

City of Lafayette
Recommended Budget
Fiscal Year
2023-2024



City of Lafayette

Fiscal Year 2023-2024

Recommended Budget

Budget Committee

Council Members

Hilary Malcomson, Mayor

Kayla Paulsen, President

Joseph Carswell

Jim Drebin

Lee Gilgan

Jo Johnson

Michael Shaw

Citizen Members

Jeffery Olson, Chair

Shirley Burkett

Marilyn DuVall

Leah Harper

Sheila Neuman

Doreen VanTyne

City Staff

Branden Dross, City Administrator

Kevin Perkins, Assistant City Administrator

Jamie Rhodes, City Clerk

City of Lafayette

Fiscal Year 2023-24 Recommended Budget

Table of Contents

| | |
|---|----|
| 1. Vision Statement | 3 |
| 2. Budget Message | 4 |
| 3. Organizational Chart..... | 5 |
| 4. Revenue & Expenditure Summary..... | 6 |
| 5. Debt Summary | 7 |
| 6. Staffing Distribution by Fund | 8 |
| 7. Salaries Summary, June 30, 2023..... | 9 |
| 8. Accounting Policies, Changes, and Transfers..... | 10 |
| 9. Cost Factors, Grants, and Utility Rates | 11 |
| 10. Capital Improvement Program, Summary..... | 12 |
| 11. American Rescue Plan Projects | 13 |
| 12. Capital and Reserve Funds..... | 14 |
| 13. Other Budget Program Notes | 15 |
| 14. Budgetary Guide & Summary | 16 |
| 15. Glossary | 20 |
| 16. LB Budget Forms | 23 |



Vision Statement

“The City of Lafayette is committed to planning for the future to achieve the goals and desires set forth by the residents. We honor Lafayette’s history and strive to work together with residents and businesses to shape our future by fostering community participation. We recognize our responsibility to continually improve our quality of life through open and responsive government.”

Adopted by the Lafayette City Council on March 24, 2011

City of Lafayette

486 Third Street, P.O. Box 55

Lafayette, Oregon 97127

Phone: (503) 864-2451 Fax: (503) 864-4501



April 12, 2023

To: Lafayette Budget Committee
Re: Budget Message for FY 2023-2024
Budget Committee meeting April 17, 2023

Members of the Budget Committee,

It is my honor to present to you the recommended budget for FY 23-24. It is a balanced budget of approximately \$15 million and provides the necessary allocations to meet the funding obligations of the City. Included in this year's recommended budget are several high-level items focusing on operations and compliance items that are necessary as we move forward with the continued rapid population growth. This budget also addresses the final stages of American Rescue Plan Act (ARPA) spending, as indicated in our Capital Improvement Plan (CIP).

The recommended budget includes and addresses:

- The proposed water rate increase~16% to offset future operational and capital funding concerns.
- The construction of the 1 million gallon reservoir, approved by voters in November 2022.
- Continued support for street repairs based on city-wide priorities.
- Increased funding to reduce inflow and infiltration to prevent overflows in the sanitary system.
- Cyber security measures to prevent illicit access to our network and utility systems.
- The need for new vehicles and equipment in Fire and Streets/Parks.
- Upgrades to City Hall and Community Center for public meeting areas, employee growth, and a more welcoming atmosphere.
- Wastewater plant challenges regarding screening system and planned expansion, and
- A bigger emphasis on the gap in operations- adding two new members to the Public Works team.
 - One for a maintenance worker/wastewater operator.
 - PW Director for management of several major projects forthcoming while also addressing succession planning in the executive team.

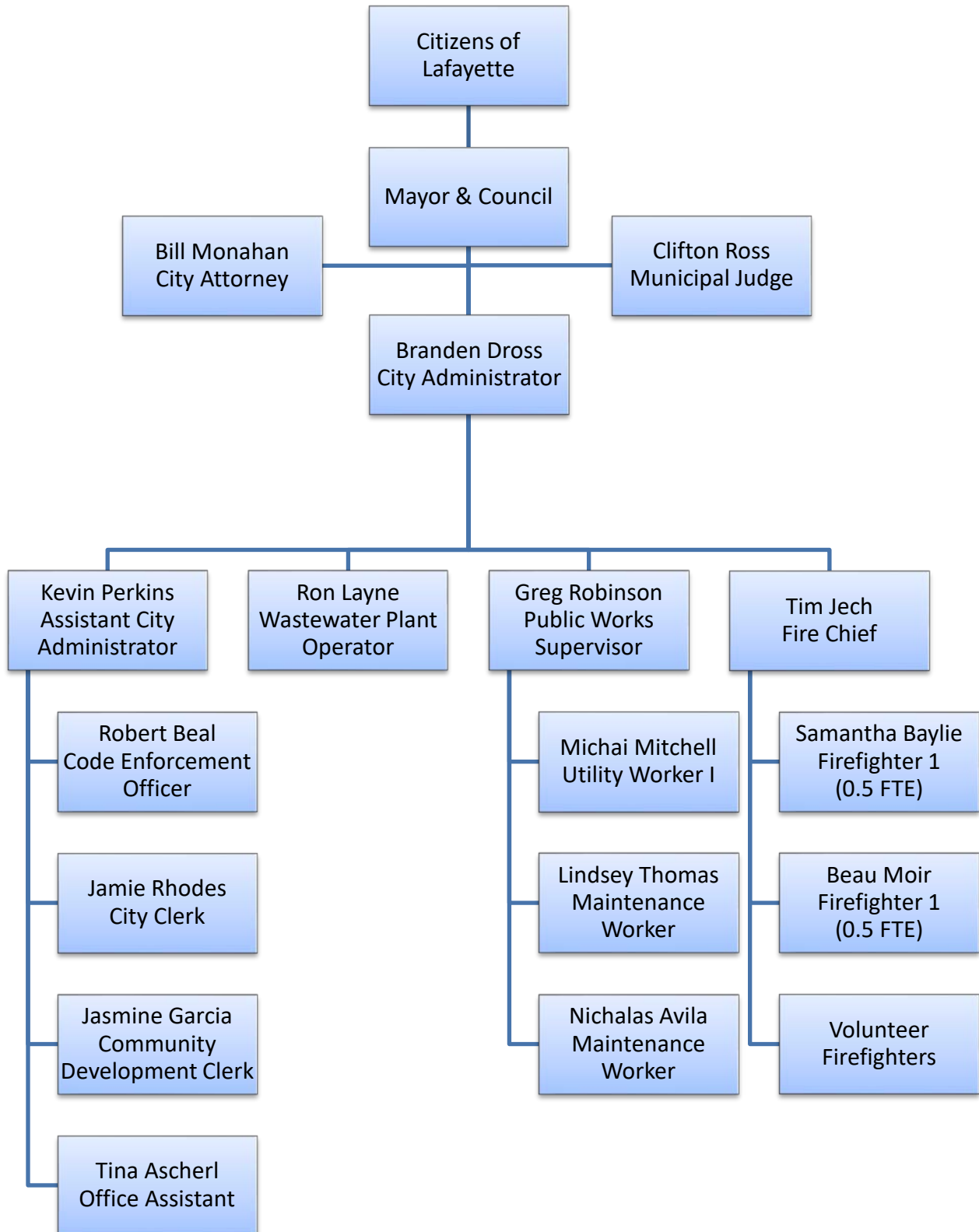
I want to thank every one of you for your service on the Budget Committee. Government transparency and accountability are key in the operation of a city. Your commitment to the community does not go unnoticed. After the budget presentation and hearings, it will be your responsibility to discuss and approve the budget for consideration and final adoption by our City Council. It is my honor to collaborate with you to develop the best financial plan for our community. City staff is here for you with any questions you may have.

Cordially,

A handwritten signature in blue ink that appears to read 'BD' with a flourish underneath.

Branden Dross
City Administrator

City of Lafayette Organizational Chart 2023



FISCAL YEAR 2023-2024 RECOMMENDED BUDGET REVENUE AND EXPENDITURE SUMMARY

| REVENUE | GENERAL FUND | SEWER FUND | WATER FUND | STREET FUND | WATER DEBT | FIRE DEBT | SEWER SDC | WATER SDC | STREET SDC | PARK SDC |
|----------------------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|------------------|----------------|
| BEGINNING BAL | 1,625,000 | 235,000 | 585,000 | 427,000 | 200 | 200 | 917,000 | 579,000 | 1,041,500 | 418,000 |
| FEES/PERMITS | 230,020 | 943,000 | 1,801,389 | 0 | 0 | 0 | 74,400 | 133,220 | 138,420 | 78,120 |
| INTERGOV'TAL | 377,400 | 0 | 0 | 352,411 | 0 | 0 | 0 | 0 | 0 | 0 |
| TRANSFERS | 109,288 | 0 | 0 | 0 | 230,554 | 0 | 0 | 0 | 0 | 0 |
| INTEREST / OTHER | 10,000 | 5,250 | 8,000 | 5,000 | 100 | 500 | 5,000 | 5,000 | 5,000 | 4,000 |
| GRANTS | 50,000 | 0 | 2,250,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| INTERFUND LOAN | 72,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROPERTY TAX | 940,200 | 0 | 0 | 0 | 0 | 216,438 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | 3,413,908 | 1,183,250 | 4,644,389 | 784,411 | 230,854 | 217,138 | 996,400 | 717,220 | 1,184,920 | 500,120 |

| EXPENDITURES | | | | | | | | | | |
|---------------------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|------------------|----------------|
| PERSONNEL SVCS | 541,750 | 464,050 | 365,250 | 111,225 | 0 | 0 | 0 | 0 | 0 | 0 |
| M & S | 1,534,800 | 381,100 | 686,570 | 164,050 | 0 | 0 | 0 | 0 | 0 | 0 |
| CAPITAL | 869,500 | 292,643 | 2,994,558 | 492,762 | 0 | 0 | 900,000 | 710,000 | 1,030,000 | 500,000 |
| DEBT SERVICE | 0 | 0 | 0 | 0 | 230,854 | 217,138 | 0 | 0 | 0 | 0 |
| TRANSFERS | 61,000 | 45,457 | 276,011 | 16,374 | 0 | 0 | 0 | 0 | 0 | 0 |
| INTERFUND LOAN | 0 | 0 | 72,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CONTINGENCY | 250,000 | 0 | 250,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| UNAPPROPRIATED | 156,858 | 0 | 0 | 0 | 0 | 0 | 96,400 | 7,220 | 154,920 | 120 |
| TOTAL EXPEND | 3,413,908 | 1,183,250 | 4,644,389 | 784,411 | 230,854 | 217,138 | 996,400 | 717,220 | 1,184,920 | 500,120 |

| REVENUE | CITY HALL BLDG | FIRE CAP EQUIP | VEHICLE RPLCMT | PASS-THRU | TOTAL |
|----------------------|----------------|----------------|----------------|----------------|-------------------|
| BEGINNING BAL | 264,000 | 632,000 | 87,500 | 86,000 | 6,897,400 |
| FEES/PERMITS | 0 | 0 | 0 | 63,000 | 3,461,569 |
| INTERGOV'TAL | 0 | 0 | 0 | 0 | 729,811 |
| TRANSFERS | 15,000 | 50,000 | 24,000 | 0 | 428,842 |
| INTEREST / OTHER | 2,500 | 5,000 | 1,000 | 500 | 56,850 |
| GRANTS | 0 | 0 | 0 | 0 | 2,300,000 |
| INTERFUND LOAN | 0 | 0 | 0 | 0 | 72,000 |
| PROPERTY TAX | 0 | 0 | 0 | 0 | 1,156,638 |
| TOTAL REVENUE | 281,500 | 687,000 | 112,500 | 149,500 | 15,103,110 |

| EXPENDITURES | | | | | TOTAL |
|---------------------|----------------|----------------|----------------|----------------|-------------------|
| PERSONNEL SVCS | 0 | 0 | 0 | 0 | 1,482,275 |
| M & S | 27,500 | 0 | 0 | 119,500 | 2,913,520 |
| CAPITAL | 254,000 | 535,670 | 60,000 | 0 | 8,639,133 |
| DEBT SERVICE | 0 | 0 | 0 | 0 | 447,992 |
| TRANSFERS | 0 | 0 | 0 | 30,000 | 428,842 |
| INTERFUND LOAN | 0 | 0 | 0 | 0 | 72,000 |
| CONTINGENCY | 0 | 0 | 0 | 0 | 500,000 |
| RESERVE | 0 | 0 | 0 | 0 | 0 |
| UNAPPROPRIATED | 0 | 151,330 | 52,500 | 0 | 619,348 |
| TOTAL EXPEND | 281,500 | 687,000 | 112,500 | 149,500 | 15,103,110 |

City of Lafayette Debt Summary

July 1, 2023

| Purpose | Date | Interest rate | Original Amount | Principal Balance | Annual Payment |
|--|----------------|-----------------------|--------------------|-----------------------------------|------------------|
| Dayton Loan | December 2004 | 1.00% | \$600,000 | \$261,668 | \$23,249 |
| Added on to their OECDD SDWRLF Loan | 30 YEAR | | | <i>Final Payment 11/15/33</i> | |
| Fire Station Bond | June 2019 | 4.00% | \$5,200,000 | \$5,175,000 | \$217,138 |
| | 30 YEAR | | | <i>Final Payment 6/15/49</i> | |
| General Fund loan to Water Fund | September 2020 | 0.20% | \$600,000 | \$403,857 | \$72,000 |
| | 10 Year | +LGIP Rate on 9/01 | | | |
| McMinnville Water & Light Intertie | August 2020 | 3.30% | \$1,529,382 | \$1,470,652 | \$207,604 |
| | 10 Year | 2.00% | <i>Year 4</i> | <i>\$1,470,652</i> | <i>\$207,604</i> |
| | | +LGIP Rate | <i>Year 5</i> | <i>\$1,311,579</i> | <i>\$207,256</i> |
| | | | <i>Year 6</i> | <i>\$1,147,606</i> | <i>\$275,868</i> |
| | | | <i>Year 7</i> | <i>\$909,609</i> | <i>\$275,347</i> |
| | | | <i>Year 8</i> | <i>\$664,279</i> | <i>\$274,782</i> |
| | | | <i>Year 9</i> | <i>\$411,418</i> | <i>\$274,118</i> |
| | | | <i>Year 10</i> | <i>\$150,877</i> | <i>\$155,855</i> |
| TOTAL | | | \$7,929,382 | \$7,311,177 | \$519,991 |

OECDD = Oregon Economic and Community Development Department

SDWRLF = Safe Drinking Water Revolving Loan Fund

**City of Lafayette Budget Committee
FY 2024 STAFFING DISTRIBUTION BY FUND**

| POSITION | Staffing FTE | GENERAL | GENERAL | GENERAL | GENERAL | GENERAL | GENERAL | SEWER | WATER | STREET |
|------------------------------|--------------|-------------|----------------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | | ADMIN 11 | PLANNING 12 | BUILDING 13 | COURT 14 | PARKS 16 | FIRE 17 | | | |
| CITY ADMINISTRATOR | 1 | 30% | 10% | | | 5% | 5% | 20% | 20% | 10% |
| ASSISTANT CITY ADMINISTRATOR | 1 | 30% | 5% | 5% | 5% | 5% | 5% | 20% | 20% | 5% |
| CITY CLERK | 0.75 | 35% | | | 15% | | | 25% | 25% | |
| COMMUNITY DEVELOPMENT CLERK | 1 | 10% | 20% | 10% | | | | 30% | 30% | |
| OFFICE ASSISTANT | 0.75 | 20% | | | | | | 40% | 40% | |
| CODE ENFORCEMENT OFFICER | 1 | 100% | | | | | | | | |
| PUBLIC WORKS DIRECTOR* | 1 | 10% | | | | 5% | | 40% | 30% | 15% |
| PUBLIC WORKS SUPERVISOR | 1 | 10% | | | | 5% | | 30% | 40% | 15% |
| UTILITY WORKER I | 1 | 10% | | | | 5% | | 30% | 40% | 15% |
| MAINTENANCE WORKER | 1 | 10% | | | | 25% | | 10% | 40% | 15% |
| MAINTENANCE WORKER | 1 | 10% | | | | 25% | | 10% | 40% | 15% |
| MAINTENANCE WORKER* | 1 | 10% | | | | 25% | | 10% | 40% | 15% |
| WASTEWATER PLANT OPERATOR | 1 | | | | | | | 100% | | |
| TOTAL PAYROLL FTE | 12.50 | 2.71 | 0.35 | 0.15 | 0.16 | 1.00 | 0.10 | 3.49 | 3.49 | 1.05 |

| | | |
|-------------------------------|----------------|--------------|
| Payroll Totals by Fund | General | 35.8% |
| | Water | 27.9% |
| | Sewer | 27.9% |
| | Street | 8.4% |
| | | 100% |

| | | | | | | | | | | |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| FIRE CHIEF | 0.5 | | | | | | 100% | | | |
| FIREFIGHTER | 1 | | | | | | 100% | | | |
| YCSO DEPUTIES | 2 | 100% | | | | | | | | |
| SUBTOTAL CONTRACT FTE | 3.50 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.50 | 0.00 | 0.00 | 0.00 |

| | | | | | | | | | | |
|----------------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| TOTAL P+C FTE | 16.00 | 4.71 | 0.35 | 0.15 | 0.16 | 1.00 | 1.60 | 3.49 | 3.49 | 1.05 |
|----------------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|

SALARY SUMMARY
SUPPLEMENTAL INFORMATION - FY 2023 BUDGET
AS OF 6/30/2023

| POSITION | TOTAL SALARY | GENERAL ADMIN 11 | GENERAL PLANNING 12 | GENERAL BUILDING 13 | GENERAL COURT 14 | GENERAL PARKS 16 | GENERAL FIRE 17 | SEWER 03 | WATER 04 | STREET 05 |
|-----------------------------|-------------------------|---------------------------------|------------------------------------|------------------------------------|---------------------------------|---------------------------------|--------------------------------|---------------------|---------------------|----------------------|
| CITY ADMINISTRATOR | \$108,300 | \$32,490 | \$10,830 | | | \$5,415 | \$5,415 | \$21,660 | \$21,660 | \$10,830 |
| ASST CITY ADMINISTRATOR | \$93,480 | \$28,044 | \$4,674 | \$4,674 | \$4,674 | \$4,674 | \$4,674 | \$18,696 | \$18,696 | \$4,674 |
| CITY CLERK (0.75 FTE) | \$44,785 | \$15,675 | | | \$6,718 | | | \$11,196 | \$11,196 | |
| COMMUNITY DEVELOPMENT CLERK | \$44,100 | \$4,410 | \$8,820 | \$4,410 | | | | \$13,230 | \$13,230 | |
| OFFICE ASSISTANT (0.75 FTE) | \$28,234 | \$5,647 | | | | | | \$11,293 | \$11,293 | |
| CODE ENFORCEMENT OFFICER | \$56,340 | \$56,340 | | | | | | | | |
| PUBLIC WORKS SUPERVISOR | \$69,540 | \$6,954 | | | | \$3,477 | | \$20,862 | \$27,816 | \$10,431 |
| WASTEWATER PLANT OPERATOR | \$81,132 | | | | | | | \$81,132 | | |
| UTILITY WORKER I | \$48,252 | \$4,825 | | | | \$2,413 | | \$14,476 | \$19,301 | \$7,238 |
| MAINTENANCE WORKER | \$42,324 | \$4,232 | | | | \$2,116 | | \$12,697 | \$16,930 | \$6,349 |
| MAINTENANCE WORKER | \$42,324 | \$4,232 | | | | \$10,581 | | \$4,232 | \$16,930 | \$6,349 |
| TOTALS | \$658,810 | \$162,849 | \$24,324 | \$9,084 | \$11,392 | \$28,676 | \$10,089 | \$209,475 | \$157,052 | \$45,870 |

Accounting Policies, Changes, and Transfers for FY 2024

I. Fund Accounting Principles, Policies, and Changes

- A. Modified Cash Basis of accounting: Generally, revenues are recognized when received and expenditures are recognized when spent with few exceptions such as for property taxes.
- B. A capitalization minimum of \$5,000 for asset inventory control was set by Resolution 2008-03.
- C. The amount allocated for Community Grants is \$8,000, and the requests total is \$12,000
- D. Proposed City water rates are increased approximately 19% in July 2023, based on water rate study.
- E. Staffing Distribution by Fund includes current staffing levels, two additional positions in Public Works, and contracted services.
- F. Vehicle and printing expenses added in support of FT Code Enforcement Officer (Gen Fund-Law).

