



**City of La Pine**

**Budget**

**2014 – 2015**

**Approved By Budget  
Committee**

City of La Pine

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[www.ci.la-pine.or.us](http://www.ci.la-pine.or.us)

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## Budget Committee And Staff Members

### Budget Committee

Ken Mulenex, Mayor

Stu Martinez, Council President

Karen Ward, Council

Kathy Agan, Council

Greg Jones, Council

Kitty Shields

Rolando Alonzo

Tammy Doty

Bob Steffens

Frank Schultz

Conrad Parker, Student Representative

### City Staff

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

Jeremy Green - City Attorney

Deborah McMahan - Planning Director

Scott Perkins - Public Works Manager

Summer Sears - CPA Financial Consultant

Ashley Williams - Utility Billing Specialist

Patti Morgan - Administrative Assistant

John Bales - Utility Worker I

Mike Ward - Utility Worker I

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

GENERAL FUND

	FY 2011-12 ACTUALS	FY 2012-13 ACTUALS*	BUDGET	FY 2013-14 YTD thru Feb	Projection	FY 2014-15 PROPOSED
10-301-100	356,705	306,519	315,000	430,667	430,667	489,731
10-310-110	224,530	222,422	216,445	213,777	225,000	235,375
10-310-120	-	11,305	4,000	6,382	6,500	5,000
10-320-210	625	600	-	425	500	500
10-320-220	400	100	-	-	100	100
10-320-230	-	-	-	-	-	5,000
10-330-310	2,373	2,374	2,000	1,416	2,000	2,000
10-330-315	22,184	24,248	20,000	12,286	24,000	22,000
10-330-340	20,425	27,669	21,900	12,215	24,000	22,000
10-330-350	1,000	-	1,000	1,000	1,000	1,000
10-330-355	40,000	-	-	-	-	-
10-330-390	-	5,000	-	-	-	-
10-340-410	-	-	5,000	3,550	5,000	-
10-350-510	105	303	295	94	150	250
10-350-515	30,016	23,344	25,647	12,518	20,000	20,000
10-350-520	8,347	7,814	8,320	4,492	7,500	7,500
10-350-525	140,352	144,474	127,069	66,130	125,000	125,000
10-350-535	8,111	7,274	8,444	3,554	7,000	7,000
10-350-540	20,562	17,423	20,225	12,507	17,000	17,000
10-380-810	845	312	75	247	250	250
10-390-930	14,185	16,161	15,612	11,986	16,000	16,000
10-390-932	-	-	-	11,272	11,272	11,000
10-390-990	1,040	10,887	-	205	200	-
10-480-220	23,459	-	22,000	22,000	22,000	27,000
10-480-500	-	-	12,000	12,000	12,000	12,000
10-480-520	-	-	12,000	12,000	12,000	12,000
<b>TOTAL FUND RESOURCES</b>	<b>915,264</b>	<b>828,229</b>	<b>837,032</b>	<b>850,723</b>	<b>969,139</b>	<b>1,037,706</b>

PERSONNEL SERVICES

10-510-1100	123,961	108,411	101,580	55,026	80,000	56,817
10-510-1150	2,490	3,552	10,000	246	1,000	500
10-510-1420	-	6,420	7,771	6,080	11,000	4,287
10-510-1440	3,785	1,968	2,774	1,594	2,500	953

