



*Music in the Pines*

LA PINE PARK & RECREATION DISTRICT  
PROPOSED BUDGET  
FY 2026-27



**LA PINE PARK & RECREATION DISTRICT  
FY 2026-27 PROPOSED BUDGET  
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# INTRODUCTION



## **FY 2026-2027 BUDGET MESSAGE**

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### **OVERVIEW**

La Pine Park & Recreation District (“LPRD” or the “District”) serves an 85 square mile area in Southern Deschutes County, Oregon. The District manages parks, recreation facilities, a campground, and undeveloped parcels that together support community recreation, economic vitality, and long-term quality of life. The District serves residents both inside and outside the City of La Pine, with a service population of approximately 22,000 and approximately 1,600 residents within city limits. A narrative of the District and additional demographic information can be found on pages 6-8.

The FY 2026-27 Budget represents a transitional year focused on stabilization, planning, and strategic reinvestment, consistent with the District’s 2025–2030 Vision. Following the reorganization in Fall 2024, the District has intentionally limited operations while laying the groundwork for long-term growth, expanded services, and renewed community trust.

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

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### **Fund Structure & Budget Organization**

The District continues to use a simplified, single-fund budgetary structure that supports transparency, accountability, and effective financial oversight while positioning the District for future operational expansion aligned with its long-term vision.

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## **FY 2026-27 Fund Structure**

### **GENERAL FUND**

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

The General Fund 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—such as Debt Service, Interfund Transfers, and Operating Contingency—are not allocated to specific divisions.

While programming expenditures are not included in FY 2026-27, the fund structure preserves capacity for future program restoration beginning later in the Vision period.

