

**Fiscal Year 2010-11 Budget Message
La Pine Park & Recreation District, Oregon
May 4, 2010**

Members of the Citizen Budget Committee Members

Vision without execution is hallucination.
- Thomas Edison

INTRODUCTION

I am pleased to present the proposed fiscal year 2010-11 budget. The budget provides resources to maintain existing service levels, invest in public infrastructure and capital needs, implement Boards Goals, and provide sufficient reserves for all operating funds. The budget projects total resources and requirements for all funds of \$380,858, which is a 235% increase over the previous fiscal year. The major increase is due to a carry over in the amount of \$60,000 to cover expenses between July 1 & November 1, 2010 and the addition of the Community Schools Program to our program offerings. I will get into this in further detail when I address the Community School Fund.

The proposed budget presents a shift from the establishment of the District towards service delivery and project execution.

The major shift is a reduction in small capital expenditures towards, a large debt service line for the remodel of the La Pine Event Center and the establishment of a Community School Program with the assistance of several community partners and grant funding.

The budget document is organized and prepared by fund type. It has been prepared in accordance with Local Budget Law and Government Accounting Standards.

GENERAL FUND

The total General Fund Expenses for FY 2010-11 are \$237,000 compared to \$165,000 in FY 2009-10 that is a 43% increase. The General Fund is an unrestricted fund that allocates property taxes and other general revenues to fund administrative; facility; general recreation; and event services.

The District's fixed property tax rate is \$.30 per each \$1000 of assessed valuation. The proposed budget projects \$188,000 in property tax receipts, compared to the previous year's projection of \$165,100, actual collections to date are at \$184,000. Per state law, each assessed property value cannot increase by more than three (3) percent per year, unless a major change or new structure is built. This year the County Assessor, recommended that our District assume no more than a 2% increase in property tax collection for FY 2010-11 given the down turn in the economy and the lacks construction market. In order to be conservative I have budgeted a 0% increase in property tax receipts.

The General Fund includes a contingency of roughly 5%. It is critical to maintain adequate contingencies and reserves in the event of an emergency or some other unforeseen financial burden; to help ensure a better bond rating, which impacts the amount of interest the District pays on bonded indebtedness; to handle cash flow issues, and; to allow the District to take advantage of opportunities as they arise.

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BUDGET ASSUMPTIONS

Employee Compensation: The proposed budget includes sufficient resources to cover a full year of contractually agreed upon salary, benefits and allowances for staff. This includes an increase of 2% in health care cost.

Reduction in Materials & Services: Compared to last year the materials and services line for the general fund will be reduced in order to pay the debt service on the anticipated loan to remodel the La Pine Event Center.

Transfers: The General Fund will be transferring \$28,000 or approximately 12% of the General Funds to other Operating Funds including, \$20,000 to the Community School Fund, \$7,500 towards the Rosland Enterprise Fund and \$500 towards the Equipment Replacement Fund.

Board Goals: This budget reflects the recent adoption of the Concept Plan and direction received at last night's General Meeting to pursue financing to remodel the La Pine Event Center. In addition to the capital projects there is enough resources through transfers and retained General Fund dollars to begin implementation of broader recreation programs for the community as desired by the Board.

WORKFORCE

The proposed budget does not include the addition of any full-time administrative, maintenance or recreation staff as paid for through the general fund. The District will work with local work force development partners to employ administrative support staff and maintenance staff. Recreational Staff maybe employed beginning May of 2011 through an internship program that is to be developed. The intern would require nominal financial investment and will be funded through a combination of grant and general fund resources. The intern would be responsible for implementing a summer camp program for June, July and part of August.

CAPITAL PROJECTS

\$5,500 has been retained for improvements to the outdoor bathroom at the White School Complex. Any remaining funds will be used to upgrade Finely Butte Park or the White School Complex Fields.

