

City of Lafayette
Recommended Budget
Fiscal Year
2024~2025



City of Lafayette

Fiscal Year 2024-2025

Recommended Budget

Budget Committee

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City Staff

Branden Dross, City Administrator

Jamie Rhodes, Administrative Services Manager

Kennedee Richardson, City Recorder

City of Lafayette

Fiscal Year 2024-25 Recommended Budget

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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

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April 10, 2024

To: Lafayette Budget Committee
Re: Budget Message for FY 2024-2025
Budget Committee meeting April 15, 2023

Members of the Budget Committee,

It is my honor to present to you the recommended budget for FY 2024-25. It is a balanced budget of approximately \$17 million and provides the necessary allocations to meet the funding obligations of the City. This budget also addresses the final expenditures of American Rescue Plan Act (ARPA) spending, as indicated in our Capital Improvement Plan (CIP).

The recommended budget includes and addresses:

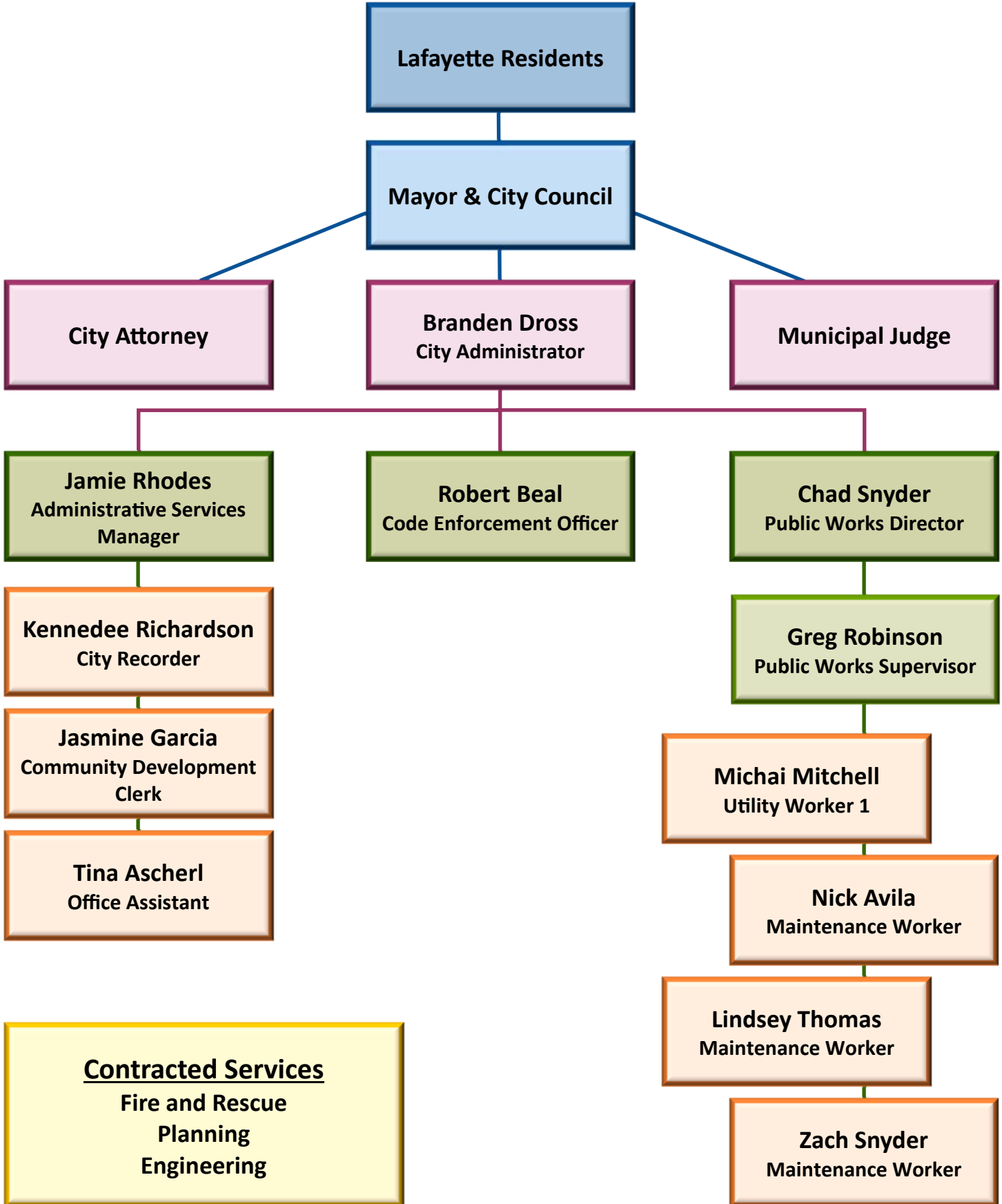
- A water rate increase of 4% to offset future operational and capital funding concerns.
- The 2% interest rate increase from the McMinnville Water and Light Service Development Charge.
- An additional payment to the General Fund from the Water Fund for the Hwy 18 Pump Station project, to pay off the loan debt one year early.
- Costs for maintenance and improvements of the shared water system with the City of Dayton, including SCADA and well rehabilitation.
- Increase the base sewer rate by \$2.74 per month, to equal 2011 sewer rate levels before the rate roll-back; this will ease any projected sewer rate increase tied to the wastewater facilities plan.
- The continued construction of the 1-million-gallon reservoir, approved by voters in November 2022.
- Monies allocated for extensive rehabilitation to Bridge Street.
- Continued funding to reduce inflow and infiltration to prevent overflows in the sanitary sewer system.
- A \$25,000 General Fund transfer increase for the Fire Department Vehicle Reserve Fund. This will better prepare the City for the expenditure when the current 1999 Engine goes out of service.
- Upgrades to the Community Center to enhance the aesthetics of the interior while also providing additional features for community use.
- A new three-year collective bargaining agreement with LiUNA 487 represented employees.
- The staff reorganization that has reduced projected personnel costs by \$49,000 for fiscal year 2024-25.

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,

Branden Dross
City Administrator

2024 City of Lafayette Organization Chart



FISCAL YEAR 2024-2025 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	1,710,800	432,000	1,015,000	372,000	50	13,200	1,110,504	894,816	1,436,583	631,730
FEES/PERMITS	300,575	1,006,500	1,856,200	0	0	0	111,600	199,830	207,630	117,180
INTERGOV'TAL	382,570	0	0	378,613	0	0	0	0	0	0
TRANSFERS	97,177	0	125,000	0	230,500	0	0	0	0	0
INTEREST / OTHER	20,000	14,250	24,000	15,000	50	500	10,000	10,000	12,000	8,000
GRANTS	125,000	0	1,698,000	200,000	0	0	0	0	0	0
INTERFUND LOAN	144,000	0	0	0	0	0	0	0	0	0
PROPERTY TAX	1,006,000	0	0	0	0	212,040	0	0	0	0
TOTAL REVENUE	3,786,122	1,452,750	4,718,200	965,613	230,600	225,740	1,232,104	1,104,646	1,656,213	756,910

EXPENDITURES										
PERSONNEL SVCS	538,048	344,450	428,100	123,175	0	0	0	0	0	0
M & S	1,672,600	415,525	828,450	167,750	0	0	0	0	0	0
CAPITAL	477,000	285,000	1,983,000	600,000	0	0	1,010,000	925,000	1,600,000	700,000
DEBT SERVICE	0	0	0	0	230,505	225,740	0	0	0	0
TRANSFERS	211,000	47,215	289,787	18,675	0	0	0	0	0	0
INTERFUND LOAN	0	0	144,000	0	0	0	0	0	0	0
CONTINGENCY	250,000	150,000	350,000	0	0	0	0	0	0	0
RESERVE	0	0	0	0	0	0	0	0	0	0
UNAPPROPRIATED	637,474	210,560	694,863	56,013	95	0	222,104	179,646	56,213	56,910
TOTAL EXPEND	3,786,122	1,452,750	4,718,200	965,613	230,600	225,740	1,232,104	1,104,646	1,656,213	756,910

REVENUE	CITY HALL BLDG	FIRE CAP EQUIP	VEHICLE RPLCMT	PASS-THRU	TOTAL
BEGINNING BAL	252,000	512,000	74,500	133,200	8,588,382
FEES/PERMITS	0	0	0	114,000	3,913,515
INTERGOV'TAL	0	0	0	0	761,183
TRANSFERS	15,000	75,000	24,000	0	566,677
INTEREST / OTHER	5,000	10,000	1,000	1,500	131,300
GRANTS	0	0	0	0	2,023,000
INTERFUND LOAN	0	0	0	0	144,000
PROPERTY TAX	0	0	0	0	1,218,040
TOTAL REVENUE	272,000	597,000	99,500	248,700	17,346,097

EXPENDITURES					TOTAL
PERSONNEL SVCS	0	0	0	0	1,433,773
M & S	0	0	0	237,000	3,321,325
CAPITAL	0	535,670	0	0	8,115,670
DEBT SERVICE	0	0	0	0	456,245
TRANSFERS	0	0	0	0	566,677
INTERFUND LOAN	0	0	0	0	144,000
CONTINGENCY	0	0	0	0	750,000
RESERVE	0	0	0	0	0
UNAPPROPRIATED	272,000	61,330	99,500	11,700	2,558,408
TOTAL EXPEND	272,000	597,000	99,500	248,700	17,346,097

City of Lafayette Debt Summary

July 1, 2024

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	\$5,140,000	\$225,738
	30 YEAR			<i>Final Payment 6/15/49</i>	
General Fund loan to Water Fund	September 2020	0.20%	\$600,000	\$361,930	\$72,000
	10 Year	+LGIP Rate on 9/01			
McMinnville Water & Light Intertie	August 2020	5.2%	\$1,529,382	\$1,311,579	\$207,256
	10 Year	LGIP Rate			
		<i>Pending Rate Proposal</i>	<i>Year 6</i>	\$1,147,606	\$266,535
			<i>Year 7</i>	\$940,746	\$266,535
			<i>Year 8</i>	\$723,130	\$266,535
			<i>Year 9</i>	\$494,197	\$266,535
			<i>Year 10</i>	\$253,360	\$266,535
TOTAL			\$7,929,382	\$7,075,177	\$528,243

OECDD = Oregon Economic and Community Development Department

SDWRLF = Safe Drinking Water Revolving Loan Fund

**City of Lafayette Budget Committee
FY 2025 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	30	40	50
CITY ADMINISTRATOR	1	30%	10%			5%	5%	20%	20%	10%
ADMINISTRATIVE SERVICES MANAGER	0.80	35%			15%			25%	25%	
CITY RECORDER	1	40%	5%	5%	5%			20%	20%	5%
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%
OPERATOR I	1							50%	50%	
TOTAL PAYROLL FTE	12.55	2.83	0.35	0.15	0.17	0.95	0.05	3.00	4.00	1.05

Payroll Totals by Fund	General	35.9%
	Water	31.9%
	Sewer	23.9%
	Street	8.4%
		<u>100%</u>

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	16.05	4.83	0.35	0.15	0.17	0.95	1.55	3.00	4.00	1.05
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Accounting Policies, Changes, and Transfers for FY 2025

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 \$5,000
- D. Proposed City water rates are increased 4% in July 2024
- E. Proposed City sewer rates are increased by \$2.74 on base fee
- F. Staffing Distribution by Fund includes current staffing levels and contracted services.

