

**RESOLUTION No. 2014-07**

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the City Council of the City of La Pine, Oregon,  
 hereby adopts the budget for fiscal year 2014-2015 in the total amount of \$7,458,313. \*  
 This budget is now on file at La Pine City Hall in La Pine, Oregon.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning  
 July 1, 2014, for the following purposes:

<b><u>General Fund</u></b>	
General/Administration Program	\$ 338,706
Not Allocated to Organizational Unit or Program:	
Debt Service .....	44,000
Transfers Out.....	385,000
Contingency.....	20,000
<b>Total.....</b>	<b><u>\$ 787,706</u></b>

<b><u>Streets Fund</u></b>	
Streets Program	\$ 281,358
Not Allocated to Organizational Unit or Program:	
Contingency.....	20,000
<b>Total.....</b>	<b><u>\$ 301,358</u></b>

<b><u>Water Fund</u></b>	
Water Utility Services Program	\$ 410,580
Not Allocated to Organizational Unit or Program:	
Debt Service .....	194,100
Transfers Out.....	212,000
Contingency.....	200,000
<b>Total.....</b>	<b><u>\$ 1,016,680</u></b>

<b><u>Sewer Fund</u></b>	
Sewer Utility Services Program	\$ 606,654
Not Allocated to Organizational Unit or Program:	
Transfers Out.....	612,000
Contingency.....	200,000
<b>Total.....</b>	<b><u>\$ 1,418,654</u></b>

<b><u>Cemetery Fund</u></b>	
Not Allocated to Organizational Unit or Program:	
Materials & Services .....	10,000
Contingency.....	597
<b>Total.....</b>	<b><u>\$ 10,597</u></b>

<b><u>Tourism Fund</u></b>	
Not Allocated to Organizational Unit or Program:	
Materials & Services .....	69,500
Transfers Out.....	27,000
Contingency.....	6,577
<b>Total.....</b>	<b><u>\$ 103,077</u></b>

<b><u>Community Development Fund</u></b>	
Not Allocated to Organizational Unit or Program:	
Materials & Services .....	42,500
<b>Total.....</b>	<b><u>\$ 42,500</u></b>

<b><u>Reserve Fund - Water/Sewer</u></b>	
Not Allocated to Organizational Unit or Program:	
Capital Outlay .....	100,000
<b>Total.....</b>	<b><u>\$ 100,000</u></b>

<b><u>SDC Fund</u></b>	
Not Allocated to Organizational Unit or Program:	
Materials & Services .....	10,000
<b>Total.....</b>	<b><u>\$ 10,000</u></b>

<b>Total APPROPRIATIONS, All Funds . . .</b>	<b>\$ 3,790,572</b>
<b>Total Unappropriated and Reserve Amounts, All Funds . . .</b>	<b>3,667,741</b>
<b>TOTAL ADOPTED BUDGET . . .</b>	<b>\$7,458,313 *</b>

*(\*amounts with asterisks must match)*

**RESOLUTION IMPOSING AND CATEGORIZING THE TAX**

BE IT RESOLVED that ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2014- 2015 in the amount of \$235,375 OR at the rate of \$1.98 per \$1,000 of assessed value for permanent rate tax. These taxes are hereby categorized for purposes of Article XI section 11b as subject to and within the General Government limitation.

The above resolution statements were approved and declared adopted on June 11, 2014.

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Signature

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

GENERAL FUND

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15					
	ACTUALS	ACTUALS*	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	+ / -	TO BE ADOPTED
10-301-100	356,705	306,519	315,000	430,667	430,667	489,731	489,731		489,731
10-310-110	224,530	222,422	216,445	213,777	225,000	229,431	235,375		235,375
10-310-120	-	11,305	4,000	6,382	6,500	5,000	5,000		5,000
10-320-210	625	600	-	425	500	500	500		500
10-320-220	400	100	-	-	100	100	100		100
10-320-230	-	-	-	-	-	5,000	5,000		5,000
10-330-310	2,373	2,374	2,000	1,416	2,000	2,000	2,000		2,000
10-330-315	22,184	24,248	20,000	12,286	24,000	22,000	22,000		22,000
10-330-340	20,425	27,669	21,900	12,215	24,000	22,000	22,000		22,000
10-330-350	1,000	-	1,000	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	250		250
10-350-515	30,016	23,344	25,647	12,518	20,000	20,000	20,000		20,000
10-350-520	8,347	7,814	8,320	4,492	7,500	7,500	7,500		7,500
10-350-525	140,352	144,474	127,069	66,130	125,000	125,000	125,000		125,000
10-350-535	8,111	7,274	8,444	3,554	7,000	7,000	7,000		7,000
10-350-540	20,562	17,423	20,225	12,507	17,000	17,000	17,000		17,000
10-380-810	845	312	75	247	250	250	250		250
10-390-930	14,185	16,161	15,612	11,986	16,000	16,000	16,000		16,000
10-390-932	-	-	-	11,272	11,272	11,000	11,000		11,000
10-390-990	1,040	10,887	-	205	200	-	-		-
10-480-220	23,459	-	22,000	22,000	22,000	27,000	27,000		27,000
10-480-500	-	-	12,000	12,000	12,000	12,000	12,000		12,000
10-480-520	-	-	12,000	12,000	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>1,031,762</b>	<b>1,037,706</b>	<b>-</b>	<b>1,037,706</b>
PERSONNEL SERVICES									
10-510-1100	123,961	108,411	101,580	55,026	80,000	56,817	56,817		56,817
10-510-1150	2,490	3,552	10,000	246	1,000	500	500		500
10-510-1420	-	6,420	7,771	6,080	11,000	4,287	4,287		4,287
10-510-1440	3,785	1,968	2,774	1,594	2,500	953	953		953
10-510-1460	7,579	1,942	1,139	1,034	1,600	266	266		266

