

City of Lafayette
Recommended Budget
Fiscal Year
2022-2023



City of Lafayette

Fiscal Year 2022-2023

Recommended Budget

Budget Committee

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Preston Polasek, City Administrator
Kevin Perkins, Assistant City Administrator
Jamie Rhodes, City Clerk

City of Lafayette

Fiscal Year 2022-23 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

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



April 12, 2022

To: Lafayette Budget Committee

Re: Budget Message for Fiscal Year 2023
Budget Committee meeting, April 18, 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, 2022. It is a balanced budget of approximately \$15 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, design and construction of a second reservoir, and utilization of a portion of American Rescue Plan Act (ARPA) funds granted to the City by Congress.

This Recommended Budget is highlighted by a \$4.1 million Capital Improvement Program consisting of thirteen projects including key investments in our water, sewer, and street systems. Proposed is a 3% increase in City utility rates, which will generate approximately \$64,000 for the water and sewer enterprise funds. The last increase in utility rates was three years ago, when water rates were increased 4% in July 2019, and the last increase in sewer rates was 2.2% in 2011. Utility rates for water and sewer were both temporarily reduced 8.33% in years 2011 and 2012. The proposed utility rate increase of 3% is necessary to maintain and repair facilities, invest in critical infrastructure, continue operations, and fund future debt obligations. This inflationary increase is recommended while a water rate study is being conducted and expected to be completed by October 2022.

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,

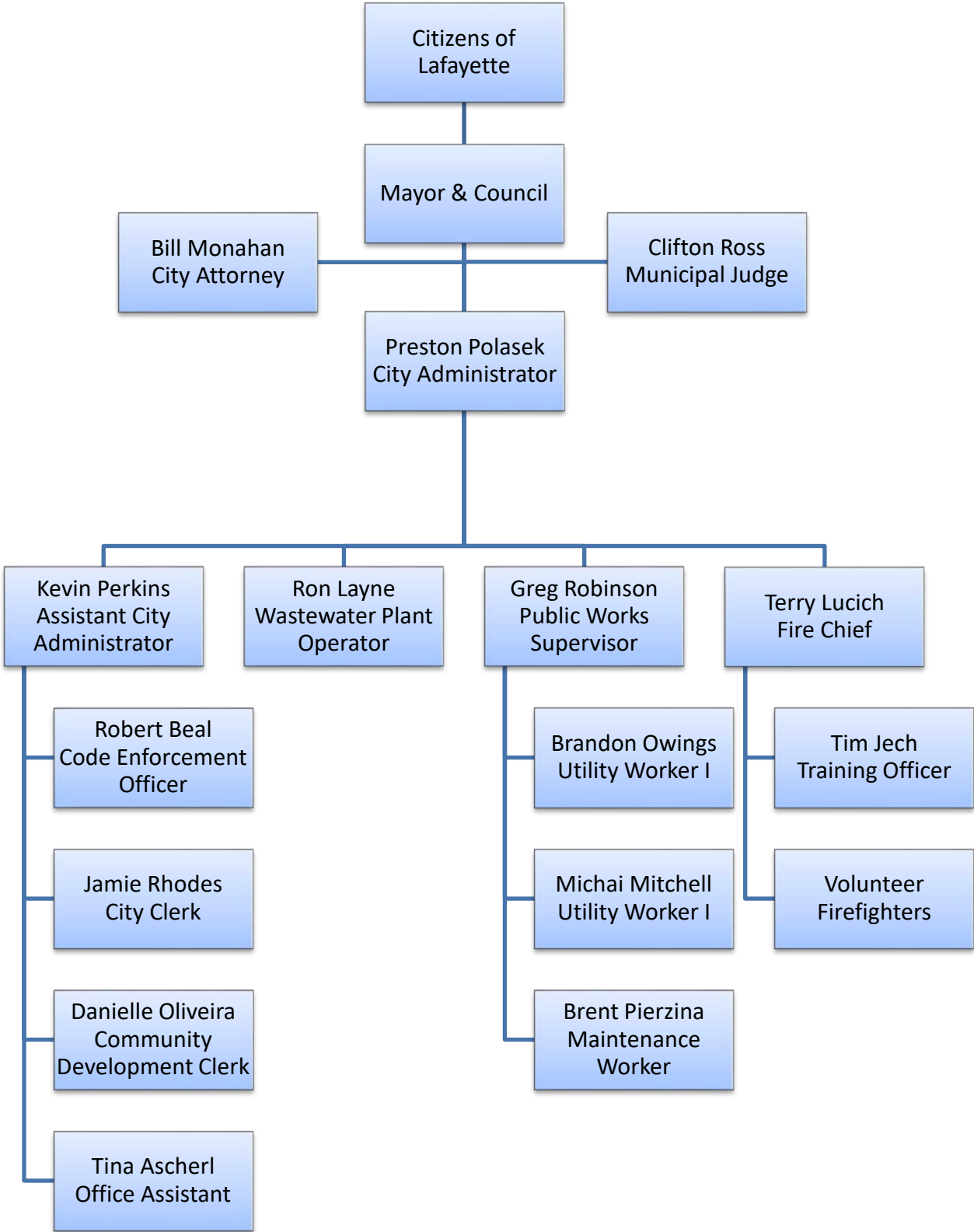
A handwritten signature in black ink that reads "Preston Polasek". The signature is written in a cursive style with a long, sweeping underline.