GENERAL FUND

	FY 2011-12 ACTUALS	FY 2012-13 ACTUALS*	BUDGET	FY 2013-14 YTD thru Feb	Projection	FY 2014-15 PROPOSED
10-510-1460 WORKERS COMP ASSESSMENT	7,579	1,942	1,139	1,034	1,600	266
10-510-1800 HEALTH INSURANCE	8,889	17,115	17,855	3,016	5,000	12,252
10-510-1900 RETIREMENT BENEFITS	1,710	5,246	6,095	1,523	2,500	3,363
TOTAL PERSONNEL SERVICES	148,414	144,654	147,214	68,519	103,600	78,438
<b>MATERIALS &amp; SERVICES</b>						
10-520-2050 ACCOUNTING/AUDIT	-	-	12,000	-	25,000	16,000
10-520-2080 ADVERTISING EXPENSE	4,496	2,299	5,000	2,915	5,000	5,000
10-520-2120 AUTO EXPENSE	356	329	-	118	500	2,500
10-520-2175 CITY IMPROVEMENT PROJ (BUSINESS)	-	-	5,000	472	5,000	15,944
10-520-2180 CLEANING/JANITORIAL	-	-	4,000	1,175	5,000	5,000
10-520-2220 COMMUNITY SPONSORSHIP	7,850	-	-	-	-	-
10-520-2250 CONTRACTED SERVICES	32,462	37,351	69,000	35,634	60,000	40,000
10-520-2270 ECONOMIC DEVELOPMENT PROGRAM	-	-	22,500	6,250	19,000	25,000
10-520-2280 ELECTION COSTS	144	-	2,000	-	-	1,000
10-520-2400 INSURANCE	7,445	25,219	15,000	3,737	5,000	4,500
10-520-2500 IT - PARTS & EQUIPMENT	1,245	1,801	-	265	500	2,500
10-520-2520 IT - SOFTWARE & SUPPORT	22,958	19,541	10,000	3,372	6,000	10,000
10-520-2530 IT - WEBSITE DESIGN & MAINT	1,200	-	-	589	1,000	3,000
10-520-2600 LEGAL FEES EXPENSE	77,909	74,138	45,000	19,654	35,000	36,000
10-520-2700 MEETINGS/TRAVEL/TRAINING	11,557	13,208	20,000	9,593	16,000	20,000
10-520-2720 MEMBERSHIP & DUES	2,263	6,939	6,000	5,171	6,000	6,000
10-520-2730 MOSQUITO SPRAYING	-	-	22,000	13,800	23,000	24,000
10-520-2750 OFFICE SUPPLIES/COPIER	13,703	14,821	12,500	2,780	6,000	10,000
10-520-2770 POSTAGE FEES	545	(1,126)	4,500	1,482	3,000	3,000
10-520-2780 PROPERTY TAXES	155	-	-	-	-	-
10-520-2800 RENT EXPENSE	2,176	-	-	-	-	-
10-520-2860 REPAIRS & MAINT - MATERIALS	348	2,088	12,000	501	8,000	12,000
10-520-2900 UTILITIES - GAS/ELECTRICITY	-	6,586	6,000	2,890	6,000	6,000
10-520-2910 UTILITIES - GARBAGE	-	589	500	104	500	500
10-520-2920 UTILITIES - TELEPHONE	12,277	5,987	5,000	1,543	2,500	4,000
10-520-2930 UTILITIES - WATER/SEWER	-	2,609	2,500	2,423	3,600	4,200
10-520-2980 ZONING GRANT EXPENSE	40,000	162	-	-	-	-
10-520-2990 MISCELLANEOUS EXPENSE	195	434	5,110	2,567	5,000	9,124
TOTAL MATERIALS & SERVICES	239,284	212,975	285,610	117,035	246,600	265,268

