



LA PINE PARK & RECREATION DISTRICT
ADOPTED BUDGET
FY 2020-21



FY 2020-21 ADOPTED BUDGET
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INTRODUCTION



FY 2020-21 BUDGET MESSAGE
May 2020

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 2020-21 budget was prepared to accomplish the District Goals as revised on January 17, 2020. A copy of the goals has been included in the Appendix to the Budget Document.

The 2020-21 proposed budget attempts to address the potential financial impacts of the COVID-19 virus outbreak primarily through reduction of employee hours/salaries. The District will continue to monitor these impacts carefully and will replenish employee hours and salary if/when needed.

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 2020-21 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 \$468,562 balance with Total Requirements of \$468,562. Beginning Fund Balance for the Fiscal year 2020-21 is estimated at \$0. This is down from previous years because of expected loss of revenue in 2019-20 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 to maintain cash flow both this fall and next.

The FY 2020-21 property tax rate is \$.30 cents per thousand. Property Taxes of \$230,116 represent just over half of the District's resources and are conservatively anticipated to decrease 16% from the FY 2019-20 budget as collections are questionable. Other resources include Program Fees, Facility Rentals, and Grants/Donations.

Significant changes are expected in staffing and program levels in reaction to the impacts of the COVID-19 virus outbreak. Capital projects in the FY 2020-21 proposed budget include minimal Parks & Facilities Improvements of \$35,000, all which is funded through grants and donations.

Challenges Looking Forward

The District continues to need to look for long-term financial support as it is now being upheld by grants and donations. 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 planning for the near future in accordance with the 2017 Comprehensive Plan update, as reviewed by the Board annually.

The estimated program fee revenues in the proposed budget are based on a detail review of current program offerings and program revenue trends. Currently staff monitors each program for recovery of direct and indirect costs. The District examines revenue and activity levels and will suggest price increases on a quarterly basis as needed and will make expenditure adjustments where needed to offset shortfalls in the programs.

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 promoted 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.

At present day, the renovation phases to address new flooring for the restrooms, shelving for storage and upgrades to technology in the community building. We are also looking into repair and upgrades the JCJ building to bring it to full use. The district is at the point where the programs, After School (HUB), Adult Education and GED, a new Summer Camp, various Sports programs are 58% sustainable. There is a need to upgrade and repair the baseball fields and smaller park maintenance and development of the smaller parks. When the LPRD received 144 acres from the BLM to develop a rodeo and events grounds/parks for the district, it was time to explore other funding opportunities. We are pursuing funding for developing new programs and sustaining the successful programs we already offer. Please see the Goal Review for 2018 with our completed projects in the Appendix.

The LPRD works hand in hand with the Park Foundation: La Pine Park and Recreation Foundation to raise monies and write grants for its programs. 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 PARKS & RECREATION DISTRICT
BUDGET SUMMARY**

	FY 2020-21 ADOPTED BUDGET					PRIOR FY 2019-20	
	ADMIN.	PARKS & FACILITIES	PROGRAMMING	NON-DEPT.	TOTAL	Adopted Budget	
RESOURCES							
Beginning Cash Balance	-	-	-	-	-	10,000	-100.0%
Property Taxes	230,116	-	-	-	230,116	272,000	-15.4%
Facility Rents	-	45,711	-	-	45,711	22,511	103.1%
Program Fees	-	-	54,000	-	54,000	72,775	-25.8%
Donations, Fundraising & Grants	17,000	35,000	26,725	-	78,725	176,200	-55.3%
Debt Proceeds - Line of Credit	34,573	19,751	5,676	-	60,000	-	-
Other Resources	-	-	-	10	10	1,010	-99.0%
TOTAL RESOURCES	281,689	100,462	86,401	10	468,562	554,496	-15.5%
REQUIREMENTS							
Operating & Capital Expenses	174,039	100,462	86,401	-	360,902	489,503	-26.3%
Debt Service	-	107,160	-	-	107,160	48,160	122.5%
Operating Contingency	-	-	-	500	500	16,833	-97.0%
Unappr. Ending Fund Balance	-	-	-	-	-	-	-
TOTAL REQUIREMENTS	174,039	207,622	86,401	500	468,562	554,496	-15.5%
RESOURCES OVER (UNDER) REQUIREMENTS	107,650	(107,160)	-	(490)	-	-	
For Comparison:							
FY 2019-20 Adopted Budget	86,243	(80,189)	769	(6,823)	-		
<i>Increase (Decrease)</i>	<i>24.8%</i>	<i>33.6%</i>	<i>-100.0%</i>	<i>-92.8%</i>			

