

NOTICE OF BUDGET HEARING

A public meeting of the La Pine Park & Recreation District will be held on June 2, 2026, at 6:00pm. The purpose of this meeting is to discuss the budget for the period beginning July 1, 2026 as approved by the District's Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected online at www.lapineparks.org. This budget is for an annual budget period and was prepared on a cash basis of accounting. This will be a hybrid in-person and virtual meeting and hearing hosted through Zoom. Please contact the District at 541-536-2223 or info@lapineparks.org for the virtual meeting details.

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2024-25	Adopted Budget 2025-26	Approved Budget 2026-27
Beginning Fund Balance/Net Working Capital	(27,517)	17,000	50,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	98,580	88,300	72,650
Federal, State and all Other Grants, Gifts, Allocations and Donations	36,479	185,000	483,000
Revenue from Bonds and Other Debt	70,969	30,000	150,000
All Other Resources Except Current Year Property Taxes	3,809	2,000	11,000
Current Year Property Taxes Estimated to be Received	358,245	361,000	370,000
Total Resources	540,565	683,300	1,136,650

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	146,830	83,200	140,900
Materials and Services	209,958	194,600	312,750
Capital Outlay	7,910	212,900	375,000
Debt Service	156,028	78,600	66,000
Contingencies	-	13,000	100,000
Unappropriated Ending Balance and Reserved for Future Expenditure	19,839	101,000	142,000
Total Requirements	540,565	683,300	1,136,650

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM			
Name of Organizational Unit or Program			
FTE for that unit or program			
Administration	186,576	144,920	251,250
<i>FTE</i>	<i>3.10</i>	<i>1.60</i>	<i>0.69</i>
Parks & Facilities	97,242	345,780	556,900
<i>FTE</i>	<i>1.45</i>	<i>0.80</i>	<i>1.89</i>
Programming	80,880	-	20,500
<i>FTE</i>	<i>5.71</i>	<i>0.00</i>	<i>0.24</i>
Not Allocated to Organizational Unit or Program	175,867	192,600	308,000
<i>FTE</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Total Requirements	540,565	683,300	1,136,650
Total FTE	10.26	2.40	2.83

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

The District was reorganized in Fall 2024. The reorganization included the layoff of all staff and appointment of a new Board of Directors that limited the District's operations to maintaining, operating, and improving its parks and facilities. All programs were eliminated and are expected to restart in FY 2027-28.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2024-25	Rate or Amount Imposed 2025-26	Rate or Amount Approved 2026-27
Permanent Rate Levy (rate limit \$0.3000 per \$1,000)	\$0.3000/\$1,000	\$0.3000/\$1,000	\$0.3000/\$1,000
Local Option Levy	n/a	n/a	n/a
Levy For General Obligation Bonds	n/a	n/a	n/a

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$185,000	\$0
Total	\$185,000	\$0