

City of Lafayette
Recommended Budget
Fiscal Year
2021-2022



City of Lafayette

Fiscal Year 2021-2022

Recommended Budget

Budget Committee

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City Staff

Preston Polasek, City Administrator

Kevin Perkins, Assistant City Administrator

Jamie Rhodes, City Clerk

City of Lafayette

Fiscal Year 2021-22 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

Lafayette, Oregon 97127

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April 16, 2021

To: Lafayette Budget Committee

Re: Budget Message for Fiscal Year 2022
Budget Committee meeting, April 19, 6:30 pm

Dear Members of the Budget Committee:

It is my privilege to present to you the Recommended Budget for the fiscal year beginning July 1, 2021. It is a balanced budget of approximately \$9.6 million and provides the allocations necessary to meet the funding obligations of the City as well as take several initiatives to continue building our community. These initiatives include implementation of an Urban Renewal District, proactive code enforcement, affordable housing, and pursuit of a community development block grant to help fund a second reservoir.

This Recommended Budget is highlighted by a \$1.6 million Capital Improvement Program consisting of twelve projects including the completion of the Lafayette Fire Station and citywide automated controls for our water and wastewater systems. Additional projects comprise significant investments for our water, sewer, and street systems. This budget proposes a 3% increase in City utility rates. The last increase in water rates was 4% in July 2019, and the last increase in sewer rates was 2.2% in 2011. The proposed utility rate increase of 3% on both water and sewer is necessary to maintain and repair facilities, invest in critical infrastructure, and fund future debt obligations.

I am grateful to Budget Committee members for your volunteerism and commitment as the financial stewards of our City. 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. My staff and I are ready to assist with your questions and concerns.

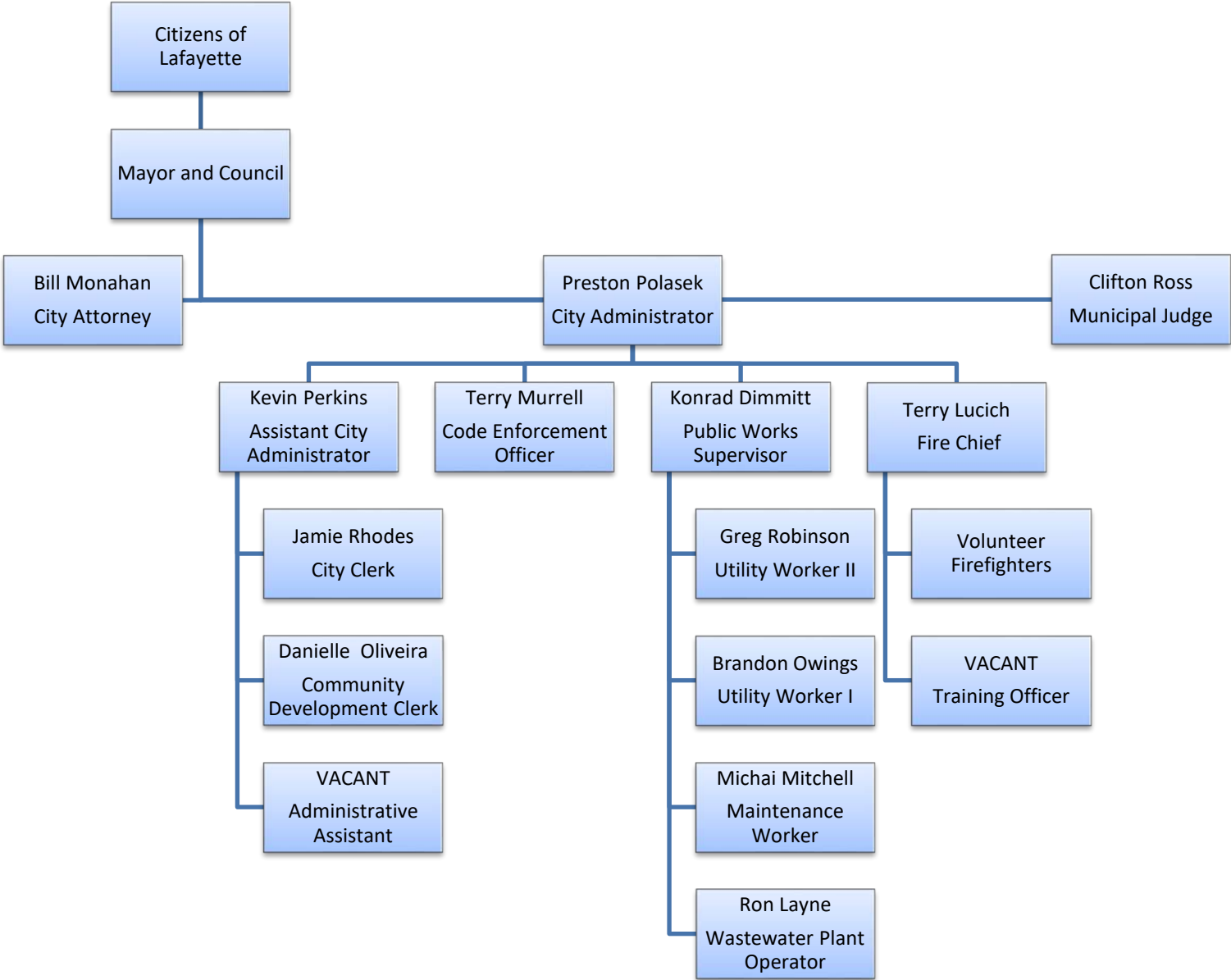
Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Preston Polasek'.

Preston Polasek
City Administrator

C: Kevin Perkins, Assistant City Administrator
Jamie Rhodes, City Clerk

City of Lafayette Organizational Chart 2021



FISCAL YEAR 2021-2022 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	488,000	70,000	310,000	326,000	9,500	800	643,939	181,519	571,801	21,885
FEES/PERMITS	254,800	930,200	1,207,000	0	0	0	223,200	330,120	359,640	206,400
INTERGOV'TAL	324,950	0	30,000	305,000	0	0	0	0	0	0
TRANSFERS	122,262	0	0	0	93,758	0	4,000	6,000	6,000	4,000
INTEREST / OTHER	3,000	1,000	3,000	2,500	500	250	0	1,000	3,000	250
GRANTS	200,000	0	0	100,000	0	0	0	0	0	0
INTERFUND LOAN	0	0	0	0	0	0	0	0	0	0
PROPERTY TAX	825,000	0	0	0	0	182,088	0	0	0	0
TOTAL REVENUE	2,218,012	1,001,200	1,550,000	733,500	103,758	183,138	871,139	518,639	940,441	232,535

EXPENDITURES										
PERSONNEL SVCS	552,905	398,880	317,180	90,450	0	0	0	0	0	0
M & S	1,386,276	320,100	668,000	167,600	0	0	0	0	0	0
CAPITAL	200,831	250,686	369,797	300,000	0	0	200,000	225,000	110,000	232,535
DEBT SERVICE	0	0	72,000	0	103,758	183,138	0	0	0	0
TRANSFERS	78,000	31,534	123,023	8,463	0	0	0	0	0	0
INTERFUND LOAN	0	0	0	0	0	0	0	0	0	0
CONTINGENCY	0	0	0	0	0	0	100,000	0	0	0
RESERVE	0	0	0	0	0	0	0	0	0	0
UNAPPROPRIATED	0	0	0	166,987	0	0	571,139	293,639	830,441	0
TOTAL EXPEND	2,218,012	1,001,200	1,550,000	733,500	103,758	183,138	871,139	518,639	940,441	232,535

REVENUE	CITY HALL BLDG	FIRE CAP EQUIP	VEHICLE RPLCMT	FIRE BOND	PASS- THRU	TOTAL
BEGINNING BAL	236,000	214,500	122,450	480,000	118,071	3,794,464
FEES/PERMITS	0	0	0	0	25,000	3,536,360
INTERGOV'TAL	0	0	0	0	0	659,950
TRANSFERS	15,000	50,000	12,000	0	0	313,020
INTEREST / OTHER	2,000	1,500	1,000	3,000	500	22,500
GRANTS	0	0	0	0	0	300,000
INTERFUND LOAN	0	0	0	0	0	0
PROPERTY TAX	0	0	0	0	0	1,007,088
TOTAL REVENUE	253,000	266,000	135,450	483,000	143,571	9,633,382

EXPENDITURES						
PERSONNEL SVCS	0	0	0	0	0	1,359,415
M & S	20,000	0	0	0	109,500	2,671,476
CAPITAL	233,000	266,000	135,450	483,000	0	3,006,299
DEBT SERVICE	0	0	0	0	0	358,896
TRANSFERS	0	0	0	0	0	241,020
INTERFUND LOAN	0	0	0	0	0	0
CONTINGENCY	0	0	0	0	0	100,000
RESERVE	0	0	0	0	0	0
UNAPPROPRIATED	0	0	0	0	34,071	1,896,277
TOTAL EXPEND	253,000	266,000	135,450	483,000	143,571	9,633,382

City of Lafayette Debt Summary

July 1, 2021

Purpose	Date	Interest rate	Original Amount	Principal Balance	Annual Payment
Lead-copper Loan OECD SDWRLF	August 2003 20 YEAR	1.000%	\$110,000	\$ 12,011 <i>Final Payment 12/01/22</i>	\$ 6,096
Dayton Loan Added on to their OECD SDWRLF Loan	December 2004 30 YEAR	1.000%	\$600,000	\$281,866 <i>Final Payment 11/15/33</i>	\$23,249
Fire Station Bond	June 2019 30 YEAR	4.000%	\$5,200,000	\$5,200,000 <i>Final Payment 6/15/49</i>	\$183,138
General Fund loan to Water Fund	September 2020 10 Year	0.200% +LGIP Rate on 9/01	\$600,000	\$535,200	\$72,000
McMinnville Water & Light Intertie	August 2020 10 Year	3.000% 2.00% +LGIP Rate	\$1,529,382	\$1,510,334	\$69,412
			<i>Year 3</i>	\$1,490,763	\$69,307
			<i>Year 4</i>	\$1,470,652	\$207,604
			<i>Year 5</i>	\$1,311,579	\$207,256
			<i>Year 6</i>	\$1,147,606	\$275,868
			<i>Year 7</i>	\$909,609	\$275,347
			<i>Year 8</i>	\$664,279	\$274,782
			<i>Year 9</i>	\$411,418	\$274,118
			<i>Year 10</i>	\$150,877	\$155,855
			TOTAL		

OECD = Oregon Economic and Community Development Department
SDWRLF = Safe Drinking Water Revolving Loan Fund

City of Lafayette Budget Committee
 FY 2022 PAYROLL DISTRIBUTION BY FUND
 April 19, 2021