Form *From Cash Basis to Accrual Basis*
 LB-20 *By Organizational Unit in FY20*

RESOURCES
General Fund

La Pine Park Recreation District

	Historical Data				Resource Description	Budget for Next Year 2020-21			
	Actual		Adopted Budget This Year Year 2019-20			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-18	First Preceding Year 2018-19							
1	61,465	60,660	-	1	Available cash on hand (cash basis)				1
2	-	-	10,000	2	Fund Balance carry forward (accrual basis)	-	-	-	2
3	306	16	10	3	Interest	10	10	10	3
4				4	Allocated Resources:				4
5				5	Org Unit - Administration				5
6	247,554	260,773		6	Taxes collected in year levied				6
7			267,000	7	Taxes estimated to be received	225,116	225,116	225,116	7
8	4,387	3,032	5,000	8	Previously levied taxes estimated to be received	5,000	5,000	5,000	8
9	35,979	56,876	-	9	Donations, Fundraising & Grants	17,000	17,000	17,000	9
10	-	1,610		10	Program Fees	-	-	-	10
11				11	Debt Proceeds - Line of Credit	34,573	34,573	34,573	11
12	4,623	788	1,000	12	Other Resources	-	-	-	12
13				13	Org Unit - Parks and Facilities				13
14	18,060	19,282	22,511	14	Facility Rents	45,711	45,711	45,711	14
15	2,624	40,707	136,700	15	Donations, Fundraising & Grants	35,000	35,000	35,000	15
16				16	Debt Proceeds - Line of Credit	19,751	19,751	19,751	16
17	3,227	93,015	-	17	Other Resources	-	-	-	17
18				18	Org Unit - Programming				18
19	64,025	61,592	72,775	19	Program Fees	54,000	54,000	54,000	19
20	20,087	16,818	39,500	20	Donations, Fundraising & Grants	26,725	26,725	26,725	20
21				21	Debt Proceeds - Line of Credit	5,676	5,676	5,676	21
22	433	-	-	22	Other Resources	-	-	-	22
23	462,770	615,169	554,496	23	Total Resources	468,562	468,562	468,562	23

Form
LB-30

REQUIREMENTS SUMMARY
ALLOCATED to an Organizational Unit
General Fund

La Pine Park Recreation District

	Historical Data				REQUIREMENTS FOR: ADMINISTRATION	Budget for Next Year 2020-21			
	Actual		Adopted Budget This Year Year 2019-20			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-18	First Preceding Year 2018-19							
1				1	PERSONNEL SERVICES				1
2	76,408	140,570	81,939	2	Salaries & Wages	86,888	86,888	86,888	2
3	2,910	16,210	14,940	3	Payroll Taxes	10,281	10,281	10,281	3
4	-	-	11,500	4	Medical & Insurance Benefits	11,500	11,500	11,500	4
5	79,318	156,780	108,379	5	TOTAL PERSONNEL SERVICES	108,669	108,669	108,669	5
6	2.06	2.06	2.24	6	Total Full-Time Equivalent (FTE)	1.77	1.77	1.77	6
7				7	MATERIALS AND SERVICES				7
8	8,621	3,716	5,000	8	Administrative Services & Supplies	8,600	8,600	8,600	8
9	11,274	10,317	15,750	9	Liability Insurance	13,000	13,000	13,000	9
10	15,607	-	-	10	Operating Services & Supplies	-	-	-	10
11	19,143	76	25,713	11	Professional Services	9,000	9,000	9,000	11
12	425	398	375	12	Staff Training, Travel & Reimbursements	500	500	500	12
13	-	18,850	5,000	13	Accounting and Budgeting Service	16,000	16,000	16,000	13
14	-	811	700	14	Bank Service Fees	700	700	700	14
15	-	1,157	-	15	Election & Ballot Measures	2,500	2,500	2,500	15
16	-	2,066	-	16	Equipment Lease (moved to Debt Service)	-	-	-	16
17	-	-	20	17	Interest Expense	20	20	20	17
18	-	1,403	420	18	Merchant Service Fees	1,050	1,050	1,050	18
19	-	4,425	1,050	19	Office Supplies	-	-	-	19
20	-	1,338	800	20	Advertising	5,600	5,600	5,600	20
21	-	4,593	4,000	21	Dues & Subscriptions	4,000	4,000	4,000	21
22	-	165	400	22	Education	400	400	400	22
23	-	3,686	15,000	23	Grant Writing Services	-	-	-	23
24	-	250	150	24	License	200	200	200	24
25	-	32	700	25	Maintenance & Repair	-	-	-	25
26	-	453	500	26	Printing & Shipping	500	500	500	26
27	-	2,187	800	27	Programming	1,300	1,300	1,300	27
28	-	5	-	28	Spring Dinner		-	-	28
29	-	1,832	2,000	29	Telephones	2,000	2,000	2,000	29
30	-	140	-	30	Travel, Lodging & Meals	-	-	-	30
31	55,070	57,900	78,378	31	TOTAL MATERIALS AND SERVICES	65,370	65,370	65,370	31
32				32	CAPITAL OUTLAY				32
33	7,200	-	-	33		-	-	-	33
34	7,200	-	-	34	TOTAL CAPITAL OUTLAY	-	-	-	34
35	141,588	214,680	186,757	35	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	174,039	174,039	174,039	35