**GENERAL FUND**

	FY 2011-12 ACTUALS	FY 2012-13 ACTUALS*	BUDGET	FY 2013-14 YTD thru Feb	Projection	FY 2014-15 PROPOSED
<b>CAPITAL OUTLAY</b>						
10-550-5150 CITY HALL IMPROVEMENTS	1,566	200	25,000	-	-	5,000
TBD LA PINE PARKS & RODEO PROJECT	-	-	-	-	-	15,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,566</b>	<b>200</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>
<b>DEBT SERVICE</b>						
10-560-6100 COP SERIES 2011B PRINCIPAL PMT	10,000	15,000	20,000	20,000	20,000	20,000
10-560-6110 COP SERIES 2011B INTEREST PMT.	30,510	24,733	24,208	12,254	24,208	24,000
10-560-6900 DEBT ISSUANCE COSTS	(262)	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>40,248</b>	<b>39,733</b>	<b>44,208</b>	<b>32,254</b>	<b>44,208</b>	<b>44,000</b>
<b>INTERFUND TRANSFERS - OUT</b>						
10-780-2100 TRANSFERS OUT - STREET FUND	179,233	-	80,000	80,000	80,000	345,000
10-780-2200 TRANSFER OUT - TOURISM FUND	-	-	5,000	5,000	5,000	5,000
10-780-2300 TRANSFERS OUT - COMM DEVELOPMENT	-	-	-	-	-	35,000
<b>TOTAL INTERFUND TRANSFERS - OUT</b>	<b>179,233</b>	<b>-</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>385,000</b>
<b>CONTINGENCY</b>						
10-910-1000 CONTINGENCY	-	-	25,000	-	-	20,000
<b>TOTAL CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>						
10-950-6000 RESERVE - FUTURE CAPITAL	-	-	-	-	-	40,000
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>
<b>UNAPPR. ENDING FUND BALANCE</b>						
10-990-1000 UNAPPR. ENDING FUND BALANCE	-	-	225,000	-	-	225,000
<b>TOTAL UNAPPR. ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>225,000</b>	<b>-</b>	<b>-</b>	<b>225,000</b>
<b>TOTAL FUND REQUIREMENTS</b>	<b>608,745</b>	<b>397,562</b>	<b>837,032</b>	<b>302,808</b>	<b>479,408</b>	<b>1,037,706</b>
<b>NET RESOURCES OVER REQUIREMENTS</b>	<b>306,519</b>	<b>430,667</b>	<b>-</b>	<b>547,915</b>	<b>489,731</b>	<b>-</b>

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

CEMETERY FUND

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

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

STREETS FUND

	FY 2011-12 ACTUALS	FY 2012-13 ACTUALS*	BUDGET	FY 2013-14 YTD thru Feb	Projection	FY 2014-15 PROPOSED
21-301-100 BEGINNING FUND BALANCE	176,623	280,977	290,000	297,631	297,631	245,858
21-330-330 STATE GAS FUNDS REVENUE	90,646	99,233	85,000	58,347	85,000	85,000
21-330-390 ODOT GRANT - CITY HALL FRONTAGE PROJ	-	-	70,000	-	70,000	-
21-380-810 INTEREST INCOME	533	5	5	-	-	-
21-390-990 MISCELLANEOUS INCOME	-	364	-	2,127	2,127	500
21-480-100 TRANSFERS IN - GENERAL FUND	65,330	-	80,000	80,000	80,000	345,000
<b>TOTAL FUND RESOURCES</b>	<b>333,132</b>	<b>380,579</b>	<b>525,005</b>	<b>438,105</b>	<b>534,758</b>	<b>676,358</b>
<b>PERSONNEL SERVICES</b>						
21-510-1100 REGULAR PAYROLL	14,882	16,533	7,300	6,281	62,000	27,260
21-510-1150 OVERTIME WAGES	163	-	5,000	-	-	5,000
21-510-1420 SOCIAL SECURITY/MEDICARE	-	322	558	456	700	2,057
21-510-1440 STATE UNEMPLOYMENT	385	247	199	117	200	457
21-510-1460 WORKERS COMP ASSESSMENT	1,018	195	83	-	-	867
21-510-1800 HEALTH INSURANCE	(5)	673	960	-	-	5,641
21-510-1900 RETIREMENT BENEFITS	-	201	438	-	-	1,613
<b>TOTAL PERSONNEL SERVICES</b>	<b>16,443</b>	<b>18,171</b>	<b>14,538</b>	<b>6,854</b>	<b>62,900</b>	<b>42,895</b>
<b>MATERIALS &amp; SERVICES</b>						
21-520-2080 ADVERTISING EXPENSE	180	62	2,500	315	1,500	2,500
21-520-2250 CONTRACTED SERVICES	34,214	53,456	264,000	1,161	20,000	27,000
21-520-2350 FUEL	-	-	-	244	1,000	1,000
21-520-2370 GRADING	-	-	10,000	4,250	10,000	10,000
21-520-2400 INSURANCE	-	-	-	-	-	-
21-520-2600 LEGAL FEE EXPENSE	-	-	6,000	510	2,500	6,000
21-520-2700 MEETINGS/TRAVEL/TRAINING	364	92	2,500	-	1,000	2,500
21-520-2720 MEMBERSHIP & DUES	-	-	1,000	-	500	1,000
21-520-2750 OFFICE SUPPLIES/COPIER	93	169	2,500	-	1,000	2,500
21-520-2860 REPAIRS & MAINT - MATERIALS	-	2,481	50,000	7,275	15,000	40,000
21-520-2880 SNOW PLOWING	-	-	20,000	4,943	10,000	20,000
21-520-2890 STREET LIGHTING	-	-	-	1,118	2,500	6,000
21-520-2920 UTILITIES - TELEPHONE	369	1,231	-	2	-	1,000
21-520-2990 MISCELLANEOUS EXPENSE	12	2,981	1,967	(58)	1,000	3,963
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>35,232</b>	<b>60,472</b>	<b>360,467</b>	<b>19,760</b>	<b>66,000</b>	<b>123,463</b>
<b>CAPITAL OUTLAY</b>						