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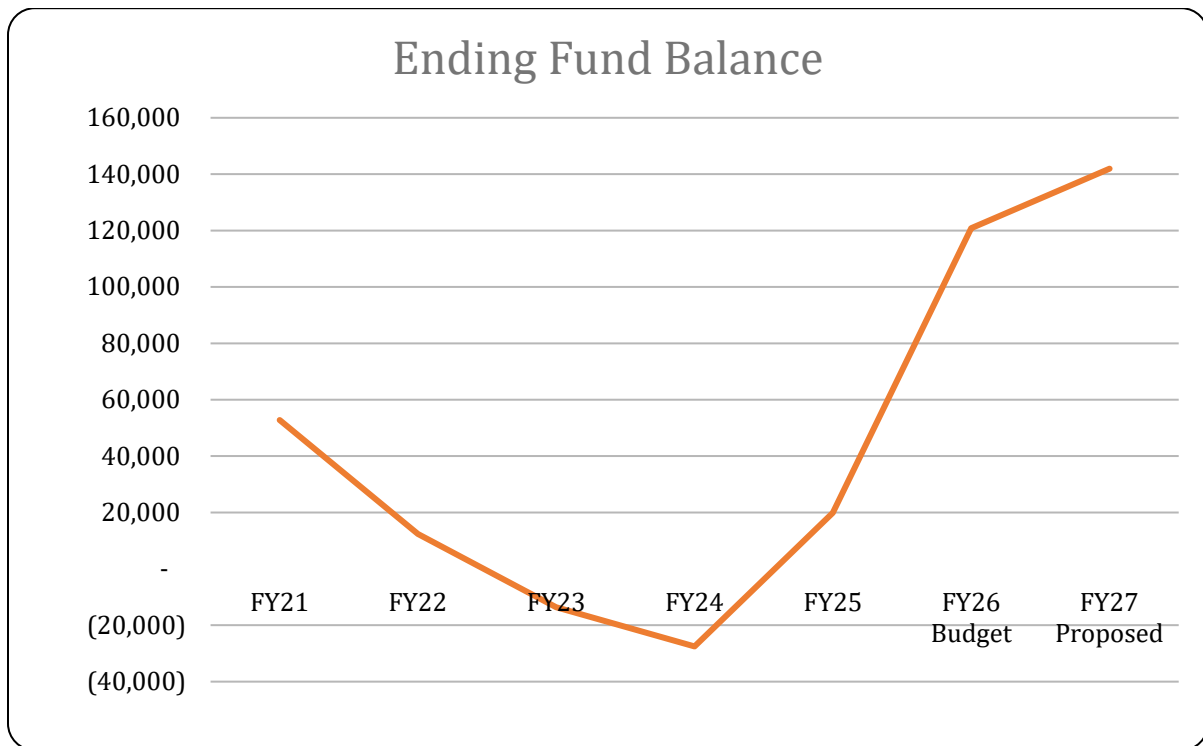
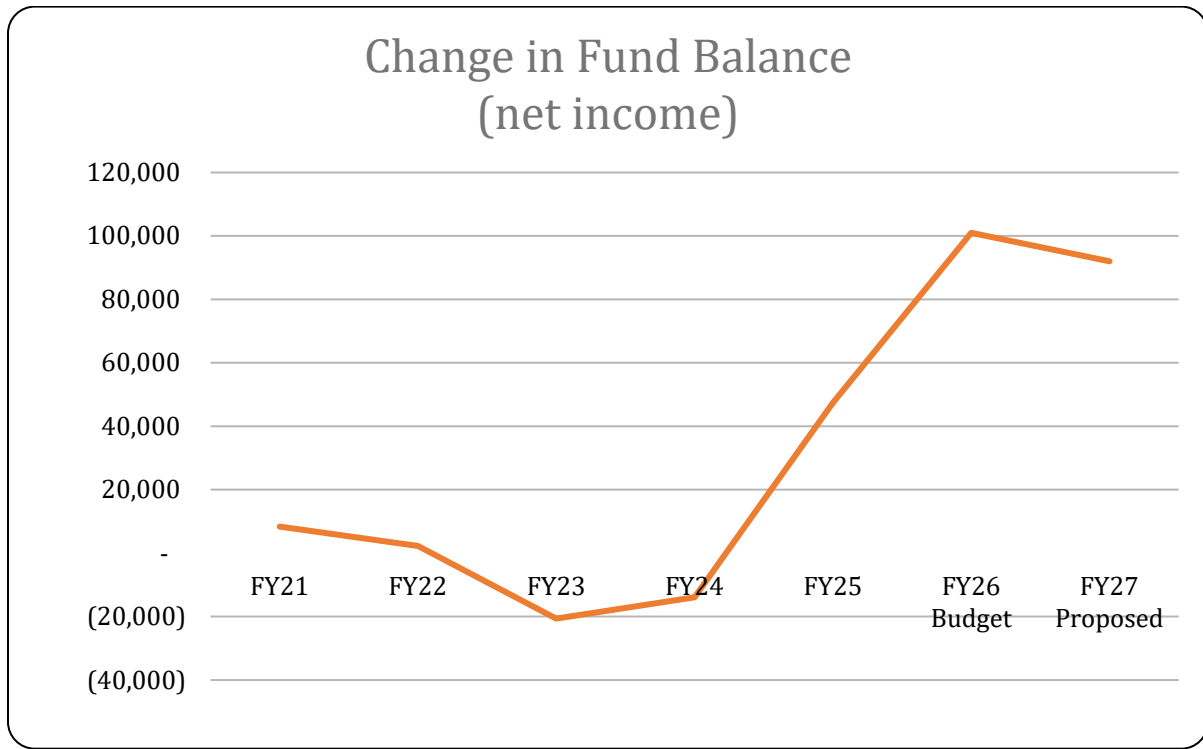
### **Budget Numbers & Summary**

Total Resources of \$1,121,650 balance with Total Requirements of \$1,121,650.

Consistent with the 2025–2030 Vision, the FY 2026-27 Budget emphasizes:

- Stabilized operations and financial controls
- Strategic capital investment in existing parks and facilities
- Grant-funded planning and infrastructure preparation
- Preservation of reserves for future development and programming

## Budget Numbers & Summary (continued)



## **Budget Numbers & Summary (continued)**

The District's permanent property tax rate remains \$0.30 per \$1,000 of assessed value. Property tax revenues of approximately \$360,000 represent about 37% of total current year resources and are projected to increase modestly over the prior fiscal year. Additional resources include facility rentals, leases, grants, and donations.

Proposed revenues and expenditures include grants of \$418,000 that, if received, will help fund the completion of the Splash Pad in July of 2026, an action plan for the development and rehabilitation of Rosland Campground, and other projects.