II. Chargebacks to the General Fund

| <u>Expenditures</u> | <u>Estimate</u> | <u>Fund</u> | <u>*%</u> | <u>Amount</u> |
|----------------------------|------------------|-------------|-----------|---------------|
| Citywide Audit | \$19,500 | General | 35.8% | \$44,213 |
| Insurance P/C/L | 87,500 | Water | 27.9% | 34,457 |
| Copier Lease and Charges | 8,500 | Sewer | 27.9% | 34,457 |
| Phone App annual licensing | 6,000 | Street | 8.4% | 10,374 |
| Council Training | 2,000 | | | |
| | | TOTAL | 100% | \$123,500 |
| TOTAL | <u>\$123,500</u> | | | |

*FY 2024 Payroll distribution.

III. All Transfers

| <u>Item</u> | <u>From</u> | <u>To</u> | <u>Amount</u> |
|---------------------------------|-------------|-----------|------------------|
| Fire Capital Equipment Fund | General | FCEF | 50,000 |
| Refundable Deposits / Pass-Thru | Refund/P-T | General | 30,000 |
| City Hall Building Fund | General | CHBF | 5,000 |
| City Hall Building Fund | Water | CHBF | 5,000 |
| City Hall Building Fund | Sewer | CHBF | 5,000 |
| Vehicle & Equipment Replacement | General | VERF | 6,000 |
| Vehicle & Equipment Replacement | Water | VERF | 6,000 |
| Vehicle & Equipment Replacement | Sewer | VERF | 6,000 |
| Vehicle & Equipment Replacement | Street | VERF | 6,000 |
| Chargebacks to General Fund | Water | GEN | 34,457 |
| Chargebacks to General Fund | Sewer | GEN | 34,457 |
| Chargebacks to General Fund | Street | GEN | 10,374 |
| Water Loan Payment | Water | General | 72,000 |
| Water Debt Service | Water | Debt | 230,554 |
| | | | <u>\$500,841</u> |

All Transfers Out by Fund

| | |
|---------|------------------|
| General | 61,000 |
| Water | 348,011 |
| Sewer | 45,457 |
| Street | 16,374 |
| Other | 30,000 |
| TOTAL | <u>\$500,841</u> |

Lafayette Budget Committee
Fiscal Year 2024
 April 17, 2023

| Cost Factors | FY 2024 Increase | Grants Received | |
|------------------------------|-----------------------------|------------------------------|--------------------|
| Fuel & Electricity | 15.0% | State of Oregon Grant | 2,250,000 |
| CPI-U Cities West B/C | 4.9% | Yamhill County (FY 2022) | 125,000 |
| Engineers Construction Index | 8.0% | **American Rescue Plan Act | 946,786 |
| PERS | 2.1% | Project or Program Pass Thru | 50,000 |
| COLA | 3.0% | | |
| Union Step | 2.0% | | |
| Vision | 9.0% | | |
| Dental | 0.0% | | |
| Medical | 5.0% | | |
| Interest | 2.0% | | |
| Workers Comp | 0.0% | | |
| Life/Disability | 0.0% | | |
| Property/Cyber Insurance | 20.0% | | |
| Vehicle Insurance | 20.0% | | |
| Liability Insurance | 9.0% | | |
| | | | \$3,371,786 |

Proposed City Utility Bill increase of ~16% in July 2023:

City utility revenues are used to pay for operational expenses including maintenance and repair of facilities, debt obligations, water purchases, employee salaries, supplies, capital investments, and keeping pace with inflation. City utility rates were increased by 3.0% in July 2022.

Proposed water rates reflect an increase of approximately 16% effective July 2023. This increase is based on the results of the water rate study conducted by Oregon Association of Water Utilities. A sewer rate study is pending for this fall.

City of Lafayette
FY 2023-24 Capital Improvement Program
Recommended 4/17/2023

| * | Project | Fund | Estimate |
|--|---|------------------------------------|--------------------|
| 1 | Water Meter Upgrades, \$250,000: Replace the final 1000 meters citywide with autoread, Mueller standard. | ARPA | \$123,898.00 |
| | | Water SDC | \$99,051.00 |
| 2 | Second Reservoir, one-million gallon, \$3,000,000: Design and construct a reservoir in watershed next to existing reservoir. | State of Oregon Grant | \$2,250,000.00 |
| | | Yamhill County Grant | \$100,000.00 |
| | | ARPA | \$125,000.00 |
| | | Water SDC | \$500,000.00 |
| 3 | Street Repairs, \$150,000: Look at Engineer Priority List | Street | \$150,000.00 |
| 4 | Hwy 99W Pedestrian Crossing, \$35,000: Design and install an ODOT-approved, button-activated crossing at Bridge Street. | Street SDC | \$35,000.00 |
| 5 | Sewer Upgrade at Monroe/4th streets, \$50,000: New manholes (8) clean-out for INI | Sewer | \$10,000.00 |
| | | Sewer SDC | \$40,000.00 |
| 6 | Cyber Security, \$36,000: Cyber Security services. | ARPA | \$36,000.00 |
| 7 | Third Street Improvements, \$65,000: Landscaping, driveway access, and ornamental lights to complement the recent highway rebuild. | Street | \$40,000.00 |
| | | Street SDC | \$25,000.00 |
| 9 | Water Main Extension, Park Avenue, \$70,000: Loop 6" main from Market Street to Madison Street. | Water | \$70,000.00 |
| 10 | Fire Rescue Vehicle, F-550, \$225,000: Replacing 1999 F-350; Equipped | Fire Capital Equipment Fund | \$225,000.00 |
| 11 | City Hall Upgrades, \$80,000: Includes maximum needed for approx 171 st foot expansion @ \$290-\$435/sq ft. | City Hall Building Fund | \$80,000.00 |
| 12 | Public Works Vehicle, \$60,000: Chevy Colorado or Similar; Replaces 2001 Dodge 2500 | Vehicle Replacement Fund | \$60,000.00 |
| 13 | Community Center Upgrades, \$12,000: Carpet and lighting upgrades, other items to move City Council meetings to the community center. | General Fund Parks & Facilities | \$12,000.00 |
| 14 | GIS Mapping, \$30,000: Map utility system for better work efficiency | ARPA | \$30,000.00 |
| 15 | Wastewater Facilities Plan Update, \$110,000: Update current plan to assess capacity and operation issues. First step in assessing a new or rehabilitation to the WWTP | Sewer SDC | \$110,000.00 |
| 16 | Wastewater Plant Headworks, \$220,000: Screening systems replacement, upgrade the influent channel sensor; upgrade control systems | ARPA | \$220,000.00 |
| 17 | Industrial/Commercial Mower, \$12,500: Need a mower that increases the efficiency of mowing. The current mower is not fit for operations. | General Fund Parks & Facilities | \$12,500.00 |
| *Projects are listed in non-chronological and non-prioritized order. | | TOTAL | \$4,353,449 |

| CIP Totals by Fund | |
|---------------------------------|--------------------|
| State of Oregon Grant | \$2,250,000 |
| Yamhill County Grant | 100,000 |
| American Rescue Plan Act (ARPA) | 534,898 |
| Vehicle Replacement Fund | 60,000 |
| General - Parks and Facilities | 24,500 |
| Fire Capital Equipment Fund | 225,000 |
| Water | 70,000 |
| Water SDC | 599,051 |
| Sewer | 10,000 |
| Sewer SDC | 150,000 |
| Street | 190,000 |
| Street SDC | 60,000 |
| City Hall Building Fund | 80,000 |
| TOTAL | \$4,353,449 |

American Rescue Plan Act (ARPA)

| Revenues | Amount | Fiscal Year |
|-------------|-----------|-------------|
| August 2021 | \$473,660 | FY 2022 |
| August 2022 | 473,660 | FY 2023 |
| Total | \$947,320 | |

| Expenditures | Amount | Cost-Share Amount | Shared Cost w/ | Fiscal Year |
|---------------------------------------|---------------|----------------------|----------------|------------------------|
| <i>Soft costs Reservoir</i> | \$ 125,000.00 | | | <i>FY 22 and FY 23</i> |
| <i>Lagoon Valves (4)</i> | \$ 40,000.00 | | | <i>FY 2022</i> |
| <i>UB Folding Machine</i> | \$ 15,000.00 | | | <i>FY 2022</i> |
| <i>Water main, Adams St</i> | \$ 50,000.00 | | | <i>FY 2022</i> |
| <i>Meter Upgrades 1 of 3</i> | \$ 88,837.00 | | | <i>FY 2022</i> |
| <i>WWTP Digester Pump</i> | \$ 10,000.00 | | | <i>FY 2023</i> |
| <i>4th St. Lift Station Pumps (3)</i> | \$ 45,000.00 | | | <i>FY 2023</i> |
| <i>Replace WWTP UV System</i> | \$ 20,000.00 | | | <i>FY 2023</i> |
| Lift Station Pumps (2) | \$ 20,000.00 | | | FY 2023 |
| Cyber Security | \$ 36,000.00 | | | FY 2023 |
| Watershed Security | \$ 15,000.00 | | | FY 2023 |
| Water Valve at Duniway | \$ 20,000.00 | | | FY 2023 |
| Meter Upgrades (1000) | \$ 123,898.00 | \$ 99,051.00 | Water SDC | FY 2024 |
| GIS Mapping | \$ 30,000.00 | | | FY 2024 |
| Repair WWTP Headworks | \$ 220,000.00 | | | FY 2024 |
| Total | \$ 858,735.00 | | | |

City of Lafayette Budget Committee
Capital and Reserve Funds
April 17, 2023

| Fund | Funding Source | Cost Estimates | FY 2024 Budget |
|-------------------------|----------------------------|----------------|----------------|
| City Hall Building Fund | General/Water/Sewer | ---- | \$258,000 |
| Fire Capital Equipment | General Fund | * | 625,256 |
| Vehicle Replacement | General/Water/Sewer/Street | ** | 148,000 |

| *Significant Fire Equipment | Estimated Replacement Cost (new) | Estimated Life Cycle (years) | Estimated Life Left (years) | Miles | Hours | Notes |
|--|----------------------------------|------------------------------|-----------------------------|--------|-------|-------|
| 1999 Engine #2 | \$550,000 | 25 | 1 | 24,594 | 2051 | |
| 2014 Engine #1 | 550,000 | 25 | 16 | 12,536 | 1154 | |
| 1999 Ford F350 Rescue Vehicle | 220,000 | 25 | 1 | 20,936 | | |
| 2020 Self-Contained Breathing Apparatus (12) | 100,000 | 15 | | | | |

| **Public Works Fleet | Estimated Replacement Cost (new) | Estimated Life Cycle (years) | Estimated Life Left (years) | Miles | Hours | Notes |
|--|----------------------------------|------------------------------|-----------------------------|---------|-------|--|
| 2012 Ford F-350 Utility Vehicle | \$70,000 | 15 | 7 | 52,961 | | |
| 2017 Ford F-150, 4x4 Supercab, V-6 | 37,000 | 15 | 9 | 27,833 | | |
| 2001 Dodge 2500 | 37,000 | 15 | 0 | 112,232 | | Replacing with Chevy Colorado or similar |
| 2005 Dodge Dakota | 33,000 | 15 | 0 | 75,323 | | Replaced by F-450 (waiting on delivery) |
| 2009 Toyota Tacoma | 30,000 | 15 | 7 | 41,501 | | |
| 2001 Backhoe | 95,000 | 30 | 4 | | 2000 | |
| 1996 Vac-con Truck | 475,000 | --- | 5 | 69,983 | | Not used daily |
| 1989 Ford Dump Truck, 4 yard | 95,000 | --- | 0 | 268,710 | | Replaced by F-450 |
| 1991 GMC Flatbed | 65,000 | --- | NA | 82,363 | | Only used in emergencies |
| 2019 Husqvarna, zero-turn, 48", Riding Mower | 4,500 | --- | 0 | | 205 | |
| 2023 F-450, one-ton dump, attachments | 82,000 | 15 | 15 | 0 | | |

Lafayette City Council - Fiscal Year 2023-2024

April 17, 2023

Other Budget Program Notes:

| *Item (Fund-Dept-Category) | in/out | Amount | Description |
|--|---------------|---------------|--|
| 1. Water Utility Increase | in | ~500,000.00 | Approximate increase in revenue for water enterprise fund based on water study recommendation. |
| 2. Cyber Security Contract (ARPA) | in | \$ 36,000.00 | Cyber security prevention, monitoring, and recovery services. |
| 3. WWTP Security | in | \$ 5,000.00 | Fencing for external security at river. EPA Requirement. |
| 4. Manhole Sealing (8) (Sewer M&S/SDC) | in | \$ 50,000.00 | 2nd year of program to reduce I&I (inflow/infiltration) into the sewer system. |
| 5. Fire Rescue Vehicle, F-550 equipped. | in | \$ 225,000.00 | Larger vehicle cab and equipped to replace the 1999 F-350. |
| 6. Estimated 20 homes for SDC and Building projections | in | varies | All four SDC funds and General Fund are impacted. |
| 7. YCTA (General-Admin, Community Outreach) | in | \$ 4,500.00 | Periodic countywide support, population-based, for Public Transit. |
| 8. New Contract for City Attorney Services | in | \$ 30,000.00 | New service contract needed |
| 9. Watershed Security (ARPA) | in | \$ 15,000.00 | Improve fencing, signage, and locks for access to watershed areas. |
| 10. Valve on Watershed Transmission Line (ARPA) | in | \$ 20,000.00 | Allows shut-off for operations or emergency response. |
| 11. Two new PW employees | in | \$ 250,000.00 | For two TBD employees salaries with benefits (maximum allocation budgeted) |
| 12. Cameras and setup for City Hall and Public Works | in | \$ 15,000.00 | Cameras for PW and CH building. Door alarms for PW. |
| 13. Temporary LFD FF for Summer Wildfire season | in | \$ 20,000.00 | Possible grant funding can cover the position. |
| 14. Sewer Rate Study | in | \$ 11,000.00 | Approved by City Council in February 2023. |
| 15. New PW Vehicle (Chevy Colorado or Similar) | in | \$ 60,000.00 | New vehicle as per the PW CIP |
| 16. City Hall Upgrades | in | \$ 80,000.00 | Footprint expansion into council chambers for two additional offices |
| 17. Community Center Upgrades | in | \$ 12,000.00 | Upgrades for CC for public meetings to shift to CC in lieu of City Hall expansion |
| 18. Franchisee Fee Increase | in | \$ 19,250.00 | 25% increase in NW Natural; 15% PGE; 5% others |
| 19. Park Beautification | in | \$ 10,000.00 | Adding Mulch to Parks and ROW |
| 20. Wastewater Facilites Plan Update | in | \$ 110,000.00 | Update CIP and increase WWTP capacity beyond 5,500 population. |
| 21. Industrial mower- Public Works | in | \$ 12,500.00 | Add zero-turn industrial mowing for PW team efficiency |
| 22. Sign Poles | in | \$ 5,000.00 | Updgrade sign poles |
| 23. WWTP Headworks (ARPA) | in | \$ 220,000.00 | Headwork rehabilitation and improvements |
| 24. | | | |
| 25. | | | |
| 26. Transportation Systems Plan | out | \$ 30,000.00 | Update TSP based on population growth and increase in vehicular traffic |
| 27. Urban Growth Boundary Expansion (Gen-Planning) | out | \$ 50,000.00 | Not ready for expansion at this time. Will address in FY 24-25 |
| 28. SCADA System Updates | out | \$150,000.00 | SCADA system not fully operational |
| 29. City Hall Roof Replacement | out | \$ 20,000.00 | Roof may need to be addressed. No leaks currently |

*Items are listed in non-priority order.

Fund Budgeting Basics

Oregon municipal budgeting is a process to produce an annual financial plan in collaboration with citizens. The Budget Committee is comprised of the City Council plus a like number of citizens who together receive the recommended budget, hold public hearings, deliberate, and eventually approve a budget for the upcoming fiscal year that begins on July 1. Once approved by the Budget Committee, the City Council then adopts the final annual budget prior to July 1.

The Budget Officer of the City prepares and presents a Recommended Budget to the Budget Committee. This is a balanced budget based on good faith estimates for expenditures and revenues within each fund. To be balanced, the resources in each fund must be equal to the expenditures and other requirements in that fund.

Basis of Accounting

The City of Lafayette budget is prepared using the modified cash basis of accounting. The modified cash basis of accounting differs from generally accepted accounting principles (GAAP) primarily because certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected and other accrued revenue and receivables) and certain liabilities and their related expenses or expenditures (such as accounts payable and expenses for goods and services received but not yet paid and other accrued expenses and liabilities) are not recorded in the financial statements. The City reports its financial statements on a modified cash basis, which the governing body has determined is an acceptable financial reporting framework that differs from GAAP. The City's policy is acceptable under Oregon Law (ORS 294.333), which leaves the selection of the method of accounting to the discretion of the municipal corporation. During the year, expenditures and revenues are closely monitored to ensure compliance with the adopted budget and state law.

Annually, an audit is performed and filed with the State of Oregon by an independent certified public accountant. Lafayette produces an annual financial report that documents the City's budgetary performance and the financial health of the City. This report compares budgeted to actual revenues and expenditures, thus documenting the City's budgetary compliance.

The Budget Document

A budget as defined by Oregon State law is a financial plan containing estimates of revenues and expenditures for a single fiscal year.

The City operates on a fiscal year beginning July 1 and ending the following June 30. Budgeting allows a local government to evaluate its needs in light of the revenue sources available to meet those needs. A complete budget justifies the imposition of property taxes and the making of appropriations to provide municipal programs and services.

GOVERNMENTAL FUNDS

Fund Descriptions

The financial structure of the City is organized and operated on the basis of fund accounting. There are federal and state requirements for local governments to budget by funds as a means of maintaining records for resources that are designated to carry out specific activities or meet particular objectives. A budgetary fund is a fiscal and accounting entity of self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

Fund Budgeting Basics

The City prepares an itemized balanced budget for each fund, organized by either an organizational unit (department) or by program. Authorized appropriations in each fund are established by object category classifications: personnel services, materials and services, capital outlay, special payments, debt service, interfund transfers, operating contingency, and reserve. Funds may also contain unappropriated fund balances. The following is a breakdown of the City's fund structure and brief explanation of the purpose of each fund by type.

Types of Governmental Funds

Major types of funds used in setting up budget and accounting records are:

- General fund – primary operating fund
- Special revenue fund – dedicated revenues for specific purpose
- Capital project fund – resources and expenditures for nonrecurring capital facilities or projects
- Debt service fund – payment of principal and interest on long-term debt
- Internal service fund
- Enterprise fund – for acquiring, operating, and maintaining facilities and services
- Trust and agency fund – resources and expenditures for specific purposes or other agencies
- Reserve fund – accumulates money for future projects, property acquisition or equipment

The City of Lafayette's budget consists of the following fund types:

General Fund (01): This is the City's primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund. Principal sources of revenue are property taxes, franchise fees, and state shared revenues. Expenditures are primarily for central government operations, community development (planning and building), community services (parks and community center) and public safety (law enforcement and fire services).

Special revenue fund: Special revenue funds should be set up for dedicated local option tax levies, specific purpose grants and other revenues when required by statute, charter provision, or the terms of a grant. The general requirement is that dedicated revenues must be used for the specific purpose authorized, and separate funds should be established for them (ORS 311.350).

Street Fund (05): To account for maintenance activities for the City's streets and roads. The principal sources of revenue are state shared revenue and interest earned on investments.

Sewer SDC Fund (13): To account for construction and capacity related improvements of the city sewer system.

Water SDC Fund (14): To account for construction and capacity related improvements of the city water system.

Street SDC Fund (15): To account for construction and capacity related improvements of the city street system.

Park SDC Fund (16): To account for construction and improvements of city parks

Fire Station Bond Fund (29): To account for construction of new fire station facility, approved by voters in November 2018 (Measure 36-196).

Debt service fund: Debt service funds are used to budget for the payment of principal and interest on all long-term debt, including that payable exclusively from revenue-producing enterprises. There may be several bond issues accounted for in one debt service fund, but you must establish separate funds for general obligation bonds and revenue bonds.

