2013-14	FY 2014-15			FY 2015-16		
		ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
<u>UNAPPR. ENDING FUND BALANCE</u>									
50-990-1000	UNAPPR. ENDING FUND BALANCE			142,991			200,000		
TOTAL UNAPPR. ENDING FUND BALANCE		-	-	142,991	-	-	200,000	-	-
TOTAL FUND REQUIREMENTS		420,505	1,357,779	1,382,099	627,510	578,552	1,445,417	-	-
NET RESOURCES OVER REQUIREMENTS		1,659,885	905,264	-	649,149	877,167	-	-	-

**CITY OF LA PINE, OREGON
BUDGET WORKSHEET
FY 2015-16**

SEWER FUND

	FY 2012-13	FY 2013-14	FY 2014-15			FY 2015-16		
	ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
52-301-100 BEGINNING FUND BALANCE - UNRESTRICTED	-	1,964,648	1,113,428	1,154,495	1,154,495	709,655		
52-301-200 PRIOR PERIOD ADJUSTMENT		7,304						
52-310-140 PROPERTY TAXES-LIENED	6,298					-		
52-340-415 PLAN REVIEW FEES	125					-		
52-340-480 SEWER SERVICE	420,054	408,711	420,000	328,437	430,000	460,000		
52-340-485 SEPTIC SERVICE RECEIVED	75,989	75,999	45,000	71,521	85,000	50,000		
52-340-487 GREASE TRAP PUMPING	-	1,625	1,200	1,625	1,800	1,500		
52-360-610 SDC INCOME	-							
52-360-620 SDC INCOME - EXPANSION FEE	17,100							
52-380-810 INTEREST INCOME	2,074	1,949						
52-390-932 RENTAL INCOME - TOWER	10,944							
52-390-940 LATE FEES & PENALTIES	153	7,790	5,000					
52-390-990 MISCELLANEOUS INCOME	12,607	330	500	52,470	52,470	12,000		
52-480-100 TRANSFERS IN - GENERAL FUND								
52-490-100 TRANSFER OF OPERATIONS - SEWER DISTRICT	1,696,772					-		
TOTAL FUND RESOURCES	2,242,116	2,468,356	1,585,128	1,608,548	1,723,765	1,233,155	-	-
PERSONNEL SERVICES								
52-510-1100 REGULAR PAYROLL	87,321	96,258	111,361	72,946	114,807	122,000		
52-510-1150 OVERTIME WAGES	1,126	1,206	5,000	628	2,500	2,500		
52-510-1420 SOCIAL SECURITY/MEDICARE	6,346	7,353	8,399	5,927	8,657	10,000		
52-510-1440 STATE UNEMPLOYMENT	3,019	2,489	1,866	1,654	1,924	2,100		
52-510-1460 WORKERS COMP ASSESSMENT	821	3,195	5,913	4,364	6,092	6,000		
52-510-1800 HEALTH INSURANCE	16,855	17,545	25,128	12,955	28,200	30,000		
52-510-1900 RETIREMENT BENEFITS	8,350	3,721	6,587	3,086	6,130	7,000		
TOTAL PERSONNEL SERVICES	123,838	131,767	164,254	101,560	168,310	179,600	-	-

SEWER FUND

	FY 2012-13	FY 2013-14	FY 2014-15			FY 2015-16		
	ACTUALS	ACTUALS	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
MATERIALS & SERVICES								
52-520-2050 ACCOUNTING/AUDIT	7,950	3,597	16,000		5,000	5,333		
52-520-2080 ADVERTISING EXPENSE	208	1,442	2,000	50	250	2,000		
52-520-2120 AUTO EXPENSE	3,460	2,881	2,500					
52-520-2150 BANK FEES	50	1,089	600	928	1,200	1,200		
52-520-2180 CLEANING/JANITORIAL	-	1,200	1,200	775	1,200	1,200		
52-520-2250 CONTRACTED SERVICES	5,384	27,353	35,000	20,240	35,000	35,000		
52-520-2300 EQUIPMENT RENTAL	346	1						
52-520-2350 FUEL	2,303	752		2,013	3,000	3,000		
52-520-2400 INSURANCE	7,790	12,218	15,000	12,125	13,000	15,000		
52-520-2520 IT - SOFTWARE & SUPPORT	-	12,764	10,000	3,857	5,000	8,000		
52-520-2530 IT - WEBSITE DESIGN & MAINT	-	282	600		-	600		
52-520-2550 LAB TESTING	2,833	1,987	2,500	2,961	3,600	4,000		
52-520-2600 LEGAL FEES EXPENSE	1,244	20,000	10,000	5,486	7,500	10,000		
52-520-2680 LOCATES	172							
52-520-2700 MEETINGS/TRAVEL/TRAINING	-	809	2,500	1,361	2,000	2,500		
52-520-2720 MEMBERSHIP & DUES	1,812	2,811	3,000	2,166	2,500	3,000		
52-520-2750 OFFICE SUPPLIES/COPIER	1,934	2,999	5,000	3,298	5,000	5,000		
52-520-2770 POSTAGE FEES	1,864	2,274	4,000	2,237	4,000	4,000		
52-520-2850 REPAIRS & MAINT - EQUIPMENT	1,334	16,257	5,000	2,795	5,000	5,000		
52-520-2860 REPAIRS & MAINT - MATERIALS	7,221	8,294	100,000	4,760	25,000	100,000		
52-520-2870 REPAIRS & MAINT - VEHICLE	40	209	10,000	509	2,500	5,000		
52-520-2900 UTILITIES - GAS/ELECTRICITY	26,890	30,110	32,000	18,020	28,000	30,000		
52-520-2910 UTILITIES - GARBAGE	343	1,055	1,000	510	800	1,000		
52-520-2920 UTILITIES - TELEPHONE	2,162	4,233	4,500	3,148	4,750	5,000		
52-520-2990 MISCELLANEOUS EXPENSE	4,190	(756)	5,000	2,216	4,500	5,722		
TOTAL MATERIALS & SERVICES	79,530	153,861	267,400	89,455	158,800	251,555	-	-
CAPITAL OUTLAY								
52-550-5230 LAND PURCHASE	-	71,941						
52-550-5260 EQUIPMENT PURCHASES			30,000	25,113	30,000	25,000		
52-550-5320 WCKP LIFT STN/LINE UPGR PROJ	-	15,500	100,000	4,700	25,000	200,000		
52-550-5610 SEWER MASTER PLAN UPDATE - CAGLE	-		20,000	3,500	10,000	12,000		
52-550-5400 SDC EXPANSION EXPENSE	74,100							
52-550-5500 CONSTRUCTION EXPENSE	-	-	25,000		10,000	25,000		
TOTAL CAPITAL OUTLAY	74,100	87,441	175,000	33,313	75,000	262,000	-	-