GENERAL FUND

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15					
	ACTUALS	ACTUALS*	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	+ / -	TO BE ADOPTED
10-510-1800 HEALTH INSURANCE	8,889	17,115	17,855	3,016	5,000	12,252	12,252		12,252
10-510-1900 RETIREMENT BENEFITS	1,710	5,246	6,095	1,523	2,500	3,363	3,363		3,363
TOTAL PERSONNEL SERVICES	148,414	144,654	147,214	68,519	103,600	78,438	78,438	-	78,438
<b>MATERIALS &amp; SERVICES</b>									
10-520-2050 ACCOUNTING/AUDIT	-	-	12,000	-	25,000	16,000	16,000		16,000
10-520-2080 ADVERTISING EXPENSE	4,496	2,299	5,000	2,915	5,000	5,000	5,000		5,000
10-520-2120 AUTO EXPENSE	356	329	-	118	500	2,500	2,500		2,500
10-520-2175 CITY IMPROVEMENT PROJ (BUSINESS)	-	-	5,000	472	5,000	10,000	15,944		15,944
10-520-2180 CLEANING/JANITORIAL	-	-	4,000	1,175	5,000	5,000	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	40,000		40,000
10-520-2270 ECONOMIC DEVELOPMENT PROGRAM	-	-	22,500	6,250	19,000	25,000	25,000		25,000
10-520-2280 ELECTION COSTS	144	-	2,000	-	-	1,000	1,000		1,000
10-520-2400 INSURANCE	7,445	25,219	15,000	3,737	5,000	4,500	4,500		4,500
10-520-2500 IT - PARTS & EQUIPMENT	1,245	1,801	-	265	500	2,500	2,500		2,500
10-520-2520 IT - SOFTWARE & SUPPORT	22,958	19,541	10,000	3,372	6,000	10,000	10,000		10,000
10-520-2530 IT - WEBSITE DESIGN & MAINT	1,200	-	-	589	1,000	3,000	3,000		3,000
10-520-2600 LEGAL FEES EXPENSE	77,909	74,138	45,000	19,654	35,000	36,000	36,000	(6,000)	30,000
10-520-2700 MEETINGS/TRAVEL/TRAINING	11,557	13,208	20,000	9,593	16,000	20,000	20,000	(4,000)	16,000
10-520-2720 MEMBERSHIP & DUES	2,263	6,939	6,000	5,171	6,000	6,000	6,000		6,000
10-520-2730 MOSQUITO SPRAYING	-	-	22,000	13,800	23,000	24,000	24,000		24,000
10-520-2750 OFFICE SUPPLIES/COPIER	13,703	14,821	12,500	2,780	6,000	10,000	10,000		10,000
10-520-2770 POSTAGE FEES	545	(1,126)	4,500	1,482	3,000	3,000	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	12,000	(5,000)	7,000
10-520-2900 UTILITIES - GAS/ELECTRICITY	-	6,586	6,000	2,890	6,000	6,000	6,000		6,000
10-520-2910 UTILITIES - GARBAGE	-	589	500	104	500	500	500		500
10-520-2920 UTILITIES - TELEPHONE	12,277	5,987	5,000	1,543	2,500	4,000	4,000		4,000
10-520-2930 UTILITIES - WATER/SEWER	-	2,609	2,500	2,423	3,600	4,200	4,200		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	9,124	(5,000)	4,124
TOTAL MATERIALS & SERVICES	239,284	212,975	285,610	117,035	246,600	259,324	265,268	(20,000)	245,268