Form
LB-30

REQUIREMENTS SUMMARY
ALLOCATED to an Organizational Unit
General Fund

La Pine Park Recreation District

	Historical Data				REQUIREMENTS FOR: PARKS AND FACILITIES	Budget for Next Year 2020-21			
	Actual		Adopted Budget This Year Year 2019-20			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-18	First Preceding Year 2018-19							
1				1	PERSONNEL SERVICES				1
2	28,963	15,717	33,240	2	Salaries & Wages	15,177	15,177	15,177	2
3	2,676	1,174	5,000	3	Payroll Taxes	1,985	1,985	1,985	3
4	100	-		4	Benefits	-	-	-	4
5	31,739	16,891	38,240	5	TOTAL PERSONNEL SERVICES	17,162	17,162	17,162	5
6	1.08	1.08	0.98	6	Total Full-Time Equivalent (FTE)	0.86	0.86	0.86	6
7				7	MATERIALS AND SERVICES				7
8	3,022	249	500	8	Administrative Services & Supplies	-	-	-	8
9	-	49	-	9	Merchant Service Fees	-	-	-	9
10	25,275	-	500	10	Operating Services & Supplies	-	-	-	10
11	25	-	-	11	Rental Refunds	-	-	-	11
12	23,715	-	-	12	Utilities	-	-	-	12
13	-	28,680	27,700	13	Maintenance & Repairs (less than \$2,500)	22,100	22,100	22,100	13
14	-	593	-	14	Parks & Facilities	600	600	600	14
15	-	900	-	15	Professional Services	-	-	-	15
16	-	945	-	16	Employee Reimbursements	-	-	-	16
17	-	1,775	3,800	17	Advertising	-	-	-	17
18	-	5,040	6,000	18	Janitorial	-	-	-	18
19	-	-	1,000	19	Parks & Facilities	-	-	-	19
20	-	-	500	20	Programming	-	-	-	20
21				21	Utilities:				21
22	-	14,910	11,200	22	Electricity	8,800	8,800	8,800	22
23	-	4,977	2,000	23	Garbage Service	3,700	3,700	3,700	23
24	-	1,838	2,600	24	Natural Gas	2,000	2,000	2,000	24
25	-	-	200	25	Telephones	-	-	-	25
26	-	1,700	4,000	26	Toilet Rental	2,700	2,700	2,700	26
27	-	10,665	8,000	27	Water/Sewer Services	8,400	8,400	8,400	27
28	-	5,142	-	28	Rosland Campground Fund Balance disbursed	-	-	-	28
29	52,037	77,463	68,000	29	TOTAL MATERIALS AND SERVICES	48,300	48,300	48,300	29
30				30	CAPITAL OUTLAY				30
31	16,913	42,551	85,000	31	Parks & Facilities Improvements (> \$2,500)	35,000	35,000	35,000	31
32	16,913	42,551	85,000	32	TOTAL CAPITAL OUTLAY	35,000	35,000	35,000	32
33	100,689	136,905	191,240	33	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	100,462	100,462	100,462	33