II. Chargebacks to the General Fund

<u>Expenditures</u>	<u>Estimate</u>	<u>Fund</u>	<u>*%</u>	<u>Amount</u>
Citywide Audit	\$35,000	General	35.9%	\$54,323
Insurance P/C/L	100,000	Water	31.9%	48,287
Copier Lease and Charges	8,500	Sewer	23.9%	36,215
Phone App annual licensing	6,000	Street	8.4%	12,675
Council Training	2,000			
		TOTAL	100%	\$151,500
	TOTAL			\$151,500

*FY 2025 Payroll distribution.

III. All Transfers

<u>Item</u>	<u>From</u>	<u>To</u>	<u>Amount</u>
Fire Capital Equipment Fund	General	FCEF	75,000
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	48,287
Chargebacks to General Fund	Sewer	GEN	36,215
Chargebacks to General Fund	Street	GEN	12,675
Water Loan Payment	Water	General	144,000
Water Debt Service	Water	Debt	230,554
			\$585,731

All Transfers Out by Fund

General	86,000
Water	433,841
Sewer	47,215
Street	18,675
TOTAL	\$585,731

Lafayette Budget Committee

Fiscal Year 2025

April 15, 2024

Cost Factors	FY 2025 Increase	Grant Revenue	
Fuel & Electricity	15.0%		
CPI-U Cities West B/C (2023)	4.2%	State of Oregon Grant <i>(2,250,000 original)</i>	1,698,000
PERS	0.0%	DOT, OSFM Wildfire & TSP Grants	125,000
COLA	4.75%	Safe Routes & ATTAIN Federal Grant	200,000
Union Step	2.0%		
Vision	6.0%		\$2,023,000
Dental	7.5%		
Medical	10.0%		
Interest	5.2%		
Workers Comp	0.0%		
Life/Disability	0.0%		
Property/Cyber Insurance	16.5%		
Vehicle Insurance	5.5%		
Liability Insurance	2.4%		

Proposed City Utility Rate Increases July 2024:

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. Two fixed rate surcharges were implemented by City Council in September 2023: Water Debt Service Surcharge of \$15 and Water Maintenance Surcharge of \$5.

Proposed water rates reflect an increase of 4% effective July 2024.

Proposed sewer rates reflect an increase of \$2.74 per month, effective July 2024 . Sewer rates were increased 3% in 2022, the first increase since 2012. A sewer rate study is pending for this fall.

City of Lafayette
FY 2024-25 Capital Improvement Program
Recommended 4/15/2024

*	Project	Fund	Estimate
1	Second Reservoir, one-million gallon, \$3,000,000: Design and construct a reservoir in watershed next to existing reservoir.	State of Oregon Grant	\$1,700,000.00
		ARPA	\$25,000.00
		Water SDC	\$500,000.00
2	Street Repairs, Bridge Street, \$ 500,000: Rehabilitation of Bridge Street.	Street	\$300,000.00
		ARPA	\$200,000.00
3	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
4	City Grant Match; \$100,000: Use as matching funds for a plan update at the direction of the Planning Commission and City Council.	General	\$100,000.00
5	Vector/Hydro Excavation Trailer; \$25,000: Public Works will use to hydro excavate holes and to clean the wet wells.	Water	\$25,000.00
6	Inflow and Infiltration Reduction; \$50,000: 3rd year of program to reduce I&I into the sewer system	Sewer	\$50,000.00
7	Hwy 99W Pedestrian Crossing, \$35,000: Design and install an ODOT-approved, button-activated crossing at Bridge Street.	Street SDC	\$35,000.00
8			
9			
10			
		TOTAL	\$3,045,000

*Projects are listed in non-chronological and non-prioritized order.

CIP Totals by Fund	
State of Oregon Grant	\$1,700,000
American Rescue Plan Act (ARPA)	225,000
General Fund - Planning	100,000
Water	25,000
Water SDC	500,000
Sewer	50,000
Sewer SDC	110,000
Street	300,000
Street SDC	35,000
TOTAL	\$3,045,000

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	Shared Cost w/	Fiscal Year	Status
<i>Soft costs Reservoir</i>	\$ 150,000.00	Grant Funds	FY 23 - FY 25	In Progress
<i>Lagoon Valves (4)</i>	\$ 5,152.00		FY 2022	Completed
<i>UB Folding Machine</i>	\$ 13,800.00		FY 2022	Completed
<i>Water main, Adams St</i>	\$ 75,400.00		FY 2022	Completed
<i>Meter Upgrades</i>	\$ 211,475.00		FY 22 and 23	Completed
<i>WWTP Digester Pump</i>	\$ 5,360.00		FY 2023	Completed
<i>4th St. Lift Station Pumps (3)</i>	\$ 40,370.00		FY 2023	Completed
<i>Lift Station Pumps (2)</i>	\$ 16,600.00		FY 2023	Completed
<i>Cyber Security</i>	\$ 36,000.00		FY 2024	Completed
<i>Watershed Security</i>	\$ 6,600.00		FY 2024	Completed
GIS Mapping	\$ 30,000.00		FY 2025	
WWTP Water Pump	\$ 20,000.00		FY 2025	
Bridge Street	\$ 200,000.00	Street Fund	FY 2025/26	
Total	\$ 810,757.00			
 Remaining to Obligate	 \$ 136,563.00			

City of Lafayette Budget Committee
Capital and Reserve Funds
April 15, 2024

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	25,758	2132	
2014 Engine #1	550,000	25	16	14,456	1389	
1999 Ford F350 Rescue Vehicle	220,000	25	0	22,253		
2020 Self-Contained Breathing Apparatus (12)	100,000	15	12			
2023 Ford F550 Brush Rig	270,000	25	0	0	0	Pending build out and delivery

**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	6	56,218		
2017 Ford F-150, 4x4 Supercab, V-6	37,000	15	8	33,590		
2009 Toyota Tacoma	30,000	15	6	44,698		
2001 Backhoe	95,000	30	3		1588	
1996 Vac-con Truck	475,000	---	4	70,421		Not used daily
1991 GMC Flatbed	65,000	---	NA	82,363		Only used in emergencies
2019 Husqvarna, zero-turn, 48", Riding Mower	4,500	---	0		219	Used as a backup
2023 F-450, one-ton dump, attachments	82,000	15	14	0		
2023 Toyota Tacoma TRD	40,000	20	20	2,472		
2023 Hustler zero turn riding mower	10,000	---	---		13	Replaced Dodge 2500
2001 Dodge 2500	37,000	15	0	114,895		Pending Surplus
2005 Dodge Dakota	33,000	15	0	75,742		Pending Surplus
1989 Ford Dump Truck, 4 yard	95,000	---	0	268,712		Pending Surplus

Lafayette City Council - Fiscal Year 2024-2025

April 15, 2024

Other Budget Program Notes:

	*Item (Fund-Dept-Category)	in/out	Amount	Description
1	Water Utility Increase	in	\$ 69,000.00	Approximate increase in revenue for water enterprise fund based on 4% rate increase and growth
2	Sewer Utility Increase	in	\$ 54,000.00	Approximate increase in revenue for sewer enterprise fund based on \$2.74 rate increase and growth
3	Cyber Security Contract	in	\$ 36,000.00	Cyber security prevention, monitoring, and recovery services
4	I & I Reduction	in	\$ 50,000.00	3rd year of program to reduce I&I (inflow/infiltration) into the sewer system
5	Transportation Systems Plan	in	\$ 75,000.00	Update TSP based on population growth and increase in vehicular traffic
6	Estimated 30 homes for SDC and Building projections	in	varies	All four SDC funds and General Fund are impacted
7	YCTA (General-Admin, Community Outreach)	in	\$ 4,750.00	Periodic countywide support, population-based, for Public Transit
8	Temporary LFD FF for Summer Wildfire season	in	\$ 35,000.00	Funded by State Fire Marshal Wildfire Grant
9	Vac Trailer	in	\$ 25,000.00	Use in water operations
10	Sewer Rate Study	in	\$ 11,000.00	Approved by City Council in February 2023; conduct after WW Facility Plan update
11	Community Center Upgrades	in	\$ 15,000.00	Upgrades for community center
12	Franchisee Fee Increase	in	\$ 19,250.00	25% increase in NW Natural; 15% PGE; 5% others
13	Wastewater Facilities Plan Update	in	\$ 110,000.00	Update CIP and increase WWTP capacity beyond 5,500 population
14	Shared Water Facilities Maintenance	in	\$ 60,000.00	Well 2, 4, and 5 rehab; pull pumps, camera the wells, airlift and brush, SCADA upgrades at plant
15				
16				
17				
18				
19	WWTP Headworks (ARPA)	out	\$ 600,000.00	Headwork rehabilitation and improvements
20	Urban Growth Boundary Expansion (Gen-Planning)	out	\$ 50,000.00	
21				
22				

*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 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 and Acronyms

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 and Acronyms

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 and Acronyms

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.