**GENERAL FUND**

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	
	ACTUALS	ACTUALS*	BUDGET	YTD thru Feb	Projection
				PROPOSED	APPROVED
				APPROVED	+ / -
					TO BE ADOPTED
<b>CAPITAL OUTLAY</b>					
10-550-5150 CITY HALL IMPROVEMENTS	1,566	200	25,000	5,000	5,000
TBD LA PINE PARKS & RODEO PROJECT	-	-	-	15,000	(5,000)
TOTAL CAPITAL OUTLAY	1,566	200	25,000	20,000	(5,000)
<b>DEBT SERVICE</b>					
10-560-6100 COP SERIES 2011B PRINCIPAL PMT	10,000	15,000	20,000	20,000	20,000
10-560-6110 COP SERIES 2011B INTEREST PMT.	30,510	24,733	24,208	24,208	24,000
10-560-6900 DEBT ISSUANCE COSTS	(262)	-	-	-	-
TOTAL DEBT SERVICE	40,248	39,733	44,208	44,208	44,000
<b>INTERFUND TRANSFERS - OUT</b>					
10-780-2100 TRANSFERS OUT - STREET FUND	179,233	-	80,000	80,000	345,000
10-780-2200 TRANSFER OUT - TOURISM FUND	-	-	5,000	5,000	5,000
10-780-2300 TRANSFERS OUT - COMM DEVELOPMENT	-	-	-	-	35,000
TOTAL INTERFUND TRANSFERS - OUT	179,233	-	85,000	85,000	385,000
<b>CONTINGENCY</b>					
10-910-1000 CONTINGENCY	-	-	25,000	20,000	20,000
TOTAL CONTINGENCY	-	-	25,000	20,000	20,000
<b>RESERVE FOR FUTURE EXPENDITURES</b>					
10-950-6000 RESERVE - FUTURE CAPITAL	-	-	-	40,000	-
TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	-	40,000	25,000
<b>UNAPPR. ENDING FUND BALANCE</b>					
10-990-1000 UNAPPR. ENDING FUND BALANCE	-	-	225,000	225,000	225,000
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	225,000	225,000	-
<b>TOTAL FUND REQUIREMENTS</b>	<b>608,745</b>	<b>397,562</b>	<b>837,032</b>	<b>1,071,762</b>	<b>1,037,706</b>
<b>NET RESOURCES OVER REQUIREMENTS</b>	<b>306,519</b>	<b>430,667</b>	<b>-</b>	<b>(40,000)</b>	<b>-</b>

\*\* Mathematical (formula) error in proposed budget. Total Fund Requirements approved by Budget Committee did not include the \$40,000 reserve for future capital. Management is recommending \$25,000 be set aside as reserve in the budget adopted by Council.

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

CEMETERY FUND

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	TO BE ADOPTED			
	ACTUALS	ACTUALS*	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED
20-301-100	-	-	17,297	17,627	17,627	15,597	15,597	15,597
20-340-420	-	330	250	150	-	-	-	-
20-490-100	-	17,297	-	-	-	-	-	-
<b>TOTAL FUND RESOURCES</b>	<b>-</b>	<b>17,627</b>	<b>17,547</b>	<b>17,777</b>	<b>17,627</b>	<b>15,597</b>	<b>15,597</b>	<b>15,597</b>
<b>MATERIALS &amp; SERVICES</b>								
20-520-2250	-	-	5,000	-	1,000	5,000	5,000	5,000
20-520-2600	-	-	-	30	30	-	-	-
20-520-2990	-	-	5,000	-	1,000	5,000	5,000	5,000
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>30</b>	<b>2,030</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>CONTINGENCY</b>								
20-910-1000	-	-	2,547	-	-	597	597	597
<b>TOTAL CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>2,547</b>	<b>-</b>	<b>-</b>	<b>597</b>	<b>597</b>	<b>597</b>
<b>UNAPPR. ENDING FUND BALANCE</b>								
20-990-1000	-	-	5,000	-	-	5,000	5,000	5,000
<b>TOTAL UNAPPR. ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL FUND REQUIREMENTS</b>	<b>-</b>	<b>-</b>	<b>17,547</b>	<b>30</b>	<b>2,030</b>	<b>15,597</b>	<b>15,597</b>	<b>15,597</b>
<b>NET RESOURCES OVER REQUIREMENTS</b>								
	-	17,627	-	17,747	15,597	-	-	-