Fund Budgeting Basics

Sewer Debt Service Fund (43): For the repayment of wastewater system revenue bonds (refinanced in 2012; repaid in full).

Water Debt Service Fund (44): For the repayment of water system revenue bonds (refinanced in 2011; repaid in full), and other loans.

Fire Debt Service Fund (47): For the repayment of fire station general obligation bonds, sold in 2019.

Enterprise fund: An enterprise fund is a fund established to finance and account for acquiring, operating, and maintaining facilities and services which are primarily self-supporting from user charges and fees.

Sewer Fund (03): Dedicated to operations, maintenance, and capital improvement projects on wastewater treatment system and collections.

Water Fund (04): Dedicated to operations, maintenance and capital improvement projects of the water treatment facilities, watershed, reservoirs, and distribution systems.

Trust and agency fund: Assets are sometimes held, or revenue received, by local governments in a fiduciary capacity, to be used for a certain specified purpose. These revenues and expenditures are accounted for in a trust and agency fund.

Refundable Deposit/Pass-Through Fund (35): To account for taxes, fees and other charges that are paid by users as deposits for specific City services or are collected and paid on a pass-through basis to another local government.

Reserve fund: A local government may establish by resolution or ordinance a reserve fund to save money from year to year to finance the cost of any project, property or equipment. At least every 10 years after the establishment of a reserve fund, the governing body must review the fund to decide if it should be continued or abolished. Money in a reserve fund can only be used for the purpose for which the fund was established. Expenditures for that purpose may be budgeted and appropriated directly from the reserve fund.

City Hall Building Fund (21): To allow for accrual and expenditure of funds for construction of City Hall facilities.

Fire Capital Equipment Fund (27): To allow for accrual and expenditure of funds for replacement of fire apparatus and equipment.

Vehicle Replacement Fund (28): To allow for accrual and expenditure of funds for replacement of non-Fire Department vehicles.

Fund Budgeting Basics

All Fund Resources: Total Budget \$15,103,110

| All Fund Resources | Actual 2019-20 | Actual 2020-21 | Actual 2021-22 | Adopted 2022-23 | Recommended 2023-24 |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balances | \$9,719,391 | \$5,808,578 | \$3,965,661 | \$5,379,016 | \$6,897,400 |
| Property Taxes | \$949,651 | \$965,345 | \$1,038,543 | \$1,188,037 | \$1,156,638 |
| Fees, Permits, & Service Charges | \$2,260,785 | \$3,950,505 | \$4,441,846 | \$4,147,020 | \$3,461,569 |
| Federal, State & Other Grants | \$50,000 | \$131,729 | \$615,816 | \$2,525,000 | \$2,300,000 |
| Bond & Debt Revenue | \$0 | \$72,000 | \$72,000 | \$72,000 | \$72,000 |
| Interfund Transfers | \$5,783,982 | \$698,450 | \$231,020 | \$587,280 | \$428,842 |
| All Other Resources | \$1,407,840 | \$80,428 | \$914,869 | \$1,190,097 | \$786,661 |
| | | | | | |
| TOTAL | \$20,171,650 | \$11,707,035 | \$11,279,755 | \$15,088,450 | \$15,103,110 |

Fund Requirements by Classification: Total Budget \$15,103,110

| All Fund Requirements | Actual 2019-20 | Actual 2020-21 | Actual 2021-22 | Adopted 2022-23 | Recommended 2023-24 |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel Services | \$1,023,029 | \$1,086,886 | \$1,085,970 | \$1,298,903 | \$1,482,275 |
| Materials & Services | \$2,080,564 | \$1,773,766 | \$2,122,153 | \$3,260,010 | \$2,913,520 |
| Capital Outlay | \$4,133,987 | \$3,594,468 | \$1,111,619 | \$7,850,787 | \$8,639,133 |
| Debt Service | \$934,673 | \$599,994 | \$353,893 | \$378,790 | \$519,992 |
| Transfers | \$5,783,982 | \$686,350 | \$231,020 | \$587,280 | \$428,842 |
| Contingency/Reserve | \$0 | \$0 | \$0 | \$350,000 | \$500,000 |
| Unappropriated / Ending Fund Balance | \$6,215,414 | \$3,965,571 | \$6,375,100 | \$1,362,680 | \$619,348 |
| TOTAL | \$20,171,650 | \$11,707,035 | \$11,279,755 | \$15,088,450 | \$15,103,110 |

Fund Detail

The City of Lafayette presents budgeted financial information in budget detail by fund. Each fund section will include the following:

- Name of Fund
- Historical Data: Two years of preceding year actual data and the previous year adopted data
- Description of each resource and expenditure type by object classification with corresponding General Ledger account number
- Amount recommended by the Budget Officer for consideration by the Budget Committee
- Amount approved by the Budget Committee
- Amount adopted by the City Council

Glossary

Adopted budget. Financial plan that is the basis for appropriations. Proposed budget after approval by the Budget Committee, becomes the adopted budget effective July 1 after City Council takes action.

Ad valorem tax. A property tax computed as a percentage of the assessed value of taxable property.

Appropriation. Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body.

Approved budget. The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing.

Assessed value. The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

Audit. The annual review and appraisal of a municipal corporation's accounts and fiscal affairs conducted by an accountant under contract or the Secretary of State (ORS 297.425).

Audit report. A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government's financial statements, and compliance with requirements, orders and regulations.

Balanced budget. A budget in which the resources equal the requirements in every fund.

Budget committee. Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters appointed from the district.

Budget message. Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body.

Budget officer. Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget.

Budget transfers. Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

Capital outlay. Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

Capital projects fund. A fund used to account for resources, such as bond sale proceeds, to be used for major capital item purchase or construction.

Cash basis. System of accounting under which revenues are accounted for only when cash is received, and expenditures are accounted for only when paid.

Charges for Service. Includes a wide variety of fees charged for services provided to the public and other agencies.

Contingency. A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Contingency may be appropriated for a specific purpose by the City Commission by resolution.

Debt service fund. A fund established to account for payment of general long-term debt principal and interest.

Enterprise fund. A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Examples of enterprise

Glossary

funds are those for water, gas, and electric utilities, swimming pools, airports, parking garages, transit systems, and ports.

Excluded from limitation category. The category for taxes used to pay principal and interest on exempt bonded indebtedness.

Exempt bonded indebtedness. 1) Bonded indebtedness authorized by a specific provision of the Oregon Constitution, or 2) bonded indebtedness issued as a general obligation on or before November 6, 1990, incurred for capital construction or capital improvements, or 3) bonded indebtedness issued as a general obligation after November 6, 1990, incurred for capital construction or capital improvements with the approval of the electors of the local government. Bonded indebtedness issued to refund or refinance any bonded indebtedness described above is also included [ORS 310.140(7)].

Expenditures. Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

Fiscal year. A 12-month period to which the annual operating budget applies. The fiscal year is July 1 through June 30 for local governments.

FTE. Abbreviation for Full Time Equivalent. Staffing levels are measured in FTE's to give a consistent comparison from year to year. In most instances an FTE is one full time position filled for the entire year, however, in some instances an FTE may actually consist of several part time positions.

Fund. A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

Fund balance. The fund equity of government funds.

Interfund loans. Loans made by one fund to another and authorized by resolution or ordinance.

Internal service fund. A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis.

Local option tax. Voter-approved taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. It is limited to five years unless it is for a capital project, then it is limited to the useful life of the project or 10 years, whichever is less.

Maximum assessed value (MAV). A constitutional limitation on the taxable value of real or personal property. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

Measure 5. A constitutional amendment (Art. XI, section 11b) passed in 1990 that limits the amount of operating tax that can be imposed on a property to \$5 per \$1,000 of real market value for education and \$10 per 1,000 for general government.

Measure 50. A constitutional amendment (Art. XI, section 11) passed in 1997 that limits the growth in a property's maximum assessed value to 3% per year. It also limits a local government's taxing authority by creating permanent rate limits.

Net working capital. The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses less current liabilities and, if encumbrance method of accounting is used, reserve for encumbrances.

Glossary

Object classification. A grouping of expenditures, such as personnel services, materials and services, capital outlay, debt services, and other types of requirements [ORS 294.311(29)].

Operating rate. The rate determined by dividing the local government's operating tax amount by the estimated assessed value of the local government. This rate is needed when a local government wants to impose less tax than its permanent rate will raise.

Organizational unit. Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions (such as a department, office or division).

Personnel services expenses. Expenses related to the compensation of salaried employees, such as, health and accident insurance premiums, Social Security and retirement contributions, civil service assessments.

Permanent rate limit. The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can change a permanent rate limit.

Proposed budget. Financial plan prepared by the budget officer. All funds must balance. It is submitted to the public and the budget committee for review.

Real Market Value (RMV). The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date. For most properties, the value used to test the constitutional limits.

Reserve fund. Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment.

Resource. Estimated beginning funds on hand plus anticipated receipts.

Special revenue fund. A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes.

Special payment. A budget expenditure category for pass-through payments, grants made to other organizations and other one-time or unusual expenditures that do not fall into the other categories of personal services, materials and services, capital outlay, etc.

Supplemental budget. A financial plan adopted during a budget period to meet unexpected needs or to appropriate revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.

Tax rate. The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.

Trust fund. A fund used to account for fiscal activities of assets held in trust by a local government.

Unappropriated ending fund balance. Amount set aside in the budget to be carried over to the next year's budget. It provides the local government with cash until tax money or other revenues are received later in the year. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

GENERAL FUND

| | HISTORICAL DATA | | | RESOURCE DESCRIPTION | Line Item Number | FISCAL YEAR 2023-2024 | | | |
|----|---------------------------------|--------------------------------|-------------------|---|------------------|----------------------------|------------------------------|---------------------------|----|
| | Actual | | Adopted 2022-2023 | | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| | | | | Beginning Fund Balance: | | | | | |
| 1 | 510,218 | 575,460 | 1,240,000 | Beginning Cash Balance | 10300 | 1,625,000 | 0 | 0 | 1 |
| 2 | 3,544 | 6,928 | 4,000 | Interest | 10301 | 10,000 | 0 | 0 | 2 |
| 3 | 26,385 | 23,578 | 30,000 | Prior taxes estimated to be received | 10312 | 20,000 | 0 | 0 | 3 |
| 4 | | | | | | | | | 4 |
| 5 | | | | OTHER RESOURCES | | | | | 5 |
| 6 | 80,331 | 79,973 | 85,000 | STATE LIQUOR TAX | 10321 | 94,000 | 0 | 0 | 6 |
| 7 | 3,950 | 3,588 | 3,500 | STATE CIGARETTE TAX | 10322 | 3,500 | 0 | 0 | 7 |
| 8 | 61,375 | 53,520 | 60,000 | STATE REVENUE SHARING | 10324 | 62,000 | 0 | 0 | 8 |
| 9 | 0 | 473,660 | 473,393 | AMERICAN RESCUE PLAN ACT | 10330 | 0 | 0 | 0 | 9 |
| 10 | 14,033 | 15,758 | 15,000 | RECOLOGY FRANCHISE FEES | 10331 | 18,500 | 0 | 0 | 10 |
| 11 | 1,324 | 1,022 | 1,000 | ZIPLY FIBER FRANCHISE FEES | 10332 | 1,400 | 0 | 0 | 11 |
| 12 | 14,731 | 16,570 | 16,000 | NW NATURAL FRANCHISE FEES | 10333 | 25,000 | 0 | 0 | 12 |
| 13 | 79,708 | 87,665 | 88,000 | PGE FRANCHISE FEES | 10334 | 107,000 | 0 | 0 | 13 |
| 14 | 13,766 | 13,766 | 13,750 | SPRINT FRANCHISE FEES | 10335 | 14,000 | 0 | 0 | 14 |
| 15 | 37,172 | 38,608 | 35,000 | COMCAST FRANCHISE FEES | 10336 | 37,000 | 0 | 0 | 15 |
| 16 | 41,390 | 45,702 | 46,750 | SEWER FRANCHISE FEES | 10338 | 47,100 | 0 | 0 | 16 |
| 17 | 52,924 | 60,012 | 63,000 | WATER FRANCHISE FEES | 10339 | 89,820 | 0 | 0 | 17 |
| 18 | 20,919 | 112,924 | 125,000 | BUILDING PERMIT FEES | 10341 | 35,000 | 0 | 0 | 18 |
| 19 | 21,704 | 75,865 | 46,000 | PLAN REVIEW FEES | 10342 | 20,000 | 0 | 0 | 19 |
| 20 | 11,117 | 37,144 | 20,000 | PLUMBING PERMIT FEES | 10343 | 10,000 | 0 | 0 | 20 |
| 21 | 4,026 | 8,571 | 6,000 | MECHANICAL PERMIT FEES | 10344 | 5,000 | 0 | 0 | 21 |
| 22 | 837 | 628 | 1,000 | MANUFACTURED HOME PERMIT FEES | 10345 | 1,000 | 0 | 0 | 22 |
| 23 | 77,472 | 81,783 | 10,000 | LAND USE/ZONING FEES | 10347 | 2,000 | 0 | 0 | 23 |
| 24 | 560 | 420 | 600 | BUSINESS LICENSES | 10350 | 600 | 0 | 0 | 24 |
| 25 | 300 | 3,540 | 2,000 | FACILITY RENTAL FEES | 10352 | 2,000 | 0 | 0 | 25 |
| 26 | 653,572 | 186,374 | 0 | ODOT 99W IMPROVEMENT PROJECT | 10356 | 0 | 0 | 0 | 26 |
| 27 | 52 | 28,344 | 25,000 | CHARGE FOR SERVICES | 10357 | 15,000 | 0 | 0 | 27 |
| 28 | 131,729 | 128,225 | 50,000 | GRANTS | 10360 | 50,000 | 0 | 0 | 28 |
| 29 | 11,476 | 14,222 | 10,000 | FINES AND FORFEITURES | 10382 | 10,000 | 0 | 0 | 29 |
| 30 | 72,000 | 72,000 | 72,000 | INTERFUND LOAN REPAYMENT | 10383 | 72,000 | 0 | 0 | 30 |
| 31 | 6,244 | 7,837 | 5,000 | MISCELLANEOUS INCOME | 10389 | 7,500 | 0 | 0 | 31 |
| 32 | | | | | | | | | 32 |
| 33 | 34,200 | 23,534 | 31,638 | TRANSFER FROM SEWER FUND | 10393 | 34,457 | 0 | 0 | 33 |
| 34 | 30,780 | 21,265 | 36,139 | TRANSFER FROM WATER FUND | 10394 | 34,457 | 0 | 0 | 34 |
| 35 | 7,980 | 5,463 | 8,503 | TRANSFER FROM STREET FUND | 10395 | 10,374 | 0 | 0 | 35 |
| 36 | 0 | 0 | 0 | TRANSFER FROM OTHER FUND | 10398 | 30,000 | 0 | 0 | 36 |
| 37 | 2,025,815 | 2,303,946 | 2,623,273 | Total resources, except taxes to be levied | | 2,493,708 | 0 | 0 | 37 |
| 38 | | | 950,000 | Taxes necessary to balance | 10310 | 920,200 | | | 38 |
| 39 | 791,583 | 837,175 | | Taxes collected in year levied | 10310 | | | | 39 |
| 40 | 2,817,398 | 3,141,121 | 3,573,273 | TOTAL RESOURCES | | 3,413,908 | 0 | 0 | 40 |

REQUIREMENTS SUMMARY

GENERAL FUND

City of Lafayette, Oregon

| | HISTORICAL DATA | | | REQUIREMENTS FOR: ADMINISTRATION | Line Item Number | FISCAL YEAR 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|----------------------|--|---------------------|-------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted 2022-2023 | | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 1 | | | | PERSONNEL SERVICES | | | | | 1 |
| 2 | 110,208 | 138,474 | 177,750 | SALARIES | 11400 | 200,500 | 0 | 0 | 2 |
| 3 | 8,234 | 10,266 | 13,670 | FICA & MEDICARE | 11491 | 15,500 | 0 | 0 | 3 |
| 4 | 14,485 | 40,448 | 47,480 | PERS | 11493 | 53,100 | 0 | 0 | 4 |
| 5 | 29,332 | 41,789 | 56,500 | HEALTH, DENTAL, VISION, LIFE INS. | 11495 | 46,500 | 0 | 0 | 5 |
| 6 | 108 | 137 | 180 | UNEMPLOYMENT INS. | 11496 | 200 | 0 | 0 | 6 |
| 7 | 214 | 901 | 775 | WORKERS' COMP. | 11497 | 800 | 0 | 0 | 7 |
| 8 | 162,581 | 232,014 | 296,355 | TOTAL PERSONNEL SERVICES (2.51 FTE) | | 316,600 | 0 | 0 | 8 |
| 9 | | | | | | | | | 9 |
| 10 | | | | MATERIALS AND SERVICES | | | | | 10 |
| 11 | 4,118 | 7,095 | 10,000 | LEGAL SERVICES | 11511 | 8,500 | 0 | 0 | 11 |
| 12 | 14,550 | 15,050 | 18,550 | AUDIT | 11513 | 18,550 | 0 | 0 | 12 |
| 13 | 0 | 0 | 50,000 | GRANT DISBURSEMENT | 11560 | 50,000 | 0 | 0 | 13 |
| 14 | 17,281 | 22,332 | 65,000 | SERVICE CONTRACTS | 11590 | 65,000 | 0 | 0 | 14 |
| 15 | 2,615 | 3,637 | 20,000 | OFFICE SUPPLIES & EQUIPMENT | 11611 | 20,000 | 0 | 0 | 15 |
| 16 | 3,348 | 522 | 5,000 | COMPUTER SUPPLIES | 11613 | 5,000 | 0 | 0 | 16 |
| 17 | 5,073 | 6,024 | 7,500 | COMPUTER SOFTWARE & SUPPORT | 11614 | 7,500 | 0 | 0 | 17 |
| 18 | 6,120 | 5,659 | 8,000 | OFFICE EQUIPMENT LEASES & MAINTENANCE | 11615 | 8,500 | 0 | 0 | 18 |
| 19 | 1,152 | 1,151 | 2,000 | POSTAGE | 11616 | 2,000 | 0 | 0 | 19 |
| 20 | 3,699 | 2,879 | 5,000 | PUBLISHING/ADVERT/PRINTING | 11641 | 5,000 | 0 | 0 | 20 |
| 21 | 38,759 | 42,123 | 65,000 | INSURANCE | 11643 | 65,000 | 0 | 0 | 21 |
| 22 | 0 | 0 | 1,000 | MILEAGE/TRANSPORATION | 11651 | 1,000 | 0 | 0 | 22 |
| 23 | 8,152 | 9,228 | 7,500 | DUES & SUBSCRIPTIONS | 11653 | 8,000 | 0 | 0 | 23 |
| 24 | 2,043 | 926 | 2,000 | MEETING EXPENSES | 11655 | 2,000 | 0 | 0 | 24 |
| 25 | 4,262 | 3,159 | 5,000 | COMMUNITY EVENTS | 11656 | 5,000 | 0 | 0 | 25 |
| 26 | 277 | 2,557 | 4,000 | SCHOOLING & CERTIFICATIONS | 11657 | 4,500 | 0 | 0 | 26 |
| 27 | 5,499 | 5,526 | 7,000 | UTILITIES | 11661 | 7,500 | 0 | 0 | 27 |
| 28 | 5,055 | 5,223 | 5,000 | COMMUNICATIONS/TELEPHONES | 11663 | 5,000 | 0 | 0 | 28 |
| 29 | 12 | 162 | 1,000 | SMALL TOOLS, EQUIPMENT & REPAIRS | 11671 | 1,000 | 0 | 0 | 29 |
| 30 | 7,982 | 4,656 | 3,000 | FACILITY MAINTENANCE & JANITORIAL | 11677 | 3,000 | 0 | 0 | 30 |
| 31 | 115,180 | 14,754 | 20,000 | COMMUNITY OUTREACH/PROMOTIONS | 11682 | 25,000 | 0 | 0 | 31 |
| 32 | 0 | 3,000 | 3,000 | CERT | 11689 | 3,000 | 0 | 0 | 32 |
| 33 | 5,162 | 14,399 | 20,000 | CITY BEAUTIFICATION | 11696 | 20,000 | 0 | 0 | 33 |
| 34 | 1,471 | 2,204 | 2,000 | MAYOR / COUNCIL | 11697 | 2,500 | 0 | 0 | 34 |
| 35 | 0 | 0 | 5,000 | ELECTIONS | 11698 | 1,000 | 0 | 0 | 35 |
| 36 | 2,339 | 281 | 3,000 | MISCELLANEOUS | 11699 | 3,000 | 0 | 0 | 36 |
| 37 | 254,148 | 172,546 | 344,550 | TOTAL MATERIALS AND SERVICES | | 346,550 | 0 | 0 | 37 |