POSITION	Staffing FTE	GENERAL ADMIN 11	GENERAL PLANNING 12	GENERAL BUILDING 13	GENERAL COURT 14	GENERAL PARKS 16	GENERAL FIRE 17	SEWER 30	WATER 40	STREET 50
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%	
ADMINISTRATIVE ASSISTANT	1	20%						40%	40%	
PUBLIC WORKS SUPERVISOR	1	10%				5%		30%	40%	15%
MAINTENANCE WORKER	1	10%				25%		10%	40%	15%
UTILITY WORKER I	1	10%				5%		30%	40%	15%
UTILITY WORKER II	1	10%				5%		30%	40%	15%
WASTEWATER PLANT OPERATOR	1							100%		
FIRE CHIEF (PT, Regular)	0.5						100%			
FIRE TRAINING OFFICER (PT, Regular)	0.5						100%			
FIREFIGHTER/EMT (Seasonal)	0.33						100%			
CODE ENFORCEMENT OFFICER	0.5	100%								
TOTAL FULL-TIME EQUIVALENTS	11.58	2.06	0.35	0.15	0.16	0.50	1.43	3.24	2.94	0.75

Totals by Fund		General	40.2%
		Water	25.3%
		Sewer	28.0%
		Street	6.5%
			<u>100.00%</u>

SALARY SUMMARY
SUPPLEMENTAL INFORMATION - FY 2022 BUDGET
AS OF 6/30/2021

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	\$103,008	\$30,902	\$10,301			\$5,150	\$5,150	\$20,602	\$20,602	\$10,301
ASST CITY ADMINISTRATOR	\$84,312	\$33,725	\$4,216			\$4,216	\$4,216	\$16,862	\$16,862	\$4,216
CITY CLERK (0.75 FTE)	\$41,052	\$14,368			\$6,158			\$10,263	\$10,263	
COMMUNITY DEVELOPMENT CLERK	\$44,664	\$2,233	\$8,933	\$2,233			\$4,466	\$13,399	\$13,399	
OFFICE ASSISTANT (VACANT)	\$0	\$0						\$0	\$0	
CODE ENFORCEMENT OFFICER (0.50 FTE)	\$30,000	\$30,000								
PUBLIC WORKS SUPERVISOR	\$78,228	\$7,823				\$7,823		\$11,734	\$39,114	\$11,734
WASTEWATER PLANT OPERATOR	\$74,424							\$74,424		
UTILITY WORKER II	\$56,472	\$5,647				\$14,118		\$5,647.20	\$22,589	\$8,471
UTILITY WORKER I	\$46,032	\$4,603				\$11,508		\$4,603	\$18,413	\$6,905
MAINTENANCE WORKER	\$42,012	\$4,201				\$10,503		\$4,201	\$16,805	\$6,302
FIRE CHIEF (PT, Regular)	\$38,724						\$38,724			
TRAINING OFFICER (0.50 FTE)	\$40,000						\$40,000			
SEASONAL FIREFIGHTER (0.50 FTE)	\$5,548						\$5,548			
TOTALS	\$684,476	\$133,503	\$23,449	\$2,233	\$6,158	\$53,318	\$98,104	\$161,736	\$158,047	\$47,928

Accounting Policies, Changes, and Transfers for FY 2022

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 \$7,650.
- D. City utility rates to be increased 3% in July 2021.
- E. 1/2 FTE added for code enforcement, plus line items for Abatement and Legal in General Fund-Law.
- F. FEMA Reimbursement for storm event, \$30,000 added to Water Fund revenue line item.
- G. Grants for American Rescue Plan Act and placeholder, \$200,000 in General-Admin.
- H. Addition of Fire Training Officer, with 1/2 FTE paid by the New Carlton Fire District. Health Benefits are budgeted 100% in Lafayette, and an intergovernmental agreement for reimbursement is anticipated.
- I. Affordable Housing line item added in GF-Transfers for SDC fee subsidies.
- J. Parks SDC and Street SDC Funds updated with new assessments in 2020.
- K. Sewer Debt Service Fund is zero, and the remaining \$12,100 was transferred to the Sewer Fund.

II. Chargebacks to the General Fund

<u>Expenditures</u>	<u>Estimate</u>	<u>Fund</u>	<u>*%</u>	<u>Amount</u>
Citywide Audit	\$14,550	General	40.2%	\$33,788
Insurance P/C/L	60,000	Water	25.3%	21,265
Copier Lease and Charges	7,500	Sewer	28.0%	23,534
Council Training	2,000	Street	6.5%	5,463
TOTAL	<u>\$84,050</u>	TOTAL	<u>100%</u>	<u>\$84,050</u>

*FY 2022 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
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	3,000
Vehicle & Equipment Replacement	Water	VERF	3,000
Vehicle & Equipment Replacement	Sewer	VERF	3,000
Vehicle & Equipment Replacement	Street	VERF	3,000
Chargebacks to General Fund	Water	GEN	21,265
Chargebacks to General Fund	Sewer	GEN	23,534
Chargebacks to General Fund	Street	GEN	5,463
Water Loan Payment	Water	General	72,000
Water Debt Service	Water	Debt	93,758
Affordable Housing subsidy	General	W-SDC	6,000
Affordable Housing subsidy	General	SS-SDC	4,000
Affordable Housing subsidy	General	St-SDC	6,000
Affordable Housing subsidy	General	P-SDC	4,000
			<u>\$293,020</u>

All Transfers Out by Fund

General	\$58,000
Water	195,023
Sewer	31,534
Street	8,463
TOTAL	<u>\$293,020</u>

Lafayette Budget Committee

Fiscal Year 2022

April 19, 2021

Cost Factors

	FY 2022 Increase
Fuel & Electricity	0.0%
PERS	2.6%
COLA	1.8%
Union Step	2.0%
Vision	0.0%
Dental	0.0%
Medical	0.0%
Interest	1.0%
Workers Comp	0.0%
Life/Disability	0.0%
Property Insurance	8.0%
Vehicle Insurance	12.0%
Liability Insurance	12.0%

Grants Summary - General Fund

*Waste Management of Oregon	\$15,000
*Yamhill County	4,250
*City of Lafayette	30,750
Community Grants	8,000
SCA - ODOT	100,000
**American Rescue Plan Act	150,000
Project or Program Pass Thru	50,000
	\$358,000

*Downtown Façade Improvement Program.

**ARPA funds to cities for hardship due to the pandemic and for economic stimulus. Program requirements are not yet defined.

Proposed City Utility Bill increase of 3%:

The Recommended Budget for FY 2022 includes a 3% increase that is expected to generate \$63,000 annually for the Water and Sewer Enterprise Funds. Utility revenues fund maintenance and repair of facilities, increased testing and operational regulations, debt obligations, water purchases, operational expenses including employee salaries, investments in essential infrastructure, and keeping pace with inflation. The last increase in water rates was 4% in July 2019, and the last sewer rate increase was 2.2% in 2011.

City of Lafayette
FY 2022 Capital Improvement Program
Recommended Budget - April 19, 2021

*	Project	Fund	Estimate
1	Water Meter Replacements, Phase 2/6, \$50,000: The second of six phases to replace meters citywide.	Water	\$25,000
		Sewer	25,000
2	Fire Station and Site Development, \$578,000: Equip the Lafayette Fire Station and construct a parking lot at 4th/Market streets and a sidewalk from 4th to 8th Street on the west side of Market.	Fire Station Fund	483,000
		Street SDC	85,000
		GF - Admin	10,000
3	Bridge Street Repairs, \$60,000: Multiple patches and some overlay.	Streets	60,000
4	Water Emergency Plan, \$25,000: Per EPA this plan is due 12/31/21.	Water	25,000
5	Sewer Upgrade at Monroe/4th streets, \$50,000: New manholes (2) and force main improvements.	Sewer	10,000
		Sewer SDC	40,000
6	Annual Biosolid Beneficial Use Program, \$145,000: Dredge lagoon and apply approx. 150 dry tons at local farms.	Sewer	145,000
7	Mainline Meters and Dechlorination Station, \$140,000: Install three transmission line vaults with meters and a dechlorination facility at the reservoir.	Water	50,000
		Water SDC	90,000
8	Madison Street, \$130,000: Improve west side from 3rd to 4th streets.	Street SDC	30,000
		SCA Grant	100,000
9	Parks Improvements, \$15,000: Various park improvements.	Parks SDC	15,000
10	Pedestrian Crossings, \$90,000: Construct a button-activated crossing at Water Street; and design a crossing of Hwy 99W at Bridge Street for construction in FY 2023.	Street SDC	60,000
		Street	30,000
11	Automated Control Systems, \$200,000: Modern SCADA systems for water and wastewater facilities.	Water SDC	85,000
		Sewer SDC	115,000
12	Storm Drainage for Water Street, \$90,000: Install storm facilities on Water and south Market Streets.	Street SDC	90,000
TOTAL			\$1,573,000

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

CIP Totals by Fund	
Fire Station Bond	\$483,000
General - Admin	10,000
SCA Grant	100,000
Sewer	180,000
Sewer SDC	155,000
Water	100,000
Water SDC	175,000
Street	90,000
Street SDC	265,000
Parks SDC	15,000
TOTAL	\$1,573,000

FY 2022 Capital Improvement Program Descriptions

1. **Water Meter Replacements, Phase 2/6 (\$50,000)**
Citywide meter replacements with Mueller design for future automatic reads.
2. **Fire Station and Site Development (\$578,000)**
Equip the Lafayette Fire Station and construct a parking lot at 4th/Market streets. The adjacent sidewalk improvements are built to commercial standards.
3. **Bridge Street Repairs (\$60,000)**
Several base and asphalt patches and some overlay.
4. **Water Emergency Plan (\$25,000)**
Per EPA for all public water systems, the plan is due 12/31/2021.
5. **Sewer Upgrade at Monroe/4th Streets (\$50,000)**
The project will provide two new manholes and a rerouting of the force main.
6. **Annual Biosolid Beneficial Use Program (\$145,000)**
Dredge lagoons and apply approximately 150 dry tons at local farms. After the summer of 2024, this annual program will be an annual or biennial maintenance contract under Sewer Fund operations.
7. **Mainline Meters and Dechlorination Station (\$140,000)**
Install three transmission line vaults and a dechlorination station at our reservoir.
8. **Madison Street (\$130,000)**
Construct one-half street improvement on the west side of Madison Street from 3rd to 4th streets. Project includes a half-street of base and paving and a right-turn lane heading south. The City construction contract triggers adjacent private development.
9. **Parks Improvements (\$15,000)**
This contingency is for various park improvements.
10. **Pedestrian Crossings (\$90,000)**
Construct a button-activated crossing at Water Street; and design a crossing of Hwy 99W at Bridge Street. If approved by ODOT with or without conditions, the Bridge Street crossing could potentially be constructed in FY 2023.
11. **Automated Control Systems (\$200,000)**
Install modern controls for all water and wastewater facilities.
12. **Storm Drainage for Water Street (\$90,000)**
Install storm facilities on Water Street, west of Madison Street, and south Market Street to Park Avenue.