NEW FUNDS/PROGRAMS/PROJECTS

The FY 2010-11 Budget contains the following new funds:

| | |
|------------------------------------|-----------|
| Community School Fund | \$146,500 |
| Rosland Campground Enterprise Fund | \$11,300 |
| Equipment Replacement Fund | \$500 |

The Community School Fund will receive all the monies to implement the Community School initiative within our service area. This initiative will bring together the Library, School District, COIC, COCC, FACT, LCAT and several other non-profit and governmental partners to promote community involvement in schools and provide out-of-school time activities for youth. This will be where the bulk of new programs stem from for youth in our community. Activities may include, dance, cooking, arts & crafts, fitness classes, outdoor club and several others. There

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will also be enrichment opportunities for adults to participate and gain valuable skills to increase their employability or education level.

The Rosland Campground Enterprise Fund will begin to establish Rosland Campground as a separate cost center for the District. This will allow for better tracking and reinvestment in the park from pop cans, camp fees, transfers and grants. This will not preclude the District from transferring resources from the Rosland Enterprise Fund to the General Fund if and when resources exceed demand at the campground.

The Equipment Replacement Fund will begin to set aside resources for the replacement of depreciating equipment such as computers, mowers and general power tools. Resources from this fund will be saved until which time they are needed to replace equipment past it's useful life.

PROCEDUREAL NOTES

The task of the Budget Committee is to review the proposed budget put forth by the Budget Officer, take public comment, and adopt the budget as presented or direct the Budget Officer to make the appropriate changes and then adopt the budget.

After the Budget Committee has adopted the budget the District Board shall hold hearings on the budget. They may make modifications up \$5,000 or 10% of the Fund which ever is greater. If they choose to modify the budget over that amount additional budget hearings are required.

Once the District Board has deliberated and held hearings on the Budget they adopt the budget, assess taxes and appropriate the amounts outlined in the budget.

CONCLUSION

I would like to thank the Budget Committee for your leadership and commitment in helping La Pine Park & Recreation District build a solid foundation. The resources you allocate on an annual basis ensure La Pine Park & Recreation District's future well being. Mary Thorson deserves special mention for the fine job she does each and every year in keeping our books straight and assisting with the budget preparation and financial regulatory documents.

Mary and I look forward to presenting the FY 2010-11 Budget for your consideration, and to assist you in your deliberations.

Sincerely,

Justin D. Cutler, MPA, CPRP
Director of Parks & Recreation/Budget Officer

Fund Summary

FY 10-11

| | Revenues | Expenditures | Un-appropriated |
|-------------------------|-------------------|----------------------|------------------------|
| General Fund | \$ 292,550 | \$ 236,917.72 | \$ 55,632 |
| Community School | \$ 146,500 | \$ 136,319.00 | \$ 10,181 |
| Equipment Replacement | \$ 1,250 | \$ - | \$ 1,250 |
| Rosland Camp Enterprise | \$ 14,500 | \$ 14,500.00 | \$ - |
| Total Revenues | \$ 454,800 | \$ 387,736.72 | \$ 67,063 |