**STREETS FUND**

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



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

TOURISM FUND

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

**TOURISM FUND**

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

<b>NET RESOURCES OVER REQUIREMENTS</b>	-	8,077	-	17,347	13,077	-
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CITY OF LA PINE, OREGON  
 BUDGET WORKSHEET  
 FY 2014-15

COMMUNITY DEVELOPMENT FUND

	FY 2011-12 ACTUALS	FY 2012-13 ACTUALS*	BUDGET	FY 2013-14 YTD thru Feb	Projection	FY 2014-15 PROPOSED
23-301-100	-	-	-	-	-	-
23-340-410	-	-	-	-	-	7,500
23-480-100	-	-	-	-	-	35,000
<b>TOTAL FUND RESOURCES</b>	-	-	-	-	-	<b>42,500</b>
<b>MATERIALS &amp; SERVICES</b>						
23-520-2080	-	-	-	-	-	2,500
23-520-2250	-	-	-	-	-	24,000
23-520-2600	-	-	-	-	-	5,000
23-520-2700	-	-	-	-	-	5,000
23-520-2720	-	-	-	-	-	1,000
23-520-2750	-	-	-	-	-	2,500
23-520-2770	-	-	-	-	-	1,500
23-520-2990	-	-	-	-	-	1,000
<b>TOTAL MATERIALS &amp; SERVICES</b>	-	-	-	-	-	<b>42,500</b>
<b>CONTINGENCY</b>						
23-910-1000	-	-	-	-	-	-
<b>TOTAL CONTINGENCY</b>	-	-	-	-	-	-
<b>UNAPPR. ENDING FUND BALANCE</b>						
23-990-1000	-	-	-	-	-	-
<b>TOTAL UNAPPR. ENDING FUND BALANCE</b>	-	-	-	-	-	-
<b>TOTAL FUND REQUIREMENTS</b>	-	-	-	-	-	<b>42,500</b>