City of Lafayette Budget Committee
Capital and Reserve Funds
April 19, 2021

Fund	Funding Source	Cost Estimates	FY 2022 Budget
City Hall Building Fund	General/Water/Sewer Funds	----	\$253,000
Fire Capital Equipment	General Fund	*	266,000
Vehicle Replacement	General/Water/Sewer/Street Funds	**	135,450

*Significant Fire Equipment	Estimated Replacement Cost (new)	Estimated Life Cycle (years)
1999 Engine #2	\$550,000	25
2014 Engine #1	550,000	25
1999 Ford F350 Rescue Vehicle	160,000	25
2020 Self-Contained Breathing Apparatus (12)	100,000	15

**Public Works Fleet	Estimated Replacement Cost (new)	Estimated Life Cycle (years)
2012 Ford F-350 Utility Vehicle	\$70,000	15
2017 Ford F-150, 4x4 Supercab, V-6	37,000	15
2001 Dodge 2500	37,000	15
2005 Dodge Dakota	33,000	15
2009 Toyota Tacoma	30,000	15
2001 Backhoe	95,000	30
1996 Vac-con Truck	475,000	---
1989 Ford Dump Truck, 4 yard	95,000	---
1991 GMC Flatbed	65,000	---
2019 Husqvarna, zero-turn, 48", Riding Mower	4,500	---

Lafayette City Council - Fiscal Year 2022

April 19, 2021

Other Budget Program Notes:

*Item (Fund-Dept-Category)	in/out	Amount	Description
1. City Utilities, annual increase of 3% in July 2021.	in	\$63,000	Approximate combined annual increase to water and sewer funds.
2. Temporary Firefighter/EMT (General-Fire)	in	12,000	Full-time July-October, day shift.
3. Utility Rate Study (Water and Sewer)	in	40,000	Water and Sewer Enterprise Fund analysis.
4. Conflagration Reimbursements (General-Fire)	in	20,000	Reimbursements from State of Oregon for Firefighter volunteers.
5. Façade Improvement Program (General-Planning)	in	50,000	Matching grants for existing businesses.
6. Urban Renewal Consultant (General-Planning)	in	30,000	Facilitate implementation of an Urban Renewal District.
7. Staff Recruitments (General-Admin)	in	30,000	Dependent on Council decision in January 2022.
8. Code Enforcement Program (General-Admin/Law)	in	55,000	Part-time officer and abatement contingency.
9. Water Purchase from MWL (Water)	in	150,000	Includes contingency; monthly purchases vary widely.
10. UV system and basin cover (Sewer)	in	25,000	Effluent cooling system proposal being evaluated by DEQ.
11. Chinook Institute (Water, Sewer, Streets, Gen)	in	2,400	One week of leadership training for the Public Works Supervisor.
12. Affordable Housing (General-Transfers)	in	20,000	Infrastructure subsidies for SDC fees.
13. Estimated 60 homes for SDC and Building projections	in	varies	All four SDC funds and General Fund are impacted.
14. Community Beautification (General-Admin)	in	20,000	Funds for street landscaping and holiday decorations.
15. YCTA (General-Admin, Community Outreach)	in	4,000	Countywide support, population-based, for Public Transit.
16. Restaurant Relief Pgm (General-Admin, Comm. Outreach)	in	5,000	General Fund to pay for impacts on utility funds.
17. City Grants (General-Admin, Community Outreach)	in	8,000	Requests total \$7,650. Allocation TBD by Council in July 2021.
18. CERT Supplies/Training (General-Admin)	in	3,000	General supplies and training materials for countywide services.
<hr/>			
19. WWTP Headworks Replacement	out	\$300,000	Completed with repairs made in 2020-21.
20. Water Crossings Hwy 99W, part 2/2	out	170,000	Mostly completed in 2021; est. \$25,000 remains for in-house project.
21. Reservoir, 1.0 million gals	out	2,000,000	Pursue CDBG funding in 2021 application cycle.
22. Digital Reader Board for City Hall	out	35,000	Postponed for Hwy 99W rebuild and possible parking lot changes.
23. Parks Development	out	TBD	Parks SDC plus grants.
24. Parks Signage	out	3,500	Update existing signs with City logo.
25. Hire City Engineer or Community Development Director	out	150,000	Multiple funds impacted.
26. Wastewater Master Plan and SDC Update	out	70,000	Sewer Enterprise and Sewer SDC funds.
27. New Stormwater Master Plan and SDC Study	out	100,000	Street SDC Fund.
28. Rehabilitate Pringle Springs	out	85,000	Pringle may become more productive.
29. Major Street Upgrade	out	TBD	Bridge and Madison streets, both are high priorities.

*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.

Water Debt Service Fund (44): For the repayment of water system revenue bonds, refinanced in 2011.

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 \$9,633,382

All Fund Resources	Actual 2017-18	Actual 2018-19	Actual 2019-20	Adopted 2020-21	Recommended 2021-22
Beginning Fund Balances	\$4,486,740	\$4,707,047	\$9,719,391	\$6,494,250	\$3,794,464
Current Year Property Taxes	\$730,184	\$772,144	\$949,651	\$970,638	\$977,088
Fees, Permits, & Service Charges	\$2,482,326	\$2,145,425	\$2,260,785	\$2,302,010	\$3,536,360
Federal, State & Other Grants	\$437,758	\$502,844	\$50,000	\$147,500	\$300,000
Bond & Debt Revenue	\$0	\$5,394,024	\$0	\$0	\$0
Interfund Transfers	\$767,742	\$792,245	\$5,783,982	\$771,350	\$313,020
All Other Resources	\$86,342	\$526,904	\$1,407,840	\$1,534,550	\$712,450
TOTAL	\$8,991,092	\$14,840,633	\$20,171,650	\$12,220,298	\$9,633,382

Fund Requirements by Classification: Total Budget \$9,633,382

All Fund Requirements	Actual 2017-18	Actual 2018-19	Actual 2019-20	Adopted 2020-21	Recommended 2021-22
Personnel Services	\$856,997	\$917,278	\$1,023,029	\$1,275,017	\$1,359,415
Materials & Services	\$1,299,042	\$1,427,894	\$2,080,564	\$2,325,686	\$2,671,476
Capital Outlay	\$691,935	\$1,237,943	\$4,133,987	\$6,347,167	\$3,006,299
Debt Service	\$668,328	\$745,882	\$934,673	\$1,006,822	\$358,896
Transfers	\$767,742	\$792,245	\$5,783,982	\$699,992	\$241,020
Contingency/Reserve	\$0	\$0	\$0	\$100,000	\$100,000
Unappropriated / Ending Fund Balance	\$4,707,047	\$9,719,391	\$6,215,414	\$465,614	\$1,896,276
TOTAL	\$8,991,092	\$14,840,632	\$20,171,650	\$12,220,298	\$9,633,382

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 2021-2022			
	Actual		Adopted 2020-2021			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
				Beginning Fund Balance:					
1	655,649	6,028,687	526,200	Beginning Cash Balance	10300	488,000	0	0	1
2	19,311	34,041	10,000	Interest	10301	3,000	0	0	2
3	38,528	29,598	30,000	Prior taxes estimated to be received	10312	30,000	0	0	3
4									4
5				OTHER RESOURCES					5
6	72,128	65,944	65,000	STATE LIQUOR TAX	10321	80,000	0	0	6
7	4,708	4,576	4,800	STATE CIGARETTE TAX	10322	3,200	0	0	7
8	52,416	58,118	60,000	STATE REVENUE SHARING	10324	60,000	0	0	8
9	12,587	13,317	14,000	RECOLOGY FRANCHISE FEES	10331	14,000	0	0	9
10	2,052	1,681	0	ZIPLY FIBER FRANCHISE FEES	10332	1,000	0	0	10
11	14,598	15,137	15,000	NW NATURAL FRANCHISE FEES	10333	15,000	0	0	11
12	76,846	77,641	80,000	PGE FRANCHISE FEES	10334	80,000	0	0	12
13	13,766	13,766	13,750	SPRINT FRANCHISE FEES	10335	13,750	0	0	13
14	36,478	36,186	38,000	COMCAST FRANCHISE FEES	10336	38,000	0	0	14
15	44,775	37,439	45,000	SEWER FRANCHISE FEES	10338	47,000	0	0	15
16	55,227	47,110	56,800	WATER FRANCHISE FEES	10339	60,000	0	0	16
17	14,839	11,257	10,000	BUILDING PERMIT FEES	10341	50,000	0	0	17
18	9,384	6,991	6,000	PLAN REVIEW FEES	10342	46,000	0	0	18
19	3,943	2,031	2,000	PLUMBING PERMIT FEES	10343	18,000	0	0	19
20	2,540	2,292	2,000	MECHANICAL PERMIT FEES	10344	5,200	0	0	20
21	209	888	1,000	MANUFACTURED HOME PERMIT FEES	10345	1,000	0	0	21
22	1,000	2,400	1,500	LAND USE/ZONING FEES	10347	10,000	0	0	22
23	460	570	600	BUSINESS LICENSES	10350	600	0	0	23
24	5,680	2,135	2,000	FACILITY RENTAL FEES	10352	2,000	0	0	24
25	0	0	850,000	ODOT 99W IMPROVEMENT PROJECT	10356	0	0	0	25
26	50,977	5,437	20,000	CHARGE FOR SERVICES	10357	20,000	0	0	26
27	75,000	0	147,500	GRANTS	10360	200,000	0	0	27
28	17,704	21,253	20,000	FINES AND FORFEITURES	10382	10,000	0	0	28
29	0	0	72,000	INTERFUND LOAN REPAYMENT	10383	72,000	0	0	29
30	5,394,024	0	0	PROCEEDS FROM BOND SALE	10388	0	0	0	30
31	70,020	10,336	5,000	MISCELLANEOUS INCOME	10389	5,000	0	0	31
32									32
33	20,025	25,151	34,200	TRANSFER FROM SEWER FUND	10393	23,534	0	0	33
34	21,825	27,412	30,780	TRANSFER FROM WATER FUND	10394	21,265	0	0	34
35	5,475	6,877	7,980	TRANSFER FROM STREET FUND	10395	5,463	0	0	35
36	6,792,173	6,588,272	2,171,110	Total resources, except taxes to be levied		1,423,012	0	0	36
37			772,000	Taxes necessary to balance	10310	795,000	0	0	37
38	733,616	759,670		Taxes collected in year levied	10310				38
39	7,525,789	7,347,942	2,943,110	TOTAL RESOURCES		2,218,012	0	0	39