Community School Fund
FY 10-11

| | Actuals FY 07-08 | Actuals FY 08-09 | Budgeted FY 09-10 | FY 09-10 Projected Year End | Budget Officer FY 10-11 | Budget Committee Adopted FY 10-11 | Board Adopted FY 10-11 |
|---|---------------------|---------------------|----------------------|-----------------------------------|-------------------------------|--|------------------------------|
| Beginning Fund Balance | | | | | | | |
| Available Cash | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Net working capital | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Previously levied taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Resources | | | | | | | |
| General Fund Transfer | \$0 | \$0 | \$0 | \$0 | \$20,000 | \$20,000 | \$20,000 |
| Program Fees | \$0 | \$0 | \$0 | \$0 | \$8,000 | \$8,000 | \$8,000 |
| OCF Grant | \$0 | \$0 | \$0 | \$0 | \$60,000 | \$60,000 | \$60,000 |
| Deschutes County CCF | \$0 | \$0 | \$0 | \$0 | \$20,000 | \$20,000 | \$20,000 |
| Fundraising Events | \$0 | \$0 | \$0 | \$0 | \$6,500 | \$6,500 | \$6,500 |
| Donations | \$0 | \$0 | \$0 | \$0 | \$12,000 | \$12,000 | \$12,000 |
| Corporate Sponsors | \$0 | \$0 | \$0 | \$0 | \$10,000 | \$10,000 | \$10,000 |
| Other Grants | \$0 | \$0 | \$0 | \$0 | \$10,000 | \$10,000 | \$10,000 |
| Total Resources Except Taxes | \$0 | \$0 | \$0 | \$0 | \$146,500 | \$146,500 | \$146,500 |
| Taxes Estimated to be rec'vd | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Resources Total | \$0 | \$0 | \$0 | \$0 | \$146,500 | \$146,500 | \$146,500 |
| General Fund Expenditures | | | | | | | |
| Personal Services | | | | | | | |
| Full Time Employees | \$0 | \$0 | \$0 | \$0 | \$30,000 | \$23,500 | \$23,500 |
| Part Time Employees | \$0 | \$0 | \$0 | \$0 | \$33,120 | \$25,955 | \$25,955 |
| Payroll Taxes | \$0 | \$0 | \$0 | \$0 | \$2,500 | \$14,464 | \$14,464 |
| Medical & Insurance Benefits | \$0 | \$0 | \$0 | \$0 | \$5,000 | \$5,900 | \$5,900 |
| Retirement Contributions | \$0 | \$0 | \$0 | \$0 | \$2,500 | \$1,500 | \$1,500 |
| Allowances | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Personal Services Total | \$0 | \$0 | \$0 | \$0 | \$73,120 | \$71,319 | \$71,319 |
| Materials & Services | | | | | | | |
| Advertising | \$0 | \$0 | \$0 | \$0 | \$2,500 | \$2,500 | \$2,500 |
| Professional Services | \$0 | \$0 | \$0 | \$0 | \$10,000 | \$10,000 | \$10,000 |
| Bank Charges | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Food | \$0 | \$0 | \$0 | \$0 | \$10,000 | \$10,000 | \$10,000 |
| Communications/ Internet | \$0 | \$0 | \$0 | \$0 | \$1,000 | \$1,000 | \$1,000 |
| Dues & Subscriptions | \$0 | \$0 | \$0 | \$0 | \$250 | \$250 | \$250 |
| Education & Training | \$0 | \$0 | \$0 | \$0 | \$4,000 | \$4,000 | \$4,000 |
| Insurance | \$0 | \$0 | \$0 | \$0 | \$1,500 | \$1,500 | \$1,500 |
| Office Supplies | \$0 | \$0 | \$0 | \$0 | \$4,000 | \$4,000 | \$4,000 |
| Program Supplies | \$0 | \$0 | \$0 | \$0 | \$18,380 | \$20,000 | \$20,000 |
| Utilities | \$0 | \$0 | \$0 | \$0 | \$4,000 | \$4,000 | \$4,000 |
| Copier & Printing | \$0 | \$0 | \$0 | \$0 | \$2,000 | \$2,000 | \$2,000 |
| Materials & Services Total | \$0 | \$0 | \$0 | \$0 | \$57,630 | \$59,250 | \$59,250 |
| Capital Outlay | | | | | | | |
| Park Improvements | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay Total | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | | | | | | | |
| Equipment Replacement | \$0 | \$0 | \$0 | \$0 | \$750 | \$750 | \$750 |
| Transfers Total | \$0 | \$0 | \$0 | \$0 | \$750 | \$750 | \$750 |
| Debt Service | | | | | | | |
| Debt Service Total | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| General Operating Contingency | \$0 | \$0 | \$0 | \$0 | \$5,000 | \$5,000 | \$5,000 |
| Total Expenditures | \$0 | \$0 | \$0 | \$0 | \$136,500 | \$136,319 | \$136,319 |
| <i>Unappropriated Ending Fund Balance</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | <i>\$10,000</i> | <i>\$10,181</i> | <i>\$10,181</i> |
| Total | \$0 | \$0 | \$0 | \$0 | \$146,500 | \$146,500 | \$146,500 |
| Total Resources | \$0 | \$0 | \$0 | \$0 | \$146,500 | \$146,500 | \$146,500 |