The District expects to finance approximately \$150,000 of the \$370,000 Splash Pad project in July 2026 with a low-interest (1.5%) loan from the City of La Pine. Repayment will be \$25,000 annually. Any unused funds will be returned to the City at the end of the project.

Parks & Facilities expenditures include costs related to operating Rosland Campground, shifting those expenditures from the La Pine Park & Recreation Foundation to the District effective December 2025.

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## **Strategic Alignment with the 2025–2030 Vision**

In Fall 2024, District operations were paused as part of a comprehensive reorganization that included staff layoffs and the appointment of a new Board of Directors. During FY 2026-27, the District employs a single Facilities Director, a part time maintenance person and has limited its operations to maintaining, operating, and improving existing parks and facilities.

This approach directly supports the District's long-term vision to:

- Develop a comprehensive master plan for all parks and facilities
- Incrementally rebuild staffing capacity
- Prepare infrastructure to support future revenue-generating facilities

Capital Outlay in the FY 2026-27 proposed budget includes improvements and planning efforts at Finley Butte Park. Splash Pad installation at Heritage Park, continued restoration efforts at Rosland Campground, and master planning for Leona and Kelly Young parks. Establishing the foundation for future beautification, accessibility improvements, and expanded recreational offerings in the La Pine community.

All District programs remain suspended during FY 2026-27, allowing the District to focus on infrastructure readiness, grant development, and financial sustainability in advance of future program restoration.

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## **Reserves and Contingencies**

Budgeted requirements include:

Operating contingency for spending on operational expenditures that cannot be specified during preparation of the budget.

Reserve for future capital projects identified in the District's long-term vision. These reserves are essential to supporting the phased implementation of the 2025–2030 Vision while maintaining fiscal stability.

Stabilization Reserve (Rainy Day Fund) for smaller unexpected, non-recurring expenses.

Unappropriated Ending Fund Balance is the amount the District will set aside to support cash flow prior to receipt of property tax revenues in the subsequent fiscal year.

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## **Challenges Looking Forward**

As the District continues its recovery and rebuilding process, key challenges include restoring public confidence, securing grant and partnership funding, and implementing the master planning efforts envisioned for the coming decade.

The Board of Directors remains committed to aligning annual budgets with the District's long-term goals, ensuring that future investments in facilities, programming, and community events are sustainable, equitable, and responsive to community needs.

The District is considering the idea of a tax levy in November 2027 to support District administration and programming.

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## **Respectfully submitted by:**

### **Summer Sears**

Summer Sears CPA, LLC  
Contracted Budget Officer

### **Wynn Malikowski**

Facilities Coordinator

## 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 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 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 snowstorm 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 was creating programs and activities financed by grants and donations.

In Fall 2024, operations were paused as the District reorganized. The reorganization included the board resigning and layoff of all staff. The Deschutes County Commissioners oversaw the appointing of a new 5-person board of directors and held a public meeting where 16 candidates were interviewed before they voted in the new Board of Directors. The new board hired a Facilities Coordinator position and Maintenance position. The District has limited its operations to maintaining, operating, and improving its parks and facilities to stay in budget with the property tax funds that are received in November. District programs have been eliminated for now while the Facility Coordinator and Board of Directors work to fundraise and apply for grants to bring back programming.

The LPRD has a wonderful partnership with La Pine Partners of Park & Rec. (LPPPR), the fundraising arm of the District focused on raising monies and writing grants for its programs, park projects, and other special needs.

Website: [www.lapineparks.org](http://www.lapineparks.org)

## DISTRICT DEMOGRAPHICS AND OTHER DATA

La Pine Park & 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 undeveloped 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 for property tax assessment for 2024-25 was \$1.2B. Real Market Value is \$3.6B. The District’s property tax rate is \$0.30/\$1,000 with a total of 7,500 tax accounts within the District.