REQUIREMENTS SUMMARY

GENERAL FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS FOR: ADMINISTRATION	Line Item Number	FISCAL YEAR 2021-2022			
	Actual		Adopted 2020-2021			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1				PERSONNEL SERVICES					1
2	96,650	114,308	147,107	SALARIES	11400	141,200	0	0	2
3	7,221	8,574	11,327	FICA & MEDICARE	11491	10,900	0	0	3
4	16,811	30,933	26,623	PERS	11493	29,200	0	0	4
5	30,479	28,659	33,967	HEALTH, DENTAL, VISION, LIFE INS.	11495	40,600	0	0	5
6	386	127	147	UNEMPLOYMENT INS.	11496	150	0	0	6
7	297	177	267	WORKERS' COMP.	11497	345	0	0	7
8	151,845	182,778	219,438	TOTAL PERSONNEL SERVICES (2.06 FTE)		222,395	0	0	8
9									9
10				MATERIALS AND SERVICES					10
11	3,904	4,876	15,000	LEGAL SERVICES	11511	10,000	0	0	11
12	14,250	14,250	14,500	AUDIT	11513	15,250	0	0	12
13	0	0	50,000	GRANT DISBURSEMENT	11560	200,000	0	0	13
14	30,350	26,358	45,000	SERVICE CONTRACTS	11590	60,000	0	0	14
15	7,176	2,589	5,000	OFFICE SUPPLIES & EQUIPMENT	11611	3,000	0	0	15
16	177	806	2,000	COMPUTER SUPPLIES	11613	5,000	0	0	16
17	3,344	3,999	5,000	COMPUTER SOFTWARE & SUPPORT	11614	5,000	0	0	17
18	7,840	7,789	10,000	OFFICE EQUIPMENT LEASES & MAINTENANCE	11615	8,000	0	0	18
19	1,487	889	2,000	POSTAGE	11616	2,000	0	0	19
20	2,861	1,115	2,000	PUBLISHING/ADVERT/PRINTING	11641	2,500	0	0	20
21	30,861	29,298	45,000	INSURANCE	11643	60,000	0	0	21
22	1,318	544	1,000	MILEAGE/TRANSPORATION	11651	1,000	0	0	22
23	11,016	4,266	5,000	DUES & SUBSCRIPTIONS	11653	7,000	0	0	23
24	1,344	9,256	5,000	MEETING EXPENSES	11655	2,500	0	0	24
25	4,871	8,815	10,000	COMMUNITY EVENTS/PROMOTIONS	11656	5,000	0	0	25
26	2,319	3,575	4,000	SCHOOLING & CERTIFICATIONS	11657	4,000	0	0	26
27	6,885	6,006	7,500	UTILITIES	11661	7,000	0	0	27
28	3,456	4,088	4,000	COMMUNICATIONS/TELEPHONES	11663	5,000	0	0	28
29	16	348	1,000	SMALL TOOLS, EQUIPMENT & REPAIRS	11671	1,000	0	0	29
30	1,872	1,912	2,000	FACILITY MAINTENANCE & JANITORIAL	11677	3,000	0	0	30
31	9,750	10,265	117,500	COMMUNITY OUTREACH	11682	20,000	0	0	31
32	3,000	3,000	3,000	CERT	11689	3,000	0	0	32
33	600	2,400	5,000	CITY BEAUTIFICATION	11696	20,000	0	0	33
34	2,353	5,363	5,000	MAYOR / COUNCIL	11697	2,000	0	0	34
35	4,202	0	5,000	ELECTIONS	11698	5,000	0	0	35
36	43,410	1,147	3,000	MISCELLANEOUS	11699	3,000	0	0	36
37	198,662	152,954	373,500	TOTAL MATERIALS AND SERVICES		459,250	0	0	37

REQUIREMENTS SUMMARY

GENERAL FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS FOR: ADMINISTRATION	Line Item Number	FISCAL YEAR 2021-2022			
	Actual		Adopted 2020-2021			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1				CAPITAL OUTLAY					1
2									2
3									3
4	0	0	0	OFFICE EQUIPMENT & FURNITURE	11711	0	0	0	4
5	338,379	40,971	177,688	FACILITY IMPROVEMENTS	11741	200,831	0	0	5
6	0	0	850,000	ODOT 99W WATER MAIN RELOCATION	11747	0	0	0	6
7	0	0	0	GRANT DISBURSEMENT	11760	0	0	0	7
8									8
9	338,379	40,971	1,027,688	TOTAL CAPITAL OUTLAY		200,831	0	0	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
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35	688,886	376,703	1,620,626	TOTAL GENERAL - ADMINISTRATION		882,476	0	0	35

REQUIREMENTS SUMMARY

**FORM
LB -30**

GENERAL FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS FOR: PLANNING	Line Item Numbers	FISCAL YEAR 2021-2022			
	Actual		Adopted 2020-2021			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1				PERSONNEL SERVICES					1
2	20,122	23,042	24,617	SALARIES	12648	25,300	0	0	2
3	1,501	1,704	1,895	FICA & MEDICARE	12491	1,950	0	0	3
4	4,668	5,577	6,013	PERS	12493	6,600	0	0	4
5	6,030	6,805	7,549	HEALTH, DENTAL, VISION, LIFE INS.	12495	9,050	0	0	5
6	80	23	25	UNEMPLOYMENT INS.	12496	25	0	0	6
7	67	30	32	WORKERS' COMP.	12497	60	0	0	7
8	32,468	37,181	40,131	TOTAL PERSONNEL SERVICES (0.35 FTE)		42,985	0	0	8
9									9
10									10
11				MATERIALS AND SERVICES					11
12	1,199	1,762	5,000	LEGAL SERVICES	12511	5,000	0	0	12
13	4,399	8,429	15,000	ENGINEERING SERVICES	12515	15,000	0	0	13
14	2,592	9,723	35,000	PLANNING SERVICES	12521	30,000	0	0	14
15	748	5,230	50,000	MAIN STREET DEVELOPMENT	12558	10,000	0	0	15
16	0	0	0	FAÇADE GRANT	12560	50,000	0	0	16
17	0	0	35,000	SERVICE CONTRACTS	12590	35,000	0	0	17
18	30	164	300	OFFICE SUPPLIES	12611	300	0	0	18
19	12	0	500	POSTAGE	12616	500	0	0	19
20	0	0	500	REFUNDS OF LAND USE FEES	12620	500	0	0	20
21	97	898	500	PUBLISHING/ADVERT/PRINTING	12641	500	0	0	21
22	250	225	3,500	SCHOOLING & CERTIFICATIONS	12657	1,000	0	0	22
23	0	0	500	MISCELLANEOUS	12699	500	0	0	23
24									24
25	9,326	26,431	145,800	TOTAL MATERIALS AND SERVICES		148,300	0	0	25
26									26
27									27
28									28
29	41,794	63,611	185,931	TOTAL GENERAL - PLANNING		191,285	0	0	29

REQUIREMENTS SUMMARY

**FORM
LB-30**

GENERAL FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS FOR: BUILDING	Line Item Number	FISCAL YEAR 2021-2022			
	Actual		Adopted 2020-2021			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1				PERSONNEL SERVICES					1
2	1,840	2,176	9,010	SALARIES	13400	9,400	0	0	2
3	134	155	694	FICA & MEDICARE	13491	750	0	0	3
4	429	449	2,125	PERS	13493	2,400	0	0	4
5	787	914	2,612	HEALTH, DENTAL, VISION, LIFE INS.	13495	3,850	0	0	5
6	7	2	9	UNEMPLOYMENT INS.	13496	10	0	0	6
7	9	3	12	WORKERS' COMP.	13497	25	0	0	7
8	3,205	3,699	14,462	TOTAL PERSONNEL SERVICES (0.15 FTE)		16,435	0	0	8
9									9
10									10
11				MATERIALS AND SERVICES					11
12	0	0	1,000	LEGAL SERVICES	13511	1,000	0	0	12
13	256	0	0	ENGINEERING SERVICES	13515	0	0	0	13
14	22,126	15,909	20,000	BUILDING INSPECTION	13531	80,000	0	0	14
15	2,840	1,570	5,000	STATE BLDG. INSP. SURCHARGE	13533	10,000	0	0	15
16	0	0	0	SERVICE CONTRACTS	13590	0	0	0	16
17	65	502	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	3,824	59	100	MISCELLANEOUS	13699	100	0	0	20
21									21
22	29,110	18,040	27,250	TOTAL MATERIAL AND SERVICES		92,250	0	0	22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30	32,316	21,740	41,712	TOTAL GENERAL - BUILDING INSPECTION		108,685	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 2021-2022			
	Actual		Adopted 2020-2021			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1				PERSONNEL SERVICES					1
2	6,092	5,220	10,863	SALARIES	14400	11,250	0	0	2
3	450	387	836	FICA & MEDICARE	14491	875	0	0	3
4	1,422	1,393	2,904	PERS	14493	3,100	0	0	4
5	2,272	1,745	3,618	HEALTH, DENTAL, VISION, LIFE INS.	14495	4,500	0	0	5
6	24	5	11	UNEMPLOYMENT INS.	14496	15	0	0	6
7	18	8	21	WORKERS' COMP.	14497	30	0	0	7
8	10,279	8,758	18,253	TOTAL PERSONNEL SERVICES (0.16 FTE)		19,770	0	0	8
9									9
10									10
11				MATERIALS AND SERVICES					11
12	1,792	2,464	2,700	MUNICIPAL COURT JUDGE	14541	2,700	0	0	12
13	92	10	150	OFFICE SUPPLIES	14611	150	0	0	13
14	827	1,635	1,000	COUNTY COURT ASSESSMENTS	14612	1,000	0	0	14
15	900	900	1,000	SOFTWARE & SUPPORT	14614	1,000	0	0	15
16	3,110	5,315	5,000	STATE COURT ASSESSMENTS	14617	5,000	0	0	16
17	0	88	500	COURT COSTS	14618	500	0	0	17
18	596	275	500	REFUNDS OF FINES	14619	500	0	0	18
19	75	196	500	SCHOOLING & CERTIFICATIONS	14657	500	0	0	19
20	208	266	500	BANK TRANSACTION FEES	14659	250	0	0	20
21	7,600	11,149	11,850	TOTAL MATERIALS AND SERVICES		11,600	0	0	21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29	17,879	19,908	30,103	TOTAL GENERAL - MUNICIPAL COURT		31,370	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 2021-2022			
	Actual		Adopted 2020-2021			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1				MATERIALS AND SERVICES					1
2									2
3	0	0	0	LEGAL FEES	15511	5,000	0	0	3
4	263,751	301,196	323,786	DEPUTY SHERIFF (2 FTE)	15551	348,876	0	0	4
5	12,127	0	0	SERVICE CONTRACTS	15590	0	0	0	5
6	48,401	50,360	55,000	EMERGENCY COMMUNICATIONS (YCOM)	15665	55,000	0	0	6
7	0	1,000	1,000	MISCELLANEOUS	15699	1,000	0	0	7
8	0	0	0	PROPERTY ABATEMENT		20,000	0	0	8
9									9
10									10
11	324,279	352,556	379,786	TOTAL MATERIALS AND SERVICES		424,876	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	324,279	352,556	379,786	TOTAL GENERAL - LAW ENFORCEMENT		424,876	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 2021-2022			
	Actual		Adopted 2020-2021			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1				PERSONNEL SERVICES					1
2	46,287	43,016	30,507	SALARIES	16400	31,250	0	0	2
3	3,451	3,212	2,349	FICA & MEDICARE	16491	2,450	0	0	3
4	7,031	8,106	6,895	PERS	16493	7,750	0	0	4
5	13,285	13,592	8,332	HEALTH, DENTAL, VISION, LIFE INS.	16495	9,100	0	0	5
6	185	43	31	UNEMPLOYMENT INS.	16496	35	0	0	6
7	1,393	2,454	1,530	WORKERS' COMP.	16497	1,725	0	0	7
8	71,632	70,423	49,644	TOTAL PERSONNEL SERVICES (0.50 FTE)		52,310	0	0	8
9									9
10				MATERIALS AND SERVICES					10
11	53,913	57,277	60,000	SERVICE CONTRACTS	16590	60,000	0	0	11
12	400	420	500	FACILITY RENTAL REFUNDS	16633	500	0	0	12
13	8,702	7,827	10,000	UTILITIES	16661	10,000	0	0	13
14	1,173	1,386	2,000	SMALL TOOLS, EQUIPMENT & REPAIRS	16671	2,000	0	0	14
15	1,576	574	1,500	EQUIPMENT OPERATION & MAINTENANCE	16674	1,500	0	0	15
16	16,668	5,705	10,000	FACILITY MAINTENANCE & JANITORIAL	16677	10,000	0	0	16
17	0	0	0	RENTAL EXPENSES/TAXES	16691	0	0	0	17
18	566	2,075	5,000	PARK BEAUTIFICATION	16696	5,000	0	0	18
19	115	75	1,000	MISCELLANEOUS	16699	1,000	0	0	19
20	83,113	75,339	90,000	TOTAL MATERIALS AND SERVICES		90,000	0	0	20
21									21
22				CAPITAL OUTLAY					22
23	0	3,129	0	CAPITAL EQUIPMENT	16725	0	0	0	23
24	0	0	0	FACILITY IMPROVEMENTS	16741	0	0	0	24
25									25
26	0	3,129	0	TOTAL CAPITAL OUTLAY		0	0	0	26
27									27
28									28
29									29
30	154,745	148,891	139,644	TOTAL GENERAL - PARKS		142,310	0	0	30