Glossary and Acronyms

ARPA	American Rescue Plan Act	2021 financial relief plan provided by the Federal government.
CAD	Computer Aided Design	
CCRs	Conditions, Covenants and Restrictions	Private contractual agreement used to protect property values and control conflicts among land uses, deed restriction.
CERT	Community Emergency Response Team	Assists with education and/or facilitation relating to disaster preparedness and response.
CIP	Capital Improvement Plan	Identifies major (capital) infrastructure projects or purchases, outside of routine annual operating expenses.
COG	Mid-Willamette Valley Council of Governments (also MWVCOG)	An association of City, County, and Special District governments formed for the purpose of planning and coordinating more effective governmental services.
CPI	Consumer Price Index	A measure of the average change overtime in the prices paid by urban consumers for a market basket of consumer goods and services.
DAS	Department of Administrative Services	State agency
DEQ	Department of Environmental Quality	State agency
DHS	Department of Human Services	State agency
DPSST	Department of Public Safety Standards & Training	State agency
FTE	Full-time Equivalent employees	
FY	Fiscal Year	Annual accounting period used for budgeting and preparation of financial statements.
GIS	Geographic Information System	A computer system to identify and label geographic and infrastructure characteristics in a selected area.
I & I	Inflow and Infiltration	Groundwater and stormwater that enters the sewer system.
IGA	Intergovernmental Agreement	
LCAT	Lafayette Community Activities Team	
LDA	Lafayette Downtown Association	
LOC	League of Oregon Cities	
M & S	Materials & Services	Operating expenditures, including insurance, utilities, maintenance of buildings and vehicles, supplies, and professional services contracts.
MAV	Maximum Assessed Value	The taxable value limit established for each property.
MDT	Mobile Digital Terminal	Used in fire vehicles

Glossary and Acronyms

ORS	Oregon Revised Statutes	
RMA	Real Market Value	The price a piece of property would sell for in a transaction, on the assessment date of the tax year.
SCADA	Supervisory Control and Data Acquisition	A system of software and hardware elements that allows organizations to control and monitor industrial processes by directly interfacing with plant-floor machinery and viewing real-time data.
SDC	Systems Development Charge	A fee charged by a local government to a developer in order to recoup some of the City's general capital costs for sewer, water, park or street systems.
TSP	Transportation System Plan	A long-range planning document that describes a transportation system and outlines projects, programs, and policies to meet transportation needs now and 20 years in the future based on community aspirations.
UGB	Urban Growth Boundary	A line that indicates the outermost limit of a city's planned expansion.
UR and URA	Urban Renewal	Urban renewal is a financing mechanism used to improve the economic viability of specified areas. Cities have the authority to activate an urban renewal agency, with the power to propose and act on plans and projects to address "blight" in identified areas. Urban renewal is primarily funded by tax increment financing.

GENERAL FUND

	HISTORICAL DATA			RESOURCE DESCRIPTION	Line Item Number	FISCAL YEAR 2024-2025			
	Actual		Adopted 2023-2024			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
				Beginning Fund Balance:					
1	575,460	1,314,974	1,625,000	Beginning Cash Balance	10300	1,710,800			1
2	6,928	54,352	10,000	Interest	10301	20,000			2
3	23,578	22,810	20,000	Prior taxes estimated to be received	10312	20,000			3
4									4
5				OTHER RESOURCES					5
6	79,973	88,181	94,000	STATE LIQUOR TAX	10321	100,220			6
7	3,588	3,263	3,500	STATE CIGARETTE TAX	10322	3,350			7
8	53,520	57,804	62,000	STATE REVENUE SHARING	10324	62,000			8
9	473,660	473,660	0	AMERICAN RESCUE PLAN ACT	10330	0			9
10	15,758	17,326	18,500	RECOLOGY FRANCHISE FEES	10331	18,500			10
11	1,022	705	1,400	ZIPLY FIBER FRANCHISE FEES	10332	1,000			11
12	16,570	20,126	25,000	NW NATURAL FRANCHISE FEES	10333	23,500			12
13	87,665	93,525	107,000	PGE FRANCHISE FEES	10334	110,000			13
14	13,766	13,766	14,000	SPRINT FRANCHISE FEES	10335	14,000			14
15	38,608	36,112	37,000	COMCAST FRANCHISE FEES	10336	35,000			15
16	45,702	48,779	47,100	SEWER FRANCHISE FEES	10338	50,275			16
17	60,012	63,442	89,820	WATER FRANCHISE FEES	10339	69,700			17
18	112,924	44,319	35,000	BUILDING PERMIT FEES	10341	75,000			18
19	75,865	27,886	20,000	PLAN REVIEW FEES	10342	50,000			19
20	37,144	12,403	10,000	PLUMBING PERMIT FEES	10343	15,000			20
21	8,571	4,639	5,000	MECHANICAL PERMIT FEES	10344	10,000			21
22	628	837	1,000	MANUFACTURED HOME PERMIT FEES	10345	1,000			22
23	81,783	1,850	2,000	LAND USE/ZONING FEES	10347	2,000			23
24	420	550	600	BUSINESS LICENSES	10350	600			24
25	3,540	1,910	2,000	FACILITY RENTAL FEES	10352	2,000			25
26	186,374	0	0	ODOT 99W IMPROVEMENT PROJECT	10356	0			26
27	28,344	9,314	15,000	CHARGE FOR SERVICES	10357	15,000			27
28	128,225	22,874	50,000	GRANTS	10360	125,000			28
29	14,222	26,133	10,000	FINES AND FORFEITURES	10382	15,000			29
30	72,000	72,000	72,000	INTERFUND LOAN REPAYMENT	10383	144,000			30
31	31,463	204,812	7,500	MISCELLANEOUS INCOME	10389	10,000			31
32									32
33	23,534	31,638	34,457	TRANSFER FROM SEWER FUND	10393	36,215			33
34	21,265	36,139	34,457	TRANSFER FROM WATER FUND	10394	48,287			34
35	5,463	8,503	10,374	TRANSFER FROM STREET FUND	10395	12,675			35
36	0	0	30,000	TRANSFER FROM OTHER FUND	10398	0			36
37	2,327,572	2,814,631	2,493,708	Total resources, except taxes to be levied		2,800,122	0	0	37
38			920,200	Taxes necessary to balance	10310	986,000			38
39	837,175	895,878		Taxes collected in year levied	10310				39
40	3,164,747	3,710,509	3,413,908	TOTAL RESOURCES		3,786,122	0	0	40

REQUIREMENTS SUMMARY

GENERAL FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS FOR: ADMINISTRATION	Line Item Number	FISCAL YEAR 2024-2025			
	Actual		Adopted 2023-2024			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1				PERSONNEL SERVICES					1
2	138,474	165,796	200,500	SALARIES	11400	200,410			2
3	10,266	12,330	15,500	FICA & MEDICARE	11491	15,500			3
4	40,448	57,902	53,100	PERS	11493	52,250			4
5	41,789	40,935	46,500	HEALTH, DENTAL, VISION, LIFE INS.	11495	51,773			5
6	137	165	200	UNEMPLOYMENT INS.	11496	200			6
7	901	590	800	WORKERS' COMP.	11497	1,080			7
8	232,014	277,719	316,600	TOTAL PERSONNEL SERVICES (2.83 FTE)		321,213	0	0	8
9									9
10				MATERIALS AND SERVICES					10
11	7,095	6,911	8,500	LEGAL SERVICES	11511	13,000			11
12	15,050	18,500	18,500	AUDIT	11513	35,000			12
13	0	0	50,000	GRANT DISBURSEMENT	11560	90,000			13
14	22,332	29,194	65,000	SERVICE CONTRACTS	11590	25,000			14
15	3,637	3,866	20,000	OFFICE SUPPLIES & EQUIPMENT	11611	10,000			15
16	522	2,606	5,000	COMPUTER SUPPLIES	11613	3,000			16
17	6,024	4,544	7,500	COMPUTER SOFTWARE & SUPPORT	11614	20,000			17
18	5,659	5,987	8,500	OFFICE EQUIPMENT LEASES & MAINTENANCE	11615	6,000			18
19	1,151	2,034	2,000	POSTAGE	11616	2,000			19
20	2,879	5,858	5,000	PUBLISHING/ADVERT/PRINTING	11641	2,500			20
21	42,123	47,927	65,000	INSURANCE	11643	70,000			21
22	0	208	1,000	MILEAGE/TRANSPORATION	11651	1,000			22
23	9,228	8,166	8,000	DUES & SUBSCRIPTIONS	11653	10,000			23
24	926	2,922	2,000	MEETING EXPENSES	11655	3,000			24
25	3,159	5,249	5,000	COMMUNITY EVENTS	11656	10,000			25
26	2,557	1,189	4,500	SCHOOLING & CERTIFICATIONS	11657	4,500			26
27	5,526	6,320	7,500	UTILITIES	11661	10,000			27
28	5,223	4,849	5,000	COMMUNICATIONS/TELEPHONES	11663	5,000			28
29	162	3,433	1,000	SMALL TOOLS, EQUIPMENT & REPAIRS	11671	1,000			29
30	4,656	5,033	3,000	FACILITY MAINTENANCE & JANITORIAL	11677	4,000			30
31	14,754	26,715	25,000	COMMUNITY OUTREACH/PROMOTIONS	11682	5,000			31
32	3,000	0	3,000	CERT	11689	3,000			32
33	14,399	18,661	20,000	CITY BEAUTIFICATION	11696	10,000			33
34	2,204	2,608	2,500	MAYOR / COUNCIL	11697	3,500			34
35	0	2,474	1,000	ELECTIONS	11698	5,000			35
36	281	1,655	3,000	MISCELLANEOUS	11699	3,000			36
37	172,546	216,909	346,550	TOTAL MATERIALS AND SERVICES		354,500	0	0	37

REQUIREMENTS SUMMARY

GENERAL FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS FOR: ADMINISTRATION	Line Item Number	FISCAL YEAR 2024-2025			
	Actual		Adopted 2023-2024			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1				CAPITAL OUTLAY					1
2									2
3									3
4	0	0	0	OFFICE EQUIPMENT & FURNITURE	11711	0			4
5	2,181	1,502	200,000	FACILITY IMPROVEMENTS	11741	50,000			5
6	107,121	0	0	ODOT 99W WATER MAIN RELOCATION	11747	0			6
7	154,524	203,091	645,000	ARPA PROJECT DISBURSEMENT	11750	422,000			7
8	0	0	0	GRANT DISBURSEMENT	11760	0			8
9									9
10	263,826	204,593	845,000	TOTAL CAPITAL OUTLAY		472,000	0	0	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
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29									29
30									30
31									31
32									32
33									33
34									34
35									35
36	668,386	699,220	1,508,150	TOTAL GENERAL - ADMINISTRATION		1,147,713	0	0	36