### 3. Locations/Properties:

La Pine Community Center/Admin Offices 16401-16405 1 <sup>st</sup> Street La Pine, OR	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 51565-51575 Riverland Ave. La Pine, OR	2.57 acres
Rosland Campground and River Trail Park 16525 Burgess Road La Pine, OR	40.33 acres
La Pine Events Grounds 6th Street La Pine, OR	141.76 acres
Audia Park 6th Street and Elk Avenue La Pine, OR	35.11 acres
Kelly Young Memorial Park Memorial Lane La Pine, OR	4.9 acres

# BUDGET

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

	FY 2026-27 ADOPTED BUDGET					PRIOR	Increase (Decrease)
	ADMIN.	PARKS & FACILITIES	PROGRAMS	NON-DEPT.	TOTAL	FY 2025-26 Adopted Budget	
<b>RESOURCES</b>							
Beginning Fund Balance	-	-	-	50,000	50,000	17,000	n.m.
Property Taxes	370,000	-	-	-	370,000	361,000	2.5%
Facility Rents & Leases	-	72,650	-	-	72,650	88,300	-17.7%
Program Fees	-	-	-	-	-	-	n.m.
Donations, Fundraising & Grants	-	468,000	-	-	468,000	185,000	153.0%
Debt Proceeds - Line of Credit	-	-	-	-	-	30,000	-100.0%
Debt Proceeds - Other	-	150,000	-	-	150,000	-	n.m.
Other Resources	11,000	-	-	-	11,000	2,000	450.0%
<b>TOTAL RESOURCES</b>	<b>381,000</b>	<b>690,650</b>	<b>-</b>	<b>50,000</b>	<b>1,121,650</b>	<b>683,300</b>	<b>64.2%</b>
<b>REQUIREMENTS</b>							
Operating & Capital Expenses	236,250	556,900	20,500	-	813,650	490,700	65.8%
Debt Service	-	66,000	-	-	66,000	78,600	-16.0%
Operating Contingency	-	-	-	100,000	100,000	13,000	n.m.
Reserves	-	-	-	102,000	102,000	101,000	n.m.
Unappr. Ending Fund Balance	-	-	-	40,000	40,000	-	n.m.
<b>TOTAL REQUIREMENTS</b>	<b>236,250</b>	<b>622,900</b>	<b>20,500</b>	<b>242,000</b>	<b>1,121,650</b>	<b>683,300</b>	<b>64.2%</b>
<b>RESOURCES OVER (UNDER)</b>	<b>144,750</b>	<b>67,750</b>	<b>(20,500)</b>	<b>(192,000)</b>	<b>-</b>	<b>-</b>	
For Comparison:						n.m. = not meaningful	
<b>FY 2025-26 Adopted Budget</b>	<b>216,780</b>	<b>(119,780)</b>	<b>-</b>	<b>(97,000)</b>	<b>-</b>		
<i>Increase (Decrease)</i>	-33.2%	-156.6%	#DIV/0!	n.m.			

## RESOURCES

### General Fund

	Historical Data			Resource Description	Annual Budget for FY2026-27 (Cash Basis)		
	Actual (Accrual Basis)		Adjusted Budget Year 2025-26		Proposed By Budget Officer		
	Second Preceding Year 2023-24	First Preceding Year 2024-25					
1				1		1	
2	(13,601)	(27,517)	17,000	2	Fund Balance carry forward (cash basis)	50,000	2
3	-	-	-	3	Interest	-	3
4				4	<b>Allocated Resources:</b>		4
5				5	Org Unit - Administration		5
6	340,546	358,245	361,000	6	Property Taxes	370,000	6
7	50,867	23,363	-	7	Donations, Fundraising & Grants	-	7
8	15,504	4,991	-	8	Program Fees	-	8
9	91,200	70,969	30,000	9	Debt Proceeds - Line of Credit	-	9
10	317	2,519	2,000	10	Other Resources	11,000	10
11				11	Org Unit - Parks and Facilities		11
12	29,788	46,952	21,400	12	Facility Rental	21,200	12
13	-	-	66,900	13	Facility Leases	51,450	13
14	38,817	11,271	185,000	14	Donations, Fundraising & Grants (do not use)	-	14
15	-	-	-	15	Fundraising	50,000	15
16	-	-	-	16	Grants	418,000	16
17	-	-	-	17	Donations - Other	-	17
18	-	-	-	18	Debt Proceeds - Splash Pad	150,000	18
19	47,178	430	-	19	Other Resources	-	19
20				20	Org Unit - Programming		20
21	210,955	46,637	-	21	Program Fees	-	21
22	58,178	1,845	-	22	Donations, Fundraising & Grants	-	22
23	9,206	860	-	23	Other Resources	-	23
<b>24</b>	<b>878,955</b>	<b>540,565</b>	<b>683,300</b>	<b>24</b>	<b>Total Resources</b>	<b>1,121,650</b>	<b>24</b>