SEWER FUND

	FY 2012-13 ACTUALS	FY 2013-14 ACTUALS	BUDGET	FY 2014-15 YTD thru Feb	Projection	FY 2015-16 PROPOSED	APPROVED	ADOPTED
<u>INTERFUND TRANSFERS - OUT</u>								
52-780-1000 TRANSFERS OUT - GENERAL FUND	-	12,000	12,000	12,000	12,000	15,000		
52-780-2600 TRANSFERS OUT - RESERVE FUND	-	-	600,000	600,000	600,000	150,000		
52-780-4100 TRANSFERS OUT - SDC FUND	-	928,792						
TOTAL INTERFUND TRANSFERS - OUT	-	940,792	612,000	612,000	612,000	165,000	-	-
<u>CONTINGENCY</u>								
52-910-1000 CONTINGENCY			200,000			200,000		
TOTAL CONTINGENCY	-	-	200,000	-	-	200,000	-	-
<u>UNAPPR. ENDING FUND BALANCE</u>								
52-990-1000 UNAPPR. ENDING FUND BALANCE			166,474			175,000		
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	166,474	-	-	175,000	-	-
	-							
TOTAL FUND REQUIREMENTS	277,468	1,313,861	1,585,128	836,328	1,014,110	1,233,155	-	-
NET RESOURCES OVER REQUIREMENTS	1,964,648	1,154,495	-	772,220	709,655	-	-	-

**Contract Services, Legal, and Accounting Breakdowns
2015-16 Budget**

Materials and Services

<u>Contract Services</u>	<u>General</u>	<u>Cemetery</u>	<u>Street</u>	<u>Tourism</u>	<u>Community Development</u>	<u>SDC</u>	<u>Water</u>	<u>Sewer</u>	<u>Total Proposed</u>
Planning Services					\$36,000				\$36,000
Code Enforcement					\$6,000				\$6,000
Software	\$12,000								\$12,000
Engineering Services			\$29,730		\$8,000		\$26,000	\$26,000	\$89,730
Finance Services	\$14,400		\$3,600				\$9,000	\$9,000	\$36,000
Cascade East Transit			\$1,670						\$1,670
Advertising & Promotion (TRT Restricted)				\$5,000					\$5,000
Graveyard Services		\$5,000							\$5,000
Professional Services	\$5,000								\$5,000
									\$196,400
Totals	\$31,400	\$5,000	\$35,000	\$5,000	\$50,000	\$0	\$35,000	\$35,000	\$196,400

\$ -

<u>Accounting/Audit Services</u>	<u>General</u>	<u>Cemetery</u>	<u>Streets</u>	<u>Tourism</u>	<u>Community Development</u>	<u>SDC</u>	<u>Water</u>	<u>Sewer</u>	<u>Total Proposed</u>
Proposed - Audit Line	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300.00	\$ 5,300.00	\$16,600
Proposed - Contract Services	\$ 14,400.00	\$ -	\$ 3,600.00		\$ -	\$ -	\$ 9,000.00	\$ 9,000.00	\$36,000
Totals	\$20,400	\$0	\$3,600	\$0	\$0	\$0	\$14,300	\$14,300	

<u>Legal Fees Expense</u>	<u>General</u>	<u>Cemetery</u>	<u>Streets</u>	<u>Tourism</u>	<u>Community Development</u>	<u>SDC</u>	<u>Water</u>	<u>Sewer</u>	<u>Total Proposed</u>
Proposed	\$ 26,000.00	\$ 1,000.00	\$ 6,000.00	\$ 2,500.00	\$ 8,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$63,500