REQUIREMENTS SUMMARY

**FORM
LB-31**

GENERAL FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS FOR: FIRE	Line Item Numbers	FISCAL YEAR 2021-2022			
	Actual		Adopted 2020-2021			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1				PERSONNEL SERVICES					1
2	53,297	67,965	97,484	SALARIES	17400	100,900	0	0	2
3	3,962	5,064	7,534	FICA & MEDICARE	17491	7,800	0	0	3
4	1,701	7,826	22,693	PERS	17493	24,700	0	0	4
5	19,145	21,108	37,788	HEALTH, DENTAL, VISION, LIFE INS.	17495	51,400	0	0	5
6	213	67	98	UNEMPLOYMENT INS.	17496	110	0	0	6
7	9,873	12,307	13,987	WORKERS' COMP.	17497	14,100	0	0	7
8	88,190	114,337	179,584	TOTAL PERSONNEL SERVICES (1.43 FTE)		199,010	0	0	8
9									9
10				MATERIALS AND SERVICES					10
11	13,125	10,465	15,000	VOLUNTEER FIRE & MEDIC	17573	15,000	0	0	11
12	0	3,000	25,000	SERVICE CONTRACTS	17590	25,000	0	0	12
13	1,115	512	3,000	OFFICE SUPPLIES & EQUIPMENT	17611	3,000	0	0	13
14	1,018	1,316	2,000	OPERATING SUPPLIES	17622	3,000	0	0	14
15	20,425	12,513	15,000	TURNOUTS/PPE	17625	15,000	0	0	15
16	1,164	3,944	5,000	MEDICAL EVALUATIONS & EXAMS	17626	2,500	0	0	16
17	2,203	1,881	3,500	FIRST AID SUPPLIES	17628	3,500	0	0	17
18	2,746	2,742	4,000	EQUIPMENT TESTING	17629	5,000	0	0	18
19	11,000	12,000	20,000	INSURANCE	17643	25,000	0	0	19
20	2,892	674	3,000	SCHOOLING & CERTIFICATIONS	17657	3,000	0	0	20
21	863	571	12,000	UTILITIES	17661	12,000	0	0	21
22	719	1,705	3,000	COMMUNICATIONS/TELEPHONES	17663	3,000	0	0	22
23	11,474	11,772	12,000	EMERGENCY COMMUNICATIONS (YCOM)	17665	12,000	0	0	23
24	1,175	364	3,000	SMALL TOOLS, EQUIPMENT & REPAIRS	17671	3,000	0	0	24
25	11,392	9,150	10,000	FIRE EQUIPMENT & SUPPLIES	17672	10,000	0	0	25
26	7,795	15,691	15,000	VEHICLE OPERATION & MAINTENANCE	17673	15,000	0	0	26
27	247	378	1,500	FACILITY MAINTENANCE & JANITORIAL	17677	3,000	0	0	27
28	643	0	1,500	FIRE PREVENTION	17684	1,000	0	0	28
29	1,017	1,000	1,000	MISCELLANEOUS	17699	1,000	0	0	29
30	91,012	89,679	154,500	TOTAL MATERIALS AND SERVICES		160,000	0	0	30
31									31
32	179,202	204,016	334,084	TOTAL GENERAL - FIRE DEPARTMENT		359,010	0	0	32

REQUIREMENTS SUMMARY

**FORM
LB-30**

GENERAL FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS DESCRIPTION	FISCAL YEAR 2021-2022			
	Actual		Adopted 2020-2021		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
1	688,886	376,703	1,620,626	ADMINISTRATION	882,476	0	0	1
2								2
3	41,794	63,611	185,931	PLANNING	191,285	0	0	3
4								4
5	32,316	21,740	41,712	BUILDING INSPECTION	108,685	0	0	5
6								6
7	17,879	19,908	30,103	MUNICIPAL COURT	31,370	0	0	7
8								8
9	324,279	352,556	379,786	LAW ENFORCEMENT	424,876	0	0	9
10								10
11	154,745	148,891	139,644	PARKS	142,310	0	0	11
12								12
13	179,202	204,016	334,084	FIRE DEPARTMENT	359,010	0	0	13
14	1,439,102	1,187,424	2,731,886	TOTAL ORGANIZATIONAL UNIT REQUIREMENTS	2,140,012	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	3,000	TRANSFER TO VEHICLE & EQUIPMENT FUND	3,000	0	0	19
20	0	4,992,300	153,224	TRANSFER TO FIRE STATION CAPITAL FUND	0	0	0	20
21	0	0	0	TRANSFER TO SEWER SDC FUND (AH SUBSIDY)	4,000	0	0	21
22	0	0	0	TRANSFER TO WATER SDC FUND (AH SUBSIDY)	6,000	0	0	22
23	0	0	0	TRANSFER TO STREET SDC FUND (AH SUBSIDY)	6,000	0	0	23
24	0	0	0	TRANSFER TO PARK SDC FUND (AH SUBSIDY)	4,000	0	0	24
25	0	600,000	0	INTERFUND LOAN TO WATER FUND	0	0	0	25
26	58,000	5,650,300	211,224	TOTAL TRANSFERS	78,000	0	0	26
27								27
28	0	0	0	OPERATING CONTINGENCY	0	0	0	28
29	58,000	5,650,300	211,224	TOTAL REQUIREMENTS NOT ALLOCATED	78,000	0	0	29
30								30
31	6,028,687	510,218	0	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	31
32	7,525,789	7,347,942	2,943,110	TOTAL	2,218,012	0	0	32

SEWER FUND

	HISTORICAL DATA			RESOURCE DESCRIPTION	Line Item Number	FISCAL YEAR 2021-2022			
	Actual		Adopted 2020-2021			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
				Beginning Fund Balance:					
1	514,930	505,160	191,000	BEGINNING CASH BALANCE	30300	70,000	0	0	1
2	10,429	4,978	5,000	INTEREST ON CASH ACCOUNTS	30301	1,000	0	0	2
3	893,800	891,267	880,380	UTILITY BILL COLLECTIONS	30316	925,000	0	0	3
4	368	263	500	CONNECTION CHARGES	30318	3,200	0	0	4
5	4,348	2,587	4,000	APPLIED DEPOSITS	30319	2,000	0	0	5
6	0	0	20,000	UTILITY DONATIONS	30320	0	0	0	6
7									7
8	25,732	3,918	0	MISC. INCOME	30389	0	0	0	8
9									9
10	0	0	13,000	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	1,449,606	1,408,172	1,113,880	TOTAL RESOURCES		1,001,200	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 2021-2022			
	Actual		Adopted 2020-2021			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1				PERSONNEL SERVICES					1
2	160,923	161,438	217,194	SALARIES	30400	229,000	0	0	2
3	11,842	11,982	16,724	FICA & MEDICARE	30491	17,750	0	0	3
4	30,425	34,970	47,884	PERS	30493	55,800	0	0	4
5	50,445	53,058	81,001	HEALTH, DENTAL, VISION, LIFE INS.	30495	86,700	0	0	5
6	645	160	217	UNEMPLOYMENT INS.	30496	230	0	0	6
7	6,369	7,752	9,335	WORKERS' COMP.	30497	9,400	0	0	7
8	260,648	269,360	372,355	TOTAL PERSONNEL SERVICES (3.24 FTE)		398,880	0	0	8
9									9
10				MATERIALS AND SERVICES					10
11	388	0	5,000	LEGAL SERVICES	30511	5,000	0	0	11
12	16,263	2,007	5,000	ENGINEERING SERVICES	30515	5,000	0	0	12
13	9,048	30,246	20,000	SERVICE CONTRACTS	30590	40,000	0	0	13
14	2,765	4,033	3,000	OFFICE SUPPLIES & EQUIPMENT	30611	3,000	0	0	14
15	2,055	2,534	3,000	COMPUTER SOFTWARE & SUPPORT	30614	3,000	0	0	15
16	5,772	5,609	6,500	POSTAGE	30616	6,500	0	0	16
17	17,749	30,791	30,000	TESTING & SAMPLES	30621	40,000	0	0	17
18	2,746	4,480	5,000	OPERATING SUPPLIES	30622	5,000	0	0	18
19	1,269	1,954	1,000	CLOTHING/PPE	30624	1,000	0	0	19
20	50	0	100	DUES & SUBSCRIPTIONS	30653	100	0	0	20
21	2,535	3,092	3,000	PERMIT FEES	30654	3,000	0	0	21
22	1,185	1,287	3,000	SCHOOLING & CERTIFICATIONS	30657	4,000	0	0	22
23	6,660	6,816	7,000	BANK TRANSACTION FEES	30659	7,000	0	0	23
24	43,330	56,600	60,000	UTILITIES	30661	50,000	0	0	24
25	5,714	5,810	7,000	COMMUNICATIONS/TELEPHONES	30663	7,000	0	0	25
26	1,654	675	1,000	SMALL TOOLS, EQUIPMENT & REPAIRS	30671	1,000	0	0	26
27	587	0	3,000	LARGE EQUIPMENT & SUPPLIES	30672	8,000	0	0	27
28	7,608	2,520	5,000	VEHICLE OPERATION & MAINTENANCE	30673	8,000	0	0	28
29	4,676	5,289	15,000	EQUIPMENT OPERATION & MAINTENANCE	30674	15,000	0	0	29
30	14,180	21,569	25,000	SYSTEM REPAIRS & MAINTENANCE	30676	60,000	0	0	30
31	1,230	465	1,000	FACILITY MAINTENANCE & JANITORIAL	30677	1,000	0	0	31
32	44,775	37,439	45,000	SEWER FRANCHISE FEE	30686	47,000	0	0	32
33	24,813	102	500	MISCELLANEOUS	30699	500	0	0	33
34	217,051	223,319	254,100	TOTAL MATERIAL AND SERVICES		320,100	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 2021-2022			
	Actual		Adopted 2020-2021			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
				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	44,971	299,114	165,225	FACILITY IMPROVEMENTS	30741	250,686	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	44,971	299,114	165,225	TOTAL CAPITAL OUTLAY		250,686	0	0	10
11									11
12									12
13				TRANSFERS					13
14	20,025	25,151	34,200	TRANSFER TO GENERAL FUND	30801	23,534	0	0	14
15	0	0	280,000	TRANSFER TO WATER FUND	30804	0	0	0	15
16	393,750	387,509	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	3,000	TRANSFER TO VEHICLE & EQUIP FUND	30829	3,000	0	0	18
19	421,775	420,660	322,200	TOTAL TRANSFERS		31,534	0	0	19
20									20
21	0	0	0	OPERATING CONTINGENCY	30998	0	0	0	21
22									22
23									23
24									24
25	944,446	1,212,453	1,113,880	TOTAL EXPENDITURES		1,001,200	0	0	25
26	505,160	195,719	0	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	26
27	1,449,606	1,408,172	1,113,880	TOTAL SEWER FUND		1,001,200	0	0	27