REQUIREMENTS SUMMARY

**FORM
LB -30**

GENERAL FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS FOR: PLANNING	Line Item Numbers	FISCAL YEAR 2024-2025			
	Actual		Adopted 2023-2024			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1				PERSONNEL SERVICES					1
2	24,354	27,945	26,500	SALARIES	12648	25,180			2
3	1,793	2,091	2,050	FICA & MEDICARE	12491	1,940			3
4	6,279	4,567	7,000	PERS	12493	6,450			4
5	7,051	4,825	5,800	HEALTH, DENTAL, VISION, LIFE INS.	12495	3,700			5
6	24	28	30	UNEMPLOYMENT INS.	12496	25			6
7	75	31	80	WORKERS' COMP.	12497	100			7
8	39,576	39,488	41,460	TOTAL PERSONNEL SERVICES (0.35 FTE)		37,395	0	0	8
9									9
10									10
11				MATERIALS AND SERVICES					11
12	2,796	266	4,000	LEGAL SERVICES	12511	3,000			12
13	2,205	418	15,000	ENGINEERING SERVICES	12515	10,000			13
14	13,377	8,167	25,000	PLANNING SERVICES	12521	15,000			14
15	13,064	11,842	2,500	MAIN STREET DEVELOPMENT	12558	1,000			15
16	12,500	6,550	25,000	FAÇADE GRANT	12560	0			16
17	30,981	4,726	20,000	SERVICE CONTRACTS	12590	125,000			17
18	152	752	300	OFFICE SUPPLIES	12611	300			18
19	0	0	400	POSTAGE	12616	400			19
20	50	0	500	REFUNDS OF LAND USE FEES	12620	1,000			20
21	392	412	500	PUBLISHING/ADVERT/PRINTING	12641	600			21
22	120	1,229	1,000	SCHOOLING & CERTIFICATIONS	12657	1,500			22
23	107	321	500	MISCELLANEOUS	12699	500			23
24									24
25	75,744	34,683	94,700	TOTAL MATERIALS AND SERVICES		158,300	0	0	25
26									26
27									27
28									28
29	115,320	74,171	136,160	TOTAL GENERAL - PLANNING		195,695	0	0	29

REQUIREMENTS SUMMARY

**FORM
LB-30**

GENERAL FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS FOR: BUILDING	Line Item Number	FISCAL YEAR 2024-2025			
	Actual		Adopted 2023-2024			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1				PERSONNEL SERVICES					1
2	9,035	10,574	9,800	SALARIES	13400	7,700			2
3	654	777	700	FICA & MEDICARE	13491	600			3
4	2,282	2,551	2,800	PERS	13493	2,000			4
5	2,844	2,063	2,700	HEALTH, DENTAL, VISION, LIFE INS.	13495	1,600			5
6	9	10	10	UNEMPLOYMENT INS.	13496	10			6
7	29	12	35	WORKERS' COMP.	13497	50			7
8	14,853	15,988	16,045	TOTAL PERSONNEL SERVICES (0.15 FTE)		11,960	0	0	8
9									9
10									10
11				MATERIALS AND SERVICES					11
12	0	0	900	LEGAL SERVICES	13511	1,000			12
13	0	0	0	ENGINEERING SERVICES	13515	0			13
14	125,783	97,988	125,000	BUILDING INSPECTION	13531	150,000			14
15	8,601	10,724	15,000	STATE BLDG. INSP. SURCHARGE	13533	30,000			15
16	0	0	0	SERVICE CONTRACTS	13590	0			16
17	569	182	1,000	OFFICE SUPPLIES	13611	1,000			17
18	0	0	50	POSTAGE	13616	50			18
19	0	0	100	PUBLISHING/ADVERT/PRINTING	13641	100			19
20	370	1,012	150	MISCELLANEOUS	13699	150			20
21									21
22	135,323	109,905	142,200	TOTAL MATERIAL AND SERVICES		182,300	0	0	22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30	150,177	125,893	158,245	TOTAL GENERAL - BUILDING INSPECTION		194,260	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 2024-2025			
	Actual		Adopted 2023-2024			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1				PERSONNEL SERVICES					1
2	11,012	10,993	14,800	SALARIES	14400	12,700			2
3	809	813	1,150	FICA & MEDICARE	14491	1,000			3
4	3,016	2,991	4,400	PERS	14493	3,650			4
5	3,795	3,150	3,800	HEALTH, DENTAL, VISION, LIFE INS.	14495	3,750			5
6	11	11	15	UNEMPLOYMENT INS.	14496	15			6
7	35	15	30	WORKERS' COMP.	14497	50			7
8	18,677	17,973	24,195	TOTAL PERSONNEL SERVICES (0.17 FTE)		21,165	0	0	8
9									9
10									10
11				MATERIALS AND SERVICES					11
12	2,016	2,260	4,000	MUNICIPAL COURT JUDGE	14541	5,400			12
13	30	167	150	OFFICE SUPPLIES	14611	150			13
14	0	0	1,000	COUNTY COURT ASSESSMENTS	14612	1,500			14
15	903	858	1,000	SOFTWARE & SUPPORT	14614	1,200			15
16	0	0	5,000	STATE COURT ASSESSMENTS	14617	5,000			16
17	0	150	500	COURT COSTS	14618	500			17
18	360	25	500	REFUNDS OF FINES	14619	500			18
19	75	0	500	SCHOOLING & CERTIFICATIONS	14657	750			19
20	193	378	250	BANK TRANSACTION FEES	14659	500			20
21	3,577	3,838	12,900	TOTAL MATERIALS AND SERVICES		15,500	0	0	21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29	22,254	21,811	37,095	TOTAL GENERAL - MUNICIPAL COURT		36,665	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 2024-2025			
	Actual		Adopted 2023-2024			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1				MATERIALS AND SERVICES					1
2									2
3	1,245	404	4,500	LEGAL FEES	15511	4,500			3
4	348,876	353,422	360,000	DEPUTY SHERIFF (2 FTE)	15551	379,500			4
5	20,378	6,000	30,000	PROPERTY ABATEMENT	15557	20,000			5
6	43,890	43,680	52,250	EMERGENCY COMMUNICATIONS (YCOM)	15665	55,000			6
7	0	0	2,000	VEHICLE OPERATION & MAINTENANCE	15673	2,000			7
8	442	2,478	1,000	MISCELLANEOUS	15699	1,000			8
9									9
10									10
11	414,831	405,984	449,750	TOTAL MATERIALS AND SERVICES		462,000	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	414,831	405,984	449,750	TOTAL GENERAL - LAW ENFORCEMENT		462,000	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 2024-2025			
	Actual		Adopted 2023-2024			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1				PERSONNEL SERVICES					1
2	29,000	30,554	57,800	SALARIES	16400	55,380			2
3	2,152	2,254	4,500	FICA & MEDICARE	16491	4,300			3
4	7,265	5,806	14,000	PERS	16493	14,200			4
5	9,024	8,279	17,500	HEALTH, DENTAL, VISION, LIFE INS.	16495	19,500			5
6	29	30	60	UNEMPLOYMENT INS.	16496	60			6
7	852	568	1,250	WORKERS' COMP.	16497	1,100			7
8	48,322	47,490	95,110	TOTAL PERSONNEL SERVICES (0.95 FTE)		94,540	0	0	8
9									9
10				MATERIALS AND SERVICES					10
11	54,577	67,305	100,000	SERVICE CONTRACTS	16590	80,000			11
12	750	300	250	FACILITY RENTAL REFUNDS	16633	1,000			12
13	8,322	11,391	10,000	UTILITIES	16661	12,000			13
14	1,795	1,205	1,500	SMALL TOOLS, EQUIPMENT & REPAIRS	16671	1,500			14
15	4,255	1,021	200	EQUIPMENT OPERATION & MAINTENANCE	16674	3,000			15
16	9,163	19,592	10,000	FACILITY MAINTENANCE & JANITORIAL	16677	7,500			16
17	1,974	0	10,000	PARK BEAUTIFICATION	16696	10,000			17
18	43	23	1,000	MISCELLANEOUS	16699	1,000			18
19	80,879	100,837	132,950	TOTAL MATERIALS AND SERVICES		116,000	0	0	19
20									20
21				CAPITAL OUTLAY					21
22	0	0	12,500	CAPITAL EQUIPMENT	16725	5,000			22
23	0	0	0	FACILITY IMPROVEMENTS	16741	0			23
24									24
25	0	0	12,500	TOTAL CAPITAL OUTLAY		5,000	0	0	25
26									26
27									27
28									28
29	129,201	148,327	240,560	TOTAL GENERAL - PARKS		215,540	0	0	29