**REQUIREMENTS SUMMARY**  
**ALLOCATED to an Organizational Unit**  
**General Fund**

	Historical Data (Accrual Basis)				<b>REQUIREMENTS FOR: ADMINISTRATION</b>	Annual Budget for FY2026-27 (Cash Basis)	
	Actual (Accrual Basis)		Adjusted Budget Year 2025-26			Proposed By Budget Officer	
	Second Preceding Year 2023-24	First Preceding Year 2024-25					
1				1	PERSONNEL SERVICES		1
2	109,967	67,237	32,240	2	Salaries & Wages	46,100	2
3	7,772	13,259	10,080	3	Payroll Taxes	6,100	3
4	11,021	4,250	-	4	Medical & Insurance Benefits	-	4
5	<b>128,760</b>	<b>84,746</b>	<b>42,320</b>	5	<b>TOTAL PERSONNEL SERVICES</b>	<b>52,200</b>	5
6	<b>3.100</b>	<b>3.100</b>	<b>1.600</b>	6	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.692</b>	6
7				7	MATERIALS AND SERVICES		7
8	5,124	3,378	1,000	8	Administrative Services & Supplies	800	8
9	2,133	3,486	-	9	Advertising & Marketing	2,500	9
10	1,796	1,997	500	10	Bank Service Fees	2,000	10
11	-	-	-	11	Donations/Grants Given	9,000	11
12	3,477	776	-	12	Dues & Subscriptions	800	12
13	-	-	-	13	Election & Ballot Measures	31,000	13
14	1,229	552	-	14	Equipment Lease	1,500	14
15	-	-	-	15	Fuel	200	15
16	22,274	21,962	22,500	16	Liability Insurance	22,000	16
17	3,091	13,525	-	17	Maintenance & Repair (less than \$5,000)	-	17
18	1,394	1,246	-	18	Merchant Service Fees	500	18
19	-	-	-	19	Office Supplies	1,200	19
20	10,275	20,419	35,000	20	Professional Services		20
21	-	-	-	21	Grant-writing Service	60,000	21
22	41,997	22,802	27,000	22	Accounting and Budgeting Service	18,000	22
23	-	-	-	23	Bookkeeping	9,600	23
24	-	-	-	24	Audit/AUP Services	8,000	24
25	28,240	1,941	-	25	Programming	-	25

	Historical Data (Accrual Basis)			<b>REQUIREMENTS FOR: ADMINISTRATION</b>			Annual Budget for FY2026-27 <b>(Cash Basis)</b>	
	Actual (Accrual Basis)		Adjusted Budget Year 2025-26				Proposed By Budget Officer	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
26	3,180	1,020	7,000	26	Training, Travel & Reimb - Staff	2,500	26	
27	-	-	-	27	Training, Travel & Reimb - Board	1,250	27	
28				28	Utilities		28	
29	3,203	2,377	3,000	29	Internet	3,000	29	
30	1,805	1,999	-	30	Natural Gas	-	30	
31	1,029	2,017	1,600	31	Telephones	1,500	31	
32	7,748	2,333	5,000	32	Other Expenses	8,700	32	
<b>33</b>	<b>137,995</b>	<b>101,830</b>	<b>102,600</b>	<b>33</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>184,050</b>	<b>33</b>	
<b>37</b>	<b>266,755</b>	<b>186,576</b>	<b>144,920</b>	<b>37</b>	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>236,250</b>	<b>37</b>	