COMMUNITY DEVELOPMENT FUND

NET RESOURCES OVER REQUIREMENTS

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

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

Review 2018-19

RESERVE FUND - WATER/SEWER

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

RESERVE FUND - WATER/SEWER

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

NET RESOURCES OVER REQUIREMENTS

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

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

Review Year: FY 2018-19

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

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

**NEW FUND IN FY 2013-14  
 Supplemental Budget Needed**

**SDC FUND**

	FY 2011-12	FY 2012-13	FY 2013-14		FY 2014-15
	ACTUALS	ACTUALS*	BUDGET	YTD thru Feb	PROPOSED
41-301-100 BEGINNING FUND BALANCE	-	-	-	-	1,557,345
41-360-610 SDC INCOME - STREETS	-	-	-	-	-
41-360-630 SDC INCOME - WATER	-	-	-	4,470	5,000
41-360-650 SDC INCOME - SEWER	-	-	-	11,400	15,000
41-480-500 TRANSFERS IN - WATER FUND	-	-	-	628,553	-
41-480-520 TRANSFERS IN - SEWER FUND	-	-	-	928,792	-
<b>TOTAL FUND RESOURCES</b>	-	-	-	<b>1,573,215</b>	<b>1,577,345</b>
<b>MATERIALS &amp; SERVICES</b>					
TBD SDC METHODOLOGY STUDY - WATER	-	-	-	-	5,000
TBD SDC METHODOLOGY STUDY - SEWER	-	-	-	-	5,000
TOTAL MATERIALS & SERVICES	-	-	-	-	10,000
<b>CONTINGENCY</b>					
41-910-1000 CONTINGENCY	-	-	-	-	-
TOTAL CONTINGENCY	-	-	-	-	-
<b>RESERVE FOR FUTURE EXPENDITURES</b>					
41-950-6000 RESERVE - FUTURE CAPITAL - STREETS	-	-	-	-	-
41-950-6000 RESERVE - FUTURE CAPITAL - WATER	-	-	-	633,023	628,553
41-950-6000 RESERVE - FUTURE CAPITAL - SEWER	-	-	-	940,192	938,792
TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	-	1,573,215	1,567,345
<b>TOTAL FUND REQUIREMENTS</b>	-	-	-	<b>1,573,215</b>	<b>1,577,345</b>



SDC FUND

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

NET RESOURCES OVER REQUIREMENTS

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

WATER FUND

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

allocate @ YE

<b>PERSONNEL SERVICES</b>					
50-510-1100 REGULAR PAYROLL	142,297	107,639	107,060	63,927	111,371
50-510-1150 OVERTIME WAGES	-	940	15,000	545	5,000
50-510-1420 SOCIAL SECURITY/MEDICARE	17,081	8,556	8,190	4,075	8,399
50-510-1440 STATE UNEMPLOYMENT	-	3,771	2,923	1,547	1,866
50-510-1460 WORKERS COMP ASSESSMENT	3,324	1,100	1,201	6,023	6,829
50-510-1800 HEALTH INSURANCE	50,343	16,553	24,192	13,162	25,128
50-510-1900 RETIREMENT BENEFITS	-	7,277	6,424	2,453	6,587
<b>TOTAL PERSONNEL SERVICES</b>	<b>213,045</b>	<b>145,836</b>	<b>164,990</b>	<b>91,732</b>	<b>165,180</b>
<b>MATERIALS &amp; SERVICES</b>					
50-520-2050 ACCOUNTING/AUDIT	-	8,358	-	-	16,000
50-520-2080 ADVERTISING EXPENSE	-	101	1,000	553	1,000
50-520-2120 AUTO EXPENSE	-	2,872	-	938	1,200
50-520-2150 BANK FEES	-	86	-	146	6,000