WATER FUND

	HISTORICAL DATA			RESOURCE DESCRIPTION	Line Item Number	FISCAL YEAR 2021-2022			
	Actual		Adopted 2020-2021			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
				Beginning Fund Balance:					
1	354,363	475,908	74,500	BEGINNING CASH BALANCE	40300	310,000	0	0	1
2	9,833	6,743	5,500	INTEREST ON CASH ACCOUNTS	40301	3,000	0	0	2
3	1,102,309	1,118,213	1,116,000	UTILITY BILL COLLECTIONS	40316	1,185,000	0	0	3
4	2,646	1,601	2,500	CONNECTION CHARGES	40318	20,000	0	0	4
5	4,348	2,587	4,000	APPLIED DEPOSITS	40319	2,000	0	0	5
6	0	0	20,000	UTILITY DONATIONS	40320	0	0	0	6
7									7
8	0	0	0	FEMA REIMBURSEMENT		30,000			8
9									9
10	1,430	4,590	0	MISC. INCOME	40389	0	0	0	10
11									11
12	0	0	280,000	TRANSFER FROM SEWER FUND	40393	0	0	0	12
13									13
14	0	600,000	0	LOAN FROM GENERAL FUND	40399	0	0	0	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	1,474,929	2,209,642	1,502,500	TOTAL RESOURCES		1,550,000	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 2021-2022			
	Actual		Adopted 2020-2021			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1				PERSONNEL SERVICES					1
2	141,899	160,000	171,791	SALARIES	40400	181,100	0	0	2
3	10,500	11,882	13,228	FICA & MEDICARE	40491	13,950	0	0	3
4	26,647	32,663	38,512	PERS	40493	44,600	0	0	4
5	45,594	51,254	62,717	HEALTH, DENTAL, VISION, LIFE INS.	40495	69,250	0	0	5
6	566	158	72	UNEMPLOYMENT INS.	40496	190	0	0	6
7	7,666	8,789	8,562	WORKERS' COMP.	40497	8,090	0	0	7
8	232,874	264,745	294,882	TOTAL PERSONNEL SERVICES (2.94 FTE)		317,180	0	0	8
9									9
10				MATERIALS AND SERVICES					10
11	4,538	2,997	10,000	LEGAL SERVICES	40511	10,000	0	0	11
12	18,473	10,417	20,000	ENGINEERING SERVICES	40515	10,000	0	0	12
13	133,230	176,246	70,000	SERVICE CONTRACTS	40590	80,000	0	0	13
14	0	0	150,000	JOINT WATER SYSTEM OPERATIONS	40600	150,000	0	0	14
15	0	0	175,000	WATER PURCHASE	40601	150,000	0	0	15
16	2,914	3,454	4,000	OFFICE SUPPLIES & EQUIPMENT	40611	5,000	0	0	16
17	4,405	5,197	5,000	COMPUTER SOFTWARE & SUPPORT	40614	5,000	0	0	17
18	5,766	5,609	6,500	POSTAGE	40616	6,500	0	0	18
19	11,611	18,929	20,000	TESTING & SAMPLES	40621	15,000	0	0	19
20	12,448	14,347	15,000	OPERATING SUPPLIES	40622	25,000	0	0	20
21	1,095	1,861	1,500	CLOTHING/PPE	40624	1,500	0	0	21
22	0	100	500	MILEAGE/TRANSPORATION	40651	500	0	0	22
23	851	826	1,500	DUES & SUBSCRIPTIONS	40653	2,000	0	0	23
24	1,707	2,477	4,000	SCHOOLING & CERTIFICATIONS	40657	4,000	0	0	24
25	6,660	6,816	7,000	BANK TRANSACTION FEES	40659	7,000	0	0	25
26	37,481	39,969	52,000	UTILITIES	40661	50,000	0	0	26
27	5,956	5,958	7,000	COMMUNICATIONS/TELEPHONES	40663	7,000	0	0	27
28	2,403	676	2,500	SMALL TOOLS, EQUIPMENT & REPAIRS	40671	2,500	0	0	28
29	11,389	0	10,000	LARGE EQUIPMENT & SUPPLIES	40672	5,000	0	0	29
30	6,521	2,995	5,000	VEHICLE OPERATION & MAINTENANCE	40673	10,000	0	0	30
31	3,229	7,335	2,000	EQUIPMENT OPERATION & MAINTENANCE	40674	10,000	0	0	31
32	35,155	28,975	50,000	SYSTEM REPAIRS & MAINTENANCE	40676	50,000	0	0	32
33	1,376	1,206	1,000	FACILITY MAINTENANCE & JANITORIAL	40677	1,000	0	0	33
34	55,227	47,110	56,800	WATER FRANCHISE FEE	40687	60,000	0	0	34
35	2,417	1,802	1,000	MISCELLANEOUS	40699	1,000	0	0	35
36	364,852	385,301	677,300	TOTAL MATERIALS AND SERVICES		668,000	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 2021-2022			
	Actual		Adopted 2020-2021			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
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	97,300	1,163,585	316,372	FACILITY IMPROVEMENTS (Includes meters)	40741	369,797	0	0	4
5	0	0	0	BUILDING IMPROVEMENTS	40743	0	0	0	5
6									6
7									7
8	97,300	1,163,585	316,372	TOTAL CAPITAL OUTLAY		369,797	0	0	8
9									9
10									10
11									11
12				TRANSFERS					12
13	21,825	27,412	30,780	TRANSFER TO GENERAL FUND	40801	21,265	0	0	13
14	274,170	267,733	103,166	TRANSFER TO WATER DEBT SERVICE	40807	93,758	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	3,000	TRANSFER TO VEHICLE & EQUIP FUND	40829	3,000	0	0	16
17	303,995	303,145	141,946	TOTAL TRANSFERS		123,023	0	0	17
18									18
19	0	0	72,000	LOAN REPAYMENT TO GENERAL FUND	40913	72,000	0	0	19
20									20
21	0	0	0	OPERATING CONTINGENCY	40998	0	0	0	21
22									22
23	999,021	2,116,776	1,502,500	TOTAL EXPENDITURES		1,550,000	0	0	23
24	475,908	92,866	0	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	24
25	1,474,929	2,209,642	1,502,500	TOTAL WATER FUND		1,550,000	0	0	25

STREETS - SPECIAL REVENUE FUND

	HISTORICAL DATA			RESOURCE DESCRIPTION	Line Item Number	FISCAL YEAR 2021-2022			
	Actual		Adopted 2020-2021			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
				Beginning Fund Balance:					
1									1
2	244,828	133,027	324,700	BEGINNING CASH BALANCE	50300	326,000	0	0	2
3	7,160	4,303	3,000	INTEREST ON CASH ACCOUNTS	50301	2,500	0	0	3
4	298,592	291,416	305,000	STATE HWY TAXES	50323	305,000	0	0	4
5	0	50,000	0	GRANT PROCEEDS	50360	100,000	0	0	5
6	2	6,700	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	550,581	485,446	632,700	TOTAL RESOURCES		733,500	0	0	30

REQUIREMENTS SUMMARY

**FORM
LB-10**

STREETS - SPECIAL REVENUE FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS	Line Item Number	FISCAL YEAR 2021-2022			
	Actual		Adopted 2020-2021			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1				PERSONNEL SERVICES					1
2	39,829	42,602	49,855	SALARIES	50400	51,700	0	0	2
3	2,970	3,178	3,839	FICA & MEDICARE	50491	4,000	0	0	3
4	7,034	8,137	11,222	PERS	50493	12,800	0	0	4
5	12,159	13,509	16,559	HEALTH, DENTAL, VISION, LIFE INS.	50495	17,150	0	0	5
6	159	42	50	UNEMPLOYMENT INS.	50496	60	0	0	6
7	3,986	4,279	4,743	WORKERS' COMP.	50497	4,740	0	0	7
8	66,136	71,747	86,268	TOTAL PERSONNEL SERVICES (0.75 FTE)		90,450	0	0	8
9									9
10				MATERIALS AND SERVICES					10
11	1,069	0	3,000	LEGAL SERVICES	50511	3,000	0	0	11
12	6,909	8,783	15,000	ENGINEERING SERVICES	50515	10,000	0	0	12
13	45,952	36,129	40,000	SERVICE CONTRACTS	50590	35,000	0	0	13
14	601	0	100	OFFICE SUPPLIES	50611	100	0	0	14
15	5,647	5,446	6,000	STREET MAINTENANCE SUPPLIES	50623	10,000	0	0	15
16	465	373	1,500	CLOTHING/PPE	50624	1,000	0	0	16
17	0	0	500	SCHOOLING & CERTIFICATIONS	50657	500	0	0	17
18	33,026	33,081	40,000	STREET LIGHTING ELECTRICITY	50662	45,000	0	0	18
19	1,558	285	1,000	SMALL TOOLS, EQUIPMENT & REPAIRS	50671	1,000	0	0	19
20	4,630	0	5,000	LARGE EQUIPMENT & SUPPLIES	50672	2,500	0	0	20
21	3,977	1,677	5,000	VEHICLE OPERATION & MAINTENANCE	50673	5,000	0	0	21
22	2,622	1,180	2,500	EQUIPMENT OPERATION & MAINTENANCE	50674	2,500	0	0	22
23	2,952	11,352	30,000	SYSTEM REPAIRS & MAINTENANCE	50676	50,000	0	0	23
24	0	0	1,500	STREET BEAUTIFICATION	50696	1,500	0	0	24
25	174	0	500	MISCELLANEOUS	50699	500	0	0	25
26	109,582	98,306	151,600	TOTAL MATERIALS AND SERVICES		167,600	0	0	26
27									27
28				CAPITAL OUTLAY					28
29	0	0	0	LARGE TOOLS & EQUIPMENT	50725	0	0	0	29
30	233,361	15,243	383,852	STREET IMPROVEMENTS	50752	200,000	0	0	30
31	0	0	0	GRANT DISBURSEMENT	50760	100,000	0	0	31
32									32
33	233,361	15,243	383,852	TOTAL CAPITAL OUTLAY		300,000	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 2021-2022			
	Actual		Adopted 2020-2021			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
				TRANSFERS					
1	5,475	6,877	7,980	TRANSFER TO GENERAL FUND	50801	5,463	0	0	1
2	3,000	3,000	3,000	TRANSFER TO VEHICLE & EQUIP FUND	50829	3,000	0	0	2
3	8,475	9,877	10,980	TOTAL TRANSFERS		8,463	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	417,554	195,173	632,700	TOTAL EXPENDITURES		566,513	0	0	28
29	133,027	290,273	0	UNAPPROPRIATED ENDING FUND BALANCE		166,987	0	0	29
30	550,581	485,446	632,700	TOTAL		733,500	0	0	30