**REQUIREMENTS SUMMARY**  
**ALLOCATED to an Organizational Unit**  
**General Fund**

	Historical Data (Accrual Basis)				<b>REQUIREMENTS FOR: PARKS AND FACILITIES</b>	Annual Budget for FY2026-27 (Cash Basis)	
	Actual (Accrual Basis)		Adjusted Budget Year 2025-26			Proposed By Budget Officer	
	Second Preceding Year 2023-24	First Preceding Year 2024-25					
1				1	PERSONNEL SERVICES		1
2	57,227	18,374	36,460	2	Salaries & Wages	60,300	2
3	4,951	1,647	4,420	3	Payroll Taxes	7,900	3
4	<b>62,178</b>	<b>20,021</b>	<b>40,880</b>	4	<b>TOTAL PERSONNEL SERVICES</b>	<b>68,200</b>	<b>4</b>
5	<b>1.45</b>	<b>1.45</b>	<b>0.80</b>	5	<b>Total Full-Time Equivalent (FTE)</b>	<b>1.89</b>	<b>5</b>
6				6	MATERIALS AND SERVICES		6
7	6	-	4,000	7	Administrative Services & Supplies	-	7
8	150	420	-	8	Advertising & Marketing	-	8
9	-	-	-	9	Capital Campaign	2,500	9
10				10	Contract Services		10
11	-	-	-	11	Janitorial Services	3,500	11
12	-	-	3,000	12	Contract Staffing	3,000	12
13	894	1,522	2,000	13	Dues & Subscriptions	-	13
14	505	1,317	2,400	14	Equipment Lease	-	14
15	-	-	-	15	Landscaping	9,000	15
16	57,401	47,584	30,000	16	Maintenance & Repairs (less than \$5,000)	23,000	16
17	-	-	-	17	Parks & Facilities Supplies	1,500	17
18	-	-	-	18	Rosland Campground Maintenance	10,000	18
19				19	Utilities		19
20	13,178	1,924	25,900	20	Electricity	28,800	20
21	9,839	2,529	5,300	21	Garbage Service	6,200	21
22	460	1,250	-	22	Internet	1,200	22
23	1,169	906	2,500	23	Natural Gas	3,000	23
24	1,772	1,219	-	24	Telephones	-	24
25	5,010	730	1,500	25	Toilet Rental	1,500	25
26	10,223	9,307	13,400	26	Water/Sewer Services	13,500	26
27	1,635	603	2,000	27	Other Expenses	7,000	27
28	<b>103,203</b>	<b>69,311</b>	<b>92,000</b>	28	<b>TOTAL MATERIALS AND SERVICES</b>	<b>113,700</b>	<b>28</b>

	Historical Data (Accrual Basis)			REQUIREMENTS FOR: PARKS AND FACILITIES	Annual Budget for FY2026-27 (Cash Basis)	Proposed By Budget Officer
	Actual (Accrual Basis)		Adjusted Budget Year 2025-26			
	Second Preceding Year 2023-24	First Preceding Year 2024-25				
29				29	CAPITAL OUTLAY (> \$5,000)	29
30	55,803	7,910	212,900	30	Parks & Facilities Improvements	-
31	-	-	-	31	Splash Pad Project	340,000
32	-	-	-	32	Security Projects	30,000
33	-	-	-	33	Stage Improvement	5,000
<b>34</b>	<b>55,803</b>	<b>7,910</b>	<b>212,900</b>	<b>34</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>375,000</b>
<b>35</b>	<b>221,184</b>	<b>97,242</b>	<b>345,780</b>	<b>35</b>	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>556,900</b>

**REQUIREMENTS SUMMARY**  
**ALLOCATED to an Organizational Unit**  
**General Fund**

	Historical Data (Accrual Basis)			REQUIREMENTS FOR: PROGRAMMING	Annual Budget for FY2026-27 (Cash Basis)	
	Actual (Accrual Basis)		Adjusted Budget Year 2025-26		Proposed By Budget Officer	
	Second Preceding Year 2023-24	First Preceding Year 2024-25				
1				1	PERSONNEL SERVICES	1
2	176,219	38,587	-	2	Salaries & Wages	18,100
3	15,363	3,476	-	3	Payroll Taxes	2,400
4	<b>191,582</b>	<b>42,063</b>	-	4	<b>TOTAL PERSONNEL SERVICES</b>	<b>20,500</b>
5	<b>5.71</b>	<b>5.71</b>	-	5	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.24</b>
6				6	MATERIALS AND SERVICES	6
7	10	-	-	7	Administrative Services & Supplies	-
8	10,110	-	-	8	Liability Insurance	-
9	2,407	7,817	-	9	Program Fee Refunds	-
10	3,032	1,083	-	10	Merchant Service Fees	-
11	1,061	76	-	11	Staff Training, Travel & Reimbursements	-
12	773	-	-	12	Advertising	-
13	83	78	-	13	Dues and Subscriptions	-
14	1,100	-	-	14	Accounting and Budgeting Service	-
15	72,745	27,724	-	15	Programming	-
16	3,134	626	-	16	Maintenance and Repairs	-
17	1,362	-	-	17	Telephones	-
18	9,023	1,413	-	18	Other Expenses	-
19	<b>104,840</b>	<b>38,817</b>	-	19	<b>TOTAL MATERIALS AND SERVICES</b>	<b>-</b>
23	<b>296,422</b>	<b>80,880</b>	-	23	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>20,500</b>