Equipment Replacement Fund
FY 10-11

| | Actuals FY 07-08 | Actuals FY 08-09 | Budgeted FY 09-10 | FY 09-10 Projected Year End | Budget Officer FY 10-11 |
|---|---------------------|---------------------|----------------------|-----------------------------------|-------------------------------|
| Beginning Fund Balance | | | | | |
| Available Cash | \$0 | \$0 | \$0 | \$0 | \$0 |
| Net working capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| Earnings from Temporary Investments | \$0 | \$0 | \$0 | \$0 | \$0 |
| Previously levied taxes | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfer from General Fund | \$0 | \$0 | \$0 | \$0 | \$500 |
| Transfer from Afterschool Fund | \$0 | \$0 | \$0 | \$0 | \$750 |
| | | | | | |
| Total Resources Except Taxes | \$0 | \$0 | \$0 | \$0 | \$1,250 |
| Taxes Estimated to be rec'vd | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| Resources Total | \$0 | \$0 | \$0 | \$0 | \$1,250 |
| | | | | | |
| Equipment Replacement Fund Exp. | | | | | |
| Materials & Services | | | | | |
| Maintenance & Repairs | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equipment | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| Materials & Services Total | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| Capital Outlay | | | | | |
| Equipment | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| Capital Outlay Total | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| Debt Service Total | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| Total Expenditures | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| <i>Unappropriated Ending Fund Balance</i> | \$0 | \$0 | \$0 | \$0 | \$1,250 |
| | | | | | |
| Total | \$0 | \$0 | \$0 | \$0 | \$1,250 |
| | | | | | |
| Total Resources | \$0 | \$0 | \$0 | \$0 | \$1,250 |

Equipment Replacement Fund
FY 10-11

| Budget Committee Adopted FY 10-11 | Board Adopted FY 10-11 |
|--|------------------------------|
| \$0 | \$0 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$500 | \$500 |
| \$750 | \$750 |
| \$1,250 | \$1,250 |
| \$0 | \$0 |
| \$1,250 | \$1,250 |

| | |
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| \$0 | \$0 |
| \$0 | \$0 |
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| \$0 | \$0 |
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| \$0 | \$0 |
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| | |
|---------|---------|
| \$1,250 | \$1,250 |
|---------|---------|

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|---------|---------|
| \$1,250 | \$1,250 |
|---------|---------|