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

STREETS FUND

	FY 2011-12		FY 2012-13		FY 2013-14		FY 2014-15		TO BE ADOPTED
	ACTUALS	ACTUALS*	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	+ / -	
21-301-100 BEGINNING FUND BALANCE	176,623	280,977	290,000	297,631	297,631	245,858	245,858	40,000	285,858
21-330-330 STATE GAS FUNDS REVENUE	90,646	99,233	85,000	58,347	85,000	85,000	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	500		500
21-480-100 TRANSFERS IN - GENERAL FUND	65,330	-	80,000	80,000	80,000	345,000	345,000		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>676,358</b>	<b>40,000</b>	<b>716,358</b>
<b>PERSONNEL SERVICES</b>									
21-510-1100 REGULAR PAYROLL	14,882	16,533	7,300	6,281	62,000	27,260	27,260		27,260
21-510-1150 OVERTIME WAGES	163	-	5,000	-	-	5,000	5,000		5,000
21-510-1420 SOCIAL SECURITY/MEDICARE	-	322	558	456	700	2,057	2,057		2,057
21-510-1440 STATE UNEMPLOYMENT	385	247	199	117	200	457	457		457
21-510-1460 WORKERS COMP ASSESSMENT	1,018	195	83	-	-	867	867		867
21-510-1800 HEALTH INSURANCE	(5)	673	960	-	-	5,641	5,641		5,641
21-510-1900 RETIREMENT BENEFITS	-	201	438	-	-	1,613	1,613		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>42,895</b>	<b>-</b>	<b>42,895</b>
<b>MATERIALS &amp; SERVICES</b>									
21-520-2080 ADVERTISING EXPENSE	180	62	2,500	315	1,500	2,500	2,500		2,500
21-520-2250 CONTRACTED SERVICES	34,214	53,456	264,000	1,161	20,000	27,000	27,000		27,000
21-520-2350 FUEL	-	-	-	244	1,000	1,000	1,000		1,000
21-520-2370 GRADING	-	-	10,000	4,250	10,000	10,000	10,000		10,000
21-520-2400 INSURANCE	-	-	-	-	-	-	-		-
21-520-2600 LEGAL FEE EXPENSE	-	-	6,000	510	2,500	6,000	6,000		6,000
21-520-2700 MEETINGS/TRAVEL/TRAINING	364	92	2,500	-	1,000	2,500	2,500		2,500
21-520-2720 MEMBERSHIP & DUES	-	-	1,000	-	500	1,000	1,000		1,000
21-520-2750 OFFICE SUPPLIES/COPIER	93	169	2,500	-	1,000	2,500	2,500		2,500
21-520-2860 REPAIRS & MAINT - MATERIALS	-	2,481	50,000	7,275	15,000	40,000	40,000		40,000
21-520-2880 SNOW PLOWING	-	-	20,000	4,943	10,000	20,000	20,000		20,000
21-520-2890 STREET LIGHTING	-	-	-	1,118	2,500	6,000	6,000		6,000
21-520-2920 UTILITIES - TELEPHONE	369	1,231	-	2	-	1,000	1,000		1,000
21-520-2990 MISCELLANEOUS EXPENSE	12	2,981	1,967	(58)	1,000	3,963	3,963		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>123,463</b>	<b>-</b>	<b>123,463</b>