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED to an Organizational Unit**  
**General Fund**

	Historical Data (Accrual Basis)				Annual Budget for FY2026-27 (Cash Basis)	Proposed By Budget Officer
	Actual (Accrual Basis)		Adjusted Budget Year 2025-26			
	Second Preceding Year 2023-24	First Preceding Year 2024-25				
1				1	DEBT SERVICE	
2	38,759	15,825	47,300	2	Debt Service - Event Center Remodel	41,000
3	-	-	-	3	Debt Service - Splash Pad Project	25,000
4	83,352	140,203	31,300	4	Other Debt Service - Line of Credit	-
5	<b>122,111</b>	<b>156,028</b>	<b>78,600</b>	5	<b>TOTAL DEBT SERVICE</b>	<b>66,000</b>
6	-	-	13,000	6	<b>OPERATING CONTINGENCY</b>	100,000
7	122,111	156,028	91,600	7	<b>Total Requirements NOT ALLOCATED</b>	166,000
8	784,361	364,698	490,700	8	<b>Total Requirements for ALL Org.Units/Progams within fund</b>	813,650
9	-	-	40,000	9	Reserve - Property Tax Gap July-Oct of Subsequent Year	-
10	-	-	25,000	10	Reserve - Capital Projects	30,000
11	-	-	36,000	11	Reserve - District Stabilization Fund	72,000
12	(27,517)	19,839	-	12	Ending balance - per Audited Financials (Budget Basis)	
13	-	-	-	13	UNAPPROPRIATED ENDING FUND BALANCE	40,000
14	<b>878,955</b>	<b>540,565</b>	<b>683,300</b>	14	<b>TOTAL REQUIREMENTS</b>	<b>1,121,650</b>

# APPENDICES

La Pine Park & Recreation District  
 Full-time Equivalent (FTE) Allocations  
 FY 2026-27 Proposed Budget

	Salary	Taxes	Total	FTE Allocation %			FTE Allocation		
				Admin	Parks & Facilities	Programs	Admin	Parks & Facilities	Programs
Facilities Director	\$ 46,800	\$ 6,100	\$ 52,900	70%	20%	10%	0.53	0.15	0.08
Programming Director - Jan 2027	40,000	5,200	45,200	33%	33%	33%	0.17	0.17	0.17
Maintenance	25,000	3,300	28,300	0%	100%	0%	0.00	0.50	0.00
Janitorial	4,800	600	5,400	0%	100%	0%	0.00	0.08	0.00
Rosland Host	7,800	1,000	8,800	0%	100%	0%	0.00	1.00	0.00
	<b>\$ 124,400</b>	<b>\$ 16,200</b>	<b>\$ 140,600</b>				<b>0.692</b>	<b>1.892</b>	<b>0.242</b>
									2.825

	Allocated Salary			Allocated Taxes		
	Admin	Parks & Facilities	Programs	Admin	Parks & Facilities	Programs
Facilities Director	\$ 32,760	\$ 9,360	\$ 4,680	\$ 4,270	\$ 1,220	\$ 610
Programming Director - Jan 2027	13,320	13,320	13,360	1,732	1,732	1,737
Maintenance	-	25,000	-	-	3,300	-
Janitorial	-	4,800	-	-	600	-
Rosland Host	-	7,800	-	-	1,000	-
	<b>\$ 46,100</b>	<b>\$ 60,300</b>	<b>\$ 18,100</b>	<b>\$ 6,100</b>	<b>\$ 7,900</b>	<b>\$ 2,400</b>

# **LPRD's Vision 2025-2030**

New 501C3 Board,

I am writing this to be presented to the New 501C3 Board in efforts to move this district forward. Hopefully this statement and outlook of where we the District is going in the future can shed some light for the new. The district needs commitment in these areas. With that said, here is the outlook from the board and myself.