REQUIREMENTS SUMMARY

GENERAL FUND

City of Lafayette, Oregon

| | HISTORICAL DATA | | | REQUIREMENTS FOR: ADMINISTRATION | Line Item Number | FISCAL YEAR 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|----------------------|---------------------------------------|---------------------|-------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted 2022-2023 | | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 1 | | | | CAPITAL OUTLAY | | | | | 1 |
| 2 | | | | | | | | | 2 |
| 3 | | | | | | | | | 3 |
| 4 | 0 | 0 | 0 | OFFICE EQUIPMENT & FURNITURE | 11711 | 0 | 0 | 0 | 4 |
| 5 | 12,872 | 2,181 | 243,230 | FACILITY IMPROVEMENTS | 11741 | 200,000 | 0 | 0 | 5 |
| 6 | 752,179 | 107,121 | 0 | ODOT 99W WATER MAIN RELOCATION | 11747 | 0 | 0 | 0 | 6 |
| 7 | 0 | 154,524 | 770,000 | ARPA PROJECT DISBURSEMENT | 11750 | 645,000 | 0 | 0 | 7 |
| 8 | 0 | 0 | 0 | GRANT DISBURSEMENT | 11760 | 0 | 0 | 0 | 8 |
| 9 | | | | | | | | | 9 |
| 10 | 765,051 | 263,826 | 1,013,230 | TOTAL CAPITAL OUTLAY | | 845,000 | 0 | 0 | 10 |
| 11 | | | | | | | | | 11 |
| 12 | | | | | | | | | 12 |
| 13 | | | | | | | | | 13 |
| 14 | | | | | | | | | 14 |
| 15 | | | | | | | | | 15 |
| 16 | | | | | | | | | 16 |
| 17 | | | | | | | | | 17 |
| 18 | | | | | | | | | 18 |
| 19 | | | | | | | | | 19 |
| 20 | | | | | | | | | 20 |
| 21 | | | | | | | | | 21 |
| 22 | | | | | | | | | 22 |
| 23 | | | | | | | | | 23 |
| 24 | | | | | | | | | 24 |
| 25 | | | | | | | | | 25 |
| 26 | | | | | | | | | 26 |
| 27 | | | | | | | | | 27 |
| 28 | | | | | | | | | 28 |
| 29 | | | | | | | | | 29 |
| 30 | | | | | | | | | 30 |
| 31 | | | | | | | | | 31 |
| 32 | | | | | | | | | 32 |
| 33 | | | | | | | | | 33 |
| 34 | | | | | | | | | 34 |
| 35 | | | | | | | | | 35 |
| 36 | 1,181,781 | 668,386 | 1,654,135 | TOTAL GENERAL - ADMINISTRATION | | 1,508,150 | 0 | 0 | 36 |

REQUIREMENTS SUMMARY

**FORM
LB -30**

GENERAL FUND

City of Lafayette, Oregon

| | HISTORICAL DATA | | | REQUIREMENTS FOR: PLANNING | Line Item Numbers | FISCAL YEAR 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|----------------------|--|----------------------|-------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted 2022-2023 | | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 1 | | | | PERSONNEL SERVICES | | | | | 1 |
| 2 | 23,840 | 24,354 | 28,500 | SALARIES | 12648 | 26,500 | 0 | 0 | 2 |
| 3 | 1,761 | 1,793 | 2,200 | FICA & MEDICARE | 12491 | 2,050 | 0 | 0 | 3 |
| 4 | 5,781 | 6,279 | 7,500 | PERS | 12493 | 7,000 | 0 | 0 | 4 |
| 5 | 7,160 | 7,051 | 8,500 | HEALTH, DENTAL, VISION, LIFE INS. | 12495 | 5,800 | 0 | 0 | 5 |
| 6 | 23 | 24 | 30 | UNEMPLOYMENT INS. | 12496 | 30 | 0 | 0 | 6 |
| 7 | 32 | 75 | 85 | WORKERS' COMP. | 12497 | 80 | 0 | 0 | 7 |
| 8 | 38,597 | 39,576 | 46,815 | TOTAL PERSONNEL SERVICES (0.35 FTE) | | 41,460 | 0 | 0 | 8 |
| 9 | | | | | | | | | 9 |
| 10 | | | | | | | | | 10 |
| 11 | | | | MATERIALS AND SERVICES | | | | | 11 |
| 12 | 1,403 | 2,796 | 5,000 | LEGAL SERVICES | 12511 | 4,000 | 0 | 0 | 12 |
| 13 | 9,375 | 2,205 | 15,000 | ENGINEERING SERVICES | 12515 | 15,000 | 0 | 0 | 13 |
| 14 | 11,856 | 13,377 | 80,000 | PLANNING SERVICES | 12521 | 25,000 | 0 | 0 | 14 |
| 15 | 0 | 13,064 | 10,000 | MAIN STREET DEVELOPMENT | 12558 | 2,500 | 0 | 0 | 15 |
| 16 | 0 | 12,500 | 50,000 | FAÇADE GRANT | 12560 | 25,000 | 0 | 0 | 16 |
| 17 | 9,467 | 30,981 | 20,000 | SERVICE CONTRACTS | 12590 | 20,000 | 0 | 0 | 17 |
| 18 | 71 | 152 | 300 | OFFICE SUPPLIES | 12611 | 300 | 0 | 0 | 18 |
| 19 | 0 | 0 | 500 | POSTAGE | 12616 | 400 | 0 | 0 | 19 |
| 20 | 0 | 50 | 500 | REFUNDS OF LAND USE FEES | 12620 | 500 | 0 | 0 | 20 |
| 21 | 0 | 392 | 500 | PUBLISHING/ADVERT/PRINTING | 12641 | 500 | 0 | 0 | 21 |
| 22 | 0 | 120 | 1,000 | SCHOOLING & CERTIFICATIONS | 12657 | 1,000 | 0 | 0 | 22 |
| 23 | 0 | 107 | 500 | MISCELLANEOUS | 12699 | 500 | 0 | 0 | 23 |
| 24 | | | | | | | | | 24 |
| 25 | 32,171 | 75,744 | 183,300 | TOTAL MATERIALS AND SERVICES | | 94,700 | 0 | 0 | 25 |
| 26 | | | | | | | | | 26 |
| 27 | | | | | | | | | 27 |
| 28 | | | | | | | | | 28 |
| 29 | 70,769 | 115,320 | 230,115 | TOTAL GENERAL - PLANNING | | 136,160 | 0 | 0 | 29 |

REQUIREMENTS SUMMARY

**FORM
LB-30**

GENERAL FUND

City of Lafayette, Oregon

| | HISTORICAL DATA | | | REQUIREMENTS FOR: BUILDING | Line Item Number | FISCAL YEAR 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|----------------------|--|---------------------|-------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted 2022-2023 | | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 1 | | | | PERSONNEL SERVICES | | | | | 1 |
| 2 | 8,582 | 9,035 | 10,000 | SALARIES | 13400 | 9,800 | 0 | 0 | 2 |
| 3 | 626 | 654 | 775 | FICA & MEDICARE | 13491 | 700 | 0 | 0 | 3 |
| 4 | 2,012 | 2,282 | 2,550 | PERS | 13493 | 2,800 | 0 | 0 | 4 |
| 5 | 2,446 | 2,844 | 3,500 | HEALTH, DENTAL, VISION, LIFE INS. | 13495 | 2,700 | 0 | 0 | 5 |
| 6 | 8 | 9 | 12 | UNEMPLOYMENT INS. | 13496 | 10 | 0 | 0 | 6 |
| 7 | 12 | 29 | 35 | WORKERS' COMP. | 13497 | 35 | 0 | 0 | 7 |
| 8 | 13,685 | 14,853 | 16,872 | TOTAL PERSONNEL SERVICES (0.15 FTE) | | 16,045 | 0 | 0 | 8 |
| 9 | | | | | | | | | 9 |
| 10 | | | | | | | | | 10 |
| 11 | | | | MATERIALS AND SERVICES | | | | | 11 |
| 12 | 0 | 0 | 1,000 | LEGAL SERVICES | 13511 | 900 | 0 | 0 | 12 |
| 13 | 0 | 0 | 0 | ENGINEERING SERVICES | 13515 | 0 | 0 | 0 | 13 |
| 14 | 22,354 | 125,783 | 200,000 | BUILDING INSPECTION | 13531 | 125,000 | 0 | 0 | 14 |
| 15 | 2,901 | 8,601 | 20,000 | STATE BLDG. INSP. SURCHARGE | 13533 | 15,000 | 0 | 0 | 15 |
| 16 | 0 | 0 | 0 | SERVICE CONTRACTS | 13590 | 0 | 0 | 0 | 16 |
| 17 | 215 | 569 | 1,000 | OFFICE SUPPLIES | 13611 | 1,000 | 0 | 0 | 17 |
| 18 | 0 | 0 | 50 | POSTAGE | 13616 | 50 | 0 | 0 | 18 |
| 19 | 0 | 0 | 100 | PUBLISHING/ADVERT/PRINTING | 13641 | 100 | 0 | 0 | 19 |
| 20 | 100 | 370 | 100 | MISCELLANEOUS | 13699 | 150 | 0 | 0 | 20 |
| 21 | | | | | | | | | 21 |
| 22 | 25,570 | 135,323 | 222,250 | TOTAL MATERIAL AND SERVICES | | 142,200 | 0 | 0 | 22 |
| 23 | | | | | | | | | 23 |
| 24 | | | | | | | | | 24 |
| 25 | | | | | | | | | 25 |
| 26 | | | | | | | | | 26 |
| 27 | | | | | | | | | 27 |
| 28 | | | | | | | | | 28 |
| 29 | | | | | | | | | 29 |
| 30 | 39,255 | 150,177 | 239,122 | TOTAL GENERAL - BUILDING INSPECTION | | 158,245 | 0 | 0 | 30 |

REQUIREMENTS SUMMARY

**FORM
LB-30**

GENERAL FUND

City of Lafayette, Oregon

| | HISTORICAL DATA | | | REQUIREMENTS FOR: MUNICIPAL COURT | Line Item Number | FISCAL YEAR 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|----------------------|--|---------------------|-------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted 2022-2023 | | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 1 | | | | PERSONNEL SERVICES | | | | | 1 |
| 2 | 9,792 | 11,012 | 12,500 | SALARIES | 14400 | 14,800 | 0 | 0 | 2 |
| 3 | 728 | 809 | 920 | FICA & MEDICARE | 14491 | 1,150 | 0 | 0 | 3 |
| 4 | 2,595 | 3,016 | 3,300 | PERS | 14493 | 4,400 | 0 | 0 | 4 |
| 5 | 2,870 | 3,795 | 4,100 | HEALTH, DENTAL, VISION, LIFE INS. | 14495 | 3,800 | 0 | 0 | 5 |
| 6 | 9 | 11 | 15 | UNEMPLOYMENT INS. | 14496 | 15 | 0 | 0 | 6 |
| 7 | 19 | 35 | 50 | WORKERS' COMP. | 14497 | 30 | 0 | 0 | 7 |
| 8 | 16,013 | 18,677 | 20,885 | TOTAL PERSONNEL SERVICES (0.16 FTE) | | 24,195 | 0 | 0 | 8 |
| 9 | | | | | | | | | 9 |
| 10 | | | | | | | | | 10 |
| 11 | | | | MATERIALS AND SERVICES | | | | | 11 |
| 12 | 1,792 | 2,016 | 4,000 | MUNICIPAL COURT JUDGE | 14541 | 4,000 | 0 | 0 | 12 |
| 13 | 118 | 30 | 150 | OFFICE SUPPLIES | 14611 | 150 | 0 | 0 | 13 |
| 14 | 0 | 0 | 1,000 | COUNTY COURT ASSESSMENTS | 14612 | 1,000 | 0 | 0 | 14 |
| 15 | 990 | 903 | 1,000 | SOFTWARE & SUPPORT | 14614 | 1,000 | 0 | 0 | 15 |
| 16 | 2,113 | 0 | 5,000 | STATE COURT ASSESSMENTS | 14617 | 5,000 | 0 | 0 | 16 |
| 17 | 0 | 0 | 500 | COURT COSTS | 14618 | 500 | 0 | 0 | 17 |
| 18 | 65 | 360 | 500 | REFUNDS OF FINES | 14619 | 500 | 0 | 0 | 18 |
| 19 | 75 | 75 | 500 | SCHOOLING & CERTIFICATIONS | 14657 | 500 | 0 | 0 | 19 |
| 20 | 137 | 193 | 250 | BANK TRANSACTION FEES | 14659 | 250 | 0 | 0 | 20 |
| 21 | 5,290 | 3,577 | 12,900 | TOTAL MATERIALS AND SERVICES | | 12,900 | 0 | 0 | 21 |
| 22 | | | | | | | | | 22 |
| 23 | | | | | | | | | 23 |
| 24 | | | | | | | | | 24 |
| 25 | | | | | | | | | 25 |
| 26 | | | | | | | | | 26 |
| 27 | | | | | | | | | 27 |
| 28 | | | | | | | | | 28 |
| 29 | 21,303 | 22,254 | 33,785 | TOTAL GENERAL - MUNICIPAL COURT | | 37,095 | 0 | 0 | 29 |

REQUIREMENTS SUMMARY

**FORM
LB-30**

GENERAL FUND

City of Lafayette, Oregon

| | HISTORICAL DATA | | | REQUIREMENTS FOR: LAW ENFORCEMENT | Line Item Number | FISCAL YEAR 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|----------------------|--|---------------------|-------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted 2022-2023 | | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 1 | | | | MATERIALS AND SERVICES | | | | | 1 |
| 2 | | | | | | | | | 2 |
| 3 | 0 | 1,245 | 5,000 | LEGAL FEES | 15511 | 4,500 | 0 | 0 | 3 |
| 4 | 323,786 | 348,876 | 380,000 | DEPUTY SHERIFF (2 FTE) | 15551 | 360,000 | 0 | 0 | 4 |
| 5 | 0 | 20,378 | 30,000 | PROPERTY ABATEMENT | 15557 | 30,000 | 0 | 0 | 5 |
| 6 | 52,308 | 43,890 | 55,000 | EMERGENCY COMMUNICATIONS (YCOM) | 15665 | 52,250 | 0 | 0 | 6 |
| 7 | 0 | 0 | 0 | VEHICLE OPERATION & MAINTENANCE | 15673 | 2,000 | 0 | 0 | 7 |
| 8 | 264 | 442 | 1,000 | MISCELLANEOUS | 15699 | 1,000 | 0 | 0 | 8 |
| 9 | | | | | | | | | 9 |
| 10 | | | | | | | | | 10 |
| 11 | 376,358 | 414,831 | 471,000 | TOTAL MATERIALS AND SERVICES | | 449,750 | 0 | 0 | 11 |
| 12 | | | | | | | | | 12 |
| 13 | | | | | | | | | 13 |
| 14 | | | | | | | | | 14 |
| 15 | | | | | | | | | 15 |
| 16 | | | | | | | | | 16 |
| 17 | | | | | | | | | 17 |
| 18 | | | | | | | | | 18 |
| 19 | | | | | | | | | 19 |
| 20 | | | | | | | | | 20 |
| 21 | | | | | | | | | 21 |
| 22 | | | | | | | | | 22 |
| 23 | | | | | | | | | 23 |
| 24 | | | | | | | | | 24 |
| 25 | | | | | | | | | 25 |
| 26 | | | | | | | | | 26 |
| 27 | | | | | | | | | 27 |
| 28 | | | | | | | | | 28 |
| 29 | 376,358 | 414,831 | 471,000 | TOTAL GENERAL - LAW ENFORCEMENT | | 449,750 | 0 | 0 | 29 |

REQUIREMENTS SUMMARY

**FORM
LB-30**

GENERAL FUND

City of Lafayette, Oregon

| | HISTORICAL DATA | | | REQUIREMENTS FOR: PARKS & FACILITIES | Line Item Numbers | FISCAL YEAR 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|----------------------|--|----------------------|-------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted 2022-2023 | | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 1 | | | | PERSONNEL SERVICES | | | | | 1 |
| 2 | 29,948 | 29,000 | 32,700 | SALARIES | 16400 | 57,800 | 0 | 0 | 2 |
| 3 | 2,241 | 2,152 | 2,100 | FICA & MEDICARE | 16491 | 4,500 | 0 | 0 | 3 |
| 4 | 6,694 | 7,265 | 8,100 | PERS | 16493 | 14,000 | 0 | 0 | 4 |
| 5 | 7,939 | 9,024 | 8,400 | HEALTH, DENTAL, VISION, LIFE INS. | 16495 | 17,500 | 0 | 0 | 5 |
| 6 | 29 | 29 | 36 | UNEMPLOYMENT INS. | 16496 | 60 | 0 | 0 | 6 |
| 7 | 1,600 | 852 | 1,100 | WORKERS' COMP. | 16497 | 1,250 | 0 | 0 | 7 |
| 8 | 48,452 | 48,322 | 52,436 | TOTAL PERSONNEL SERVICES (0.50 FTE) | | 95,110 | 0 | 0 | 8 |
| 9 | | | | | | | | | 9 |
| 10 | | | | MATERIALS AND SERVICES | | | | | 10 |
| 11 | 49,529 | 54,577 | 60,000 | SERVICE CONTRACTS | 16590 | 100,000 | 0 | 0 | 11 |
| 12 | 100 | 750 | 500 | FACILITY RENTAL REFUNDS | 16633 | 250 | 0 | 0 | 12 |
| 13 | 7,987 | 8,322 | 10,000 | UTILITIES | 16661 | 10,000 | 0 | 0 | 13 |
| 14 | 573 | 1,795 | 2,000 | SMALL TOOLS, EQUIPMENT & REPAIRS | 16671 | 1,500 | 0 | 0 | 14 |
| 15 | 990 | 4,255 | 3,000 | EQUIPMENT OPERATION & MAINTENANCE | 16674 | 200 | 0 | 0 | 15 |
| 16 | 4,504 | 9,163 | 20,000 | FACILITY MAINTENANCE & JANITORIAL | 16677 | 10,000 | 0 | 0 | 16 |
| 17 | 6,266 | 1,974 | 5,000 | PARK BEAUTIFICATION | 16696 | 10,000 | 0 | 0 | 17 |
| 18 | 0 | 43 | 1,000 | MISCELLANEOUS | 16699 | 1,000 | 0 | 0 | 18 |
| 19 | 69,949 | 80,879 | 101,500 | TOTAL MATERIALS AND SERVICES | | 132,950 | 0 | 0 | 19 |
| 20 | | | | | | | | | 20 |
| 21 | | | | CAPITAL OUTLAY | | | | | 21 |
| 22 | 0 | 0 | 0 | CAPITAL EQUIPMENT | 16725 | 0 | 0 | 0 | 22 |
| 23 | 0 | 0 | 0 | FACILITY IMPROVEMENTS | 16741 | 24,500 | 0 | 0 | 23 |
| 24 | | | | | | | | | 24 |
| 25 | 0 | 0 | 0 | TOTAL CAPITAL OUTLAY | | 24,500 | 0 | 0 | 25 |
| 26 | | | | | | | | | 26 |
| 27 | | | | | | | | | 27 |
| 28 | | | | | | | | | 28 |
| 29 | 118,401 | 129,201 | 153,936 | TOTAL GENERAL - PARKS | | 252,560 | 0 | 0 | 29 |