Preston Polasek
City Administrator

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

City of Lafayette Organizational Chart

April 18, 2022



FISCAL YEAR 2022-2023 RECOMMENDED BUDGET REVENUE AND EXPENDITURE SUMMARY

REVENUE	GENERAL FUND	SEWER FUND	WATER FUND	STREET FUND	WATER DEBT	FIRE DEBT	SEWER SDC	WATER SDC	STREET SDC	PARK SDC
BEGINNING BAL	1,240,000	168,000	350,000	369,000	4,600	0	682,500	396,500	856,000	230,000
FEES/PERMITS	285,350	937,000	1,290,000	0	0	0	260,400	441,560	458,780	258,930
INTERGOV'TAL	815,643	0	0	350,000	0	0	0	0	0	0
TRANSFERS	148,280	0	0	0	94,000	0	4,000	6,000	6,000	4,000
INTEREST / OTHER	4,000	3,000	5,000	2,000	53	100	2,000	1,000	3,000	300
GRANTS	50,000	0	2,375,000	100,000	0	0	0	0	0	0
INTERFUND LOAN	0	0	0	0	0	0	0	0	0	0
PROPERTY TAX	980,000	0	0	0	0	208,037	0	0	0	0
TOTAL REVENUE	3,523,273	1,108,000	4,020,000	821,000	98,653	208,138	948,900	845,060	1,323,780	493,230

EXPENDITURES										
PERSONNEL SVCS	526,543	373,740	311,990	86,630	0	0	0	0	0	0
M & S	1,642,500	389,750	664,500	181,100	0	0	0	0	0	0
CAPITAL	1,026,230	304,872	2,833,371	541,767	0	0	210,000	845,060	600,000	493,230
DEBT SERVICE	0	0	0	0	98,653	208,138	0	0	0	0
TRANSFERS	78,000	39,638	138,139	11,503	0	0	0	0	0	0
INTERFUND LOAN	0	0	72,000	0	0	0	0	0	0	0
CONTINGENCY	250,000	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	0	0	0	638,900	0	723,780	0
TOTAL EXPEND	3,523,273	1,108,000	4,020,000	821,000	98,653	208,138	948,900	845,060	1,323,780	493,230

REVENUE	CITY HALL BLDG	FIRE CAP EQUIP	VEHICLE RPLCMT	FIRE BOND	PASS-THRU	TOTAL
BEGINNING BAL	242,000	265,756	135,000	308,000	131,660	5,379,016
FEES/PERMITS	0	0	0	0	165,000	4,097,020
INTERGOV'TAL	0	0	0	0	0	1,165,643
TRANSFERS	15,000	358,000	12,000	0	0	647,280
INTEREST / OTHER	1,000	1,500	1,000	0	500	24,453
GRANTS	0	0	0	0	0	2,525,000
INTERFUND LOAN	0	0	0	0	0	0
PROPERTY TAX	0	0	0	0	0	1,188,037
TOTAL REVENUE	258,000	625,256	148,000	308,000	297,160	15,026,450

