



LA PINE PARK & RECREATION DISTRICT ADOPTED BUDGET FY 2021-22



FY 2021-22 ADOPTED BUDGET
TABLE OF CONTENTS

INTRODUCTION

Budget Message	4
District Narrative	6
District Demographics & Other Data	8

BUDGET

Budget Summary	10
Budget Detail	
Resources	11
Requirements – Administration	12
Requirements – Parks & Facilities	13
Requirements – Programming	14
Requirements – Not Allocated	15

APPENDICES:

2021-22 Proposed FTE Schedule	
Form LB-50 Notice to Deschutes County	
Budget Adoption Resolution No. 2021-02	

INTRODUCTION



FY 2021-22 BUDGET MESSAGE

OVERVIEW

La Pine Parks & Recreation district (“LPRD” or the “District”) serves an 85 square mile area in Southern Deschutes County, Oregon. the District has two parks, a campground and several underdeveloped parcels. We serve a population inside and outside of the District of close to 22,000 in the area and 1,600 individuals inside the La Pine City Limits. A narrative of the District and additional demographic information can be found on pages 3-5.

The District’s funds are balanced between resources and requirements as required by State law.

The 2021-22 budget was prepared to accomplish the District Goals as revised on January 21, 2021. A copy of the goals has been included in the Appendix to the Budget Document.

Fund Structure & Budget Organization

The District uses a simplified, single-fund budgetary structure that allows for efficient management, while still achieving the District’s high standards for accuracy and transparency.

Effective July 1, 2019, the District’s budget is based on accrual basis of accounting, a change from previous budgets prepared using cash basis of accounting.

FY 2021-22 Fund Structure

GENERAL FUND

- Administration Division
- Parks & Facilities Division
- Programming Division
- Amounts Not Allocated to a Division

There is one fund included in the District budget - General Fund, which includes three organizational units or “Divisions”: Administration, Parks & Facilities, and Programming. Operating resources and expenditures, including Personnel Services, Materials & Services, and Capital Outlay, are tracked within those divisions. Other resources and requirements, which include Debt Service, Interfund Transfers, and Operating Contingency are not allocated to specific divisions.

Budget Numbers & Summary

Total Resources of \$506,410 balance with Total Requirements of \$506,410. Beginning Fund Balance for the Fiscal year 2020-21 is estimated at \$0 as the District expects continued loss of revenue due to the COVID-19 virus outbreak. The beginning carry-over Fund Balance is generally used to pay expenses before receiving property taxes in November. It is likely that the District will need to borrow funds again this year in order to maintain cash flow both this fall and next.

The FY 2021-22 property tax rate is \$.30 cents per thousand. Property Taxes of \$303,850 represent about 60% of the District's resources and are expected to increase 7.6% from the FY 2019-20 amount received. Other resources include Program Fees, Facility Rentals, and Grants/Donations.

No significant changes are expected in staffing and program levels compared to the reduced levels that in place for FY 2020-21. Substantial capital projects in the FY 2020-21 proposed budget include JC Building renovations/improvements of \$15,000.

Challenges Looking Forward

The District at this time is pursuing to look for long-term financial support. The COVID 19 impact has greatly affected the grants and donations that the district is held up by. It has also cost the district staffing and fundraising opportunities. Even though the District is doing its best to provide services, it is becoming limited with the increased demand. It is anticipated that several different avenues to stabilize the existing programs and staffing will be considered. The District is carefully planning in accordance with the 2017 Comprehensive Plan update and reviewing the progression of the District with these uncertain times.

The estimated revenues in the proposed budget are based on a review of past program offerings, program revenue trends and anticipated new offerings. Due to the District's programs, events and rentals being closed for the 2020 and 2021 year, the District's staff is monitoring expenditures and staffing for recovery of direct and indirect costs. The District will continue to examine revenue and activity levels monthly and adjust accordingly in response to COVID-19 mandates.

Respectfully submitted by:

Karen Miller
L.P.R.D.
District Director

Summer Sears
Summer Sears CPA, LLC
Budget Officer

DISTRICT NARRATIVE

La Pine, Oregon is located approximately 30 miles south of Bend, OR in Deschutes County. It is directly on the only major HWY, 97, running north and south from Washington to California and falls in place about 100 miles north of the California border. Although the tiny town of La Pine has approximately sixteen hundred residents in the City limits, the La Pine Park and Recreation District (LPRD) serves a much larger area that includes close to twenty thousand residents in south Deschutes, North Klamath and northwest Lake counties (Lake and Klamath are served with special program agreements.) The District is seeking to stabilize its programs and activities with additional tax funding and hopes to raise funds through grants and donations to expand district programs in order to offer more community education programs, sports and recreational activities to local residents, both adults and children.