**STREETS FUND**

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	TO BE				
	ACTUALS	ACTUALS*	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	+ / -	ADOPTED
<b>CAPITAL OUTLAY</b>									
21-550-5150 CITY HALL IMPROVEMENTS	-	-	-	140	-	-	-	-	-
21-550-5170 CITY HALL FRONTAGE PROJECT	-	-	-	16,190	120,000	-	-	40,000	40,000
21-550-5210 SIDEWALK IMPROVEMENTS	-	-	-	6,340	30,000	55,000	55,000	-	55,000
21-550-5230 STREET LIGHTS	-	-	-	9,934	10,000	10,000	10,000	-	10,000
21-550-5260 EQUIPMENT PURCHASES	-	-	-	-	-	10,000	10,000	-	10,000
21-550-5600 TRANSPORTATION SYS. PLAN COSTS	480	4,305	-	(513)	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>480</b>	<b>4,305</b>	<b>-</b>	<b>32,091</b>	<b>160,000</b>	<b>75,000</b>	<b>75,000</b>	<b>40,000</b>	<b>115,000</b>
<b>CONTINGENCY</b>									
21-910-1000 CONTINGENCY	-	-	20,000	-	-	20,000	20,000	-	20,000
<b>TOTAL CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>									
21-950-6000 RESERVE - FUTURE CAPITAL - First St. Signal	-	-	-	-	-	250,000	250,000	-	250,000
21-950-6000 RESERVE - FUTURE CAPITAL - Hwy 97 Sidwalks STIP	-	-	-	-	-	75,000	75,000	-	75,000
21-950-6000 RESERVE - FUTURE CAPITAL - Cagle Rd Rebuild	-	-	-	-	-	40,000	40,000	-	40,000
21-950-6000 RESERVE - FUTURE CAPITAL - Other	-	-	130,000	-	-	25,000	25,000	-	25,000
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>130,000</b>	<b>-</b>	<b>-</b>	<b>390,000</b>	<b>390,000</b>	<b>-</b>	<b>390,000</b>
<b>UNAPPR. ENDING FUND BALANCE</b>									
21-990-1000 UNAPPR. ENDING FUND BALANCE	-	-	-	-	-	25,000	25,000	-	25,000
<b>TOTAL UNAPPR. ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>
<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>676,358</b>	<b>40,000</b>	<b>716,358</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>	<b>-</b>	<b>-</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	Projection	PROPOSED	APPROVED	TO BE ADOPTED		
22-301-100 BEGINNING FUND BALANCE	-	-	16,000	8,077	8,077	13,077	13,077	13,077		
22-330-320 MOTEL TAX REVENUE	81,690	74,950	75,000	70,020	90,000	90,000	90,000	90,000		
22-480-100 TRANSFERS IN - GENERAL FUND	-	-	5,000	5,000	5,000	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>103,077</b>	<b>108,077</b>	<b>108,077</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	52,000	52,000	52,000		
22-520-2220 COMMUNITY FUND - UNRESTRICTED	998	10,471	5,000	750	5,000	5,000	5,000	5,000		
22-520-2230 TOURISM PROMOTION (TRT)	-	2,500	10,000	-	8,000	5,500	5,500	5,500		
22-520-2250 CONTRACTED SERVICES	1,000	3,292	-	-	-	-	-	-		
22-520-2600 LEGAL FEES EXPENSE	40	-	-	-	1,000	2,500	2,500	2,500		
TBD FRONTIER DAYS (TRT)	-	-	-	-	1,000	2,000	2,000	2,000		
TBD LA PINE RODEO ASSOC (TRT)	-	-	-	-	1,000	2,500	2,500	2,500		
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>58,231</b>	<b>66,873</b>	<b>67,000</b>	<b>43,750</b>	<b>68,000</b>	<b>69,500</b>	<b>69,500</b>	<b>69,500</b>		
<b>INTERFUND TRANSFERS - OUT</b>										
22-780-1000 TRANSFERS OUT - GENERAL FUND	23,459	-	22,000	22,000	22,000	27,000	27,000	27,000		
<b>TOTAL INTERFUND TRANSFERS - OUT</b>	<b>23,459</b>	<b>-</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>		
<b>CONTINGENCY</b>										
22-910-1000 CONTINGENCY	-	-	-	-	-	6,577	6,577	6,577		
<b>TOTAL CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,577</b>	<b>6,577</b>	<b>6,577</b>		
<b>UNAPPR. ENDING FUND BALANCE</b>										
22-990-1000 UNAPPR. ENDING FUND BALANCE	-	-	7,000	-	-	5,000	5,000	5,000		
<b>TOTAL UNAPPR. ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>		
<b>TOTAL FUND REQUIREMENTS</b>	<b>81,690</b>	<b>66,873</b>	<b>96,000</b>	<b>65,750</b>	<b>90,000</b>	<b>108,077</b>	<b>108,077</b>	<b>108,077</b>		
<b>NET RESOURCES OVER REQUIREMENTS</b>										
	-	8,077	-	17,347	13,077	-	-	-		

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

COMMUNITY DEVELOPMENT FUND

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

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	FY 2012-13	FY 2013-14	FY 2014-15	TO BE				
	ACTUALS	ACTUALS*	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED	
26-301-100 BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-	
26-480-500 TRANSFERS IN - WATER FUND	-	-	1,160,504	-	-	200,000	200,000	200,000	
26-480-520 TRANSFERS IN - SEWER FUND	-	-	1,921,010	-	-	600,000	600,000	600,000	
<b>TOTAL FUND RESOURCES</b>	-	-	<b>3,081,514</b>	-	-	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	
CAPITAL OUTLAY									
26-550-5500 CONSTRUCTION EXPENSE - WATER	-	-	1,060,504	-	-	50,000	50,000	50,000	
26-550-5500 CONSTRUCTION EXPENSE - SEWER	-	-	1,721,010	-	-	50,000	50,000	50,000	
<b>TOTAL CAPITAL OUTLAY</b>	-	-	<b>2,781,514</b>	-	-	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	
CONTINGENCY									
26-910-1000 CONTINGENCY	-	-	-	-	-	-	-	-	
<b>TOTAL CONTINGENCY</b>	-	-	-	-	-	-	-	-	
RESERVE FOR FUTURE EXPENDITURES									
26-950-6000 RESERVE - FUTURE CAPITAL - WATER	-	-	100,000	-	-	150,000	150,000	150,000	
26-950-6000 RESERVE - FUTURE CAPITAL - SEWER	-	-	200,000	-	-	550,000	550,000	550,000	
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>	-	-	<b>300,000</b>	-	-	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	
UNAPPR. ENDING FUND BALANCE									
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>	<b>800,000</b>	<b>800,000</b>	
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	FY 2012-13	FY 2013-14	FY 2014-15					
	ACTUALS	ACTUALS*	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED	TO BE
31-301-100	-	-	-	-	-	193,503	193,503	193,503	193,503
31-480-500			193,503	193,503	193,503	-	-	-	-
<b>TOTAL FUND RESOURCES</b>	<b>-</b>	<b>-</b>	<b>193,503</b>	<b>193,503</b>	<b>193,503</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	173,548	173,548	173,548
31-950-1000			19,955			19,955	19,955	19,955	19,955
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>193,503</b>	<b>-</b>	<b>-</b>	<b>193,503</b>	<b>193,503</b>	<b>193,503</b>	<b>193,503</b>
<b>TOTAL FUND REQUIREMENTS</b>	<b>-</b>	<b>-</b>	<b>193,503</b>	<b>-</b>	<b>-</b>	<b>193,503</b>	<b>193,503</b>	<b>193,503</b>	<b>193,503</b>
<b>NET RESOURCES OVER REQUIREMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>193,503</b>	<b>193,503</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