FORM
LB-35

**DEBT
RESOURCES AND REQUIREMENTS**

Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds
- Other Loans

SEWER DEBT SERVICE FUND

	HISTORICAL DATA			DESCRIPTION OF RESOURCES AND REQUIREMENTS	FISCAL YEAR 2021-2022			
	Actual		Adopted 2020-2021		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
				Resources				
				Beginning Fund Balance				
1	399,129	408,733	407,980	1. Cash on Hand (Non-SDCs)	0	0	0	1
2	11,355	9,445	2,000	2. Earnings from Temporary Investments	0	0	0	2
3	393,750	387,509	0	3. Transferred from Sewer Operations Fund	0	0	0	3
4								4
5	804,233	805,687	409,980	5. Total Resources	0	0	0	5
6				6. Taxes Necessary to Balance *				6
7				7. Taxes Collected in Year Levied				7
8	804,233	805,687	409,980	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	355,000	380,000	390,000	11. 2012 Series		0	0	11
12	355,000	380,000	390,000	Total Principal		0	0	12
				Debt Interest Payments				
13				Issue Date	Budgeted Payment Date			13
14	17,988	18,850	6,338	14. 2012 Series		0	0	14
15	12,513	0	0	15. 2012 Series		0	0	15
16				16				16
17	30,500	18,850	6,338	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	0	0	13,642	20 TRANSFER TO SEWER OPERATIONS		0	0	20
21								21
22	418,733	406,837	0	Total Unappropriated Ending Fund Balance		0	0	22
23	804,233	805,687	409,980	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 2021-2022			
Actual		Adopted 2020-2021	Budget Officer Recommended		Approved by Budget Committee	Adopted by Governing Body		
Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
Resources								
				Beginning Fund Balance				
1	245,811	253,904	251,180	1. Cash on Hand (Non-SDCs)	9,500	0	0	1
2	7,143	5,914	1,000	2. Earnings from Temporary Investments	500	0	0	2
3	274,170	267,733	103,166	3. Transferred from Water Operations	93,758	0	0	3
4								4
5	527,124	527,551	355,346	5. Total Resources	103,758	0	0	5
6				6. Taxes Necessary to Balance *				6
7				7. Taxes Collected in Year Levied				7
8	527,124	527,551	355,346	TOTAL RESOURCES	103,758	0	0	8
Requirements								
Debt Principal Payments								
9				Issue Date	Budgeted Payment Date			9
10	215,000	230,000	240,000	10. 2011 Water Bonds		0	0	0
11	5,800	5,858	5,917	11. 2002 SDWRLF Loan	12/1/2021	5,976	0	0
12	19,827	20,025	20,226	12. Dayton Loan	11/15/2021	20,428	0	0
13	0	0	17,875	13. McMinnville W & L	9/1/2021	22,071	0	0
14	240,627	255,883	284,018	Total Principal		48,475	0	0
Debt Interest Payments								
15				Issue Date	Budgeted Payment Date			15
16	17,125	17,750	6,000	16. 2011 Water Bonds		0	0	0
17	11,750	0	0	17. 2011 Water Bonds		0	0	0
18	296	238	180	18. 2002 SDWRLF Loan	12/1/2021	121	0	0
19	3,422	3,224	3,023	19. Dayton Loan	11/15/2021	2,821	0	0
20	0	0	62,125	20. McMinnville W & L	9/1/2021	52,341	0	0
21	32,593	21,212	71,328	Total Interest		55,283	0	0
Unappropriated Balance for Following Year By								
22				Issue Date	Payment Date			22
23	0	0	0	23	Reserve	0	0	0
24								24
25	253,904	250,456	0	Total Unappropriated Ending Fund Balance		0	0	0
26	527,124	527,551	355,346	TOTAL REQUIREMENTS		103,758	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 2021-2022			
	Actual		Adopted 2020-2021		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
				Resources				
				Beginning Fund Balance				
1	0	0	13,500	1. Cash on Hand (Non-SDCs)	800	0	0	1
2	0	880	1,000	2. Earnings from Temporary Investments	250	0	0	2
3	0	0	0	3. Transfer from Other Fund	0	0	0	3
4								4
5	0	880	14,500	5. Total Resources	1,050	0	0	5
6			168,638	6. Taxes Necessary to Balance *	182,088	0	0	6
7		189,982		7. Taxes Collected in Year Levied				7
8	0	190,862	183,138	TOTAL RESOURCES	183,138	0	0	8
				Requirements				
				Bond Principal Payments				
				Issue Date	Budgeted Payment Date			
9								9
10	0	0	0	10. 2019 Bond	0	0	0	10
11				11				11
12	0	0	0	Total Principal	0	0	0	12
				Bond Interest Payments				
				Issue Date	Budgeted Payment Date			
13								13
14	0	90,783	91,569	14. 2019 Bond	91,569	0	0	14
15	0	90,783	91,569	15. 2019 Bond	91,569	0	0	15
16				16				16
17	0	181,566	183,138	Total Interest	183,138	0	0	17
				Unappropriated Balance for Following Year By				
				Issue Date	Payment Date			
18								18
19	0	0	0	19	Reserve	0	0	0
20								20
21	0	9,296	0	Total Unappropriated Ending Fund Balance	0	0	0	21
22	0	190,862	183,138	TOTAL REQUIREMENTS	183,138	0	0	22

*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 2021-2022			
	Actual		Adopted 2020-2021		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
				RESOURCES				
				Beginning Fund Balance:				
1	13,867	14,932	15,650	BEGINNING CASH BALANCE (REIMB) 130300	1,117	0	0	1
2	575,395	616,077	615,140	BEGINNING CASH BALANCE (IMPROV) 130300	642,822	0	0	2
3	15,706	13,172	10,000	INTEREST EARNED 130301	0	0	0	3
4	693	396	495	SDC REIMBURSEMENT FEES (99) 130372	5,940	0	0	4
5	25,347	14,484	18,105	SDC IMPROVEMENT FEES (3621) 130374	217,260	0	0	5
6								6
7	0	0	0	TRANSFER FROM GEN FUND (SUBSIDY) 130391	4,000			7
8								8
9								9
10	631,008	659,060	659,390	Total Resources, except taxes to be levied	871,139	0	0	10
11				Taxes necessary to balance				11
12				Taxes collected in year levied				12
13	631,008	659,060	659,390	TOTAL RESOURCES	871,139	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	304	15,000	SDC CAPITAL PROJECT (REIMBURSEMENT) 130741	0	0	0	21
22	0	29,086	80,000	SDC CAPITAL PROJECT (IMPROVEMENT) 130767	200,000	0	0	22
23	0	29,390	95,000	TOTAL CAPITAL OUTLAY	200,000	0	0	23
24								24
25	0	0	0	TOTAL TRANSFERS	0	0	0	25
26								26
27	0	0	100,000	CONTINGENCY	100,000	0	0	27
28								28
29	631,008	629,671	464,390	UNAPPROPRIATED ENDING FUND BALANCE	571,139	0	0	29
30	631,008	659,060	659,390	TOTAL REQUIREMENTS	871,139	0	0	30

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

City of Lafayette, Oregon

SDC SPECIAL REVENUE FUND

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS FOR: WATER PROJECTS	FISCAL YEAR 2021-2022			
	Actual		Adopted 2020-2021		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
				RESOURCES				
				Beginning Fund Balance:				
1	0	0	6,400	BEGINNING CASH BALANCE (REIMB) 140300	29,711	0	0	1
2	244,669	119,761	135,500	BEGINNING CASH BALANCE (IMPROV) 140300	150,512	0	0	2
3	0	108	540	BEGINNING CASH BALANCE 140300	1,296	0	0	3
4	5,127	2,760	2,000	INTEREST EARNED 140301	1,000	0	0	4
5	10,634	13,224	16,530	REIMBURSEMENT FEES (3306) 140372	198,360	0	0	5
6	16,024	8,352	10,440	IMPROVEMENT FEES (2088) 140374	125,280	0	0	6
7	108	432	540	ADMINISTRATIVE FEES (108) 140357	6,480	0	0	7
8								8
9	0	0	0	TRANSFER FROM GEN FUND (SUBSIDY) 140391	6,000			9
10								10
11	276,562	144,637	171,950	Total Resources, except taxes to be levied	518,639	0	0	11
12				Taxes necessary to balance				12
13				Taxes collected in year levied				13
14	276,562	144,637	171,950	TOTAL RESOURCES	518,639	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	15,614	0	23,500	SDC CAPITAL PROJECT (REIMBURSEMENT) 140741	75,000	0	0	21
22	141,078	2,298	147,910	SDC CAPITAL PROJECT (IMPROVEMENT) 140767	150,000	0	0	22
23	156,693	2,298	171,410	TOTAL CAPITAL OUTLAY	225,000	0	0	23
24								24
25	0	0	0	TOTAL TRANSFERS	0	0	0	25
26								26
27								27
28	119,869	142,339	540	UNAPPROPRIATED ENDING FUND BALANCE	293,639	0	0	28
29	276,562	144,637	171,950	TOTAL REQUIREMENTS	518,639	0	0	29