REQUIREMENTS SUMMARY

**FORM
LB-31**

GENERAL FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS FOR: FIRE	Line Item Numbers	FISCAL YEAR 2024-2025			
	Actual		Adopted 2023-2024			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1				PERSONNEL SERVICES					1
2	63,652	52,313	31,200	SALARIES	17400	41,300			2
3	4,490	3,872	2,500	FICA & MEDICARE	17491	320			3
4	13,914	9,353	3,100	PERS	17493	1,610			4
5	20,502	7,235	1,500	HEALTH, DENTAL, VISION, LIFE INS.	17495	1,000			5
6	63	52	40	UNEMPLOYMENT INS.	17496	45			6
7	12,871	7,893	10,000	WORKERS' COMP.	17497	7,500			7
8	115,492	80,718	48,340	TOTAL PERSONNEL SERVICES (0.05 FTE)		51,775	0	0	8
9									9
10				MATERIALS AND SERVICES					10
11	6,625	16,200	20,000	VOLUNTEER FIRE & MEDIC	17573	23,000			11
12	46,181	110,871	200,000	SERVICE CONTRACTS	17590	210,000			12
13	1,662	1,997	3,000	OFFICE SUPPLIES & EQUIPMENT	17611	3,000			13
14	260	899	3,000	OPERATING SUPPLIES	17622	2,500			14
15	5,447	13,194	15,000	TURNOUTS/PPE	17625	15,000			15
16	1,584	2,229	2,500	MEDICAL EVALUATIONS & EXAMS	17626	2,500			16
17	3,467	1,647	3,500	FIRST AID SUPPLIES	17628	3,500			17
18	5,659	3,910	5,000	EQUIPMENT TESTING	17629	7,000			18
19	20,000	23,000	22,500	INSURANCE	17643	30,000			19
20	2,853	3,452	3,000	SCHOOLING & CERTIFICATIONS	17657	4,000			20
21	13,079	15,384	16,500	UTILITIES	17661	20,000			21
22	5,959	3,307	6,000	COMMUNICATIONS/TELEPHONES	17663	6,000			22
23	13,611	14,782	16,000	EMERGENCY COMMUNICATIONS (YCOM)	17665	16,000			23
24	986	815	3,000	SMALL TOOLS, EQUIPMENT & REPAIRS	17671	2,500			24
25	9,382	16,317	12,000	FIRE EQUIPMENT & SUPPLIES	17672	10,000			25
26	26,219	17,915	20,000	VEHICLE OPERATION & MAINTENANCE	17673	25,000			26
27	1,868	4,505	2,500	FACILITY MAINTENANCE & JANITORIAL	17677	2,000			27
28	0	0	1,000	FIRE PREVENTION	17684	500			28
29	1,271	2,158	1,250	MISCELLANEOUS	17699	1,500			29
30	166,113	252,580	355,750	TOTAL MATERIALS AND SERVICES		384,000	0	0	30
31									31
32	281,605	333,298	404,090	TOTAL GENERAL - FIRE DEPARTMENT		435,775	0	0	32

REQUIREMENTS SUMMARY

**FORM
LB-30**

GENERAL FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS DESCRIPTION	FISCAL YEAR 2024-2025			
	Actual		Adopted 2023-2024		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1	668,386	699,220	1,508,150	ADMINISTRATION	1,147,713	0	0	1
2								2
3	115,320	74,171	136,160	PLANNING	195,695	0	0	3
4								4
5	150,177	125,893	158,245	BUILDING INSPECTION	194,260	0	0	5
6								6
7	22,254	21,811	37,095	MUNICIPAL COURT	36,665	0	0	7
8								8
9	414,831	405,984	449,750	LAW ENFORCEMENT	462,000	0	0	9
10								10
11	129,201	148,327	240,560	PARKS	215,540	0	0	11
12								12
13	281,605	333,298	404,090	FIRE DEPARTMENT	435,775	0	0	13
14	1,781,773	1,808,704	2,934,050	TOTAL ORGANIZATIONAL UNIT REQUIREMENTS	2,687,648	0	0	14
15								15
16				TRANSFERS				16
17	5,000	5,000	5,000	TRANSFER TO CITY HALL BLDG FUND	5,000			17
18	50,000	50,000	50,000	TRANSFER TO FIRE CAPITAL EQUIPMENT	75,000			18
19	3,000	6,000	6,000	TRANSFER TO VEHICLE & EQUIPMENT FUND	6,000			19
20	0	0	0	TRANSFER TO WATER FUND (YC GRANT)	125,000			20
21	1,900	4,000	0	TRANSFER TO SEWER SDC FUND (AH SUBSIDY)	0			21
22	3,100	6,000	0	TRANSFER TO WATER SDC FUND (AH SUBSIDY)	0			22
23	3,200	6,000	0	TRANSFER TO STREET SDC FUND (AH SUBSIDY)	0			23
24	1,800	4,000	0	TRANSFER TO PARK SDC FUND (AH SUBSIDY)	0			24
25								25
26	68,000	81,000	61,000	TOTAL TRANSFERS	211,000	0	0	26
27								27
28	0	0	250,000	OPERATING CONTINGENCY	250,000			28
29	68,000	81,000	311,000	TOTAL REQUIREMENTS NOT ALLOCATED	461,000	0	0	29
30								30
31	1,314,974	1,820,805	168,858	UNAPPROPRIATED ENDING FUND BALANCE	637,474	0	0	31
32	3,164,747	3,710,509	3,413,908	TOTAL	3,786,122	0	0	32

SEWER FUND

	HISTORICAL DATA			RESOURCE DESCRIPTION	Line Item Number	FISCAL YEAR 2024-2025			
	Actual		Adopted 2023-2024			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
				Beginning Fund Balance:					
1	56,524	271,882	235,000	BEGINNING CASH BALANCE	30300	432,000			1
2	860	6,381	1,000	INTEREST ON CASH ACCOUNTS	30301	10,000			2
3	912,745	974,601	942,000	UTILITY BILL COLLECTIONS	30316	1,005,500			3
4	4,515	1,418	1,000	CONNECTION CHARGES	30318	1,000			4
5	2,441	2,084	2,250	APPLIED DEPOSITS	30319	2,250			5
6	0	0	0	UTILITY DONATIONS	30320	0			6
7									7
8	4,531	0	2,000	MISC. INCOME	30389	2,000			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	981,615	1,256,366	1,183,250	TOTAL RESOURCES		1,452,750	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 2024-2025			
	Actual		Adopted 2023-2024			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1				PERSONNEL SERVICES					1
2	198,304	210,000	281,500	SALARIES	30400	216,200			2
3	14,597	15,616	21,750	FICA & MEDICARE	30491	16,700			3
4	48,367	47,367	93,500	PERS	30493	56,100			4
5	48,155	27,659	64,500	HEALTH, DENTAL, VISION, LIFE INS.	30495	52,100			5
6	198	209	300	UNEMPLOYMENT INS.	30496	250			6
7	2,592	1,519	2,500	WORKERS' COMP.	30497	3,100			7
8	312,213	302,370	464,050	TOTAL PERSONNEL SERVICES (3.0 FTE)		344,450	0	0	8
9									9
10				MATERIALS AND SERVICES					10
11	374	0	2,500	LEGAL SERVICES	30511	2,500			11
12	6,080	1,842	6,000	ENGINEERING SERVICES	30515	15,000			12
13	37,266	118,353	52,000	SERVICE CONTRACTS	30590	40,000			13
14	2,309	3,831	4,500	OFFICE SUPPLIES & EQUIPMENT	30611	4,500			14
15	3,757	4,057	5,000	COMPUTER SOFTWARE & SUPPORT	30614	17,000			15
16	5,914	6,723	6,000	POSTAGE	30616	6,000			16
17	30,326	37,037	35,000	TESTING & SAMPLES	30621	40,000			17
18	10,118	21,467	12,500	OPERATING SUPPLIES	30622	17,000			18
19	1,956	2,165	2,500	CLOTHING/PPE	30624	2,500			19
20	190	198	500	DUES & SUBSCRIPTIONS	30653	750			20
21	8,878	3,776	4,500	PERMIT FEES	30654	4,500			21
22	2,487	3,642	4,500	SCHOOLING & CERTIFICATIONS	30657	3,500			22
23	8,448	9,415	9,000	BANK TRANSACTION FEES	30659	9,000			23
24	64,655	68,602	75,000	UTILITIES	30661	90,000			24
25	6,098	8,580	7,000	COMMUNICATIONS/TELEPHONES	30663	7,250			25
26	1,256	3,212	2,250	SMALL TOOLS, EQUIPMENT & REPAIRS	30671	2,250			26
27	10,807	4,375	12,500	LARGE EQUIPMENT & SUPPLIES	30672	12,000			27
28	2,958	5,115	6,250	VEHICLE OPERATION & MAINTENANCE	30673	6,500			28
29	22,553	2,784	30,000	EQUIPMENT OPERATION & MAINTENANCE	30674	30,000			29
30	31,291	59,045	50,000	SYSTEM REPAIRS & MAINTENANCE	30676	50,000			30
31	1,097	726	6,000	FACILITY MAINTENANCE & JANITORIAL	30677	4,000			31
32	45,702	48,779	47,100	SEWER FRANCHISE FEE	30686	50,275			32
33	214	31	500	MISCELLANEOUS	30699	1,000			33
34	304,734	413,755	381,100	TOTAL MATERIAL AND SERVICES		415,525	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 2024-2025			
	Actual		Adopted 2023-2024			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
				CAPITAL OUTLAY					
1									1
2	0	0	0	OFFICE EQUIPMENT & FURNITURE	30711	0			2
3	0	0	0	LARGE TOOLS & EQUIPMENT	30725	35,000			3
4	61,253	200,946	292,643	FACILITY IMPROVEMENTS	30741	250,000			4
5	0	0	0	BUILDING IMPROVEMENTS	30743	0			5
6									6
7									7
8									8
9	61,253	200,946	292,643	TOTAL CAPITAL OUTLAY		285,000	0	0	9
10									10
11									11
12				TRANSFERS					12
13	23,534	31,638	34,457	TRANSFER TO GENERAL FUND	30801	36,215			13
14									14
15	5,000	5,000	5,000	TRANSFER TO CITY HALL BLDG FUND	30821	5,000			15
16	3,000	6,000	6,000	TRANSFER TO VEHICLE & EQUIP FUND	30829	6,000			16
17	31,534	42,638	45,457	TOTAL TRANSFERS		47,215	0	0	17
18									18
19									19
20	0	0	0	OPERATING CONTINGENCY	30998	150,000	0	0	20
21									21
22									22
23									23
24	709,733	959,709	1,183,250	TOTAL EXPENDITURES		1,242,190	0	0	24
25	271,882	296,657	0	UNAPPROPRIATED ENDING FUND BALANCE		210,560	0	0	25
26	981,615	1,256,366	1,183,250	TOTAL SEWER FUND		1,452,750	0	0	26