| | |
|---------|---------|
| \$1,250 | \$1,250 |
|---------|---------|

General Fund
FY 10-11

| Budget Line Item | Actuals FY 07-08 | Actuals FY 08-09 | Budgeted FY 09-10 | FY 09-10 Projected Year End | Budget Officer FY 10-11 | Budget Committee Adopted FY 10-11 | Board Adopted FY 10-11 |
|--|---------------------|---------------------|----------------------|-----------------------------------|-------------------------------|---|------------------------------|
| Net working capital | \$ 1,063 | \$ - | \$ - | \$ - | \$ 60,000 | \$ 60,000 | \$ 60,000 |
| Previously levied taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | \$ - | \$ 36 | \$ - | \$ 525 | \$ 550 | \$ 550 | \$ 550 |
| Other Resources | | | | | | | |
| Program Fees | \$ 55,980 | \$ 9,270 | \$ 21,600 | \$ 10,261 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| Leases | \$ - | \$ 8,475 | \$ - | \$ 6,500 | \$ 7,000 | \$ 7,000 | \$ 7,000 |
| City TRT Grant | \$ 12,000 | \$ - | \$ 4,575 | \$ 4,575 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Facility Rentals | \$ 13,500 | \$ 10,279 | \$ 9,365 | \$ 8,000 | \$ 6,000 | \$ 9,500 | \$ 9,500 |
| Donations & Grants | \$ 37,643 | \$ 45,994 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Pop Cans/ Fundraisers | \$ 8,200 | \$ 6,030 | \$ 2,800 | \$ 2,996 | \$ 4,000 | \$ 3,500 | \$ 3,500 |
| Reimbursed Expenses | \$ - | \$ 2,403 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Events | \$ 9,750 | \$ - | \$ 2,280 | \$ 5,815 | \$ 4,000 | \$ 4,000 | \$ 4,000 |
| Total Resources Except Taxes | \$ 138,136 | \$ 82,485 | \$ 40,620 | \$ 38,672 | \$ 101,550 | \$ 104,550 | \$ 104,550 |
| Taxes Estimated to be rec'vd | \$ - | \$ - | \$ 165,100 | \$ 186,000 | \$ 188,000 | \$ 188,000 | \$ 188,000 |
| Resources Total | \$ 138,136 | \$ 82,485 | \$ 205,720 | \$ 224,672 | \$ 289,550 | \$ 292,550 | \$ 292,550 |
| General Fund Expenditures | | | | | | | |
| Personal Services | | | | | | | |
| Full Time Employees | \$ - | \$ - | \$ 38,400 | \$ 16,041 | \$ 36,667 | \$ 36,667 | \$ 36,667 |
| Part Time Employees | \$ 58,160 | \$ 5,153 | \$ - | \$ - | \$ 3,200 | \$ 3,200 | \$ 3,200 |
| Payroll Taxes | \$ 17,579 | \$ 2,100 | \$ 6,500 | \$ 8,400 | \$ 16,651 | \$ 16,651 | \$ 16,651 |
| Medical & Insurance Benefits | \$ 500 | \$ 150 | \$ 600 | \$ 3,633 | \$ 5,900 | \$ 5,900 | \$ 5,900 |
| Retirement Contributions | \$ - | \$ - | \$ - | \$ 1,405 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Allowances | \$ - | \$ - | \$ - | \$ 1,625 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Personal Services Total | \$ 76,239 | \$ 7,403 | \$ 45,500 | \$ 31,104 | \$ 70,418 | \$ 70,418 | \$ 70,418 |
| Materials & Services | | | | | | | |
| Advertising | \$ - | \$ - | \$ - | \$ 58 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Bank Charges | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Budget Notices | \$ 200 | \$ 100 | \$ 2,220 | \$ 2,200 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| Communications/ Internet/ Computers | \$ - | \$ - | \$ - | \$ 6,200 | \$ 4,000 | \$ 4,000 | \$ 4,000 |