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SDC SPECIAL REVENUE FUND

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS FOR: STREET PROJECTS	FISCAL YEAR 2021-2022			
	Actual		Adopted 2020-2021		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
				RESOURCES				
				Beginning Fund Balance:				
1	0	0	0	BEGINNING CASH BALANCE (REIMB) 150300	20,675	0	0	1
2	715,813	517,391	524,400	BEGINNING CASH BALANCE (IMPROV) 150300	550,447	0	0	2
3	0	0	0	BEGINNING CASH BALANCE 150300	678	0	0	3
4	14,558	11,251	10,000	INTEREST EARNED 150301	3,000	0	0	4
5	0	0	0	REIMBURSEMENT FEES (3427) 150372	205,620	0	0	5
6	39,327	22,052	27,565	IMPROVEMENT FEES (2454) 150374	147,240	0	0	6
7	0	0	0	ADMINISTRATIVE FEES (113) 150357	6,780	0	0	7
8								8
9	0	0	0	TRANSFER FROM GEN FUND (SUBSIDY) 150391	6,000	0	0	9
10								10
11	769,698	550,694	561,965	Total Resources, except taxes to be levied	940,441	0	0	11
12				Taxes necessary to balance				12
13				Taxes collected in year levied				13
14	769,698	550,694	561,965	TOTAL RESOURCES	940,441	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	0	SDC CAPITAL PROJECT (REIMBURSEMENT) 150741	200,000			21
22	252,307	8,556	561,965	SDC CAPITAL PROJECT (IMPROVEMENT) 150767	110,000			22
23								23
24	252,307	8,556	561,965	TOTAL CAPITAL OUTLAY	110,000	0	0	24
25								25
26								26
27	517,391	542,138	0	UNAPPROPRIATED ENDING FUND BALANCE	830,441	0	0	27
28	769,698	550,694	561,965	TOTAL REQUIREMENTS	940,441	0	0	28

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SDC SPECIAL REVENUE FUND

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS FOR: PARK PROJECTS	FISCAL YEAR 2021-2022				
	Actual		Adopted 2020-2021		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
				RESOURCES					
				Beginning Fund Balance:					
1								1	
2	151,299	42,800	19,100	BEGINNING CASH BALANCE	160300	21,885	0	0	2
3	2,377	822	500	INTEREST EARNED	160301	250	0	0	3
4	4,055	3,244	4,055	IMPROVEMENT FEES (3373)	160374	202,380	0	0	4
5	0	0	0	ADMINISTRATIVE FEES (67)	160357	4,020	0	0	5
6	0	0	0	MISCELLANEOUS INCOME	160389	0	0	0	6
7									7
8	0	0	0	TRANSFER FROM GEN FUND (SUBSIDY)	160391	4,000			8
9									9
10	157,731	46,866	23,655	Total Resources, except taxes to be levied		232,535	0	0	10
11				Taxes necessary to balance					11
12				Taxes collected in year levied					12
13	157,731	46,866	23,655	TOTAL RESOURCES		232,535	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	114,931	19,465	23,655	CAPITAL IMPROVEMENTS	160767	232,535	0	0	21
22	114,931	19,465	23,655	TOTAL CAPITAL OUTLAY		232,535	0	0	22
23									23
24	0	0	0	CONTINGENCY		0	0	0	24
25									25
26									26
27	42,800	27,400	0	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	27
28	157,731	46,866	23,655	TOTAL REQUIREMENTS		232,535	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 2021-2022				
	Actual		Adopted 2020-2021		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
				RESOURCES					
				Beginning Fund Balance:					
1	179,734	199,710	219,600	BEGINNING CASH BALANCE	210300	236,000	0	0	1
2	4,976	4,473	4,000	INTEREST EARNED	210301	2,000	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	199,710	219,184	238,600	Total Resources, except taxes to be levied		253,000	0	0	9
10				Taxes necessary to balance					10
11				Taxes collected in year levied					11
12	199,710	219,184	238,600	TOTAL RESOURCES		253,000	0	0	12
13				REQUIREMENTS					13
14									14
15				MATERIALS AND SERVICES					15
16	0	0	0	SERVICE CONTRACTS	210590	20,000	0	0	16
17	0	0	0	MISCELLANEOUS	210699	0	0	0	17
18									18
19	0	0	0	TOTAL MATERIALS & SERVICES		20,000	0	0	19
20									20
21				CAPITAL OUTLAY					21
22	0	0	238,600	CONSTRUCTION	210743	233,000	0	0	22
23	0	0	238,600	TOTAL CAPITAL OUTLAY		233,000	0	0	23
24									24
25									25
26	0	0	0	CONTINGENCY	210998	0	0	0	26
27									27
28	199,710	219,184	0	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	28
29	199,710	219,184	238,600	TOTAL REQUIREMENTS		253,000	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 2021-2022				
	Actual		Adopted 2020-2021		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
				RESOURCES					
				Beginning Fund Balance:					
1	286,100	265,471	243,000	BEGINNING CASH BALANCE	270300	214,500	0	0	1
2	6,533	4,433	3,500	INTEREST EARNED	270301	1,500	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	0	TRANSFER FROM FIRE BOND FUND	270398	0	0	0	6
7									7
8									8
9	342,633	319,904	296,500	Total Resources, except taxes to be levied		266,000	0	0	9
10				Taxes necessary to balance					10
11				Taxes collected in year levied					11
12	342,633	319,904	296,500	TOTAL RESOURCES		266,000	0	0	12
13				REQUIREMENTS					13
14				CAPITAL OUTLAY					14
15									15
16	0	0	296,500	EQUIPMENT	270725	266,000	0	0	16
17	73,530	75,324	0	FIRE TRUCK LEASE PRINCIPAL	270931	0	0	0	17
18	3,632	1,838	0	FIRE TRUCK LEASE INTEREST	270932	0	0	0	18
19									19
20									20
21	77,162	77,162	296,500	TOTAL CAPITAL OUTLAY		266,000	0	0	21
22									22
23									23
24	0	0	0	CONTINGENCY	270998	0	0	0	24
25									25
26									26
27	265,471	242,742	0	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	27
28	342,633	319,904	296,500	TOTAL REQUIREMENTS		266,000	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 2021-2022				
	Actual		Adopted 2020-2021		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
				RESOURCES					
				Beginning Fund Balance:					
1	81,156	95,500	109,900	BEGINNING CASH BALANCE	280300	122,450	0	0	1
2	2,343	2,201	1,000	INTEREST EARNED	280301	1,000	0	0	2
3	3,000	3,000	3,000	TRANSFER FROM GENERAL FUND	280391	3,000	0	0	3
4	3,000	3,000	3,000	TRANSFER FROM SEWER FUND	280393	3,000	0	0	4
5	3,000	3,000	3,000	TRANSFER FROM WATER FUND	280394	3,000	0	0	5
6	3,000	3,000	3,000	TRANSFER FROM STREET FUND	280395	3,000	0	0	6
7									7
8									8
9									9
10									10
11	95,500	109,700	122,900	Total Resources, except taxes to be levied		135,450	0	0	11
12				Taxes necessary to balance					12
13	95,500	109,700	122,900	TOTAL RESOURCES		135,450	0	0	13
14				REQUIREMENTS					14
15				CAPITAL OUTLAY					15
16									16
17	0	0	122,900	VEHICLE REPLACEMENT	280745	135,450	0	0	17
18									18
19	0	0	122,900	TOTAL CAPITAL OUTLAY		135,450	0	0	19
20									20
21	0	0	0	CONTINGENCY	280998	0	0	0	21
22									22
23	95,500	109,700	0	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	23
24	95,500	109,700	122,900	TOTAL REQUIREMENTS		135,450	0	0	24

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

FIRE STATION BOND FUND

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	FISCAL YEAR 2021-2022			
	Actual		Adopted 2020-2021		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
				RESOURCES				
				Beginning Fund Balance:				
1	0	0	2,781,000	BEGINNING CASH BALANCE 290300	480,000	0	0	1
2	0	80,492	10,000	INTEREST EARNED 290301	3,000	0	0	2
3								3
4	0	0	0	GRANT PROCEEDS 290360	0	0	0	4
5	0	4,992,300	153,224	TRANSFER FROM GENERAL FUND 290391	0	0	0	5
6								6
7	0	5,072,792	2,944,224	Total Resources, except taxes to be levied	483,000	0	0	7
8				Taxes necessary to balance				8
9				Taxes collected in year levied				9
10	0	5,072,792	2,944,224	TOTAL RESOURCES	483,000	0	0	10
11				REQUIREMENTS				11
12				CAPITAL OUTLAY				12
13								13
14	0	25,390	30,000	OFFICE EQUIPMENT & FURNITURE 290711	0	0	0	14
15	0	0	300,000	LARGE EQUIPMENT 290725	0	0	0	15
16	0	186,244	300,000	SERVICE CONTRACTS 290730	100,000	0	0	16
17	0	2,291,829	2,289,000	CONSTRUCTION 290734	350,000	0	0	17
18	0	48,774	25,000	ADMINISTRATIVE FEES & CHARGES 290770	33,000	0	0	18
19								19
20								20
21	0	2,552,237	2,944,000	TOTAL CAPITAL OUTLAY	483,000	0	0	23
22								24
23	0	0	0	TRANSFER TO FIRE CAP EQUIPMENT FUND 290827	0	0	0	25
24								26
25	0	2,520,555	224	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	27
26	0	5,072,792	2,944,224	TOTAL REQUIREMENTS	483,000	0	0	28

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

REFUNDABLE DEPOSIT / PASS-THROUGH FEE FUND

	HISTORICAL DATA			DESCRIPTION RESOURCES & REQUIREMENTS	FISCAL YEAR 2021-2022				
	Actual		Adopted 2020-2021		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
				RESOURCES					
				Beginning Fund Balance:					
1	26,013	25,376	16,200	BEGINNING CASH BALANCE - LAND USE	350300	98,760	0	0	1
2	14,681	13,111	15,100	BEGINNING CASH BALANCE - UTILITY DEP	350300	17,000	0	0	2
3	3,612	3,734	3,660	BEGINNING CASH BALANCE - RENT DEP	350300	2,311	0	0	3
4	1,250	950	500	INTEREST EARNED	350301	500	0	0	4
5	0	0	0	COMMUNITY GARDEN DEPOSIT	350340	0	0	0	5
6	3,000	2,850	2,500	COMMUNITY CENTER DEPOSIT	350346	2,500	0	0	6
7	1,500	11,900	2,500	LAND USE/SUBDIVISION DEPOSITS	350347	2,500	0	0	7
8	8,214	9,059	10,000	UTILITY DEPOSITS	350348	10,000	0	0	8
9	18,058	6,530	10,000	CONSTRUCTION EXCISE TAX	350358	10,000	0	0	9
10									10
11	76,328	73,510	60,460	Total Resources, except taxes to be levied		143,571	0	0	11
12				Taxes necessary to balance					12
13	76,328	73,510	60,460	TOTAL RESOURCES		143,571	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	0	6,912	5,000	ENGINEERING SERVICES	350515	25,000	0	0	17
18	2,854	12,161	13,000	PLANNING SERVICES	350521	15,000	0	0	18
19	0	189	2,500	LAND USE/SUBDIVISION DEPOSIT REFUND	350620	10,000	0	0	19
20	10,117	7,382	15,000	UTILITY DEPOSIT REFUND	350632	15,000	0	0	20
21	3,000	3,000	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	18,135	17,845	20,000	C.E.T. PAYMENT TO SCHOOL DISTRICT	350966	40,000	0	0	23
24	34,107	47,489	60,000	TOTAL MATERIALS AND SERVICES		109,500	0	0	24
25									25
26	0	0	0	TRANSFER TO GENERAL FUND	350801	0	0	0	26
27									27
28	42,222	26,021	460	UNAPPROPRIATED ENDING FUND BALANCE		34,071	0	0	28
29	76,328	73,510	60,460	TOTAL REQUIREMENTS		143,571	0	0	29