WATER FUND

	HISTORICAL DATA			RESOURCE DESCRIPTION	Line Item Number	FISCAL YEAR 2024-2025			
	Actual		Adopted 2023-2024			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
				Beginning Fund Balance:					
1	306,894	393,677	585,000	BEGINNING CASH BALANCE	40300	1,015,000			1
2	2,094	14,270	3,000	INTEREST ON CASH ACCOUNTS	40301	15,000			2
3	1,198,215	1,267,306	1,265,000	UTILITY BILL COLLECTIONS	40316	1,394,000			3
4	32,613	10,206	5,000	CONNECTION CHARGES	40318	75,000			4
5	2,441	2,084	2,500	APPLIED DEPOSITS	40319	2,500			5
6	0	0	0	UTILITY DONATIONS	40320	0			6
7	0	0	212,445	WATER DEBT SURCHARGE	40327	290,000			7
8	0	0	70,605	WATER MAINTENANCE SURCHARGE	40328	97,200			8
9									9
10	0	0	2,250,000	STATE OF OREGON GRANT	40360	1,698,000			10
11									11
12	13,931	0	0	FEMA REIMBURSEMENT	40387	0			12
13									13
14	7,282	57,569	2,500	MISC. INCOME	40389	6,500			14
15									15
16	0	0	0	TRANSFER FROM GEN FUND (YC GRANT)	40391	125,000			16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27	1,563,469	1,745,112	4,396,050	TOTAL RESOURCES		4,718,200	0	0	27

REQUIREMENTS SUMMARY

FORM LB-31

WATER FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS FOR: WATER OPERATIONS	Line Item Number	FISCAL YEAR 2024-2025			
	Actual		Adopted 2023-2024			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1				PERSONNEL SERVICES					1
2	140,156	151,307	236,500	SALARIES	40400	263,900			2
3	10,361	11,220	18,500	FICA & MEDICARE	40491	20,320			3
4	34,703	32,003	54,000	PERS	40493	68,250			4
5	45,742	35,230	53,500	HEALTH, DENTAL, VISION, LIFE INS.	40495	72,150			5
6	139	150	250	UNEMPLOYMENT INS.	40496	280			6
7	2,709	1,237	2,500	WORKERS' COMP.	40497	3,200			7
8	233,810	231,147	365,250	TOTAL PERSONNEL SERVICES (4.0 FTE)		428,100	0	0	8
9									9
10				MATERIALS AND SERVICES					10
11	748	177	5,000	LEGAL SERVICES	40511	5,000			11
12	8,663	3,123	10,000	ENGINEERING SERVICES	40515	8,500			12
13	114,738	67,734	95,000	SERVICE CONTRACTS	40590	95,000			13
14	93,099	76,810	130,000	JOINT WATER SYSTEM OPERATIONS	40600	200,000			14
15	83,479	104,977	130,000	WATER PURCHASE	40601	150,000			15
16	3,314	3,440	5,000	OFFICE SUPPLIES & EQUIPMENT	40611	5,500			16
17	5,024	9,187	5,000	COMPUTER SOFTWARE & SUPPORT	40614	17,000			17
18	5,914	7,507	6,500	POSTAGE	40616	6,500			18
19	12,628	19,554	16,500	TESTING & SAMPLES	40621	18,500			19
20	30,642	26,347	40,000	OPERATING SUPPLIES	40622	40,000			20
21	2,132	1,404	2,250	CLOTHING/PPE	40624	2,250			21
22	0	0	500	MILEAGE/TRANSPORATION	40651	1,000			22
23	2,900	3,026	2,500	DUES & SUBSCRIPTIONS	40653	2,500			23
24	2,565	709	5,000	SCHOOLING & CERTIFICATIONS	40657	5,000			24
25	8,448	9,415	9,000	BANK TRANSACTION FEES	40659	9,000			25
26	33,946	37,780	47,500	UTILITIES	40661	58,000			26
27	6,899	8,686	7,000	COMMUNICATIONS/TELEPHONES	40663	7,250			27
28	1,746	4,650	3,000	SMALL TOOLS, EQUIPMENT & REPAIRS	40671	3,250			28
29	8,568	0	5,000	LARGE EQUIPMENT & SUPPLIES	40672	4,500			29
30	2,960	5,118	10,000	VEHICLE OPERATION & MAINTENANCE	40673	8,000			30
31	12,449	2,125	10,000	EQUIPMENT OPERATION & MAINTENANCE	40674	10,000			31
32	46,387	41,460	50,000	SYSTEM REPAIRS & MAINTENANCE	40676	100,000			32
33	1,516	349	1,000	FACILITY MAINTENANCE & JANITORIAL	40677	1,000			33
34	60,012	63,442	89,820	WATER FRANCHISE FEE	40687	69,700			34
35	903	689	1,000	MISCELLANEOUS	40699	1,000			35
36	549,680	497,711	686,570	TOTAL MATERIALS AND SERVICES		828,450	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 2024-2025			
	Actual		Adopted 2023-2024			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1				CAPITAL OUTLAY					1
2									2
3	0	0	0	LARGE TOOLS & EQUIPMENT	40725	35,000			3
4	191,279	101,432	644,558	FACILITY IMPROVEMENTS (Includes meters)	40741	250,000			4
5	0	0	0	BUILDING IMPROVEMENTS	40743	0			5
6	0	68,586	100,000	YAMHILL COUNTY GRANT DISBURSEMENT	40760	0			6
7	0	0	2,250,000	STATE OF OREGON GRANT DISBURSEMENT	40760	1,698,000			7
8	191,279	170,018	2,994,558	TOTAL CAPITAL OUTLAY		1,983,000	0	0	8
9									9
10									10
11									11
12				TRANSFERS					12
13	21,265	36,139	34,457	TRANSFER TO GENERAL FUND	40801	48,287			13
14	93,758	94,000	230,554	TRANSFER TO WATER DEBT SERVICE	40807	230,500			14
15	5,000	5,000	5,000	TRANSFER TO CITY HALL BLDG FUND	40821	5,000			15
16	3,000	6,000	6,000	TRANSFER TO VEHICLE & EQUIP FUND	40829	6,000			16
17	123,023	141,139	276,011	TOTAL TRANSFERS		289,787	0	0	17
18									18
19	67,986	68,900	57,000	LOAN REPAYMENT TO GEN FUND-PRIN	40913	126,151			19
20	4,014	3,100	15,000	LOAN REPAYMENT TO GEN FUND-INT	40914	17,849			20
21									21
22	0	0	0	OPERATING CONTINGENCY	40998	350,000			22
23									23
24	1,169,792	1,112,015	4,394,389	TOTAL EXPENDITURES		4,023,337	0	0	24
25	393,677	633,098	1,661	UNAPPROPRIATED ENDING FUND BALANCE		694,863	0	0	25
26	1,563,469	1,745,112	4,396,050	TOTAL WATER FUND		4,718,200	0	0	26

STREETS - SPECIAL REVENUE FUND

	HISTORICAL DATA			RESOURCE DESCRIPTION	Line Item Number	FISCAL YEAR 2024-2025			
	Actual		Adopted 2023-2024			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
				Beginning Fund Balance:					
1									1
2	362,372	412,563	427,000	BEGINNING CASH BALANCE	50300	372,000			2
3	2,233	12,063	5,000	INTEREST ON CASH ACCOUNTS	50301	15,000			3
4	343,542	348,691	352,411	STATE HWY TAXES	50323	378,613			4
5	0	100,000	0	GRANT PROCEEDS	50360	200,000			5
6	0	0	0	MISCELLANEOUS INCOME	50389	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	708,147	873,316	784,411	TOTAL RESOURCES		965,613	0	0	30

REQUIREMENTS SUMMARY

**FORM
LB-10**

STREETS - SPECIAL REVENUE FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS	Line Item Number	FISCAL YEAR 2024-2025			
	Actual		Adopted 2023-2024			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1				PERSONNEL SERVICES					1
2	42,692	44,713	73,200	SALARIES	50400	73,400			2
3	3,179	3,324	5,700	FICA & MEDICARE	50491	5,700			3
4	10,548	8,912	15,000	PERS	50493	18,800			4
5	12,929	10,171	15,750	HEALTH, DENTAL, VISION, LIFE INS.	50495	23,100			5
6	42	44	75	UNEMPLOYMENT INS.	50496	75			6
7	1,622	449	1,500	WORKERS' COMP.	50497	2,100			7
8	71,012	67,613	111,225	TOTAL PERSONNEL SERVICES (1.05 FTE)		123,175	0	0	8
9									9
10				MATERIALS AND SERVICES					10
11	340	0	2,000	LEGAL SERVICES	50511	2,000			11
12	5,798	6,495	10,000	ENGINEERING SERVICES	50515	20,000			12
13	34,899	44,826	35,000	SERVICE CONTRACTS	50590	40,000			13
14	0	0	100	OFFICE SUPPLIES	50611	500			14
15	22,089	3,871	25,000	STREET MAINTENANCE SUPPLIES	50623	10,000			15
16	656	551	1,250	CLOTHING/PPE	50624	1,250			16
17	610	0	750	SCHOOLING & CERTIFICATIONS	50657	1,000			17
18	39,265	49,623	47,500	STREET LIGHTING ELECTRICITY	50662	55,000			18
19	585	1,537	1,200	SMALL TOOLS, EQUIPMENT & REPAIRS	50671	1,500			19
20	3,339	4,225	5,500	LARGE EQUIPMENT & SUPPLIES	50672	5,500			20
21	2,288	4,901	5,500	VEHICLE OPERATION & MAINTENANCE	50673	5,500			21
22	2,626	1,990	3,750	EQUIPMENT OPERATION & MAINTENANCE	50674	4,000			22
23	18,967	14,914	25,000	SYSTEM REPAIRS & MAINTENANCE	50676	20,000			23
24	0	212	1,000	STREET BEAUTIFICATION	50696	1,000			24
25	0	0	500	MISCELLANEOUS	50699	500			25
26	131,462	133,145	164,050	TOTAL MATERIALS AND SERVICES		167,750	0	0	26
27									27
28				CAPITAL OUTLAY					28
29	0	0	0	LARGE TOOLS & EQUIPMENT	50725	0			29
30	84,648	104,013	492,762	STREET IMPROVEMENTS	50752	400,000			30
31	0	75,405	0	GRANT DISBURSEMENT	50760	200,000			31
32									32
33	84,648	179,418	492,762	TOTAL CAPITAL OUTLAY		600,000	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 2024-2025			
	Actual		Adopted 2023-2024			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
				TRANSFERS					
1	5,463	8,503	10,374	TRANSFER TO GENERAL FUND	50801	12,675			1
2	3,000	6,000	6,000	TRANSFER TO VEHICLE & EQUIP FUND	50829	6,000			2
3	8,463	14,503	16,374	TOTAL TRANSFERS		18,675	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	295,584	394,678	784,411	TOTAL EXPENDITURES		909,600	0	0	28
29	412,563	478,638	0	UNAPPROPRIATED ENDING FUND BALANCE		56,013	0	0	29
30	708,147	873,316	784,411	TOTAL		965,613	0	0	30