The population of La Pine is a clear mix of social and economic groups. We have a high percentage of free and reduced lunches for students, double the average rate of retiring seniors and over half of the population has moved here in the last decade. Taking all of these points into consideration, planning for the future can be a challenge. Here is how we started this work to provide for our residents.

In the beginning, (October 1989) a group of active citizens living in the then unincorporated area called La Pine, started an official park district through SDAO (Special District Association of Oregon now SDIS) to provide activities and direction for the residents of south Deschutes County. The LPRD became the center of all activities for our children and adults. The journey to sustain the district was a mish mash of fundraisers and pop can collecting. Taking on a contract with the Boys and Girls Club of Central Oregon to operate an afterschool program for local children was the next step in a twenty year process to provide for residents. The Big Building, built on the site of the defunct and destroyed former Old White School House (a snow storm in early January of 1993 collapsed the roof and the proceeds of building replacement went into the coffers of the only official entity- the Park District and they built a new metal building over the old site). The interest in the District and replacement of the building was the main focus of the LPRD at that time. Needless to say, the after-school program contract left the district with B&G Club's unpaid rental and utility costs that had accumulated until such time that they were asked to leave. Scrambling to collect enough money to pay the bills and asking for community help became the new focus!

By the first decade, the park district found itself trying to answer the question of how to fund the costs of operating the several small buildings and the large center while pulling together funds from –literally collecting pop cans to make their bills. A group of board members posed a question to the community: “Do you want this park district to continue? If so, you need to be prepared to fund it with a small tax base and make it a part of what you value for your community.” It was up to the voters.

Voters took to the polls in the spring of 2009 and voted the small district into being and the board searched for the first executive Director/General Manager to begin to build the District we have today. In 2010, the first paid employee took the helm and began to work with the La Pine Park and Recreation District Board to use the comprehensive plan that had been developed years earlier and create a responsive park district that would represent the wide variety of citizens who it represented.

Following the knowledge that was gleaned around the same time as the City of La Pine's referendum to become Oregon's newest City in 2007, (a survey that showed a high demographic for a large senior population, a reasonably high amount of young families with children, and the rest of our population coming from new residents over the first decade of the century), the LPRD began to plan what it would take to serve the voters in the best possible way.

It was decided that the renovation of the big park building would be a priority and then the district would turn its attention to building programs that helped people of all ages have access to educational and recreational activities that promote a healthy lifestyle. The renovation began in 2011 and the tax base was enough to get the ball rolling for the construction. The other focus of creating programs and activities were financed by grants and donations.

The LPRD has a wonderful partnership with the park foundation: La Pine Park and Recreation Foundation to raise monies and write grants for its programs, park projects, and other special needs. The District and Foundation are located in La Pine Oregon. P O Box 664 La Pine, OR 97739 Phone: 541-536-2223.

Karen Miller is the Executive Director
Board President, Gary Gordon, leads the five-member Board of Directors.
Website: www.lapineparks.org.

DISTRICT DEMOGRAPHICS AND OTHER DATA

La Pine Parks & Recreation District ("LPRD" or the "District") serves an 85 square mile area in Southern Deschutes County, Oregon. The District has two parks, a campground and several under developed parcels.

La Pine Park and Recreation District Demographics:

1. The District was first established in October of 1989. The District's tax based funding went into effect in May of 2009 with an election that passed the voters at that time.
2. The District's assessed value is minimal with assessed valuation set at \$572,400.00 Retail value would be higher and Finley Butte park is at \$0.
3. Employees:
 - a. Executive Director
 - b. Seven part time employees"
 - c. 4 contracted services
 - d. 300 volunteers

4. Locations/Properties:

La Pine Community Center/Admin Offices P O Box 664 La Pine, OR (51425 First Street)	1.95 acres/0.89 acres/0.26 acres
Community Park and Ball Fields at Finley Butte 51390 Walling Lane La Pine, OR	9.62 acres
Leona River Trail Park Riverland Street La Pine, OR	2.57 acres
Rosland Campground and River Trail Park Burgess Road La Pine, OR	40.33 acres
La Pine Events Grounds 6th Street La Pine, OR	150 acres/approximately
Audia Park 6th Street and Dorrance Meadow Lane La Pine, OR	35.11 acres
Unnamed 5 Acre Parel Memorial Lane La Pine, OR	4.9 acres

We serve a population inside and outside of the District of close to twenty-two thousand in the area and 1600 individuals inside the La Pine City limits.