## **2025-2035**

Develop a master plan through our grant writer and her team's efforts for all of our parks and facilities.

Slowly develop a small staff.

Get back into programming with the youth in 2028.

## **Audia**

TBD

## **Rosland Campground**

Get infrastructure in place to make Rosland a stand alone, completely functional, full hookup RV and camping site. 30/50 amp service with all amenities (water/sewer) for big and small RV's. This will become a revenue stream for the district for life.

## **80 Acres off 6th Street**

TBD

## **60 Acres off 6th Street**

ODF&W Sportsman Park. A 30 year lease with 10 year options is in place. This will be completely paid for by ODF&W and include the following. Clay Target Range, Archery Range, Grassy Areas, Structure that will have classrooms, offices and a gym for multipurpose use. 3D archery Range and Fishing Pond for the community. Estimated 750K to put into the project the first year. They feel it will be completed in less than 3-4 years and will become another revenue stream for the Community and LPRD.

## **Finley Butte**

Grant writing brought in 100K this December and more to come as we are looking at a complete beautification of this park. It will include the following. Fencing the entire park with Wifi controlled gates for opening and closing. Wifi door locks on the bathrooms as well. ADA sidewalks to the bathrooms, Playground Improvements, New Grandstands for field one, Scoreboards, Dugout Improvements, Field Improvements Irrigation Improvements and Electrical upgrades for future items if needed like lighting the park.

## **Kelly Young/ Leona**

Received a 50K grant and currently Monique and I are working with the U of O Master Program. They will help produce a master plan for these two parks as Kelly Young will eventually be opening up. We are going to have plenty of community engagement to get all the necessary feedback to implement what the community desires most in these parks. We envision making Kelly Young a POP Up Park within the city limits which will take some pressure off Heritage. Basketball Court. Sand Volleyball Court, Bicycle Pump Track, Playground along with Bathrooms and Picnic areas as well are a few ideas.

### **Heritage Park**

New Splash Pad which will be funded by grants, community and a Capital Campaign to raise the funds in 2026. Wifi door locks on the Bathrooms as well

New Skate Park which will be funded by grants, community labor and a Capital Campaign to raise the funds in 2027.

### **Programming**

We would like the New 5013 to raise a minimum of **5k** for each (20K Total) for the following sports programs which we are looking to implement in 2028. Bitty Ball Basketball, Tee Ball Baseball, Littles Soccer and Flag Football.

### **Music In the Pines**

Help in all aspects of running MIP. Group effort with Vendors, Beer Sales, Kid Zone, Signing Bands, Sponsorships, Logistics, ect...

### **Car Show**

Help in all aspects of running the event. Group effort with Vendors, Beer Sales, Sign ups Logistics, Sponsorships, ect...

### **New Years Eve Gala**

We hope to implement a plan to make this our annual fundraiser which I am hoping to bring in 20-30K a year. This event will consist of the following. This will be a 21 year and older event. Date night out for the La Pine Community without having to travel to Bend. Each ticket sold will encompass a fabulous catered dinner with Tri Tip and Chicken, mashed potatoes and gravy, spinach salad with dressing, homemade mac and cheese, dinner rolls and dessert from 6:30 to 8:30 that evening. Then the DJ and Emcee will take over with Dancing, Casino Night, and Photo Booth till 11pm. Full Bar for purchase will also be available for those that are interested with non alcoholic options as well. Raffle tickets can be bought for the 10-15k in prizes that we will be giving away and will also be won at the gaming tables. You can put your raffle tickets in any item you choose and after the conclusion of the drawings we will put on the party favors and ring in the new year with a balloon drop.

### **Commitment needed from the New 501C3 to make all this happen here are some other items needed.**

Must allow the District's grant writer to write grants and give full access through the New 501C3 to raise other funds. No other Grant writers will be needed.

Use of the New 501C3 EIN# for tax write offs for donations or in kind items.

Use of Raffle License

Use of Monte Carlo License

OLCC permit for events

Zeffy Platform for online Ticket Sales

**Together we can accomplish great things for the District and La Pine Community! Thank you for being a part of our family!!**

Facilities Director

Wynn Malikowski