REQUIREMENTS SUMMARY

**FORM
LB-31**

GENERAL FUND

City of Lafayette, Oregon

| | HISTORICAL DATA | | | REQUIREMENTS FOR: FIRE | Line Item Numbers | FISCAL YEAR 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|----------------------|---|----------------------|-------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted 2022-2023 | | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 1 | | | | PERSONNEL SERVICES | | | | | 1 |
| 2 | 70,906 | 63,652 | 52,500 | SALARIES | 17400 | 31,200 | 0 | 0 | 2 |
| 3 | 5,152 | 4,490 | 4,000 | FICA & MEDICARE | 17491 | 2,500 | 0 | 0 | 3 |
| 4 | 13,814 | 13,914 | 9,920 | PERS | 17493 | 3,100 | 0 | 0 | 4 |
| 5 | 20,854 | 20,502 | 12,500 | HEALTH, DENTAL, VISION, LIFE INS. | 17495 | 1,500 | 0 | 0 | 5 |
| 6 | 70 | 63 | 60 | UNEMPLOYMENT INS. | 17496 | 40 | 0 | 0 | 6 |
| 7 | 13,017 | 12,871 | 14,200 | WORKERS' COMP. | 17497 | 10,000 | 0 | 0 | 7 |
| 8 | 123,813 | 115,492 | 93,180 | TOTAL PERSONNEL SERVICES (.64 FTE) | | 48,340 | 0 | 0 | 8 |
| 9 | | | | | | | | | 9 |
| 10 | | | | MATERIALS AND SERVICES | | | | | 10 |
| 11 | 11,729 | 6,625 | 20,000 | VOLUNTEER FIRE & MEDIC | 17573 | 20,000 | 0 | 0 | 11 |
| 12 | 3,120 | 46,181 | 215,000 | SERVICE CONTRACTS | 17590 | 200,000 | 0 | 0 | 12 |
| 13 | 2,489 | 1,662 | 3,000 | OFFICE SUPPLIES & EQUIPMENT | 17611 | 3,000 | 0 | 0 | 13 |
| 14 | 2,262 | 260 | 3,000 | OPERATING SUPPLIES | 17622 | 3,000 | 0 | 0 | 14 |
| 15 | 8,480 | 5,447 | 15,000 | TURNOUTS/PPE | 17625 | 15,000 | 0 | 0 | 15 |
| 16 | 2,111 | 1,584 | 2,500 | MEDICAL EVALUATIONS & EXAMS | 17626 | 2,500 | 0 | 0 | 16 |
| 17 | 2,062 | 3,467 | 3,500 | FIRST AID SUPPLIES | 17628 | 3,500 | 0 | 0 | 17 |
| 18 | 3,294 | 5,659 | 5,000 | EQUIPMENT TESTING | 17629 | 5,000 | 0 | 0 | 18 |
| 19 | 20,000 | 20,000 | 25,000 | INSURANCE | 17643 | 22,500 | 0 | 0 | 19 |
| 20 | 6,033 | 2,853 | 3,000 | SCHOOLING & CERTIFICATIONS | 17657 | 3,000 | 0 | 0 | 20 |
| 21 | 6,465 | 13,079 | 15,000 | UTILITIES | 17661 | 16,500 | 0 | 0 | 21 |
| 22 | 1,292 | 5,959 | 6,000 | COMMUNICATIONS/TELEPHONES | 17663 | 6,000 | 0 | 0 | 22 |
| 23 | 12,636 | 13,611 | 16,000 | EMERGENCY COMMUNICATIONS (YCOM) | 17665 | 16,000 | 0 | 0 | 23 |
| 24 | 346 | 986 | 3,000 | SMALL TOOLS, EQUIPMENT & REPAIRS | 17671 | 3,000 | 0 | 0 | 24 |
| 25 | 7,293 | 9,382 | 12,000 | FIRE EQUIPMENT & SUPPLIES | 17672 | 12,000 | 0 | 0 | 25 |
| 26 | 7,964 | 26,219 | 15,000 | VEHICLE OPERATION & MAINTENANCE | 17673 | 20,000 | 0 | 0 | 26 |
| 27 | 1,028 | 1,868 | 3,000 | FACILITY MAINTENANCE & JANITORIAL | 17677 | 2,500 | 0 | 0 | 27 |
| 28 | 0 | 0 | 1,000 | FIRE PREVENTION | 17684 | 1,000 | 0 | 0 | 28 |
| 29 | 521 | 1,271 | 1,000 | MISCELLANEOUS | 17699 | 1,250 | 0 | 0 | 29 |
| 30 | 99,124 | 166,113 | 367,000 | TOTAL MATERIALS AND SERVICES | | 355,750 | 0 | 0 | 30 |
| 31 | | | | | | | | | 31 |
| 32 | 222,938 | 281,605 | 460,180 | TOTAL GENERAL - FIRE DEPARTMENT | | 404,090 | 0 | 0 | 32 |

REQUIREMENTS SUMMARY

**FORM
LB-30**

GENERAL FUND

City of Lafayette, Oregon

| | HISTORICAL DATA | | | REQUIREMENTS DESCRIPTION | FISCAL YEAR 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|----------------------|---|-------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted 2022-2023 | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | 1,181,781 | 668,386 | 1,654,135 | ADMINISTRATION | 1,508,150 | 0 | 0 | 1 |
| 2 | | | | | | | | 2 |
| 3 | 70,769 | 115,320 | 230,115 | PLANNING | 136,160 | 0 | 0 | 3 |
| 4 | | | | | | | | 4 |
| 5 | 39,255 | 150,177 | 239,122 | BUILDING INSPECTION | 158,245 | 0 | 0 | 5 |
| 6 | | | | | | | | 6 |
| 7 | 21,303 | 22,254 | 33,785 | MUNICIPAL COURT | 37,095 | 0 | 0 | 7 |
| 8 | | | | | | | | 8 |
| 9 | 376,358 | 414,831 | 471,000 | LAW ENFORCEMENT | 449,750 | 0 | 0 | 9 |
| 10 | | | | | | | | 10 |
| 11 | 118,401 | 129,201 | 153,936 | PARKS | 252,560 | 0 | 0 | 11 |
| 12 | | | | | | | | 12 |
| 13 | 222,938 | 281,605 | 460,180 | FIRE DEPARTMENT | 404,090 | 0 | 0 | 13 |
| 14 | 2,030,804 | 1,781,773 | 3,242,273 | TOTAL ORGANIZATIONAL UNIT REQUIREMENTS | 2,946,050 | 0 | 0 | 14 |
| 15 | | | | | | | | 15 |
| 16 | | | | TRANSFERS | | | | 16 |
| 17 | 5,000 | 5,000 | 5,000 | TRANSFER TO CITY HALL BLDG FUND | 5,000 | 0 | 0 | 17 |
| 18 | 50,000 | 50,000 | 50,000 | TRANSFER TO FIRE CAPITAL EQUIPMENT | 50,000 | 0 | 0 | 18 |
| 19 | 3,000 | 3,000 | 6,000 | TRANSFER TO VEHICLE & EQUIPMENT FUND | 6,000 | 0 | 0 | 19 |
| 20 | 153,224 | 0 | 0 | TRANSFER TO FIRE STATION CAPITAL FUND | 0 | 0 | 0 | 20 |
| 21 | 0 | 1,900 | 4,000 | TRANSFER TO SEWER SDC FUND (AH SUBSIDY) | 0 | 0 | 0 | 21 |
| 22 | 0 | 3,100 | 6,000 | TRANSFER TO WATER SDC FUND (AH SUBSIDY) | 0 | 0 | 0 | 22 |
| 23 | 0 | 3,200 | 6,000 | TRANSFER TO STREET SDC FUND (AH SUBSIDY) | 0 | 0 | 0 | 23 |
| 24 | 0 | 1,800 | 4,000 | TRANSFER TO PARK SDC FUND (AH SUBSIDY) | 0 | 0 | 0 | 24 |
| 25 | | | | | | | | 25 |
| 26 | 211,224 | 68,000 | 81,000 | TOTAL TRANSFERS | 61,000 | 0 | 0 | 26 |
| 27 | | | | | | | | 27 |
| 28 | 0 | 0 | 250,000 | OPERATING CONTINGENCY | 250,000 | 0 | 0 | 28 |
| 29 | 211,224 | 68,000 | 331,000 | TOTAL REQUIREMENTS NOT ALLOCATED | 311,000 | 0 | 0 | 29 |
| 30 | | | | | | | | 30 |
| 31 | 575,370 | 1,291,348 | 0 | UNAPPROPRIATED ENDING FUND BALANCE | 156,858 | 0 | 0 | 31 |
| 32 | 2,817,398 | 3,141,121 | 3,573,273 | TOTAL | 3,413,908 | 0 | 0 | 32 |

SEWER FUND

| | HISTORICAL DATA | | | RESOURCE DESCRIPTION | Line Item Number | FISCAL YEAR 2023-2024 | | | |
|----|---------------------------------|--------------------------------|-------------------|----------------------------------|------------------|----------------------------|------------------------------|---------------------------|----|
| | Actual | | Adopted 2022-2023 | | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| | | | | Beginning Fund Balance: | | | | | |
| 1 | 195,719 | 56,524 | 168,000 | BEGINNING CASH BALANCE | 30300 | 235,000 | 0 | 0 | 1 |
| 2 | 783 | 860 | 1,000 | INTEREST ON CASH ACCOUNTS | 30301 | 1,000 | 0 | 0 | 2 |
| 3 | 905,073 | 912,745 | 933,000 | UTILITY BILL COLLECTIONS | 30316 | 942,000 | 0 | 0 | 3 |
| 4 | 263 | 4,515 | 4,000 | CONNECTION CHARGES | 30318 | 1,000 | 0 | 0 | 4 |
| 5 | 2,126 | 2,441 | 2,000 | APPLIED DEPOSITS | 30319 | 2,250 | 0 | 0 | 5 |
| 6 | 1,796 | 0 | 0 | UTILITY DONATIONS | 30320 | 0 | 0 | 0 | 6 |
| 7 | | | | | | | | | 7 |
| 8 | 3,059 | 4,531 | 0 | MISC. INCOME | 30389 | 2,000 | 0 | 0 | 8 |
| 9 | | | | | | | | | 9 |
| 10 | 12,100 | 0 | 0 | TRANSFER FROM SEWER DEBT SERVICE | 30398 | 0 | 0 | 0 | 10 |
| 11 | | | | | | | | | 11 |
| 12 | | | | | | | | | 12 |
| 13 | | | | | | | | | 13 |
| 14 | | | | | | | | | 14 |
| 15 | | | | | | | | | 15 |
| 16 | | | | | | | | | 16 |
| 17 | | | | | | | | | 17 |
| 18 | | | | | | | | | 18 |
| 19 | | | | | | | | | 19 |
| 20 | | | | | | | | | 20 |
| 21 | | | | | | | | | 21 |
| 22 | | | | | | | | | 22 |
| 23 | | | | | | | | | 23 |
| 24 | | | | | | | | | 24 |
| 25 | | | | | | | | | 25 |
| 26 | | | | | | | | | 26 |
| 27 | | | | | | | | | 27 |
| 28 | | | | | | | | | 28 |
| 29 | 1,120,919 | 981,615 | 1,108,000 | TOTAL RESOURCES | | 1,183,250 | 0 | 0 | 29 |

REQUIREMENTS SUMMARY

**FORM
LB-31**

SEWER FUND

City of Lafayette, Oregon

| | HISTORICAL DATA | | | REQUIREMENTS FOR: SEWER OPERATIONS | Line Item Number | FISCAL YEAR 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|----------------------|--|---------------------|-------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted 2022-2023 | | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 1 | | | | PERSONNELSERVICES | | | | | 1 |
| 2 | 202,795 | 198,304 | 236,500 | SALARIES | 30400 | 281,500 | 0 | 0 | 2 |
| 3 | 14,944 | 14,597 | 18,200 | FICA & MEDICARE | 30491 | 21,750 | 0 | 0 | 3 |
| 4 | 44,738 | 48,367 | 57,800 | PERS | 30493 | 93,500 | 0 | 0 | 4 |
| 5 | 66,402 | 48,155 | 58,700 | HEALTH, DENTAL, VISION, LIFE INS. | 30495 | 64,500 | 0 | 0 | 5 |
| 6 | 200 | 198 | 240 | UNEMPLOYMENT INS. | 30496 | 300 | 0 | 0 | 6 |
| 7 | 8,983 | 2,592 | 2,300 | WORKERS' COMP. | 30497 | 2,500 | 0 | 0 | 7 |
| 8 | 338,062 | 312,213 | 373,740 | TOTAL PERSONNEL SERVICES (3.19 FTE) | | 464,050 | 0 | 0 | 8 |
| 9 | | | | | | | | | 9 |
| 10 | | | | MATERIALS AND SERVICES | | | | | 10 |
| 11 | 0 | 374 | 5,000 | LEGAL SERVICES | 30511 | 2,500 | 0 | 0 | 11 |
| 12 | 1,754 | 6,080 | 6,000 | ENGINEERING SERVICES | 30515 | 6,000 | 0 | 0 | 12 |
| 13 | 20,898 | 37,266 | 40,000 | SERVICE CONTRACTS | 30590 | 52,000 | 0 | 0 | 13 |
| 14 | 2,929 | 2,309 | 5,000 | OFFICE SUPPLIES & EQUIPMENT | 30611 | 4,500 | 0 | 0 | 14 |
| 15 | 3,418 | 3,757 | 5,000 | COMPUTER SOFTWARE & SUPPORT | 30614 | 5,000 | 0 | 0 | 15 |
| 16 | 5,559 | 5,914 | 6,500 | POSTAGE | 30616 | 6,000 | 0 | 0 | 16 |
| 17 | 32,165 | 30,326 | 35,000 | TESTING & SAMPLES | 30621 | 35,000 | 0 | 0 | 17 |
| 18 | 5,368 | 10,118 | 10,000 | OPERATING SUPPLIES | 30622 | 12,500 | 0 | 0 | 18 |
| 19 | 1,253 | 1,956 | 2,500 | CLOTHING/PPE | 30624 | 2,500 | 0 | 0 | 19 |
| 20 | 0 | 190 | 500 | DUES & SUBSCRIPTIONS | 30653 | 500 | 0 | 0 | 20 |
| 21 | 3,372 | 8,878 | 3,000 | PERMIT FEES | 30654 | 4,500 | 0 | 0 | 21 |
| 22 | 160 | 2,487 | 4,000 | SCHOOLING & CERTIFICATIONS | 30657 | 4,500 | 0 | 0 | 22 |
| 23 | 7,560 | 8,448 | 9,000 | BANK TRANSACTION FEES | 30659 | 9,000 | 0 | 0 | 23 |
| 24 | 55,108 | 64,655 | 65,000 | UTILITIES | 30661 | 75,000 | 0 | 0 | 24 |
| 25 | 6,525 | 6,098 | 7,000 | COMMUNICATIONS/TELEPHONES | 30663 | 7,000 | 0 | 0 | 25 |
| 26 | 525 | 1,256 | 2,000 | SMALL TOOLS, EQUIPMENT & REPAIRS | 30671 | 2,250 | 0 | 0 | 26 |
| 27 | 4,518 | 10,807 | 10,000 | LARGE EQUIPMENT & SUPPLIES | 30672 | 12,500 | 0 | 0 | 27 |
| 28 | 5,849 | 2,958 | 6,000 | VEHICLE OPERATION & MAINTENANCE | 30673 | 6,250 | 0 | 0 | 28 |
| 29 | 12,699 | 22,553 | 25,000 | EQUIPMENT OPERATION & MAINTENANCE | 30674 | 30,000 | 0 | 0 | 29 |
| 30 | 29,936 | 31,291 | 95,000 | SYSTEM REPAIRS & MAINTENANCE | 30676 | 50,000 | 0 | 0 | 30 |
| 31 | 440 | 1,097 | 1,000 | FACILITY MAINTENANCE & JANITORIAL | 30677 | 6,000 | 0 | 0 | 31 |
| 32 | 41,390 | 45,702 | 46,750 | SEWER FRANCHISE FEE | 30686 | 47,100 | 0 | 0 | 32 |
| 33 | 109 | 214 | 500 | MISCELLANEOUS | 30699 | 500 | 0 | 0 | 33 |
| 34 | 241,534 | 304,734 | 389,750 | TOTAL MATERIAL AND SERVICES | | 381,100 | 0 | 0 | 34 |

REQUIREMENTS SUMMARY

**FORM
LB-31**

SEWER FUND

City of Lafayette, Oregon

| | HISTORICAL DATA | | | REQUIREMENTS FOR: SEWER OPERATIONS | Line Item Number | FISCAL YEAR 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|----------------------|---|---------------------|-------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted 2022-2023 | | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| | | | | CAPITAL OUTLAY | | | | | |
| 1 | | | | | | | | | 1 |
| 2 | 0 | 0 | 0 | OFFICE EQUIPMENT & FURNITURE | 30711 | 0 | 0 | 0 | 2 |
| 3 | 0 | 0 | 0 | LARGE TOOLS & EQUIPMENT | 30725 | 0 | 0 | 0 | 3 |
| 4 | 0 | 0 | 0 | LAB EQUIPMENT | 30729 | 0 | 0 | 0 | 4 |
| 5 | 0 | 0 | 0 | COLLECTION SYSTEM CONSTRUCTION | 30734 | 0 | 0 | 0 | 5 |
| 6 | 162,598 | 61,253 | 301,872 | FACILITY IMPROVEMENTS | 30741 | 292,643 | 0 | 0 | 6 |
| 7 | 0 | 0 | 0 | BUILDING IMPROVEMENTS | 30743 | 0 | 0 | 0 | 7 |
| 8 | 0 | 0 | 0 | VEHICLE PURCHASE | 30745 | 0 | 0 | 0 | 8 |
| 9 | | | | | | | | | 9 |
| 10 | 162,598 | 61,253 | 301,872 | TOTAL CAPITAL OUTLAY | | 292,643 | 0 | 0 | 10 |
| 11 | | | | | | | | | 11 |
| 12 | | | | | | | | | 12 |
| 13 | | | | TRANSFERS | | | | | 13 |
| 14 | 34,200 | 23,534 | 31,638 | TRANSFER TO GENERAL FUND | 30801 | 34,457 | 0 | 0 | 14 |
| 15 | 280,000 | 0 | 0 | TRANSFER TO WATER FUND | 30804 | 0 | 0 | 0 | 15 |
| 16 | 0 | 0 | 0 | TRANSFER TO SEWER DEBT SERVICE | 30806 | 0 | 0 | 0 | 16 |
| 17 | 5,000 | 5,000 | 5,000 | TRANSFER TO CITY HALL BLDG FUND | 30821 | 5,000 | 0 | 0 | 17 |
| 18 | 3,000 | 3,000 | 6,000 | TRANSFER TO VEHICLE & EQUIP FUND | 30829 | 6,000 | 0 | 0 | 18 |
| 19 | 322,200 | 31,534 | 42,638 | TOTAL TRANSFERS | | 45,457 | 0 | 0 | 19 |
| 20 | | | | | | | | | 20 |
| 21 | 0 | 0 | 0 | OPERATING CONTINGENCY | 30998 | 0 | 0 | 0 | 21 |
| 22 | | | | | | | | | 22 |
| 23 | | | | | | | | | 23 |
| 24 | | | | | | | | | 24 |
| 25 | 1,064,395 | 709,733 | 1,108,000 | TOTAL EXPENDITURES | | 1,183,250 | 0 | 0 | 25 |
| 26 | 56,524 | 271,882 | 0 | UNAPPROPRIATED ENDING FUND BALANCE | | 0 | 0 | 0 | 26 |
| 27 | 1,120,919 | 981,615 | 1,108,000 | TOTAL SEWER FUND | | 1,183,250 | 0 | 0 | 27 |