**WATER FUND**

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

**WATER FUND**

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

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

SEWER FUND

	FY 2011-12	FY 2012-13	FY 2013-14		FY 2014-15
	ACTUALS <sup>A</sup>	ACTUALS*	BUDGET	YTD thru Feb	PROPOSED
52-301-100					
BEGINNING FUND BALANCE - UNRESTRICTED	796,456	-	2,150,000	1,039,019	1,113,428
52-301-100	911,692	-		928,792	-
BEGINNING FUND BALANCE - SDC					
52-310-140		6,298			
PROPERTY TAXES-LIENED					
52-340-415		125			
PLAN REVIEW FEES					
52-340-480	446,414	420,207	450,000	296,498	420,000
SEWER SERVICE					
52-340-485	48,070	75,989	45,000	36,931	45,000
SEPTIC SERVICE RECEIVED					
52-340-487				1,625	1,200
GREASE TRAP PUMPING					
52-360-610	74,100	-	10,000		
SDC INCOME					
52-360-620		17,100			
SDC INCOME - EXPANSION FEE					
52-380-810	3,182	2,074	2,000	1,949	2,000
INTEREST INCOME					
52-390-932	5,313	10,943	10,000		
RENTAL INCOME - TOWER					
52-390-940		153		3,322	8,000
LATE FEES & PENALTIES					
52-390-990		12,614	5,000	331	500
MISCELLANEOUS INCOME					
52-480-100	1,005				
TRANSFERS IN - GENERAL FUND					
52-490-100		1,696,773			
TRANSFER OF OPERATIONS - SEWER DISTRICT					
<b>TOTAL FUND RESOURCES</b>	<b>2,286,232</b>	<b>2,242,276</b>	<b>2,672,000</b>	<b>2,308,467</b>	<b>1,585,128</b>
PERSONNEL SERVICES					
52-510-1100	72,433	84,318	107,060	63,927	111,361
REGULAR PAYROLL					
52-510-1150		1,126	15,000	546	5,000
OVERTIME WAGES					
52-510-1420	9,070	6,346	8,190	4,671	8,399
SOCIAL SECURITY/MEDICARE					
52-510-1440		3,019	2,923	1,547	1,866
STATE UNEMPLOYMENT					
52-510-1460	1,239	821	1,201	3,179	5,913
WORKERS COMP ASSESSMENT					
52-510-1800	38,706	16,855	24,192	13,162	25,128
HEALTH INSURANCE					
52-510-1900		8,350	6,424	2,453	6,587
RETIREMENT BENEFITS					
<b>TOTAL PERSONNEL SERVICES</b>	<b>121,448</b>	<b>120,835</b>	<b>164,990</b>	<b>89,485</b>	<b>164,254</b>
MATERIALS & SERVICES					
52-520-2050	17,044	7,950			16,000
ACCOUNTING/AUDIT					
52-520-2080		208	1,000	915	2,000
ADVERTISING EXPENSE					

**SEWER FUND**

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

**SEWER FUND**

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

# Estimated Property Tax Revenue 2014-15

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

		Source
Complete yellow highlighted cells		
Fund Name	General Fund	
Taxing Category		
Permanent rate	\$1.98	County Assessor's tables
Local Option Rate		
Rate Limit (rate per \$1,000)	\$1.98	County Assessor's tables - prior year
Assessed value Estimate	\$124,771,675	County Assessor's tables - prior year
CY Change estimated per county assess	x 103.00%	County Assessor - discussion regarding upcoming year
Tax rate (rate per dollar)	x 0.00198	Calculation: Rate limit /1,000
Est. amt. rate would raise:	\$254,459	Calculation
Est. loss due to Measure 5	\$0.00	Calculation: est. amt. times Measure 5 % lost
Tax to be billed for District	\$254,459	
Average collection factor	x 92.50%	County tax collector - County percentage used overall
Estimated amt. for budget	= \$235,375	LB 20- Line 30 "Taxes necessary to balance"



**Contract Services  
2014-15 Budget**

Notes to Accompany Requirements for the Funds  
Materials & Services

<u>Contract Services</u>	<u>General</u>	<u>Com. Dev.</u>	<u>SDC</u>	<u>Street</u>	<u>Tourism</u>	<u>Cemetery</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Urban Renewal Consultant (Howard Consulting)	\$18,000								\$18,000
Oregon Fellowship Program	\$10,000								\$10,000
Planning Consultant Services (McMahon)		\$18,000							\$18,000
Code Enforcement Contract (County)		\$6,000							\$6,000
Roads, Rocks and Graveside Services						\$5,000			\$5,000
City Hall Grading and Gravel				\$1,000					\$1,000
Software	\$12,000								\$12,000
Morson Street Projects (Sidewalks & Lighting)				\$10,000					\$10,000
Professional Services - Engineering				\$16,000			\$35,000	\$35,000	\$86,000
									\$0
									\$0
									\$0
<b>Totals</b>	<b>\$40,000</b>	<b>\$24,000</b>	<b>\$0</b>	<b>\$27,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$166,000</b>