SDC FUND

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

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			
			Projection	APPROVED			
				ADOPTED			
				TO BE			
50-301-100 BEGINNING FUND BALANCE	433,669	(1,954)	1,650,000	1,667,563	836,099	836,099	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	500	500
50-340-470 WATER SERVICE	527,849	533,578	527,000	361,768	530,000	530,000	530,000
50-340-472 WATER SERVICE - MISC	-	1,090	-	963	-	-	-
50-340-475 BACKFLOW TESTING	-	3	-	3,891	10,000	10,000	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	500	500
50-390-940 LATE FEES & PENALTIES	-	-	-	5,182	5,000	5,000	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>2,214,708</b>	<b>1,382,099</b>	<b>1,382,099</b>
<b>PERSONNEL SERVICES</b>							
50-510-1100 REGULAR PAYROLL	142,297	107,639	107,060	63,927	100,000	111,371	111,371
50-510-1150 OVERTIME WAGES	-	940	15,000	545	1,000	5,000	5,000
50-510-1420 SOCIAL SECURITY/MEDICARE	17,081	8,556	8,190	4,075	6,200	8,399	8,399
50-510-1440 STATE UNEMPLOYMENT	-	3,771	2,923	1,547	2,400	1,866	1,866
50-510-1460 WORKERS COMP ASSESSMENT	3,324	1,100	1,201	6,023	9,200	6,829	6,829
50-510-1800 HEALTH INSURANCE	50,343	16,553	24,192	13,162	20,000	25,128	25,128
50-510-1900 RETIREMENT BENEFITS	-	7,277	6,424	2,453	4,000	6,587	6,587
<b>TOTAL PERSONNEL SERVICES</b>	<b>213,045</b>	<b>145,836</b>	<b>164,990</b>	<b>91,732</b>	<b>142,800</b>	<b>165,180</b>	<b>165,180</b>
<b>MATERIALS &amp; SERVICES</b>							
50-520-2050 ACCOUNTING/AUDIT	-	8,358	-	-	10,000	16,000	16,000
50-520-2080 ADVERTISING EXPENSE	-	101	1,000	553	1,000	1,000	1,000
50-520-2120 AUTO EXPENSE	-	2,872	-	938	1,000	1,200	1,200
50-520-2150 BANK FEES	-	86	-	146	500	6,000	6,000
50-520-2180 CLEANING/JANITORIAL	-	-	-	875	1,000	1,200	1,200