BUDGET

**LA PINE PARK & RECREATION DISTRICT
BUDGET SUMMARY**

	FY 2021-22 ADOPTED BUDGET					PRIOR	
						FY 2020-21	
	ADMIN.	PARKS & FACILITIES	PROGRAMMING	NON-DEPT.	TOTAL	Adopted Budget	
RESOURCES							
Beginning Fund Balance	-	-	-	-	-	-	n.m.
Property Taxes	303,850	-	-	-	303,850	230,116	32.0%
Facility Rents	-	31,000	-	-	31,000	45,711	-32.2%
Program Fees	-	-	92,550	-	92,550	54,000	71.4%
Donations, Fundraising & Grants	8,000	-	11,000	-	19,000	78,725	-75.9%
Debt Proceeds - Line of Credit	-	43,668	16,332	-	60,000	60,000	-
Other Resources	-	-	-	10	10	10	0.0%
TOTAL RESOURCES	311,850	74,668	119,882	10	506,410	468,562	8.1%
REQUIREMENTS							
Operating & Capital Expenses	186,690	91,928	119,882	-	398,500	360,902	10.4%
Debt Service	60,250	47,160	-	-	107,410	107,160	0.2%
Operating Contingency	-	-	-	500	500	500	0.0%
Unappr. Ending Fund Balance	-	-	-	-	-	-	-
TOTAL REQUIREMENTS	246,940	139,088	119,882	500	506,410	468,562	8.1%
RESOURCES OVER (UNDER) REQUIREMENTS	64,910	(64,420)	-	(490)	-	-	
For Comparison:							
FY 2020-21 Adopted Budget	107,650	(107,160)	-	(490)	-		
<i>Increase (Decrease)</i>	<i>-39.7%</i>	<i>-39.9%</i>	<i>n.m.</i>	<i>0.0%</i>			

*Cash Basis to Accrual Basis
By Organizational Unit in FY20*

RESOURCES

From LB-20

General Fund

La Pine Park and Recreation District

	Historical Data			Resource Description		Budget for Next Year 2021-22			
	Actual		Adopted Budget This Year Year 2020-21			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20							
1	60,660			1	Available cash on hand (cash basis)				1
2	-	88,261	-	2	Fund Balance carry forward (accrual basis)	-	-	-	2
3	16	2	10	3	Interest	10	10	10	3
4				4	Allocated Resources:				4
5				5	Org Unit - Administration				5
6	260,773	277,751	225,116	6	Taxes collected in year levied	298,850	298,850	298,850	6
7	3,032	3,544	5,000	8	Previously levied taxes estimated to be received	5,000	5,000	5,000	7
8	56,876	8,594	17,000	9	Donations, Fundraising & Grants	8,000	8,000	8,000	8
9	1,610	815	-	10	Program Fees	-	-	-	9
10	-	-	34,573	11	Debt Proceeds - Line of Credit	-	-	-	10
11	788	155	-	12	Other Resources	-	-	-	11
12				13	Org Unit - Parks and Facilities				12
13	19,282	13,159	45,711	14	Facility Rents	31,000	31,000	31,000	13
14	40,707	57,848	35,000	15	Donations, Fundraising & Grants	-	-	-	14
15	-	-	19,751	16	Debt Proceeds - Line of Credit	43,668	43,668	43,668	15
16	93,015	18,713	-	17	Other Resources	-	-	-	16
17				18	Org Unit - Programming				17
18	61,592	76,117	54,000	19	Program Fees	92,550	92,550	92,550	18
19	16,818	2,090	26,725	20	Donations, Fundraising & Grants	11,000	11,000	11,000	19
20	-	-	5,676	21	Debt Proceeds - Line of Credit	16,332	16,332	16,332	20
21	-	120	-	22	Other Resources	-	-	-	21
22	615,169	547,169	468,562	23	Total Resources	506,410	506,410	506,410	22