Form
LB-30

REQUIREMENTS SUMMARY
ALLOCATED to an Organizational Unit
General Fund

La Pine Park Recreation District

	Historical Data			REQUIREMENTS FOR: PROGRAMMING		Budget for Next Year 2020-21			
	Actual		Adopted Budget This Year Year 2019-20			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-18	First Preceding Year 2018-19							
1				1	PERSONNEL SERVICES				1
2	79,546	56,431	76,940	2	Salaries & Wages	68,382	68,382	68,382	2
3	10,258	3,679	11,541	3	Payroll Taxes	8,981	8,981	8,981	3
4	89,804	60,110	88,481	4	TOTAL PERSONNEL SERVICES	77,363	77,363	77,363	4
5	2.73	2.73	3.15	5	Total Full-Time Equivalent (FTE)	2.11	2.11	2.11	5
6				6	MATERIALS AND SERVICES				6
7	5,321	366	1,525	7	Administrative Services & Supplies	-	-	-	7
8	-	40	-	8	Merchant Service Fees	-	-	-	8
9	19,343	-	1,000	9	Operating Services & Supplies	-	-	-	9
10	-	76	-	10	Office Supplies	-	-	-	10
11	453	417	500	11	Program Fee Refunds	500	500	500	11
12	-	65	-	12	Staff Training, Travel & Reimbursements	-	-	-	12
13	-	1,256	600	13	Advertising	-	-	-	13
14	-	460	-	14	Dues and Subscriptions	-	-	-	14
15	-	3,051	3,000	15	Education	-	-	-	15
16	-	14	30	16	Maintenance & Repairs	-	-	-	16
17	-	-	700	17	Professional Services	-	-	-	17
18	-	10,270	15,670	18	Programming	8,538	8,538	8,538	18
19	-	305	-	19	Utilities	-	-	-	19
20	-	1,176	-	20	Employee Reimbursements	-	-	-	20
21	25,117	17,496	23,025	21	TOTAL MATERIALS AND SERVICES	9,038	9,038	9,038	21
22	114,921	77,606	111,506	22	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	86,401	86,401	86,401	22

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
GENERAL FUND

La Pine Park Recreation District

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2020-21				
	Actual		Adopted Budget This Year Year 2019-20		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2017-18	First Preceding Year 2018-19							
1				1	DEBT SERVICE			1	
2	43,445	42,565	46,000	2	Debt Service - Event Center Remodel	45,000	45,000	45,000	2
3	2,096	2,096	2,160	3	Lawn Mower Loan	2,160	2,160	2,160	3
4	-	-	-	4	Other Debt Service	60,000	60,000	60,000	4
5	45,541	44,661	48,160	5	TOTAL DEBT SERVICE	107,160	107,160	107,160	5
6			16,833	6	OPERATING CONTINGENCY	500	500	500	6
7	45,541	44,661	64,993	7	Total Requirements NOT ALLOCATED	107,660	107,660	107,660	7
8	357,198	429,191	489,503	8	Total Requirements for ALL Org.Units/Progams within fund	360,902	360,902	360,902	8
9			-	9	Reserved for future expenditure	-	-	-	9
10	60,031	141,317		10	Ending balance - per Audited Financials (Budget Basis)				10
11			-	11	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	11
12	462,770	615,169	554,496	12	TOTAL REQUIREMENTS	468,562	468,562	468,562	12

APPENDICES

La Pine Parks & Recreation District
Full-time Equivalent (FTE) Allocations
FY 2020-21 Adopted Budget

Position	Total FTE	FTE Allocation		
		Administration	Parks & Facilities	Programming
Executive Director	1.000	1.000	-	-
Admin. Asst / Maint. Supervisor / Sports Coordinator	0.625	0.208	0.208	0.208
Adult Recreation & Education Coord. / Facilities Coord. / Admin.	0.625	0.063	0.156	0.406
Office/Event Staff	0.125	0.125	-	-
Front Desk / Assistant Coordinator	0.375	0.375	-	-
Front Desk / Assistant Coordinator	- ^	-	-	-
Maintenance Coordinator	0.500	-	0.500	-
La Pine Community School Coordinator	- ^	-	-	-
Three-Rivers Community School Manager	0.375	-	-	0.375
Three-Rivers Community School Staff	- ^	-	-	-
HUB Community Staff	0.375	-	-	0.375
HUB Community Staff	0.375	-	-	0.375
HUB Community Staff / Office Staff	0.375	-	-	0.375
Total FTE's for 2020-21 Proposed Budget	<u>4.75</u>	<u>1.77</u>	<u>0.86</u>	<u>2.11</u>
Total FTE's for 2019-20 Approved Budget	<u>6.38</u>	<u>2.00</u>	<u>1.01</u>	<u>2.74</u>

^ no position for 2020-21

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

To assessor of Deschutes County

☐ Check here if this is
an amended form.

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

The La Pine Parks & 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 29, 2020

Mailing Address of District

City

State

ZIP code

Date

Karen Miller

District 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	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
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

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*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.

RESOLUTION 2020- 01

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the La Pine Parks & Recreation District hereby adopts the budget for fiscal year 2020-21 in the total amount of \$468,562*. 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, 2020, for the following purposes:

GENERAL FUND	
Administration	\$174,039
Parks & Facilities	100,462
Programming	86,401
Not Allocated to a Program:	
Debt Service	107,160
Operating Contingency	500
Total Appropriations	\$468,562
Total Unappropriated and Reserve Amounts	-
TOTAL ADOPTED BUDGET	<u>\$468,562</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 2020-21 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 ^{29th} ~~18th~~ day of June, 2020.



Gary S. Gordon, Chairman

ATTEST:



Michelle Gaidimas, Recording Clerk