



L A P I N E

O R E G O N

Urban Renewal Agency

Proposed Budget

Fiscal Year 2024-25

Annual Budget for the La Pine Urban Renewal Agency (URA)

Fiscal Year

July 1, 2024 – June 30, 2025



Budget Committee
Urban Renewal Agency Board
Vicki Russell, URA Board Chair
Ann Gawith, URA Board Vice-Chair
Courtney Iggnazitto, Council Member
Andrea Hine, URA Board Member
Scott Asla, URA Board Member
Vacant
Vacant

City Management Staff
Geoff Wullschlager – Agency President
Ashley Ivans – Finance Director, Budget Officer
Brent Bybee – Principal Planner
Kelly West – Public Works Director

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CITY OF LA PINE

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La Pine Urban Renewal Agency Budget Message Fiscal Year 2024-25

April 29, 2024

Members of the La Pine Urban Renewal Agency Budget Committee

As the Budget Officer for the La Pine Urban Renewal Agency I am pleased to provide you with the proposed Fiscal Year (FY) 2024-25 Budget. This budget is provided as required under Chapter 294 of the Oregon Revised Statutes.

This year's budget is similar to last year's with only one notable difference. I have projected tax revenues at a little less than a 3% increase based on last year's tax assessment. This information was projected by using the Deschutes County Assessment report provided by Scott Langton annually.

In the Materials and Services and Capital Outlay allocation categories you will see that the budgeted amounts remain the same. This year staff budgeted .55 FTE (Full Time Equivalent) employees to the Urban Renewal Agency. This includes a portion of time from the City Manager, Finance Director, City Planners and City Recorder. In years past the Urban Renewal Agency has not contributed to the pay for employees as it built reserves (reflected in the Agency's Beginning Fund Balance). However, as staff continue to spend more time working for the Agency staff felt it appropriate to budget payroll into it. Aside from this, the budget remains consistent throughout, with the exception of higher reserves for saving.

Overall, the financial health of the Agency is good. I am pleased to see that the Agency has had the foresight to place funds in reserve and unappropriated ending fund balance to prepare for the future of its operation and success.

Sincerely,

Ashley Ivans
Assistant City Manager / Finance Director

The Budget Process

The Budget Process

The budget process is governed by the Urban Renewal Plan, Urban Renewal Bylaws, and State of Oregon Budget Laws. The initial tasks such as filling vacancies on the Budget Committee and setting the date for the first Budget Committee Meeting begins early in the calendar year. The majority of the budget creation process takes place from February through June of each year.

The Executive Director and other staff work together to allocate spending parameters and estimate revenue from January through April to help develop a proposed budget. The Proposed Budget is then submitted to the Budget Committee which consists of the Urban Renewal Agency and, if available, an equal number of citizen members.

Notice of the Budget Committee public hearings, which are held in May, are published in the Bulletin newspaper preceding the meeting as well as on the City's website. At the Budget Committee Meeting, the Budget Officer presents the budget and budget message. The budget message explains the proposed budget and any significant changes in the Agency's financial position. The public is given a chance to comment or give testimony at this meeting. For more information about public involvement, see "Citizen Involvement Opportunities" section below.

When the Budget Committee is satisfied with the budget, including any changes, additions to or deletions from the proposed budget, it approves the budget for submission to the Urban Renewal Agency for adoption.

After the Budget Committee approves the proposed budget, the Budget Officer publishes a financial summary and notice of budget hearing in the local newspaper. The hearing is held during a regular Urban Renewal Agency meeting in June. The purpose of the public hearing is to receive budget related testimony from citizens and provide an opportunity for citizens to discuss the approved budget prior to adoption.

The Board has the authority to make some changes to the approved budget. The changes can be initiated by receiving new information and/or consideration of the public testimony. The changes allowed include adjusting resources, reducing or eliminating expenditures and/or increasing expenditures on a limited basis. Increases of expenditures of the amounts approved by the budget committee are limited to not exceed more than \$10,000 or 10 percent—whichever is greater. Expenditure increases above those limits require a republishing of the budget and an additional hearing. The Urban Renewal Agency then votes on a resolution, which formally adopts the budget and makes appropriations not later than June 30.



After the budget document is finalized, it is submitted to the County Clerk, distributed to all members of the budget committee, the Board and City staff. The document is posted on the City's website www.lapineoregon.gov.

Citizen Involvement Opportunities

All meetings of the Budget Committee and the Urban Renewal Agency are open to the public. Citizens are encouraged to provide comment during any of these meetings during the Public Comment period of the agenda. Citizens may also testify before the Urban Renewal Agency during the public hearing on the approved budget for adoption. The proposed budget document will be available for public review at City Hall and on the City's website for a reasonable amount of time prior to the first Budget Committee Meeting.