| Donations | \$ 500 | \$ - | \$ - | \$ 500 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| Dues & Subscriptions | \$ 150 | \$ - | \$ 100 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| Education & Training | \$ - | \$ - | \$ - | \$ 250 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| Election & Ballot Measures | \$ 2,500 | \$ 3,091 | \$ 2,500 | \$ - | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| Insurance | \$ 12,000 | \$ 6,411 | \$ 7,500 | \$ 7,500 | \$ 7,000 | \$ 7,000 | \$ 7,000 |
| Maintenance & Repairs | \$ 4,000 | \$ 18,921 | \$ 10,900 | \$ 15,000 | \$ 7,500 | \$ 12,500 | \$ 12,500 |
| Office Supplies | \$ 1,500 | \$ 2,150 | \$ 22,200 | \$ 12,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Professional Fees | \$ 4,180 | \$ 3,465 | \$ 11,200 | \$ 24,000 | \$ 17,500 | \$ 20,000 | \$ 20,000 |
| Program Expenses | \$ 17,930 | \$ 14,545 | \$ 24,400 | \$ 8,000 | \$ 15,000 | \$ 12,500 | \$ 12,500 |
| Refunds | \$ - | \$ - | \$ - | \$ 680 | \$ 500 | \$ 500 | \$ 500 |
| Taxes | \$ - | \$ - | \$ - | \$ 26 | \$ - | \$ - | \$ - |
| Utilities | \$ 18,000 | \$ 10,287 | \$ 8,100 | \$ 11,500 | \$ 9,000 | \$ 9,000 | \$ 9,000 |
| Copier & Printing | \$ - | \$ - | \$ - | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| Permits | \$ - | \$ - | \$ - | \$ - | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| Materials & Services Total | \$ 60,960 | \$ 58,970 | \$ 89,120 | \$ 88,914 | \$ 81,500 | \$ 86,500 | \$ 86,500 |
| Capital Outlay | | | | | | | |
| Park Improvements | \$ - | \$ 16,561 | \$ 4,000 | \$ 4,000 | \$ 5,000 | \$ 35,000 | \$ 35,000 |
| Equipment | \$ 937 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| JCJ Building | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ - | \$ - | \$ - |
| Rosland Campground | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ - | \$ - | \$ - |
| Rosland Riverfront | \$ - | \$ - | \$ 6,100 | \$ 6,100 | \$ - | \$ - | \$ - |
| WSPB | \$ - | \$ - | \$ 8,500 | \$ 8,500 | \$ - | \$ - | \$ - |
| Finley Butte Park | \$ - | \$ - | \$ 2,500 | \$ 2,500 | \$ - | \$ - | \$ - |
| Capital Outlay Total | \$ 937 | \$ 16,561 | \$ 31,100 | \$ 31,100 | \$ 5,000 | \$ 35,000 | \$ 35,000 |
| Interfund Revenue Transfers | | | | | | | |
| Community School Fund | \$ - | \$ - | \$ - | \$ - | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| Equipment Replacement Fund | \$ - | \$ - | \$ - | \$ - | \$ 500 | \$ 500 | \$ 500 |
| Rosland Enterprise Fund | \$ - | \$ - | \$ - | \$ - | \$ 9,500 | \$ 12,500 | \$ 12,500 |
| Interfund Revenue Transfers | \$ - | \$ - | \$ - | \$ - | \$ 30,000 | \$ 33,000 | \$ 33,000 |
| Debt Service | | | | | | | |
| La Pine Event Center Remodel | \$ - | \$ - | \$ - | \$ - | \$ 38,140 | \$ - | \$ - |
| Debt Service Total | \$ - | \$ - | \$ - | \$ - | \$ 38,140 | \$ - | \$ - |
| General Operating Contingency | \$ - | \$ - | \$ - | \$ 40,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| Total Expenditures | \$ 138,136 | \$ 82,110 | \$ 165,720 | \$ 191,118 | \$ 237,058 | \$ 236,918 | \$ 236,918 |
| <i>Unappropriated Ending Fund Balance</i> | <i>\$ -</i> | <i>\$ 375</i> | <i>\$ 40,000</i> | <i>\$ 33,553</i> | <i>\$ 52,492</i> | <i>\$ 55,632</i> | <i>\$ 55,632</i> |
| Total Expenditures incl. Unappropriated | \$ 138,136 | \$ 82,485 | \$ 205,720 | \$ 224,672 | \$ 289,550 | \$ 292,550 | \$ 292,550 |
| Total Resources | \$ 138,136 | \$ 82,485 | \$ 205,720 | \$ 224,672 | \$ 289,550 | \$ 292,550 | \$ 292,550 |