REQUIREMENTS SUMMARY

From LB-30

ALLOCATED to an Organizational Unit
General Fund

La Pine Park and
Recreation District

	Historical Data				REQUIREMENTS FOR: ADMINISTRATION	Budget for Next Year 2021-22			
	Actual		Adopted Budget This Year Year 2020-21			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20							
1				1	PERSONNEL SERVICES				1
2	140,570	130,720	86,888	2	Salaries & Wages	94,050	94,050	94,050	2
3	16,210	7,754	10,281	3	Payroll Taxes	12,520	12,520	12,520	3
4	-	9,269	11,500	4	Medical & Insurance Benefits	11,500	11,500	11,500	4
5	156,780	147,743	108,669	5	TOTAL PERSONNEL SERVICES	118,070	118,070	118,070	5
6	2.06	2.25	1.77	6	Total Full-Time Equivalent (FTE)	2.15	2.15	2.15	6
7				7	MATERIALS AND SERVICES				7
8	3,716	8,625	8,600	8	Administrative Services & Supplies	8,600	8,600	8,600	8
9	10,317	13,785	13,000	9	Liability Insurance	13,000	13,000	13,000	9
10	76	-	9,000	10	Professional Services	9,000	9,000	9,000	10
11	398	798	500	11	Staff Training, Travel & Reimbursements	500	500	500	11
12	18,850	21,344	16,000	12	Accounting and Budgeting Service	16,000	16,000	16,000	12
13	811	983	700	13	Bank Service Fees	700	450	450	13
14	1,157	2,176	2,500	14	Election & Ballot Measures	6,000	6,000	6,000	14
15	2,066	-	-	15	Equipment Lease (moved to Debt Service)	-	-	-	15
16	-	626	20	16	Interest Expense	20	20	20	16
17	1,403	2,589	1,050	17	Merchant Service Fees	1,050	1,050	1,050	17
18	4,425	923	-	18	Office Supplies	-	-	-	18
19	1,338	1,690	5,600	19	Advertising	5,600	5,600	5,600	19
20	4,593	2,510	4,000	20	Dues & Subscriptions	4,000	4,000	4,000	20
21	165	-	400	21	Education	400	400	400	21
22	3,686	-	-	22	Grant Writing Services	-	-	-	22
23	250	704	200	23	License	200	200	200	23
24	32	652	-	24	Maintenance & Repair	-	-	-	24
25	-	87	-	25	Parks & Facilities	-	-	-	25
26	453	393	500	26	Printing & Shipping	500	500	500	26
27	2,187	2,007	1,300	27	Programming	1,300	1,300	1,300	27
28	5	-	-	28	Spring Dinner	-	-	-	28
29	-	(691)	-	29	Electricity	-	-	-	29
30	-	198	-	30	Natural Gas	-	-	-	30
31	1,832	1,881	2,000	31	Telephones	2,000	2,000	2,000	31
32	140	-	-	32	Travel, Lodging & Meals	-	-	-	32
33	57,900	61,280	65,370	33	TOTAL MATERIALS AND SERVICES	68,870	68,620	68,620	33
34				34	CAPITAL OUTLAY				34
35	-	-	-	35		-	-	-	35
36	-	-	-	36	TOTAL CAPITAL OUTLAY	-	-	-	36
37	214,680	209,023	174,039	37	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	186,940	186,690	186,690	37