RESOURCES

WATER FUND

| | HISTORICAL DATA | | | RESOURCE DESCRIPTION | Line Item Number | FISCAL YEAR 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|----------------------|--------------------------------|------------------|-------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted 2022-2023 | | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| | | | | Beginning Fund Balance: | | | | | |
| 1 | 92,866 | 306,894 | 350,000 | BEGINNING CASH BALANCE | 40300 | 585,000 | 0 | 0 | 1 |
| 2 | 1,987 | 2,094 | 3,000 | INTEREST ON CASH ACCOUNTS | 40301 | 3,000 | 0 | 0 | 2 |
| 3 | 1,166,208 | 1,198,215 | 1,265,000 | UTILITY BILL COLLECTIONS | 40316 | 1,796,389 | 0 | 0 | 3 |
| 4 | 2,382 | 32,613 | 25,000 | CONNECTION CHARGES | 40318 | 5,000 | 0 | 0 | 4 |
| 5 | 2,126 | 2,441 | 2,000 | APPLIED DEPOSITS | 40319 | 2,500 | 0 | 0 | 5 |
| 6 | 1,936 | 0 | 0 | UTILITY DONATIONS | 40320 | 0 | 0 | 0 | 6 |
| 7 | | | | | | | | | 7 |
| 8 | 0 | 0 | 125,000 | YAMHILL COUNTY GRANT | 40360 | 0 | 0 | 0 | 8 |
| 9 | 0 | 0 | 2,250,000 | STATE OF OREGON GRANT | 40360 | 2,250,000 | 0 | 0 | 9 |
| 10 | | | | | | | | | 10 |
| 11 | 0 | 13,931 | 0 | FEMA REIMBURSEMENT | 40387 | 0 | 0 | 0 | 11 |
| 12 | | | | | | | | | 12 |
| 13 | 1,122 | 7,282 | 0 | MISC. INCOME | 40389 | 2,500 | 0 | 0 | 13 |
| 14 | | | | | | | | | 14 |
| 15 | 280,000 | 0 | 0 | TRANSFER FROM SEWER FUND | 40393 | 0 | 0 | 0 | 15 |
| 16 | | | | | | | | | 16 |
| 17 | | | | | | | | | 17 |
| 18 | | | | | | | | | 18 |
| 19 | | | | | | | | | 19 |
| 20 | | | | | | | | | 20 |
| 21 | | | | | | | | | 21 |
| 22 | | | | | | | | | 22 |
| 23 | | | | | | | | | 23 |
| 24 | | | | | | | | | 24 |
| 25 | | | | | | | | | 25 |
| 26 | | | | | | | | | 26 |
| 27 | | | | | | | | | 27 |
| 28 | | | | | | | | | 28 |
| 29 | 1,548,628 | 1,563,469 | 4,020,000 | TOTAL RESOURCES | | 4,644,389 | 0 | 0 | 29 |

REQUIREMENTS SUMMARY

FORM LB-31

WATER FUND

City of Lafayette, Oregon

| | HISTORICAL DATA | | | REQUIREMENTS FOR: WATER OPERATIONS | Line Item Number | FISCAL YEAR 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|----------------------|--|---------------------|-------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted 2022-2023 | | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 1 | | | | PERSONNEL SERVICES | | | | | 1 |
| 2 | 158,151 | 140,156 | 183,500 | SALARIES | 40400 | 236,500 | 0 | 0 | 2 |
| 3 | 11,725 | 10,361 | 14,200 | FICA & MEDICARE | 40491 | 18,500 | 0 | 0 | 3 |
| 4 | 35,460 | 34,703 | 45,500 | PERS | 40493 | 54,000 | 0 | 0 | 4 |
| 5 | 50,806 | 45,742 | 65,900 | HEALTH, DENTAL, VISION, LIFE INS. | 40495 | 53,500 | 0 | 0 | 5 |
| 6 | 154 | 139 | 190 | UNEMPLOYMENT INS. | 40496 | 250 | 0 | 0 | 6 |
| 7 | 7,443 | 2,709 | 2,700 | WORKERS' COMP. | 40497 | 2,500 | 0 | 0 | 7 |
| 8 | 263,738 | 233,810 | 311,990 | TOTAL PERSONNEL SERVICES (2.79 FTE) | | 365,250 | 0 | 0 | 8 |
| 9 | | | | | | | | | 9 |
| 10 | | | | MATERIALS AND SERVICES | | | | | 10 |
| 11 | 235 | 748 | 10,000 | LEGAL SERVICES | 40511 | 5,000 | 0 | 0 | 11 |
| 12 | 1,121 | 8,663 | 10,000 | ENGINEERING SERVICES | 40515 | 10,000 | 0 | 0 | 12 |
| 13 | 38,905 | 114,738 | 95,000 | SERVICE CONTRACTS | 40590 | 95,000 | 0 | 0 | 13 |
| 14 | 152,756 | 93,099 | 120,000 | JOINT WATER SYSTEM OPERATIONS | 40600 | 130,000 | 0 | 0 | 14 |
| 15 | 109,077 | 83,479 | 150,000 | WATER PURCHASE | 40601 | 130,000 | 0 | 0 | 15 |
| 16 | 2,833 | 3,314 | 5,000 | OFFICE SUPPLIES & EQUIPMENT | 40611 | 5,000 | 0 | 0 | 16 |
| 17 | 5,143 | 5,024 | 5,000 | COMPUTER SOFTWARE & SUPPORT | 40614 | 5,000 | 0 | 0 | 17 |
| 18 | 5,559 | 5,914 | 6,500 | POSTAGE | 40616 | 6,500 | 0 | 0 | 18 |
| 19 | 14,538 | 12,628 | 15,000 | TESTING & SAMPLES | 40621 | 16,500 | 0 | 0 | 19 |
| 20 | 23,009 | 30,642 | 30,000 | OPERATING SUPPLIES | 40622 | 40,000 | 0 | 0 | 20 |
| 21 | 1,272 | 2,132 | 2,000 | CLOTHING/PPE | 40624 | 2,250 | 0 | 0 | 21 |
| 22 | 142 | 0 | 500 | MILEAGE/TRANSPORATION | 40651 | 500 | 0 | 0 | 22 |
| 23 | 4,861 | 2,900 | 2,000 | DUES & SUBSCRIPTIONS | 40653 | 2,500 | 0 | 0 | 23 |
| 24 | 1,631 | 2,565 | 5,000 | SCHOOLING & CERTIFICATIONS | 40657 | 5,000 | 0 | 0 | 24 |
| 25 | 7,560 | 8,448 | 9,000 | BANK TRANSACTION FEES | 40659 | 9,000 | 0 | 0 | 25 |
| 26 | 38,694 | 33,946 | 50,000 | UTILITIES | 40661 | 47,500 | 0 | 0 | 26 |
| 27 | 7,315 | 6,899 | 7,000 | COMMUNICATIONS/TELEPHONES | 40663 | 7,000 | 0 | 0 | 27 |
| 28 | 1,163 | 1,746 | 2,500 | SMALL TOOLS, EQUIPMENT & REPAIRS | 40671 | 3,000 | 0 | 0 | 28 |
| 29 | 226 | 8,568 | 5,000 | LARGE EQUIPMENT & SUPPLIES | 40672 | 5,000 | 0 | 0 | 29 |
| 30 | 7,717 | 2,960 | 10,000 | VEHICLE OPERATION & MAINTENANCE | 40673 | 10,000 | 0 | 0 | 30 |
| 31 | 10,866 | 12,449 | 10,000 | EQUIPMENT OPERATION & MAINTENANCE | 40674 | 10,000 | 0 | 0 | 31 |
| 32 | 43,530 | 46,387 | 50,000 | SYSTEM REPAIRS & MAINTENANCE | 40676 | 50,000 | 0 | 0 | 32 |
| 33 | 376 | 1,516 | 1,000 | FACILITY MAINTENANCE & JANITORIAL | 40677 | 1,000 | 0 | 0 | 33 |
| 34 | 52,924 | 60,012 | 63,000 | WATER FRANCHISE FEE | 40687 | 89,820 | 0 | 0 | 34 |
| 35 | 671 | 903 | 1,000 | MISCELLANEOUS | 40699 | 1,000 | 0 | 0 | 35 |
| 36 | 532,125 | 549,680 | 664,500 | TOTAL MATERIALS AND SERVICES | | 686,570 | 0 | 0 | 36 |

REQUIREMENTS SUMMARY

**FORM
LB-31**

WATER FUND

City of Lafayette, Oregon

| | HISTORICAL DATA | | | REQUIREMENTS FOR: WATER OPERATIONS | Line Item Number | FISCAL YEAR 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|----------------------|---|---------------------|-------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted 2022-2023 | | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 1 | | | | CAPITAL OUTLAY | | | | | 1 |
| 2 | 0 | 0 | 0 | OFFICE EQUIPMENT & FURNITURE | 40711 | 0 | 0 | 0 | 2 |
| 3 | 0 | 0 | 0 | LARGE TOOLS & EQUIPMENT | 40725 | 0 | 0 | 0 | 3 |
| 4 | 231,926 | 191,279 | 455,371 | FACILITY IMPROVEMENTS (Includes meters) | 40741 | 644,558 | 0 | 0 | 4 |
| 5 | 0 | 0 | 0 | BUILDING IMPROVEMENTS | 40743 | 0 | 0 | 0 | 5 |
| 6 | 0 | 0 | 125,000 | YAMHILL COUNTY GRANT DISBURSEMENT | 40760 | 100,000 | 0 | 0 | 6 |
| 7 | 0 | 0 | 2,250,000 | STATE OF OREGON GRANT DISBURSEMENT | 40760 | 2,250,000 | 0 | 0 | 7 |
| 8 | 231,926 | 191,279 | 2,830,371 | TOTAL CAPITAL OUTLAY | | 2,994,558 | 0 | 0 | 8 |
| 9 | | | | | | | | | 9 |
| 10 | | | | | | | | | 10 |
| 11 | | | | | | | | | 11 |
| 12 | | | | TRANSFERS | | | | | 12 |
| 13 | 30,780 | 21,265 | 36,139 | TRANSFER TO GENERAL FUND | 40801 | 34,457 | 0 | 0 | 13 |
| 14 | 103,166 | 93,758 | 94,000 | TRANSFER TO WATER DEBT SERVICE | 40807 | 230,554 | 0 | 0 | 14 |
| 15 | 5,000 | 5,000 | 5,000 | TRANSFER TO CITY HALL BLDG FUND | 40821 | 5,000 | 0 | 0 | 15 |
| 16 | 3,000 | 3,000 | 6,000 | TRANSFER TO VEHICLE & EQUIP FUND | 40829 | 6,000 | 0 | 0 | 16 |
| 17 | 141,946 | 123,023 | 141,139 | TOTAL TRANSFERS | | 276,011 | 0 | 0 | 17 |
| 18 | | | | | | | | | 18 |
| 19 | 64,800 | 67,986 | 68,900 | LOAN REPAYMENT TO GEN FUND-PRIN | 40913 | 57,000 | 0 | 0 | 19 |
| 20 | 7,200 | 4,014 | 3,100 | LOAN REPAYMENT TO GEN FUND-INT | 40914 | 15,000 | 0 | 0 | 20 |
| 21 | | | | | | | | | 21 |
| 22 | 0 | 0 | 0 | OPERATING CONTINGENCY | 40998 | 250,000 | 0 | 0 | 22 |
| 23 | | | | | | | | | 23 |
| 24 | 1,241,735 | 1,169,792 | 4,020,000 | TOTAL EXPENDITURES | | 4,644,389 | 0 | 0 | 24 |
| 25 | 306,893 | 393,677 | 0 | UNAPPROPRIATED ENDING FUND BALANCE | | 0 | 0 | 0 | 25 |
| 26 | 1,548,628 | 1,563,469 | 4,020,000 | TOTAL WATER FUND | | 4,644,389 | 0 | 0 | 26 |

STREETS - SPECIAL REVENUE FUND

| | HISTORICAL DATA | | | RESOURCE DESCRIPTION | Line Item Number | FISCAL YEAR 2023-2024 | | | |
|----|---------------------------------|--------------------------------|-------------------|--------------------------------|------------------|----------------------------|------------------------------|---------------------------|----|
| | Actual | | Adopted 2022-2023 | | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| | | | | Beginning Fund Balance: | | | | | |
| 1 | | | | | | | | | 1 |
| 2 | 290,273 | 362,372 | 369,000 | BEGINNING CASH BALANCE | 50300 | 427,000 | 0 | 0 | 2 |
| 3 | 2,416 | 2,233 | 2,000 | INTEREST ON CASH ACCOUNTS | 50301 | 5,000 | 0 | 0 | 3 |
| 4 | 297,936 | 343,542 | 350,000 | STATE HWY TAXES | 50323 | 352,411 | 0 | 0 | 4 |
| 5 | 0 | 0 | 100,000 | SCA GRANT PROCEEDS | 50360 | 0 | 0 | 0 | 5 |
| 6 | 22 | 0 | 0 | MISCELLANEOUS INCOME | 50389 | 0 | 0 | 0 | 6 |
| 7 | | | | | | | | | 7 |
| 8 | | | | | | | | | 8 |
| 9 | | | | | | | | | 9 |
| 10 | | | | | | | | | 10 |
| 11 | | | | | | | | | 11 |
| 12 | | | | | | | | | 12 |
| 13 | | | | | | | | | 13 |
| 14 | | | | | | | | | 14 |
| 15 | | | | | | | | | 15 |
| 16 | | | | | | | | | 16 |
| 17 | | | | | | | | | 17 |
| 18 | | | | | | | | | 18 |
| 19 | | | | | | | | | 19 |
| 20 | | | | | | | | | 20 |
| 21 | | | | | | | | | 21 |
| 22 | | | | | | | | | 22 |
| 23 | | | | | | | | | 23 |
| 24 | | | | | | | | | 24 |
| 25 | | | | | | | | | 25 |
| 26 | | | | | | | | | 26 |
| 27 | | | | | | | | | 27 |
| 28 | | | | | | | | | 28 |
| 29 | | | | | | | | | 29 |
| 30 | 590,647 | 708,147 | 821,000 | TOTAL RESOURCES | | 784,411 | 0 | 0 | 30 |

REQUIREMENTS SUMMARY

**FORM
LB-10**

STREETS - SPECIAL REVENUE FUND

City of Lafayette, Oregon

| | HISTORICAL DATA | | | REQUIREMENTS | Line Item Number | FISCAL YEAR 2023-2024 | | | |
|----|---------------------------------|--------------------------------|-------------------|--|------------------|----------------------------|------------------------------|---------------------------|----|
| | Actual | | Adopted 2022-2023 | | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 1 | | | | PERSONNEL SERVICES | | | | | 1 |
| 2 | 48,161 | 42,692 | 52,000 | SALARIES | 50400 | 73,200 | 0 | 0 | 2 |
| 3 | 3,590 | 3,179 | 4,020 | FICA & MEDICARE | 50491 | 5,700 | 0 | 0 | 3 |
| 4 | 10,739 | 10,548 | 12,950 | PERS | 50493 | 15,000 | 0 | 0 | 4 |
| 5 | 14,856 | 12,929 | 16,000 | HEALTH, DENTAL, VISION, LIFE INS. | 50495 | 15,750 | 0 | 0 | 5 |
| 6 | 47 | 42 | 60 | UNEMPLOYMENT INS. | 50496 | 75 | 0 | 0 | 6 |
| 7 | 4,549 | 1,622 | 1,600 | WORKERS' COMP. | 50497 | 1,500 | 0 | 0 | 7 |
| 8 | 81,942 | 71,012 | 86,630 | TOTAL PERSONNEL SERVICES (0.75 FTE) | | 111,225 | 0 | 0 | 8 |
| 9 | | | | | | | | | 9 |
| 10 | | | | MATERIALS AND SERVICES | | | | | 10 |
| 11 | 165 | 340 | 3,000 | LEGAL SERVICES | 50511 | 2,000 | 0 | 0 | 11 |
| 12 | 4,241 | 5,798 | 10,000 | ENGINEERING SERVICES | 50515 | 10,000 | 0 | 0 | 12 |
| 13 | 28,362 | 34,899 | 35,000 | SERVICE CONTRACTS | 50590 | 35,000 | 0 | 0 | 13 |
| 14 | 0 | 0 | 100 | OFFICE SUPPLIES | 50611 | 100 | 0 | 0 | 14 |
| 15 | 7,356 | 22,089 | 20,000 | STREET MAINTENANCE SUPPLIES | 50623 | 25,000 | 0 | 0 | 15 |
| 16 | 92 | 656 | 1,000 | CLOTHING/PPE | 50624 | 1,250 | 0 | 0 | 16 |
| 17 | 0 | 610 | 500 | SCHOOLING & CERTIFICATIONS | 50657 | 750 | 0 | 0 | 17 |
| 18 | 32,826 | 39,265 | 45,000 | STREET LIGHTING ELECTRICITY | 50662 | 47,500 | 0 | 0 | 18 |
| 19 | 1,066 | 585 | 1,000 | SMALL TOOLS, EQUIPMENT & REPAIRS | 50671 | 1,200 | 0 | 0 | 19 |
| 20 | 0 | 3,339 | 5,000 | LARGE EQUIPMENT & SUPPLIES | 50672 | 5,500 | 0 | 0 | 20 |
| 21 | 2,088 | 2,288 | 5,000 | VEHICLE OPERATION & MAINTENANCE | 50673 | 5,500 | 0 | 0 | 21 |
| 22 | 1,635 | 2,626 | 3,500 | EQUIPMENT OPERATION & MAINTENANCE | 50674 | 3,750 | 0 | 0 | 22 |
| 23 | 9,305 | 18,967 | 50,000 | SYSTEM REPAIRS & MAINTENANCE | 50676 | 25,000 | 0 | 0 | 23 |
| 24 | 0 | 0 | 1,500 | STREET BEAUTIFICATION | 50696 | 1,000 | 0 | 0 | 24 |
| 25 | 14 | 0 | 500 | MISCELLANEOUS | 50699 | 500 | 0 | 0 | 25 |
| 26 | 87,149 | 131,462 | 181,100 | TOTAL MATERIALS AND SERVICES | | 164,050 | 0 | 0 | 26 |
| 27 | | | | | | | | | 27 |
| 28 | | | | CAPITAL OUTLAY | | | | | 28 |
| 29 | 0 | 0 | 0 | LARGE TOOLS & EQUIPMENT | 50725 | 0 | 0 | 0 | 29 |
| 30 | 48,204 | 84,648 | 438,767 | STREET IMPROVEMENTS | 50752 | 492,762 | 0 | 0 | 30 |
| 31 | 0 | 0 | 100,000 | SCA GRANT DISBURSEMENT | 50760 | 0 | 0 | 0 | 31 |
| 32 | | | | | | | | | 32 |
| 33 | 48,204 | 84,648 | 538,767 | TOTAL CAPITAL OUTLAY | | 492,762 | 0 | 0 | 33 |

REQUIREMENTS SUMMARY

**FORM
LB-10**

STREETS - SPECIAL REVENUE FUND

City of Lafayette, Oregon

| | HISTORICAL DATA | | | EXPENDITURE DESCRIPTION | Line Item Number | FISCAL YEAR 2023-2024 | | | |
|----|---------------------------------|--------------------------------|-------------------|---|------------------|----------------------------|------------------------------|---------------------------|----|
| | Actual | | Adopted 2022-2023 | | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| | | | | TRANSFERS | | | | | |
| 1 | 7,980 | 5,463 | 8,503 | TRANSFER TO GENERAL FUND | 50801 | 10,374 | 0 | 0 | 1 |
| 2 | 3,000 | 3,000 | 6,000 | TRANSFER TO VEHICLE & EQUIP FUND | 50829 | 6,000 | 0 | 0 | 2 |
| 3 | 10,980 | 8,463 | 14,503 | TOTAL TRANSFERS | | 16,374 | 0 | 0 | 3 |
| 4 | | | | | | | | | 4 |
| 5 | | | | | | | | | 5 |
| 6 | | | | | | | | | 6 |
| 7 | 0 | 0 | 0 | OPERATING CONTINGENCY | 50998 | 0 | 0 | 0 | 7 |
| 8 | | | | | | | | | 8 |
| 9 | | | | | | | | | 9 |
| 10 | | | | | | | | | 10 |
| 11 | | | | | | | | | 11 |
| 12 | | | | | | | | | 12 |
| 13 | | | | | | | | | 13 |
| 14 | | | | | | | | | 14 |
| 15 | | | | | | | | | 15 |
| 16 | | | | | | | | | 16 |
| 17 | | | | | | | | | 17 |
| 18 | | | | | | | | | 18 |
| 19 | | | | | | | | | 19 |
| 20 | | | | | | | | | 20 |
| 21 | | | | | | | | | 21 |
| 22 | | | | | | | | | 22 |
| 23 | | | | | | | | | 23 |
| 24 | | | | | | | | | 24 |
| 25 | | | | | | | | | 25 |
| 26 | | | | | | | | | 26 |
| 27 | | | | | | | | | 27 |
| 28 | 228,275 | 295,584 | 821,000 | TOTAL EXPENDITURES | | 784,411 | 0 | 0 | 28 |
| 29 | 362,372 | 412,563 | 0 | UNAPPROPRIATED ENDING FUND BALANCE | | 0 | 0 | 0 | 29 |
| 30 | 590,647 | 708,147 | 821,000 | TOTAL | | 784,411 | 0 | 0 | 30 |