**WATER FUND**

	FY 2011-12		FY 2012-13		FY 2013-14			FY 2014-15		TO BE ADOPTED
	ACTUALS <sup>A</sup>	ACTUALS*	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED			
50-520-2250 CONTRACTED SERVICES	47,125	10,058	50,000	11,128	50,000	35,000	35,000	35,000	35,000	
50-520-2400 INSURANCE	8,329	7,384	7,500	5,598	7,500	7,500	7,500	7,500	7,500	
50-520-2520 IT - SOFTWARE & SUPPORT	-	908	5,000	11,964	14,000	10,000	10,000	10,000	10,000	
50-520-2530 IT - WEBSITE DESIGN & MAINT	-	-	-	96	200	1,200	1,200	1,200	1,200	
50-520-2550 LAB TESTING	-	5,146	-	1,238	2,500	2,500	2,500	2,500	2,500	
50-520-2600 LEGAL FEES EXPENSE	3,577	4,719	12,000	17,524	20,000	10,000	10,000	10,000	10,000	
50-520-2650 LICENSE & PERMITS	-	155	-	-	-	-	-	-	-	
50-520-2680 LOCATES	-	142	-	-	-	-	-	-	-	
50-520-2700 MEETINGS/TRAVEL/TRAINING	-	370	2,500	735	1,000	2,500	2,500	2,500	2,500	
50-520-2720 MEMBERSHIP & DUES	1,730	1,516	1,000	2,283	2,500	2,500	2,500	2,500	2,500	
50-520-2750 OFFICE SUPPLIES/COPIER	28,269	2,761	5,000	1,862	2,800	4,000	4,000	4,000	4,000	
50-520-2770 POSTAGE FEES	-	6,579	8,000	432	4,000	4,000	4,000	4,000	4,000	
50-520-2850 REPAIRS & MAINT - EQUIPMENT	-	1,223	-	261	500	2,500	2,500	2,500	2,500	
50-520-2860 REPAIRS & MAINT - MATERIALS	39,242	9,371	50,000	5,861	20,000	50,000	50,000	50,000	50,000	
50-520-2900 UTILITIES - GAS/ELECTRICITY	-	11,587	9,000	9,391	15,000	15,000	15,000	15,000	15,000	
50-520-2910 UTILITIES - GARBAGE	-	242	200	166	250	300	300	300	300	
50-520-2920 UTILITIES - TELEPHONE	3,459	535	800	1,892	3,000	3,000	3,000	3,000	3,000	
50-520-2950 WATER RIGHTS EXPENSE	-	-	-	422	500	-	-	-	-	
50-520-2990 MISCELLANEOUS EXPENSE	-	141	-	5,712	6,000	5,000	5,000	5,000	5,000	
<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>180,400</b>	<b>180,400</b>	<b>180,400</b>	<b>180,400</b>	
<b>CAPITAL OUTLAY</b>										
50-550-5260 EQUIPMENT PURCHASES	-	-	-	-	-	30,000	30,000	30,000	30,000	
TBD WATER MASTER PLAN UPDATE - CAGLE	-	-	-	-	-	20,000	20,000	20,000	20,000	
50-550-5500 CONSTRUCTION EXPENSE	-	-	5,000	-	-	5,000	5,000	5,000	5,000	
50-550-5310 GLENWOOD ACRES WATER PROJECT	-	-	-	5,844	45,000	5,000	5,000	5,000	5,000	
50-550-5550 ENGINEERING COSTS	-	1,121	-	-	-	5,000	5,000	5,000	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>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	
<b>DEBT SERVICE</b>										
50-560-6150 USDA LOAN PAYMENTS - PRINCIPAL	69,832	73,176	73,502	85,877	85,877	85,000	85,000	85,000	85,000	
50-560-6160 USDA LOAN PAYMENTS - INTEREST	123,671	120,328	120,001	107,626	107,626	109,100	109,100	109,100	109,100	
<b>TOTAL DEBT SERVICE</b>	<b>193,503</b>	<b>193,504</b>	<b>193,503</b>	<b>193,503</b>	<b>193,503</b>	<b>194,100</b>	<b>194,100</b>	<b>194,100</b>	<b>194,100</b>	