REQUIREMENTS SUMMARY

From LB-30

ALLOCATED to an Organizational Unit
General Fund

La Pine Park and Recreation District

	Historical Data			REQUIREMENTS FOR: PARKS AND FACILITIES		Budget for Next Year 2021-22			
	Actual		Adopted Budget This Year Year 2020-21			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20							
1				1	PERSONNEL SERVICES				1
2	15,717	25,203	15,177	2	Salaries & Wages	25,600	25,600	25,600	2
3	1,174	2,682	1,985	3	Payroll Taxes	3,028	3,028	3,028	3
4	-	4	-	4	Benefits	-	-	-	4
5	16,891	27,889	17,162	5	TOTAL PERSONNEL SERVICES	28,628	28,628	28,628	5
6	1.00	1.00	0.86	6	Total Full-Time Equivalent (FTE)	0.90	0.90	0.90	6
7				7	MATERIALS AND SERVICES				7
8	249	450	-	8	Administrative Services & Supplies	-	-	-	8
9	49	-	-	9	Merchant Service Fees	-	-	-	9
10	-	31	-	10	Office Supplies	-	-	-	10
11	28,680	30,180	22,100	11	Maintenance & Repairs (less than \$2,500)	22,100	22,100	22,100	11
12	593	125	600	12	Parks & Facilities	600	600	600	12
13	900	-	-	13	Professional Services	-	-	-	13
14	945	-	-	14	Employee Reimbursements	-	-	-	14
15	1,775	165	-	15	Advertising	-	-	-	15
16	-	894	-	16	Dues & Subscriptions	-	-	-	16
17	5,040	-	-	17	Janitorial	-	-	-	17
18	-	(700)	-	18	Programming	-	-	-	18
19	-	268	-	19	Utilities:	-	-	-	19
20	14,910	13,328	8,800	20	Electricity	8,800	8,800	8,800	20
21	4,977	5,198	3,700	21	Garbage Service	3,700	3,700	3,700	21
22	1,838	1,246	2,000	22	Natural Gas	2,000	2,000	2,000	22
23	-	309	-	23	Telephones	-	-	-	23
24	1,700	-	2,700	24	Toilet Rental	2,700	2,700	2,700	24
25	10,665	9,529	8,400	25	Water/Sewer Services	8,400	8,400	8,400	25
26	5,142	-	-	26	Rosland Campground Fund Balance disbursed	-	-	-	26
27	77,463	61,023	48,300	27	TOTAL MATERIALS AND SERVICES	48,300	48,300	48,300	27
28				28	CAPITAL OUTLAY				28
29	42,551	75,678	35,000	29	Parks & Facilities Improvements (> \$2,500)	15,000	15,000	15,000	29
30	42,551	75,678	35,000	30	TOTAL CAPITAL OUTLAY	15,000	15,000	15,000	30
31	136,905	164,590	100,462	31	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	91,928	91,928	91,928	31

REQUIREMENTS SUMMARY

From LB-30

ALLOCATED to an Organizational Unit
General Fund

La Pine Park and
Recreation District

	Historical Data				REQUIREMENTS FOR: PROGRAMMING	Budget for Next Year 2021-22			
	Actual		Adopted Budget This Year Year 2020-21			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20							
1				1	PERSONNEL SERVICES				1
2	56,431	70,011	68,382	2	Salaries & Wages	105,200	105,200	105,200	2
3	3,679	8,038	8,981	3	Payroll Taxes	13,682	13,682	13,682	3
4	60,110	78,049	77,363	4	TOTAL PERSONNEL SERVICES	118,882	118,882	118,882	4
5	2.73	3.15	2.11	5	Total Full-Time Equivalent (FTE)	3.50	3.50	3.50	5
6				6	MATERIALS AND SERVICES				6
7	366	-	-	7	Administrative Services & Supplies	-	-	-	7
8	40	-	-	8	Merchant Service Fees	-	-	-	8
9	76	-	-	9	Office Supplies	-	-	-	9
10	417	1,338	500	10	Program Fee Refunds	1,000	1,000	1,000	10
11	65	-	-	11	Staff Training, Travel & Reimbursements	-	-	-	11
12	1,256	490	-	12	Advertising	-	-	-	12
13	460	293	-	13	Dues and Subscriptions	-	-	-	13
14	3,051	3,141	-	14	Education	-	-	-	14
15	14	-	-	15	Maintenance & Repairs	-	-	-	15
16	10,270	(2,279)	8,538	16	Programming	-	-	-	16
17	305	-	-	17	Utilities	-	-	-	17
18	1,176	-	-	18	Employee Reimbursements	-	-	-	18
19	17,496	2,983	9,038	19	TOTAL MATERIALS AND SERVICES	1,000	1,000	1,000	19
20				20	CAPITAL OUTLAY				20
21	-	2,600	-	21	Capital Outlay	-	-	-	21
22	-	2,600	-	22	TOTAL CAPITAL OUTLAY	-	-	-	22
23	77,606	83,632	86,401	23	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	119,882	119,882	119,882	23