FORM
LB-35

DEBT
RESOURCES AND REQUIREMENTS
SEWER DEBT SERVICE FUND

Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds
- Other Loans

| | HISTORICAL DATA | | | DESCRIPTION OF RESOURCES AND REQUIREMENTS | FISCAL YEAR 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|----------------------|--|-------------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted 2022-2023 | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| | | | | Resources | | | | |
| | | | | Beginning Fund Balance | | | | |
| 1 | 406,837 | 0 | 0 | 1. Cash on Hand (Non-SDCs) | 0 | 0 | 0 | 1 |
| 2 | 1,601 | 0 | 0 | 2. Earnings from Temporary Investments | 0 | 0 | 0 | 2 |
| 3 | 0 | 0 | 0 | 3. Transferred from Sewer Operations Fund | 0 | 0 | 0 | 3 |
| 4 | | | | | | | | 4 |
| 5 | 408,438 | 0 | 0 | 5. Total Resources | 0 | 0 | 0 | 5 |
| 6 | | | | 6. Taxes Necessary to Balance * | | | | 6 |
| 7 | | | | 7. Taxes Collected in Year Levied | | | | 7 |
| 8 | 408,438 | 0 | 0 | TOTAL RESOURCES | 0 | 0 | 0 | 8 |
| | | | | Requirements | | | | |
| | | | | Debt Principal Payments | | | | |
| 9 | | | | Issue Date | Budgeted Payment Date | | | 9 |
| 10 | 0 | 0 | 0 | 10 | | 0 | 0 | 10 |
| 11 | 390,000 | 0 | 0 | 11. 2012 Series | | 0 | 0 | 11 |
| 12 | 390,000 | 0 | 0 | Total Principal | | 0 | 0 | 12 |
| | | | | Debt Interest Payments | | | | |
| 13 | | | | Issue Date | Budgeted Payment Date | | | 13 |
| 14 | 6,338 | 0 | 0 | 14. 2012 Series | | 0 | 0 | 14 |
| 15 | 0 | 0 | 0 | 15. 2012 Series | | 0 | 0 | 15 |
| 16 | | | | 16 | | | | 16 |
| 17 | 6,338 | 0 | 0 | Total Interest | | 0 | 0 | 17 |
| | | | | Unappropriated Balance for Following Year By | | | | |
| 18 | | | | Issue Date | Payment Date | | | 18 |
| 19 | 0 | 0 | 0 | 19 | Reserve | 0 | 0 | 19 |
| 20 | 12,100 | 0 | 0 | 20 | TRANSFER TO SEWER OPERATIONS | 0 | 0 | 20 |
| 21 | | | | | | | | 21 |
| 22 | 0 | 0 | 0 | Total Unappropriated Ending Fund Balance | | 0 | 0 | 22 |
| 23 | 408,438 | 0 | 0 | TOTAL REQUIREMENTS | | 0 | 0 | 23 |

*If this form is used for revenue bonds, property tax resources may not be included

FORM
LB-35

DEBT
RESOURCES AND REQUIREMENTS
WATER DEBT SERVICE FUND

Debt Payments are for:

- Revenue Bonds
- General Obligation Bonds
- Other Loans

| HISTORICAL DATA | | | | DESCRIPTION OF RESOURCES AND REQUIREMENTS | FISCAL YEAR 2023-2024 | | | |
|------------------------------------|-----------------------------------|----------------------|-------------------------------|--|------------------------------------|------------------------------|---|----|
| Actual | | Adopted 2022-2023 | Budget Officer Recommended | | Approved by Budget Committee | Adopted by Governing Body | | |
| Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| | | | | Resources | | | | |
| | | | | Beginning Fund Balance | | | | |
| 1 | 250,456 | 9,614 | 4,600 | 1. Cash on Hand (Non-SDCs) | 200 | 0 | 0 | 1 |
| 2 | 854 | 51 | 53 | 2. Earnings from Temporary Investments | 100 | 0 | 0 | 2 |
| 3 | 103,166 | 93,758 | 94,000 | 3. Transferred from Water Operations | 230,554 | 0 | 0 | 3 |
| 4 | | | | | | | | 4 |
| 5 | 354,477 | 103,423 | 98,653 | 5. Total Resources | 230,854 | 0 | 0 | 5 |
| 6 | | | | 6. Taxes Necessary to Balance * | | | | 6 |
| 7 | | | | 7. Taxes Collected in Year Levied | | | | 7 |
| 8 | 354,477 | 103,423 | 98,653 | TOTAL RESOURCES | 230,854 | 0 | 0 | 8 |
| | | | | Requirements | | | | |
| | | | | Debt Principal Payments | | | | |
| 9 | | | | Issue Date | Budgeted Payment Date | | | 9 |
| 10 | 240,000 | 0 | 0 | 10. 2011 Water Bonds | | 0 | 0 | 0 |
| 11 | 5,916 | 5,976 | 6,035 | 11. 2002 SDWRLF Loan | | 0 | 0 | 0 |
| 12 | 20,226 | 20,428 | 20,632 | 12. Dayton Loan | 11/15/2023 | 20,839 | 0 | 0 |
| 13 | 19,048 | 19,571 | 20,112 | 13. McMinnville W & L | 8/1/2023 | 159,073 | 0 | 0 |
| 14 | 285,190 | 45,974 | 46,779 | Total Principal | | 179,912 | 0 | 0 |
| | | | | Debt Interest Payments | | | | |
| 15 | | | | Issue Date | Budgeted Payment Date | | | 15 |
| 16 | 6,000 | 0 | 0 | 16. 2011 Water Bonds | | 0 | 0 | 0 |
| 17 | 0 | 0 | 0 | 17. 2011 Water Bonds | | 0 | 0 | 0 |
| 18 | 179 | 120 | 60 | 18. 2002 SDWRLF Loan | | 0 | 0 | 0 |
| 19 | 3,023 | 2,821 | 2,617 | 19. Dayton Loan | 11/15/2023 | 2,410 | 0 | 0 |
| 20 | 50,470 | 49,841 | 49,196 | 20. McMinnville W & L | 8/1/2023 | 48,532 | 0 | 0 |
| 21 | 59,672 | 52,782 | 51,873 | Total Interest | | 50,942 | 0 | 0 |
| | | | | Unappropriated Balance for Following Year By | | | | |
| 22 | | | | Issue Date | Payment Date | | | 22 |
| 23 | 0 | 0 | 0 | | Reserve | 0 | 0 | 0 |
| 24 | | | | | | | | 24 |
| 25 | 9,614 | 4,667 | 0 | Total Unappropriated Ending Fund Balance | | 0 | 0 | 0 |
| 26 | 354,477 | 103,423 | 98,653 | TOTAL REQUIREMENTS | | 230,854 | 0 | 0 |

*If this form is used for revenue bonds, property tax resources may not be included

FORM
LB-35

**DEBT
RESOURCES AND REQUIREMENTS**

Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds
- Other Loans

FIRE STATION DEBT SERVICE FUND

| | HISTORICAL DATA | | | DESCRIPTION OF RESOURCES AND REQUIREMENTS | FISCAL YEAR 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|----------------------|--|-------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted 2022-2023 | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| | | | | Resources | | | | |
| | | | | Beginning Fund Balance | | | | |
| 1 | 9,296 | 5,754 | 0 | 1. Cash on Hand (Non-SDCs) | 200 | 0 | 0 | 1 |
| 2 | 276 | 300 | 100 | 2. Earnings from Temporary Investments | 500 | 0 | 0 | 2 |
| 3 | 0 | 0 | 0 | 3. Transfer from Other Fund | 0 | 0 | 0 | 3 |
| 4 | 5,552 | 5,841 | 5,000 | 4. Delinquent Taxes Collected | 3,000 | 0 | 0 | 4 |
| 5 | | | | | | | | 5 |
| 6 | 15,124 | 11,895 | 5,101 | 5. Total Resources | 3,700 | 0 | 0 | 6 |
| 7 | | | 203,037 | 6. Taxes Necessary to Balance * | 213,438 | 0 | 0 | 7 |
| 8 | 173,762 | 171,949 | | 7. Taxes Collected in Year Levied | | | | 8 |
| 9 | 188,886 | 183,845 | 208,138 | TOTAL RESOURCES | 217,138 | 0 | 0 | 9 |
| | | | | Requirements | | | | |
| | | | | Bond Principal Payments | | | | |
| 10 | | | | Issue Date | Budgeted Payment Date | | | 10 |
| 11 | 0 | 0 | 25,000 | 10. 2019 Bond | 6/15/2024 | 35,000 | 0 | 11 |
| 12 | | | | 11 | | | | 12 |
| 13 | 0 | 0 | 25,000 | Total Principal | | 35,000 | 0 | 13 |
| | | | | Bond Interest Payments | | | | |
| 14 | | | | Issue Date | Budgeted Payment Date | | | 14 |
| 15 | 91,565 | 91,568 | 91,569 | 14. 2019 Bond | 12/15/2023 | 91,069 | 0 | 15 |
| 16 | 91,568 | 91,568 | 91,569 | 15. 2019 Bond | 6/15/2024 | 91,069 | 0 | 16 |
| 17 | | | | 16 | | | | 17 |
| 18 | 183,132 | 183,137 | 183,138 | Total Interest | | 182,138 | 0 | 18 |
| | | | | Unappropriated Balance for Following Year By | | | | |
| 19 | | | | Issue Date | Payment Date | | | 19 |
| 20 | 0 | 0 | 0 | 19 | Reserve | 0 | 0 | 20 |
| 21 | | | | | | | | 21 |
| 22 | 5,754 | 708 | 0 | Total Unappropriated Ending Fund Balance | | 0 | 0 | 22 |
| 23 | 188,886 | 183,845 | 208,138 | TOTAL REQUIREMENTS | | 217,138 | 0 | 23 |

*If this form is used for revenue bonds, property tax resources may not be included

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SDC SPECIAL REVENUE FUND

| | HISTORICAL DATA | | | DESCRIPTION RESOURCES AND REQUIREMENTS FOR: SEWER PROJECTS | FISCAL YEAR 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|----------------------|--|-------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted 2022-2023 | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| | | | | RESOURCES | | | | |
| | | | | Beginning Fund Balance: | | | | |
| 1 | 15,336 | 0 | 2,500 | BEGINNING CASH BALANCE (REIMB) 130300 | 7,000 | 0 | 0 | 1 |
| 2 | 614,334 | 611,715 | 680,000 | BEGINNING CASH BALANCE (IMPROV) 130300 | 910,000 | 0 | 0 | 2 |
| 3 | 4,832 | 3,905 | 2,000 | INTEREST EARNED 130301 | 5,000 | 0 | 0 | 3 |
| 4 | 891 | 8,514 | 6,930 | SDC REIMBURSEMENT FEES (99) 130372 | 1,980 | 0 | 0 | 4 |
| 5 | 32,589 | 311,406 | 253,470 | SDC IMPROVEMENT FEES (3621) 130374 | 72,420 | 0 | 0 | 5 |
| 6 | | | | | | | | 6 |
| 7 | 0 | 1,900 | 4,000 | TRANSFER FROM GEN FUND (SUBSIDY) 130391 | 0 | 0 | 0 | 7 |
| 8 | | | | | | | | 8 |
| 9 | | | | | | | | 9 |
| 10 | 667,983 | 937,440 | 948,900 | Total Resources, except taxes to be levied | 996,400 | 0 | 0 | 10 |
| 11 | | | | Taxes necessary to balance | | | | 11 |
| 12 | | | | Taxes collected in year levied | | | | 12 |
| 13 | 667,983 | 937,440 | 948,900 | TOTAL RESOURCES | 996,400 | 0 | 0 | 13 |
| 14 | | | | | | | | 14 |
| 15 | | | | REQUIREMENTS | | | | 15 |
| 16 | | | | MATERIALS & SERVICES | | | | 16 |
| 17 | | | | | | | | 17 |
| 18 | 0 | 0 | 0 | TOTAL MATERIALS AND SERVICES | 0 | 0 | 0 | 18 |
| 19 | | | | | | | | 19 |
| 20 | | | | CAPITAL OUTLAY | | | | 20 |
| 21 | 19,811 | 0 | 10,000 | SDC CAPITAL PROJECT (REIMBURSEMENT) 130741 | 0 | 0 | 0 | 21 |
| 22 | 36,458 | 72,183 | 200,000 | SDC CAPITAL PROJECT (IMPROVEMENT) 130767 | 900,000 | 0 | 0 | 22 |
| 23 | 56,268 | 72,183 | 210,000 | TOTAL CAPITAL OUTLAY | 900,000 | 0 | 0 | 23 |
| 24 | | | | | | | | 24 |
| 25 | | | | | | | | 25 |
| 26 | | | | | | | | 26 |
| 27 | 0 | 0 | 100,000 | CONTINGENCY | 0 | 0 | 0 | 27 |
| 28 | | | | | | | | 28 |
| 29 | 611,715 | 865,257 | 638,900 | UNAPPROPRIATED ENDING FUND BALANCE | 96,400 | 0 | 0 | 29 |
| 30 | 667,983 | 937,440 | 948,900 | TOTAL REQUIREMENTS | 996,400 | 0 | 0 | 30 |

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SDC SPECIAL REVENUE FUND

| | HISTORICAL DATA | | | DESCRIPTION RESOURCES AND REQUIREMENTS FOR: WATER PROJECTS | FISCAL YEAR 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|----------------------|--|-------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted 2022-2023 | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| | | | | RESOURCES | | | | |
| | | | | Beginning Fund Balance: | | | | |
| 1 | 6,404 | 61,816 | 200,500 | BEGINNING CASH BALANCE (REIMB) 140300 | 390,000 | 0 | 0 | 1 |
| 2 | 135,395 | 176,340 | 188,000 | BEGINNING CASH BALANCE (IMPROV) 140300 | 175,000 | 0 | 0 | 2 |
| 3 | 540 | 1,458 | 8,000 | BEGINNING CASH BALANCE 140300 | 14,000 | 0 | 0 | 3 |
| 4 | 1,302 | 2,051 | 1,000 | INTEREST EARNED 140301 | 5,000 | 0 | 0 | 4 |
| 5 | 55,078 | 293,738 | 264,950 | REIMBURSEMENT FEES (3997) 140372 | 79,940 | 0 | 0 | 5 |
| 6 | 43,039 | 185,874 | 167,790 | IMPROVEMENT FEES (2531) 140374 | 50,620 | 0 | 0 | 6 |
| 7 | 918 | 9,725 | 8,820 | ADMINISTRATIVE FEES (133) 140357 | 2,660 | 0 | 0 | 7 |
| 8 | | | | | | | | 8 |
| 9 | 0 | 3,100 | 6,000 | TRANSFER FROM GEN FUND (SUBSIDY) 140391 | 0 | 0 | 0 | 9 |
| 10 | | | | | | | | 10 |
| 11 | 242,676 | 734,102 | 845,060 | Total Resources, except taxes to be levied | 717,220 | 0 | 0 | 11 |
| 12 | | | | Taxes necessary to balance | | | | 12 |
| 13 | | | | Taxes collected in year levied | | | | 13 |
| 14 | 242,676 | 734,102 | 845,060 | TOTAL RESOURCES | 717,220 | 0 | 0 | 14 |
| 15 | | | | REQUIREMENTS | | | | 15 |
| 16 | | | | MATERIALS & SERVICES | | | | 16 |
| 17 | | | | | | | | 17 |
| 18 | 0 | 0 | 0 | TOTAL MATERIALS AND SERVICES | 0 | 0 | 0 | 18 |
| 19 | | | | | | | | 19 |
| 20 | | | | CAPITAL OUTLAY | | | | 20 |
| 21 | 0 | 38,090 | 465,000 | SDC CAPITAL PROJECT (REIMBURSEMENT) 140741 | 470,000 | 0 | 0 | 21 |
| 22 | 3,062 | 100,278 | 380,060 | SDC CAPITAL PROJECT (IMPROVEMENT) 140767 | 240,000 | 0 | 0 | 22 |
| 23 | 3,062 | 138,368 | 845,060 | TOTAL CAPITAL OUTLAY | 710,000 | 0 | 0 | 23 |
| 24 | | | | | | | | 24 |
| 25 | | | | | | | | 25 |
| 26 | | | | | | | | 26 |
| 27 | | | | | | | | 27 |
| 28 | 239,614 | 595,734 | 0 | UNAPPROPRIATED ENDING FUND BALANCE | 7,220 | 0 | 0 | 28 |
| 29 | 242,676 | 734,102 | 845,060 | TOTAL REQUIREMENTS | 717,220 | 0 | 0 | 29 |

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SDC SPECIAL REVENUE FUND

| | HISTORICAL DATA | | | DESCRIPTION RESOURCES AND REQUIREMENTS FOR: STREET PROJECTS | FISCAL YEAR 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|----------------------|---|-------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted 2022-2023 | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| | | | | RESOURCES | | | | |
| | | | | Beginning Fund Balance: | | | | |
| 1 | 0 | 27,402 | 233,500 | BEGINNING CASH BALANCE (REIMB) 150300 | 398,000 | 0 | 0 | 1 |
| 2 | 542,138 | 564,795 | 615,000 | BEGINNING CASH BALANCE (IMPROV) 150300 | 630,000 | 0 | 0 | 2 |
| 3 | 0 | 678 | 7,500 | BEGINNING CASH BALANCE 150300 | 13,500 | 0 | 0 | 3 |
| 4 | 4,202 | 4,019 | 3,000 | INTEREST EARNED 150301 | 5,000 | 0 | 0 | 4 |
| 5 | 27,225 | 293,820 | 261,520 | REIMBURSEMENT FEES (3945) 150372 | 78,900 | 0 | 0 | 5 |
| 6 | 76,690 | 211,041 | 188,090 | IMPROVEMENT FEES (2838) 150374 | 56,760 | 0 | 0 | 6 |
| 7 | 678 | 10,116 | 9,170 | ADMINISTRATIVE FEES (138) 150357 | 2,760 | 0 | 0 | 7 |
| 8 | | | | | | | | 8 |
| 9 | 0 | 3,200 | 6,000 | TRANSFER FROM GEN FUND (SUBSIDY) 150391 | 0 | 0 | 0 | 9 |
| 10 | | | | | | | | 10 |
| 11 | 650,932 | 1,115,069 | 1,323,780 | Total Resources, except taxes to be levied | 1,184,920 | 0 | 0 | 11 |
| 12 | | | | Taxes necessary to balance | | | | 12 |
| 13 | | | | Taxes collected in year levied | | | | 13 |
| 14 | 650,932 | 1,115,069 | 1,323,780 | TOTAL RESOURCES | 1,184,920 | 0 | 0 | 14 |
| 15 | | | | REQUIREMENTS | | | | 15 |
| 16 | | | | MATERIALS AND SERVICES | | | | 16 |
| 17 | | | | | | | | 17 |
| 18 | 0 | 0 | 0 | TOTAL MATERIALS AND SERVICES | 0 | 0 | 0 | 18 |
| 19 | | | | | | | | 19 |
| 20 | | | | CAPITAL OUTLAY | | | | 20 |
| 21 | 0 | 0 | 300,000 | SDC CAPITAL PROJECT (REIMBURSEMENT) 150741 | 350,000 | 0 | 0 | 21 |
| 22 | 58,058 | 92,786 | 300,000 | SDC CAPITAL PROJECT (IMPROVEMENT) 150767 | 680,000 | 0 | 0 | 22 |
| 23 | | | | | | | | 23 |
| 24 | 58,058 | 92,786 | 600,000 | TOTAL CAPITAL OUTLAY | 1,030,000 | 0 | 0 | 24 |
| 25 | | | | | | | | 25 |
| 26 | | | | | | | | 26 |
| 27 | 592,874 | 1,022,283 | 723,780 | UNAPPROPRIATED ENDING FUND BALANCE | 154,920 | 0 | 0 | 27 |
| 28 | 650,932 | 1,115,069 | 1,323,780 | TOTAL REQUIREMENTS | 1,184,920 | 0 | 0 | 28 |