**WATER FUND**

	FY 2011-12		FY 2012-13		FY 2013-14			FY 2014-15		TO BE ADOPTED
	ACTUALS <sup>A</sup>	ACTUALS*	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED			
<b>INTERFUND TRANSFERS - OUT</b>										
50-780-1000 TRANSFERS OUT - GENERAL FUND	-	-	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
50-780-2600 TRANSFER OUT - RESERVE FUND	-	-	1,354,007	-	-	200,000	200,000	200,000	200,000	200,000
50-780-3100 TRANSFER OUT - DEBT RESERVE FUND	-	-	-	193,503	193,503	-	-	-	-	-
50-780-4100 TRANSFERS OUT - SDC FUND	-	-	-	628,553	628,553	-	-	-	-	-
<b>TOTAL INTERFUND TRANSFERS - OUT</b>	<b>-</b>	<b>-</b>	<b>1,366,007</b>	<b>834,056</b>	<b>834,056</b>	<b>212,000</b>	<b>212,000</b>	<b>212,000</b>	<b>212,000</b>	<b>212,000</b>
<b>CONTINGENCY</b>										
50-910-1000 CONTINGENCY	-	-	200,000	-	-	200,000	200,000	200,000	200,000	200,000
<b>TOTAL CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
50-950-1000 RESERVE - DEBT SERVICE - USDA 2003	-	-	-	-	-	173,548	173,548	173,548	173,548	173,548
50-950-1000 RESERVE - DEBT SERVICE - USDA 2005	-	-	-	-	-	19,955	19,955	19,955	19,955	19,955
50-950-6000 RESERVE - FUTURE CAPITAL - WATER	-	-	-	-	-	28,925	28,925	28,925	28,925	28,925
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>222,428</b>	<b>222,428</b>	<b>222,428</b>	<b>222,428</b>	<b>222,428</b>
<b>UNAPPR. ENDING FUND BALANCE</b>										
50-990-1000 UNAPPR. ENDING FUND BALANCE	-	-	100,000	-	-	142,991	142,991	142,991	142,991	142,991
<b>TOTAL UNAPPR. ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>142,991</b>	<b>142,991</b>	<b>142,991</b>	<b>142,991</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>1,378,609</b>	<b>1,382,099</b>	<b>1,382,099</b>	<b>1,382,099</b>	<b>1,382,099</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>836,099</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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	TO BE				
	ACTUALS <sup>a</sup>	ACTUALS*	BUDGET	YTD thru Feb	Projection	PROPOSED	APPROVED	ADOPTED	
52-301-100 BEGINNING FUND BALANCE - UNRESTRICTED	796,456	-	2,150,000	1,039,019	1,039,019	1,113,428	1,113,428	1,113,428	
52-301-100 BEGINNING FUND BALANCE - SDC	911,692	-	-	928,792	928,792	-	-	-	
52-310-140 PROPERTY TAXES-LIENED	-	6,298	-	-	-	-	-	-	
52-340-415 PLAN REVIEW FEES	-	125	-	-	-	-	-	-	
52-340-480 SEWER SERVICE	446,414	420,207	450,000	296,498	420,000	420,000	420,000	420,000	
52-340-485 SEPTIC SERVICE RECEIVED	48,070	75,989	45,000	36,931	45,000	45,000	45,000	45,000	
52-340-487 GREASE TRAP PUMPING	-	-	-	1,625	1,200	1,200	1,200	1,200	
52-360-610 SDC INCOME	74,100	-	10,000	-	-	-	-	-	
52-360-620 SDC INCOME - EXPANSION FEE	-	17,100	-	-	-	-	-	-	
52-380-810 INTEREST INCOME	3,182	2,074	2,000	1,949	2,000	-	-	-	
52-390-932 RENTAL INCOME - TOWER	5,313	10,943	10,000	-	-	-	-	-	
52-390-940 LATE FEES & PENALTIES	-	153	-	3,322	8,000	5,000	5,000	5,000	
52-390-990 MISCELLANEOUS INCOME	-	12,614	5,000	331	500	500	500	500	
52-480-100 TRANSFERS IN - GENERAL FUND	1,005	-	-	-	-	-	-	-	
52-490-100 TRANSFER OF OPERATIONS - SEWER DISTRICT	-	1,696,773	-	-	-	-	-	-	
<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>2,444,511</b>	<b>1,585,128</b>	<b>1,585,128</b>	<b>1,585,128</b>	
<b>PERSONNEL SERVICES</b>									
52-510-1100 REGULAR PAYROLL	72,433	84,318	107,060	63,927	100,000	111,361	111,361	111,361	
52-510-1150 OVERTIME WAGES	-	1,126	15,000	546	1,000	5,000	5,000	5,000	
52-510-1420 SOCIAL SECURITY/MEDICARE	9,070	6,346	8,190	4,671	6,200	8,399	8,399	8,399	
52-510-1440 STATE UNEMPLOYMENT	-	3,019	2,923	1,547	2,400	1,866	1,866	1,866	
52-510-1460 WORKERS COMP ASSESSMENT	1,239	821	1,201	3,179	9,200	5,913	5,913	5,913	
52-510-1800 HEALTH INSURANCE	38,706	16,855	24,192	13,162	20,000	25,128	25,128	25,128	
52-510-1900 RETIREMENT BENEFITS	-	8,350	6,424	2,453	4,000	6,587	6,587	6,587	
<b>TOTAL PERSONNEL SERVICES</b>	<b>121,448</b>	<b>120,835</b>	<b>164,990</b>	<b>89,485</b>	<b>142,800</b>	<b>164,254</b>	<b>164,254</b>	<b>164,254</b>	
<b>MATERIALS &amp; SERVICES</b>									
52-520-2050 ACCOUNTING/AUDIT	17,044	7,950	-	-	10,000	16,000	16,000	16,000	
52-520-2080 ADVERTISING EXPENSE	-	208	1,000	915	1,000	2,000	2,000	2,000	
52-520-2120 AUTO EXPENSE	-	3,460	-	1,814	2,500	2,500	2,500	2,500	

**SEWER FUND**

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

**SEWER FUND**

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	
	ACTUALS <sup>A</sup>	ACTUALS*	BUDGET	YTD thru Feb	Projection
				PROPOSED	APPROVED
					ADOPTED
					TO BE
DEBT SERVICE					
FmHA LOAN PAYMENT	255,125	-	-	-	-
TOTAL DEBT SERVICE	255,125	-	-	-	-
INTERFUND TRANSFERS - OUT					
52-780-1000 TRANSFERS OUT - GENERAL FUND	-	-	12,000	12,000	12,000
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	612,000
CONTINGENCY					
52-910-1000 CONTINGENCY	-	-	200,000	-	200,000
TOTAL CONTINGENCY	-	-	200,000	-	200,000
UNAPPR. ENDING FUND BALANCE					
52-990-1000 UNAPPR. ENDING FUND BALANCE	-	-	100,000	-	166,474
TOTAL UNAPPR. ENDING FUND BALANCE	-	-	100,000	-	166,474
<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>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>