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

From LB-30

GENERAL FUND

La Pine Park and Recreation District

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2021-22			
	Actual		Adopted Budget This Year Year 2020-21			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20							
1				1	DEBT SERVICE				1
2	42,565	40,880	45,000	2	Debt Service - Event Center Remodel	45,000	45,000	45,000	2
3	2,096	1,965	2,160	3	Lawn Mower Loan	2,160	2,160	2,160	3
4	-	2,666	60,000	4	Other Debt Service	60,000	60,250	60,250	4
5	44,661	45,511	107,160	5	TOTAL DEBT SERVICE	107,160	107,410	107,410	5
6			500	6	OPERATING CONTINGENCY	500	500	500	6
7	44,661	45,511	107,660	7	Total Requirements NOT ALLOCATED	107,660	107,910	107,910	7
8	429,191	457,245	360,902	8	Total Requirements for ALL Org.Units/Progams within fund	398,750	398,500	398,500	8
9			-	9	Reserved for future expenditure	-	-	-	9
10	141,317	44,413		10	Ending balance - per Audited Financials (Budget Basis)				10
11			-	11	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	11
12	615,169	547,169	468,562	12	TOTAL REQUIREMENTS	506,410	506,410	506,410	12

APPENDICES

La Pine Park & Recreation District
Full-time Equivalent (FTE) Allocations
FY 2021-22 Proposed Budget

Position	Name	Total FTE	FTE Allocation		
			Administration	Parks & Facilities	Programming
Executive Director	Karen	1.000	1.000	-	-
Youth Sports Director	Bo	0.750	0.250	0.250	0.250
I.T. Coordinator	Chad	0.054	0.027	0.027	-
Event/Volunteer Coordinator	Kelly	0.250	0.250	-	-
Executive Assistant	Michelle	0.625	0.625	-	-
Maintenance Supervisor	Tony	0.625	-	0.625	-
Adult Programs Director	Rod	0.250			0.250
Kids Program Coordinator/Staff	Peggy	0.500	-	-	0.500
Kids Program Staff	Teresita	0.500	-	-	0.500
Kids Program Staff	Tori	0.500			0.500
Kids Program Staff	Trudie	0.500			0.500
Kids Program Staff	Kalle	0.500			0.500
Kids Program Staff	Jessica	0.500			0.500
Total FTE's for 2021-22 Proposed Budget		6.554	2.15	0.90	3.50
Total FTE's for 2020-21 Approved Budget		4.750	1.77	0.86	2.11

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Deschutes County

FORM LB-50
2021-2022

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

☐ Check here if this is an amended form.

The La Pine Park & Recreation District has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of Deschutes County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

16405 1st Street

La Pine

Oregon

97739

June 30, 2021

Mailing Address of District

City

State

ZIP code

Date

Karen Miller

Executive Director

541-536-2223

karen.miller@lapineparks.org

Contact Person

Title

Daytime Telephone

Contact Person E-Mail

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	0.3000	
2. Local option operating tax	2		
3. Local option capital project tax	3		Excluded from Measure 5 Limits
4. City of Portland Levy for pension and disability obligations	4		Dollar Amount of Bond Levy
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	0	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	0.3000
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
n/a				

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
n/a			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

**The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

02
RESOLUTION 2021-~~XX~~

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the La Pine Park & Recreation District^(SEP) hereby adopts the budget for fiscal year 2021-22 in the total amount of \$506,410*. This budget is now on file at www.lapineparks.org.

RESOLUTION MAKING APPROPRIATIONS


BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2021, for the following purposes:

GENERAL FUND	
Administration	\$186,690
Parks & Facilities	91,928
Programming	119,882
Not Allocated to a Program:	
Debt Service	107,410
Operating Contingency	500
Total Appropriations	\$506,410
Total Unappropriated and Reserve Amounts	-
TOTAL ADOPTED BUDGET	<u>\$506,410</u> *

RESOLUTION IMPOSING AND CATEGORIZING THE TAX

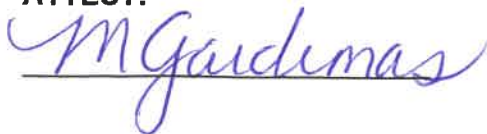
BE IT RESOLVED that ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2021-22 at the rate of \$0.3000 per \$1,000 of assessed value for permanent rate tax. These taxes are hereby categorized for purposes of Article XI section 11b as subject to and within the General Government limitation.

APPROVED, ADOPTED, AND MADE EFFECTIVE by the District Board on this 17th day of June, 2021.



Gary S. Gordon, Chairman

ATTEST:



M. Gaudemas