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 2024-2025		
Actual		Adopted 2023-2024	Budget Officer Recommended		Approved by Budget Committee	Adopted by Governing Body	
Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
				Resources			
				Beginning Fund Balance			
1	9,614	4,667	200	1. Cash on Hand (Non-SDCs)	50		1
2	51	207	100	2. Earnings from Temporary Investments	50		2
3	93,758	94,000	230,554	3. Transferred from Water Operations	230,500		3
4							4
5	103,423	98,873	230,854	5. Total Resources	230,600	0	0
6				6. Taxes Necessary to Balance *			6
7				7. Taxes Collected in Year Levied			7
8	103,423	98,873	230,854	TOTAL RESOURCES	230,600	0	0
				Requirements			
				Debt Principal Payments			
9				Issue Date	Budgeted Payment Date		9
10	0	0	0	10. 2011 Water Bonds		0	10
11	5,976	6,035	0	11. 2002 SDWRLF Loan		0	11
12	20,428	20,632	20,839	12. Dayton Loan	11/15/2024	21,046	12
13	19,571	20,111	159,073	13. McMinnville W & L	8/1/2024	163,973	13
14	45,974	46,779	179,912	Total Principal		185,019	0
				Debt Interest Payments			
15				Issue Date	Budgeted Payment Date		15
16	0	0	0	16. 2011 Water Bonds		0	16
17	0	0	0	17. 2011 Water Bonds		0	17
18	120	60	0	18. 2002 SDWRLF Loan		0	18
19	2,821	2,617	2,410	19. Dayton Loan	11/15/2024	2,203	19
20	49,841	49,195	48,532	20. McMinnville W & L	8/1/2024	43,282	20
21	52,782	51,873	50,942	Total Interest		45,485	0
				Unappropriated Balance for Following Year By			
22				Issue Date	Payment Date		22
23	0	0	0		Reserve	0	0
24							24
25	4,667	222	0	Total Unappropriated Ending Fund Balance		95	0
26	103,423	98,873	230,854	TOTAL REQUIREMENTS		230,600	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 2024-2025			
	Actual		Adopted 2023-2024		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
				Resources				
				Beginning Fund Balance				
1	5,754	708	200	1. Cash on Hand (Non-SDCs)	13,200			1
2	300	2,012	500	2. Earnings from Temporary Investments	500			2
3	0	0	0	3. Transfer from Other Fund	0			3
4	5,841	4,446	3,000	4. Delinquent Taxes Collected	5,000			4
5								5
6	11,895	7,166	3,700	5. Total Resources	18,700	0	0	6
7			213,438	6. Taxes Necessary to Balance *	207,040			7
8	171,949	210,161		7. Taxes Collected in Year Levied				8
9	183,845	217,326	217,138	TOTAL RESOURCES	225,740	0	0	9
				Requirements				
				Bond Principal Payments				
10				Issue Date Budgeted Payment Date				10
11	0	25,000	35,000	10. 2019 Bond 6/15/2025	45,000			11
12				11				12
13	0	25,000	35,000	Total Principal	45,000	0	0	13
				Bond Interest Payments				
14				Issue Date Budgeted Payment Date				14
15	91,568	91,562	91,069	14. 2019 Bond 12/15/2024	90,370			15
16	91,568	91,497	91,069	15. 2019 Bond 6/15/2025	90,370			16
17				16				17
18	183,137	183,059	182,138	Total Interest	180,740	0	0	18
				Unappropriated Balance for Following Year By				
19				Issue Date Payment Date				19
20	0	0	0	19 Reserve	0	0	0	20
21								21
22	708	9,268	0	Total Unappropriated Ending Fund Balance	0	0	0	22
23	183,845	217,326	217,138	TOTAL REQUIREMENTS	225,740	0	0	23

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

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

City of Lafayette, Oregon

SDC SPECIAL REVENUE FUND

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS FOR: SEWER PROJECTS	FISCAL YEAR 2024-2025			
	Actual		Adopted 2023-2024		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
				RESOURCES				
				Beginning Fund Balance:				
1	0	5,070	7,000	BEGINNING CASH BALANCE (REIMB) 130300	12,811			1
2	611,715	860,187	910,000	BEGINNING CASH BALANCE (IMPROV) 130300	1,097,693			2
3	3,905	26,195	5,000	INTEREST EARNED 130301	10,000			3
4	8,514	2,414	1,980	SDC REIMBURSEMENT FEES (99) 130372	2,970			4
5	311,406	85,131	72,420	SDC IMPROVEMENT FEES (3621) 130374	108,630			5
6								6
7	1,900	4,000	0	TRANSFER FROM GEN FUND (SUBSIDY) 130391	0	0	0	7
8								8
9								9
10	937,440	982,997	996,400	Total Resources, except taxes to be levied	1,232,104	0	0	10
11				Taxes necessary to balance				11
12				Taxes collected in year levied				12
13	937,440	982,997	996,400	TOTAL RESOURCES	1,232,104	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	0	0	0	SDC CAPITAL PROJECT (REIMBURSEMENT) 130741	10,000			21
22	72,183	15,790	900,000	SDC CAPITAL PROJECT (IMPROVEMENT) 130767	1,000,000			22
23	72,183	15,790	900,000	TOTAL CAPITAL OUTLAY	1,010,000	0	0	23
24								24
25								25
26								26
27	0	0	0	CONTINGENCY	0	0	0	27
28								28
29	865,257	967,207	96,400	UNAPPROPRIATED ENDING FUND BALANCE	222,104	0	0	29
30	937,440	982,997	996,400	TOTAL REQUIREMENTS	1,232,104	0	0	30

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SDC SPECIAL REVENUE FUND

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS FOR: WATER PROJECTS	FISCAL YEAR 2024-2025			
	Actual		Adopted 2023-2024		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
				RESOURCES				
				Beginning Fund Balance:				
1	61,816	318,476	390,000	BEGINNING CASH BALANCE (REIMB) 140300	609,227			1
2	176,340	266,075	175,000	BEGINNING CASH BALANCE (IMPROV) 140300	265,588			2
3	1,458	11,183	14,000	BEGINNING CASH BALANCE 140300	20,000			3
4	2,051	18,879	5,000	INTEREST EARNED 140301	10,000			4
5	293,738	93,819	79,940	REIMBURSEMENT FEES (3997) 140372	119,910			5
6	185,874	56,882	50,620	IMPROVEMENT FEES (2531) 140374	75,930			6
7	9,725	3,123	2,660	ADMINISTRATIVE FEES (133) 140357	3,990			7
8								8
9	3,100	6,000	0	TRANSFER FROM GEN FUND (SUBSIDY) 140391	0	0	0	9
10								10
11	734,102	774,437	717,220	Total Resources, except taxes to be levied	1,104,646	0	0	11
12				Taxes necessary to balance				12
13				Taxes collected in year levied				13
14	734,102	774,437	717,220	TOTAL RESOURCES	1,104,646	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	38,090	14,077	470,000	SDC CAPITAL PROJECT (REIMBURSEMENT) 140741	650,000			21
22	100,278	57,861	240,000	SDC CAPITAL PROJECT (IMPROVEMENT) 140767	275,000			22
23	138,368	71,938	710,000	TOTAL CAPITAL OUTLAY	925,000	0	0	23
24								24
25								25
26								26
27								27
28	595,734	702,499	7,220	UNAPPROPRIATED ENDING FUND BALANCE	179,646	0	0	28
29	734,102	774,437	717,220	TOTAL REQUIREMENTS	1,104,646	0	0	29

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SDC SPECIAL REVENUE FUND

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS FOR: STREET PROJECTS	FISCAL YEAR 2024-2025			
	Actual		Adopted 2023-2024		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
				RESOURCES				
				Beginning Fund Balance:				
1	27,402	689,094	398,000	BEGINNING CASH BALANCE (REIMB) 150300	603,610			1
2	564,795	322,395	630,000	BEGINNING CASH BALANCE (IMPROV) 150300	812,972			2
3	678	10,794	13,500	BEGINNING CASH BALANCE 150300	20,000			3
4	4,019	29,468	5,000	INTEREST EARNED 150301	12,000			4
5	293,820	89,900	78,900	REIMBURSEMENT FEES (3945) 150372	118,350			5
6	211,041	66,605	56,760	IMPROVEMENT FEES (2838) 150374	85,140			6
7	10,116	3,323	2,760	ADMINISTRATIVE FEES (138) 150357	4,140			7
8								8
9	3,200	6,000	0	TRANSFER FROM GEN FUND (SUBSIDY) 150391	0			9
10								10
11	1,115,069	1,217,580	1,184,920	Total Resources, except taxes to be levied	1,656,213	0	0	11
12				Taxes necessary to balance				12
13				Taxes collected in year levied				13
14	1,115,069	1,217,580	1,184,920	TOTAL RESOURCES	1,656,213	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	5,279	350,000	SDC CAPITAL PROJECT (REIMBURSEMENT) 150741	750,000			21
22	92,786	119,039	680,000	SDC CAPITAL PROJECT (IMPROVEMENT) 150767	850,000			22
23								23
24	92,786	124,318	1,030,000	TOTAL CAPITAL OUTLAY	1,600,000	0	0	24
25								25
26								26
27	1,022,283	1,093,262	154,920	UNAPPROPRIATED ENDING FUND BALANCE	56,213	0	0	27
28	1,115,069	1,217,580	1,184,920	TOTAL REQUIREMENTS	1,656,213	0	0	28