Copies of the entire document, or portions thereof, may be requested through the normal process of requesting public records.

Public Comment or testimony may be provided by:

1. Submitting a written statement by mail, e-mail or at a meeting or public hearing; or
2. Speaking to the Committee at their meetings during the public comment opportunities.

Changes after Adoption

Once the governing body has enacted the resolutions to adopt the budget, expenditures may not be made for any purpose in an amount greater than the amount appropriated, excepted as allowed by Oregon Revised Statute (ORS) (mainly 294.338, 463, 471, 473, and 478). Most changes require formal action in the form of a resolution or a supplemental budget. In some instances, a public hearing is required. The ORS sections mentioned above provide direction on which formal action is needed depending on the specific situation giving rise to the needed budget change; however, generally speaking, a supplemental budget is needed to create a new appropriation or a new fund transfer where a category of expense does not already exist in the adopted budget. Most other situations can be handled by resolution.



Budget Detail Sheet

LA PINE URBAN RENEWAL AGENCY
BUDGET WORKSHEET
FY 2024-25

GENERAL FUND									
		FY 2021-22	FY 2022-23	FY 2023-24			FY 2024-25		
		ACTUALS	ACTUALS	BUDGET	YTD March	Projection	PROPOSED	APPROVED	ADOPTED
80-301-100	BEGINNING FUND BALANCE	433,149	575,749	521,266	546,118	546,118	815,421		
80-310-110	PROPERTY TAXES	148,900	198,544	205,243	302,821	305,000	312,000		
80-310-810	INTEREST INCOME	1,009	7,819	4,500	10,152	15,228	5,000		
80-480-100	TRANSFER IN - GENERAL FUND								
TOTAL FUND RESOURCES		583,058	782,112	731,009	859,091	866,346	1,132,421	-	-
PERSONNEL SERVICES									
10-510-1100	REGULAR PAYROLL						76,467		
10-510-1150	OVERTIME WAGES						7,700		
10-510-1420	SOCIAL SECURITY/MEDICARE						5,220		
10-510-1440	STATE UNEMPLOYMENT						2,047		
10-510-1460	WORKERS COMP ASSESSMENT						60		
10-510-1800	HEALTH INSURANCE						11,800		
10-510-1900	RETIREMENT BENEFITS						4,094		
TOTAL PERSONNEL SERVICES		-	-	-	-	-	107,388	-	-
MATERIALS & SERVICES									
80-520-2050	ACCOUNTING / AUDIT	20	245	7,500	8,925	8,925	10,000		
80-520-2080	ADVERTISING EXPENSE		3,082	1,500	597	1,500	1,500		
80-520-2250	CONTRACTED SERVICES	7,289	11,000	15,000	380	5,000	15,000		
80-520-2520	IT - SOFTWARE AND SUPPORT								
80-520-2600	LEGAL FEES			10,000	94	5,000	10,000		
80-520-2750	OFFICE SUPPLIES			1,000					
80-520-2880	STOREFRONT IMPROVEMENT PROGRAM			50,000	20,000	30,000	50,000		
80-520-2990	MISCELLANEOUS EXPENSE		44	7,500	75	500	7,500		
TOTAL MATERIALS & SERVICES		7,309	14,371	92,500	30,071	50,925	94,000	-	-
CAPTIAL OUTLAY									
80-550-2000	CAPITAL PROJECTS		221,623.00	250,000	-	-	250,000		
TOTAL CAPITAL OUTLAY		-	221,623.00	250,000	-	-	250,000	-	-
INTERFUND TRANSFERS - OUT									
TBD	TRANSFERS OUT - GENERAL FUND								
TOTAL INTERFUND TRANSFERS - OUT		-	-	-	-	-	-	-	-
CONTINGENCY									
80-910-1000	CONTINGENCY						200,000		
TOTAL CONTINGENCY		-	-	-	-	-	200,000	-	-
RESERVE FOR FUTURE EXPENDITURES									
TBD	RESERVE - FUTURE CAPITAL			175,000			225,000		
TOTAL RESERVE FOR FUTURE EXPEND.		-	-	175,000	-	-	225,000	-	-
UNAPPR. ENDING FUND BALANCE									
80-990-1000	UNAPPR. ENDING FUND BALANCE			213,509			256,033		
TOTAL UNAPPR. ENDING FUND BALANCE		-	-	213,509	-	-	256,033	-	-
TOTAL FUND REQUIREMENTS		7,309	235,994	731,009	30,071	50,925	1,132,421	-	-
NET RESOURCES OVER REQUIREMENTS		575,749	546,118	-	829,020	815,421	-	-	-