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

City of Lafayette, Oregon

SDC SPECIAL REVENUE FUND

| | HISTORICAL DATA | | | DESCRIPTION RESOURCES AND REQUIREMENTS FOR: PARK PROJECTS | FISCAL YEAR 2023-2024 | | | | |
|----|------------------------------------|-----------------------------------|----------------------|---|-------------------------------|------------------------------------|------------------------------|---|----|
| | Actual | | Adopted 2022-2023 | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| | | | | RESOURCES | | | | | |
| | | | | Beginning Fund Balance: | | | | | |
| 1 | | | | | | | | 1 | |
| 2 | 27,400 | 21,906 | 230,000 | BEGINNING CASH BALANCE | 160300 | 418,000 | 0 | 0 | 2 |
| 3 | 146 | 847 | 300 | INTEREST EARNED | 160301 | 4,000 | 0 | 0 | 3 |
| 4 | 9,990 | 303,938 | 253,750 | IMPROVEMENT FEES (3828) | 160374 | 76,560 | 0 | 0 | 4 |
| 5 | 134 | 6,147 | 5,180 | ADMINISTRATIVE FEES (78) | 160357 | 1,560 | 0 | 0 | 5 |
| 6 | 0 | 0 | 0 | MISCELLANEOUS INCOME | 160389 | 0 | 0 | 0 | 6 |
| 7 | | | | | | | | | 7 |
| 8 | 0 | 1,800 | 4,000 | TRANSFER FROM GEN FUND (SUBSIDY) | 160391 | 0 | 0 | 0 | 8 |
| 9 | | | | | | | | | 9 |
| 10 | 37,671 | 334,638 | 493,230 | Total Resources, except taxes to be levied | | 500,120 | 0 | 0 | 10 |
| 11 | | | | Taxes necessary to balance | | | | | 11 |
| 12 | | | | Taxes collected in year levied | | | | | 12 |
| 13 | 37,671 | 334,638 | 493,230 | TOTAL RESOURCES | | 500,120 | 0 | 0 | 13 |
| 14 | | | | REQUIREMENTS | | | | | 14 |
| 15 | | | | MATERIALS AND SERVICES | | | | | 15 |
| 16 | | | | | | | | | 16 |
| 17 | 0 | 0 | 0 | TOTAL MATERIALS AND SERVICES | | 0 | 0 | 0 | 17 |
| 18 | | | | | | | | | 18 |
| 19 | | | | CAPITAL OUTLAY | | | | | 19 |
| 20 | | | | | | | | | 20 |
| 21 | 15,764 | 0 | 493,230 | CAPITAL IMPROVEMENTS | 160767 | 500,000 | 0 | 0 | 21 |
| 22 | 15,764 | 0 | 493,230 | TOTAL CAPITAL OUTLAY | | 500,000 | 0 | 0 | 22 |
| 23 | | | | | | | | | 23 |
| 24 | | | | | | | | | 24 |
| 25 | | | | | | | | | 25 |
| 26 | | | | | | | | | 26 |
| 27 | 21,906 | 334,638 | 0 | UNAPPROPRIATED ENDING FUND BALANCE | | 120 | 0 | 0 | 27 |
| 28 | 37,671 | 334,638 | 493,230 | TOTAL REQUIREMENTS | | 500,120 | 0 | 0 | 28 |

**FORM
LB-11**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

City of Lafayette, Oregon

This fund is authorized and established by resolution 2016-01 on June 9, 2016 for the following specified purpose:
Construction of City Hall facilities.

CITY HALL BUILDING FUND

| | HISTORICAL DATA | | | DESCRIPTION RESOURCES AND REQUIREMENTS | FISCAL YEAR 2023-2024 | | | | |
|----|------------------------------------|-----------------------------------|----------------------|--|-------------------------------|------------------------------------|------------------------------|---|----|
| | Actual | | Adopted 2022-2023 | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| | | | | RESOURCES | | | | | |
| | | | | Beginning Fund Balance: | | | | | |
| 1 | 219,184 | 235,903 | 242,000 | BEGINNING CASH BALANCE | 210300 | 264,000 | 0 | 0 | 1 |
| 2 | 1,720 | 1,352 | 1,000 | INTEREST EARNED | 210301 | 2,500 | 0 | 0 | 2 |
| 3 | 0 | 0 | 0 | MISCELLANEOUS INCOME | 210389 | 0 | 0 | 0 | 3 |
| 4 | | | | | | | | | 4 |
| 5 | 5,000 | 5,000 | 5,000 | TRANSFER FROM GENERAL FUND | 210391 | 5,000 | 0 | 0 | 5 |
| 6 | 5,000 | 5,000 | 5,000 | TRANSFER FROM SEWER FUND | 210393 | 5,000 | 0 | 0 | 6 |
| 7 | 5,000 | 5,000 | 5,000 | TRANSFER FROM WATER FUND | 210394 | 5,000 | 0 | 0 | 7 |
| 8 | | | | | | | | | 8 |
| 9 | 235,903 | 252,256 | 258,000 | Total Resources, except taxes to be levied | | 281,500 | 0 | 0 | 9 |
| 10 | | | | Taxes necessary to balance | | | | | 10 |
| 11 | | | | Taxes collected in year levied | | | | | 11 |
| 12 | 235,903 | 252,256 | 258,000 | TOTAL RESOURCES | | 281,500 | 0 | 0 | 12 |
| 13 | | | | REQUIREMENTS | | | | | 13 |
| 14 | | | | | | | | | 14 |
| 15 | | | | MATERIALS AND SERVICES | | | | | 15 |
| 16 | 0 | 0 | 25,000 | SERVICE CONTRACTS | 210590 | 27,500 | 0 | 0 | 16 |
| 17 | 0 | 0 | 0 | MISCELLANEOUS | 210699 | 0 | 0 | 0 | 17 |
| 18 | | | | | | | | | 18 |
| 19 | 0 | 0 | 25,000 | TOTAL MATERIALS & SERVICES | | 27,500 | 0 | 0 | 19 |
| 20 | | | | | | | | | 20 |
| 21 | | | | CAPITAL OUTLAY | | | | | 21 |
| 22 | 0 | 0 | 233,000 | CONSTRUCTION | 210734 | 254,000 | 0 | 0 | 22 |
| 23 | 0 | 0 | 233,000 | TOTAL CAPITAL OUTLAY | | 254,000 | 0 | 0 | 23 |
| 24 | | | | | | | | | 24 |
| 25 | | | | | | | | | 25 |
| 26 | | | | | | | | | 26 |
| 27 | | | | | | | | | 27 |
| 28 | 235,903 | 252,256 | 0 | UNAPPROPRIATED ENDING FUND BALANCE | | 0 | 0 | 0 | 28 |
| 29 | 235,903 | 252,256 | 258,000 | TOTAL REQUIREMENTS | | 281,500 | 0 | 0 | 29 |

**FORM
LB-11**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

City of Lafayette, Oregon

This fund is authorized and established by resolution 2016-01 on June 9, 2016 for the following specified purpose:
Replacement of Fire Apparatus & Equipment.

FIRE CAPITAL EQUIPMENT FUND

| | HISTORICAL DATA | | | DESCRIPTION RESOURCES AND REQUIREMENTS | FISCAL YEAR 2023-2024 | | | | |
|----|------------------------------------|-----------------------------------|----------------------|--|-------------------------------|------------------------------------|------------------------------|---|----|
| | Actual | | Adopted 2022-2023 | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| | | | | RESOURCES | | | | | |
| | | | | Beginning Fund Balance: | | | | | |
| 1 | 242,742 | 214,721 | 265,756 | BEGINNING CASH BALANCE | 270300 | 632,000 | 0 | 0 | 1 |
| 2 | 1,665 | 1,293 | 1,500 | INTEREST EARNED | 270301 | 5,000 | 0 | 0 | 2 |
| 3 | | | | | | | | | 3 |
| 4 | | | | | | | | | 4 |
| 5 | 50,000 | 50,000 | 50,000 | TRANSFER FROM GENERAL FUND | 270391 | 50,000 | 0 | 0 | 5 |
| 6 | 0 | 0 | 308,000 | TRANSFER FROM FIRE BOND FUND | 270398 | 0 | 0 | 0 | 6 |
| 7 | | | | | | | | | 7 |
| 8 | | | | | | | | | 8 |
| 9 | 294,407 | 266,015 | 625,256 | Total Resources, except taxes to be levied | | 687,000 | 0 | 0 | 9 |
| 10 | | | | Taxes necessary to balance | | | | | 10 |
| 11 | | | | Taxes collected in year levied | | | | | 11 |
| 12 | 294,407 | 266,015 | 625,256 | TOTAL RESOURCES | | 687,000 | 0 | 0 | 12 |
| 13 | | | | REQUIREMENTS | | | | | 13 |
| 14 | | | | CAPITAL OUTLAY | | | | | 14 |
| 15 | | | | | | | | | 15 |
| 16 | 79,686 | 0 | 625,256 | EQUIPMENT REPLACEMENT | 270725 | 152,835 | 0 | 0 | 16 |
| 17 | 0 | 0 | 0 | BUILDING IMPROVEMENTS | 270743 | 152,835 | 0 | 0 | 17 |
| 18 | 0 | 0 | 0 | VEHICLE REPLACEMENT | 270745 | 230,000 | 0 | 0 | 18 |
| 19 | | | | | | | | | 19 |
| 20 | | | | | | | | | 20 |
| 21 | 79,686 | 0 | 625,256 | TOTAL CAPITAL OUTLAY | | 535,670 | 0 | 0 | 21 |
| 22 | | | | | | | | | 22 |
| 23 | | | | | | | | | 23 |
| 24 | | | | | | | | | 24 |
| 25 | | | | | | | | | 25 |
| 26 | | | | | | | | | 26 |
| 27 | 214,721 | 266,015 | 0 | UNAPPROPRIATED ENDING FUND BALANCE | | 151,330 | 0 | 0 | 27 |
| 28 | 294,407 | 266,015 | 625,256 | TOTAL REQUIREMENTS | | 687,000 | 0 | 0 | 28 |

**FORM
LB-11**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

City of Lafayette, Oregon

This fund is authorized and established by resolution 2016-01 on June 9, 2016 for the following specified purpose:
Replacement of Non-Fire Department Vehicles.

VEHICLE REPLACEMENT FUND

| | HISTORICAL DATA | | | DESCRIPTION RESOURCES AND REQUIREMENTS | FISCAL YEAR 2023-2024 | | | | |
|----|------------------------------------|-----------------------------------|----------------------|--|-------------------------------|------------------------------------|------------------------------|---|----|
| | Actual | | Adopted 2022-2023 | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| | | | | RESOURCES | | | | | |
| | | | | Beginning Fund Balance: | | | | | |
| 1 | 109,700 | 122,575 | 135,000 | BEGINNING CASH BALANCE | 280300 | 87,500 | 0 | 0 | 1 |
| 2 | 874 | 808 | 1,000 | INTEREST EARNED | 280301 | 1,000 | 0 | 0 | 2 |
| 3 | 3,000 | 3,000 | 6,000 | TRANSFER FROM GENERAL FUND | 280391 | 6,000 | 0 | 0 | 3 |
| 4 | 3,000 | 3,000 | 6,000 | TRANSFER FROM SEWER FUND | 280393 | 6,000 | 0 | 0 | 4 |
| 5 | 3,000 | 3,000 | 6,000 | TRANSFER FROM WATER FUND | 280394 | 6,000 | 0 | 0 | 5 |
| 6 | 3,000 | 3,000 | 6,000 | TRANSFER FROM STREET FUND | 280395 | 6,000 | 0 | 0 | 6 |
| 7 | | | | | | | | | 7 |
| 8 | | | | | | | | | 8 |
| 9 | | | | | | | | | 9 |
| 10 | | | | | | | | | 10 |
| 11 | 122,575 | 135,383 | 160,000 | Total Resources, except taxes to be levied | | 112,500 | 0 | 0 | 11 |
| 12 | | | | Taxes necessary to balance | | | | | 12 |
| 13 | 122,575 | 135,383 | 160,000 | TOTAL RESOURCES | | 112,500 | 0 | 0 | 13 |
| 14 | | | | REQUIREMENTS | | | | | 14 |
| 15 | | | | CAPITAL OUTLAY | | | | | 15 |
| 16 | | | | | | | | | 16 |
| 17 | 0 | 0 | 160,000 | VEHICLE REPLACEMENT | 280745 | 60,000 | 0 | 0 | 17 |
| 18 | | | | | | | | | 18 |
| 19 | 0 | 0 | 160,000 | TOTAL CAPITAL OUTLAY | | 60,000 | 0 | 0 | 19 |
| 20 | | | | | | | | | 20 |
| 21 | | | | | | | | | 21 |
| 22 | | | | | | | | | 22 |
| 23 | 122,575 | 135,383 | 0 | UNAPPROPRIATED ENDING FUND BALANCE | | 52,500 | 0 | 0 | 23 |
| 24 | 122,575 | 135,383 | 160,000 | TOTAL REQUIREMENTS | | 112,500 | 0 | 0 | 24 |

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

FIRE STATION BOND FUND

| | HISTORICAL DATA | | | DESCRIPTION RESOURCES AND REQUIREMENTS | FISCAL YEAR 2023-2024 | | | | |
|----|------------------------------------|-----------------------------------|----------------------|--|-------------------------------|------------------------------------|------------------------------|---|----|
| | Actual | | Adopted 2022-2023 | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| | | | | RESOURCES | | | | | |
| | | | | Beginning Fund Balance: | | | | | |
| 1 | 2,520,555 | 511,030 | 308,000 | BEGINNING CASH BALANCE | 290300 | 0 | 0 | 0 | 1 |
| 2 | 11,100 | 1,916 | 0 | INTEREST EARNED | 290301 | 0 | 0 | 0 | 2 |
| 3 | | | | | | | | | 3 |
| 4 | 0 | 0 | 0 | GRANT PROCEEDS | 290360 | 0 | 0 | 0 | 4 |
| 5 | 153,224 | 0 | 0 | TRANSFER FROM GENERAL FUND | 290391 | 0 | 0 | 0 | 5 |
| 6 | | | | | | | | | 6 |
| 7 | 2,684,879 | 512,945 | 308,000 | Total Resources, except taxes to be levied | | 0 | 0 | 0 | 7 |
| 8 | | | | Taxes necessary to balance | | | | | 8 |
| 9 | | | | Taxes collected in year levied | | | | | 9 |
| 10 | 2,684,879 | 512,945 | 308,000 | TOTAL RESOURCES | | 0 | 0 | 0 | 10 |
| 11 | | | | REQUIREMENTS | | | | | 11 |
| 12 | | | | CAPITAL OUTLAY | | | | | 12 |
| 13 | | | | | | | | | 13 |
| 14 | 35,755 | 0 | 0 | OFFICE EQUIPMENT & FURNITURE | 290711 | 0 | 0 | 0 | 14 |
| 15 | 58,583 | 0 | 0 | LARGE EQUIPMENT | 290725 | 0 | 0 | 0 | 15 |
| 16 | 103,402 | 7,670 | 0 | SERVICE CONTRACTS | 290730 | 0 | 0 | 0 | 16 |
| 17 | 1,876,801 | 193,065 | 0 | CONSTRUCTION | 290734 | 0 | 0 | 0 | 17 |
| 18 | 99,308 | 6,542 | 0 | ADMINISTRATIVE FEES & CHARGES | 290770 | 0 | 0 | 0 | 18 |
| 19 | | | | | | | | | 19 |
| 20 | | | | | | | | | 20 |
| 21 | 2,173,850 | 207,277 | 0 | TOTAL CAPITAL OUTLAY | | 0 | 0 | 0 | 23 |
| 22 | | | | | | | | | 24 |
| 23 | 0 | 0 | 308,000 | TRANSFER TO FIRE CAP EQUIPMENT FUND | 290827 | 0 | 0 | 0 | 25 |
| 24 | | | | | | | | | 26 |
| 25 | 511,030 | 305,669 | 0 | UNAPPROPRIATED ENDING FUND BALANCE | | 0 | 0 | 0 | 27 |
| 26 | 2,684,879 | 512,945 | 308,000 | TOTAL REQUIREMENTS | | 0 | 0 | 0 | 28 |

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

REFUNDABLE DEPOSIT / PASS-THROUGH FEE FUND

| | HISTORICAL DATA | | | DESCRIPTION RESOURCES & REQUIREMENTS | FISCAL YEAR 2023-2024 | | | | |
|----|------------------------------------|-----------------------------------|----------------------|--|-------------------------------|------------------------------------|------------------------------|---|----|
| | Actual | | Adopted 2022-2023 | | Budget Officer Recommended | Approved by Budget Committee | Adopted by Governing Body | | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| | | | | RESOURCES | | | | | |
| | | | | Beginning Fund Balance: | | | | | |
| 1 | 7,276 | 79,533 | 113,000 | BEGINNING CASH BALANCE - LAND USE | 350300 | 66,500 | 0 | 0 | 1 |
| 2 | 15,072 | 15,498 | 14,500 | BEGINNING CASH BALANCE - UTILITY DEP | 350300 | 15,000 | 0 | 0 | 2 |
| 3 | 3,673 | 3,673 | 4,160 | BEGINNING CASH BALANCE - RENT DEP | 350300 | 4,500 | 0 | 0 | 3 |
| 4 | 621 | 789 | 500 | INTEREST EARNED | 350301 | 500 | 0 | 0 | 4 |
| 5 | 0 | 0 | 0 | COMMUNITY GARDEN DEPOSIT | 350340 | 0 | 0 | 0 | 5 |
| 6 | 0 | 3,450 | 2,500 | COMMUNITY CENTER DEPOSIT | 350346 | 2,500 | 0 | 0 | 6 |
| 7 | 96,251 | 2,550 | 2,500 | LAND USE/SUBDIVISION DEPOSITS | 350347 | 2,500 | 0 | 0 | 7 |
| 8 | 6,221 | 4,880 | 10,000 | UTILITY DEPOSITS | 350348 | 8,000 | 0 | 0 | 8 |
| 9 | 19,938 | 199,913 | 150,000 | CONSTRUCTION EXCISE TAX | 350358 | 50,000 | 0 | 0 | 9 |
| 10 | | | | | | | | | 10 |
| 11 | 149,052 | 310,286 | 297,160 | Total Resources, except taxes to be levied | | 149,500 | 0 | 0 | 11 |
| 12 | | | | Taxes necessary to balance | | | | | 12 |
| 13 | 149,052 | 310,286 | 297,160 | TOTAL RESOURCES | | 149,500 | 0 | 0 | 13 |
| 14 | | | | REQUIREMENTS | | | | | 14 |
| 15 | | | | MATERIALS AND SERVICES | | | | | 15 |
| 16 | 0 | 0 | 2,000 | LEGAL SERVICES | 350511 | 2,000 | 0 | 0 | 16 |
| 17 | 22,877 | 7,033 | 25,000 | ENGINEERING SERVICES | 350515 | 20,000 | 0 | 0 | 17 |
| 18 | 8,306 | 2,942 | 15,000 | PLANNING SERVICES | 350521 | 20,000 | 0 | 0 | 18 |
| 19 | 839 | 224 | 10,000 | LAND USE/SUBDIVISION DEPOSIT REFUND | 350620 | 10,000 | 0 | 0 | 19 |
| 20 | 5,826 | 6,224 | 15,000 | UTILITY DEPOSIT REFUND | 350632 | 15,000 | 0 | 0 | 20 |
| 21 | 0 | 3,600 | 2,500 | COMMUNITY CENTER DEPOSIT REFUND | 350634 | 2,500 | 0 | 0 | 21 |
| 22 | 0 | 0 | 0 | COMMUNITY GARDEN DEPOSIT REFUND | 350636 | 0 | 0 | 0 | 22 |
| 23 | 12,499 | 67,242 | 227,660 | C.E.T. PAYMENT TO SCHOOL DISTRICT | 350966 | 50,000 | 0 | 0 | 23 |
| 24 | 50,347 | 87,264 | 297,160 | TOTAL MATERIALS AND SERVICES | | 119,500 | 0 | 0 | 24 |
| 25 | | | | | | | | | 25 |
| 26 | 0 | 0 | 0 | TRANSFER TO GENERAL FUND | 350801 | 30,000 | 0 | 0 | 26 |
| 27 | | | | | | | | | 27 |
| 28 | 98,704 | 223,021 | 0 | UNAPPROPRIATED ENDING FUND BALANCE | | 0 | 0 | 0 | 28 |
| 29 | 149,052 | 310,286 | 297,160 | TOTAL REQUIREMENTS | | 149,500 | 0 | 0 | 29 |