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

City of Lafayette, Oregon

**FORM
LB-10**

SDC SPECIAL REVENUE FUND

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS FOR: PARK PROJECTS	FISCAL YEAR 2024-2025			
	Actual		Adopted 2023-2024		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
				RESOURCES				
				Beginning Fund Balance:				
1								1
2	21,906	334,638	418,000	BEGINNING CASH BALANCE	160300	631,730		2
3	847	11,463	4,000	INTEREST EARNED	160301	8,000		3
4	303,938	89,853	76,560	IMPROVEMENT FEES (3828)	160374	114,840		4
5	6,147	1,756	1,560	ADMINISTRATIVE FEES (78)	160357	2,340		5
6	0	0	0	MISCELLANEOUS INCOME	160389	0		6
7								7
8	1,800	4,000	0	TRANSFER FROM GEN FUND (SUBSIDY)	160391	0		8
9								9
10	334,638	441,709	500,120	Total Resources, except taxes to be levied		756,910	0	0
11				Taxes necessary to balance				11
12				Taxes collected in year levied				12
13	334,638	441,709	500,120	TOTAL RESOURCES		756,910	0	0
14				REQUIREMENTS				14
15				MATERIALS AND SERVICES				15
16								16
17	0	0	0	TOTAL MATERIALS AND SERVICES		0	0	0
18								18
19				CAPITAL OUTLAY				19
20								20
21	0	0	500,000	CAPITAL IMPROVEMENTS	160767	700,000		21
22	0	0	500,000	TOTAL CAPITAL OUTLAY		700,000	0	0
23								23
24								24
25								25
26								26
27	334,638	441,709	120	UNAPPROPRIATED ENDING FUND BALANCE		56,910	0	0
28	334,638	441,709	500,120	TOTAL REQUIREMENTS		756,910	0	0

**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 2024-2025			
	Actual		Adopted 2023-2024		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
				RESOURCES				
				Beginning Fund Balance:				
1	235,903	252,256	264,000	BEGINNING CASH BALANCE	210300	252,000		1
2	1,352	7,506	2,500	INTEREST EARNED	210301	5,000		2
3	0	0	0	MISCELLANEOUS INCOME	210389	0		3
4								4
5	5,000	5,000	5,000	TRANSFER FROM GENERAL FUND	210391	5,000		5
6	5,000	5,000	5,000	TRANSFER FROM SEWER FUND	210393	5,000		6
7	5,000	5,000	5,000	TRANSFER FROM WATER FUND	210394	5,000		7
8								8
9	252,256	274,761	281,500	Total Resources, except taxes to be levied		272,000	0	0
10				Taxes necessary to balance				10
11				Taxes collected in year levied				11
12	252,256	274,761	281,500	TOTAL RESOURCES		272,000	0	0
13				REQUIREMENTS				13
14								14
15				MATERIALS AND SERVICES				15
16	0	8,098	27,500	SERVICE CONTRACTS	210590	0		16
17	0	0	0	MISCELLANEOUS	210699	0		17
18								18
19	0	8,098	27,500	TOTAL MATERIALS & SERVICES		0	0	0
20								20
21				CAPITAL OUTLAY				21
22	0	0	45,000	CONSTRUCTION	210734	0		22
23	0	0	45,000	TOTAL CAPITAL OUTLAY		0	0	0
24								24
25								25
26								26
27								27
28	252,256	266,663	209,000	UNAPPROPRIATED ENDING FUND BALANCE		272,000	0	0
29	252,256	274,761	281,500	TOTAL REQUIREMENTS		272,000	0	0

**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 2024-2025			
	Actual		Adopted 2023-2024		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
				RESOURCES				
				Beginning Fund Balance:				
1	214,721	266,015	632,000	BEGINNING CASH BALANCE	270300	512,000		1
2	1,293	17,759	5,000	INTEREST EARNED	270301	10,000		2
3								3
4								4
5	50,000	50,000	50,000	TRANSFER FROM GENERAL FUND	270391	75,000		5
6	0	305,669	0	TRANSFER FROM FIRE BOND FUND	270398	0		6
7								7
8								8
9	266,015	639,442	687,000	Total Resources, except taxes to be levied		597,000	0	0
10				Taxes necessary to balance				10
11				Taxes collected in year levied				11
12	266,015	639,442	687,000	TOTAL RESOURCES		597,000	0	0
13				REQUIREMENTS				13
14				CAPITAL OUTLAY				14
15								15
16	0	0	152,835	EQUIPMENT REPLACEMENT	270725	152,835		16
17	0	0	152,835	BUILDING IMPROVEMENTS	270743	152,835		17
18	0	0	230,000	VEHICLE REPLACEMENT	270745	230,000		18
19								19
20								20
21	0	0	535,670	TOTAL CAPITAL OUTLAY		535,670	0	0
22								22
23								23
24								24
25								25
26								26
27	266,015	639,442	151,330	UNAPPROPRIATED ENDING FUND BALANCE		61,330	0	0
28	266,015	639,442	687,000	TOTAL REQUIREMENTS		597,000	0	0

**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 2024-2025			
	Actual		Adopted 2023-2024		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
				RESOURCES				
				Beginning Fund Balance:				
1	122,575	135,383	87,500	BEGINNING CASH BALANCE	280300	74,500		1
2	808	3,393	1,000	INTEREST EARNED	280301	1,000		2
3	3,000	6,000	6,000	TRANSFER FROM GENERAL FUND	280391	6,000		3
4	3,000	6,000	6,000	TRANSFER FROM SEWER FUND	280393	6,000		4
5	3,000	6,000	6,000	TRANSFER FROM WATER FUND	280394	6,000		5
6	3,000	6,000	6,000	TRANSFER FROM STREET FUND	280395	6,000		6
7								7
8								8
9								9
10								10
11	135,383	162,776	112,500	Total Resources, except taxes to be levied		99,500	0	0
12				Taxes necessary to balance				
13	135,383	162,776	112,500	TOTAL RESOURCES		99,500	0	0
14				REQUIREMENTS				
15				CAPITAL OUTLAY				
16								
17	0	74,660	60,000	VEHICLE REPLACEMENT	280745	0		
18								
19	0	74,660	60,000	TOTAL CAPITAL OUTLAY		0	0	0
20								
21								
22								
23	135,383	88,116	52,500	UNAPPROPRIATED ENDING FUND BALANCE		99,500	0	0
24	135,383	162,776	112,500	TOTAL REQUIREMENTS		99,500	0	0

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

City of Lafayette, Oregon

FIRE STATION BOND FUND

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	FISCAL YEAR 2024-2025				
	Actual		Adopted 2023-2024		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
				RESOURCES					
				Beginning Fund Balance:					
1	511,030	305,669	0	BEGINNING CASH BALANCE	290300	0	0	0	1
2	1,916	0	0	INTEREST EARNED	290301	0	0	0	2
3									3
4	0	0	0	GRANT PROCEEDS	290360	0	0	0	4
5	0	0	0	TRANSFER FROM GENERAL FUND	290391	0	0	0	5
6									6
7	512,945	305,669	0	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	512,945	305,669	0	TOTAL RESOURCES		0	0	0	10
11				REQUIREMENTS					11
12				CAPITAL OUTLAY					12
13									13
14	0	0	0	OFFICE EQUIPMENT & FURNITURE	290711	0	0	0	14
15	0	0	0	LARGE EQUIPMENT	290725	0	0	0	15
16	7,670	0	0	SERVICE CONTRACTS	290730	0	0	0	16
17	193,065	0	0	CONSTRUCTION	290734	0	0	0	17
18	6,542	0	0	ADMINISTRATIVE FEES & CHARGES	290770	0	0	0	18
19									19
20									20
21	207,277	0	0	TOTAL CAPITAL OUTLAY		0	0	0	23
22									24
23	0	305,669	0	TRANSFER TO FIRE CAP EQUIPMENT FUND	290827	0	0	0	25
24									26
25	305,669	0	0	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	27
26	512,945	305,669	0	TOTAL REQUIREMENTS		0	0	0	28

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

REFUNDABLE DEPOSIT / PASS-THROUGH FEE FUND

	HISTORICAL DATA			DESCRIPTION RESOURCES & REQUIREMENTS	FISCAL YEAR 2024-2025				
	Actual		Adopted 2023-2024		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
				RESOURCES					
				Beginning Fund Balance:					
1	79,533	205,313	66,500	BEGINNING CASH BALANCE - LAND USE	350300	110,500		1	
2	15,498	14,173	15,000	BEGINNING CASH BALANCE - UTILITY DEP	350300	18,500		2	
3	3,673	3,536	4,500	BEGINNING CASH BALANCE - RENT DEP	350300	4,200		3	
4	789	3,127	500	INTEREST EARNED	350301	1,500		4	
5	0	0	0	COMMUNITY GARDEN DEPOSIT	350340	0		5	
6	3,450	3,000	2,500	COMMUNITY CENTER DEPOSIT	350346	4,000		6	
7	2,550	6,300	2,500	LAND USE/SUBDIVISION DEPOSITS	350347	2,000		7	
8	4,880	7,210	8,000	UTILITY DEPOSITS	350348	8,000		8	
9	199,913	62,143	50,000	CONSTRUCTION EXCISE TAX	350358	100,000		9	
10								10	
11	310,286	304,801	149,500	Total Resources, except taxes to be levied		248,700	0	0	11
12				Taxes necessary to balance					12
13	310,286	304,801	149,500	TOTAL RESOURCES		248,700	0	0	13
14				REQUIREMENTS					14
15				MATERIALS AND SERVICES					15
16	0	797	2,000	LEGAL SERVICES	350511	2,000			16
17	7,033	8,580	20,000	ENGINEERING SERVICES	350515	15,000			17
18	2,942	12,408	20,000	PLANNING SERVICES	350521	15,000			18
19	224	0	10,000	LAND USE/SUBDIVISION DEPOSIT REFUND	350620	10,000			19
20	6,224	5,848	15,000	UTILITY DEPOSIT REFUND	350632	15,000			20
21	3,600	2,060	2,500	COMMUNITY CENTER DEPOSIT REFUND	350634	5,000			21
22	0	0	0	COMMUNITY GARDEN DEPOSIT REFUND	350636	0			22
23	67,242	164,299	50,000	C.E.T. PAYMENT TO SCHOOL DISTRICT	350966	175,000			23
24	87,264	193,991	119,500	TOTAL MATERIALS AND SERVICES		237,000	0	0	24
25									25
26	0	0	30,000	TRANSFER TO GENERAL FUND	350801	0			26
27									27
28	223,021	110,810	0	UNAPPROPRIATED ENDING FUND BALANCE		11,700	0	0	28
29	310,286	304,801	149,500	TOTAL REQUIREMENTS		248,700	0	0	29