Rosland Enterprise Fund
FY 10-11

| | Actuals FY 07-08 | Actuals FY 08-09 | Budgeted FY 09-10 | FY 09-10 Projected Year End | Budget Officer FY10-11 |
|---------------------------------------|---------------------|---------------------|----------------------|-----------------------------------|------------------------------|
| Beginning Fund Balance | | | | | |
| Available Cash | \$0 | \$0 | \$0 | \$0 | \$0 |
| Net working capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| Previously levied taxes | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Resources | | | | | |
| Transfer from General Fund | \$0 | \$0 | \$0 | \$0 | \$9,500 |
| Site Fees | \$0 | \$0 | \$0 | \$0 | \$2,000 |
| Dumping Fees | \$0 | \$0 | \$0 | \$0 | \$0 |
| Firewood Sales | \$0 | \$0 | \$0 | \$0 | \$0 |
| Camp Programs | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| Total Resources Except Taxes | \$0 | \$0 | \$0 | \$0 | \$11,500 |
| Taxes Estimated to be rec'vd | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| Resources Total | \$0 | \$0 | \$0 | \$0 | \$11,500 |
| | | | | | |
| Rosland Fund Expenditures | | | | | |
| Personal Services | | | | | |
| Part Time Employees | \$0 | \$0 | \$0 | \$0 | \$0 |
| Payroll Taxes | \$0 | \$0 | \$0 | \$0 | \$0 |
| Stipend | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| Personal Services Total | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| Materials & Services | | | | | |
| Advertising | \$0 | \$0 | \$0 | \$0 | \$500 |
| Maintenance & Repairs | \$0 | \$0 | \$0 | \$0 | \$2,200 |
| Office Supplies | \$0 | \$0 | \$0 | \$0 | \$100 |
| Reimbursable | \$0 | \$0 | \$0 | \$0 | \$500 |
| Professional Fees | \$0 | \$0 | \$0 | \$0 | \$0 |
| Program Supplies | \$0 | \$0 | \$0 | \$0 | \$200 |
| Utilities | \$0 | \$0 | \$0 | \$0 | \$500 |
| Permits | \$0 | \$0 | \$0 | \$0 | \$2,500 |
| | | | | | |
| Materials & Services Total | \$0 | \$0 | \$0 | \$0 | \$6,500 |
| | | | | | |
| Capital Outlay | | | | | |
| Park Improvements | 0 | 0 | 0 | 0 | \$5,000 |
| Equipment | 0 | 0 | 0 | 0 | \$0 |
| | | | | | |
| Capital Outlay Total | \$0 | \$0 | \$0 | \$0 | \$5,000 |
| | | | | | |
| Debt Service Total | \$0 | \$0 | \$0 | \$0 | \$0 |

Rosland Enterprise Fund
FY 10-11

| | | | | | |
|---|-----|-----|-----|-----|----------|
| General Operating Contingency | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expenditures | \$0 | \$0 | \$0 | \$0 | \$11,500 |
| <i>Unappropriated Ending Fund Balance</i> | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$0 | \$0 | \$0 | \$0 | \$11,500 |
| Total Resources | \$0 | \$0 | \$0 | \$0 | \$11,500 |

Rosland Enterprise Fund
FY 10-11

| Budget Committee Adopted FY 10-11 | Board Adopted FY10-11 |
|--|-----------------------------|
| \$0 | \$0 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$12,500 | \$12,500 |
| \$2,000 | \$2,000 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$14,500 | \$14,500 |
| \$0 | \$0 |
| \$14,500 | \$14,500 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$500 | \$500 |
| \$5,200 | \$5,200 |
| \$100 | \$100 |
| \$500 | \$500 |
| \$0 | \$0 |
| \$200 | \$200 |
| \$500 | \$500 |
| \$2,500 | \$2,500 |
| \$9,500 | \$9,500 |
| \$5,000 | \$5,000 |
| \$0 | \$0 |
| \$5,000 | \$5,000 |
| \$0 | \$0 |

Rosland Enterprise Fund
FY 10-11

| | |
|----------|----------|
| \$0 | \$0 |
| \$14,500 | \$14,500 |
| \$0 | \$0 |
| \$14,500 | \$14,500 |
| \$14,500 | \$14,500 |