EXPENDITURES						
PERSONNEL SVCS	0	0	0	0	0	1,298,903
M & S	25,000	0	0	0	297,160	3,200,010
CAPITAL	233,000	625,256	148,000	0	0	7,860,786
DEBT SERVICE	0	0	0	0	0	306,790
TRANSFERS	0	0	0	308,000	0	575,280
INTERFUND LOAN	0	0	0	0	0	72,000
CONTINGENCY	0	0	0	0	0	350,000
RESERVE	0	0	0	0	0	0
UNAPPROPRIATED	0	0	0	0	0	1,362,680
TOTAL EXPEND	258,000	625,256	148,000	308,000	297,160	15,026,450

City of Lafayette Debt Summary

July 1, 2022

Purpose	Date	Interest rate	Original Amount	Principal Balance	Annual Payment
Lead-copper Loan OECD SDWRLF	August 2003 20 YEAR	1.000%	\$110,000	\$ 6,035 <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	\$261,668 <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>	\$208,138
General Fund loan to Water Fund	September 2020 10 Year	0.200% +LGIP Rate on 9/01	\$600,000	\$467,214	\$72,000
McMinnville Water & Light Intertie	August 2020 10 Year	3.000% 2.00% +LGIP Rate	\$1,529,382	\$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			\$8,039,382	\$7,425,680	\$378,790

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

City of Lafayette Budget Committee
FY 2023 STAFFING DISTRIBUTION BY FUND
April 18, 2022

POSITION	Staffing FTE	GENERAL	GENERAL	GENERAL	GENERAL	GENERAL	GENERAL	SEWER	WATER	STREET
		ADM/LAW 11	PLANNING 12	BUILDING 13	COURT 14	PARKS 16	FIRE 17			
CITY ADMINISTRATOR	1	30%	10%			5%	5%	20%	20%	10%
ASSISTANT CITY ADMINISTRATOR	1	30%	5%	5%	5%	5%	5%	20%	20%	5%
CITY CLERK	0.75	35%			15%			25%	25%	
COMMUNITY DEVELOPMENT CLERK	1	10%	20%	10%				30%	30%	
CODE ENFORCEMENT OFFICER	1	100%								
OFFICE ASSISTANT	0.75	20%						40%	40%	
PUBLIC WORKS SUPERVISOR	1	10%				5%		30%	40%	15%
UTILITY WORKER I	2	10%				5%		30%	40%	15%
MAINTENANCE WORKER	1	10%				25%		10%	40%	15%
WASTEWATER PLANT OPERATOR	1							100%		
FIRE CHIEF	0.21						100%			
FIREFIGHTER/EMT	0.33						100%			
TOTAL PAYROLL FTE	11.04	2.51	0.35	0.15	0.16	0.50	0.64	3.19	2.79	0.75

Payroll Totals by Fund	General	39.0%
	Water	28.9%
	Sewer	25.3%
	Street	6.8%
		100.00%

FIRE CHIEF	0.29						100%			
FIRE TRAINING OFFICER	0.21						100%			
FIREFIGHTER	0.5						100%			
YCSO DEPUTIES	2	100%								
SUBTOTAL CONTRACT FTE	3.00	2.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00

TOTAL P+C FTE	14.04	4.51	0.35	0.15	0.16	0.50	1.64	3.19	2.79	0.75
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SALARY SUMMARY
SUPPLEMENTAL INFORMATION - FY 2022 BUDGET
AS OF 6/30/2022

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	\$104,784	\$31,435	\$10,478			\$5,239	\$5,239	\$20,957	\$20,957	\$10,478
ASST CITY ADMINISTRATOR	\$88,260	\$26,478	\$4,413	\$4,413	\$4,413	\$4,413	\$4,413	\$17,652	\$17,652	\$4,413
CITY CLERK (0.75 FTE)	\$42,625	\$14,919			\$6,394			\$10,656	\$10,656	
COMMUNITY DEVELOPMENT CLERK	\$46,344	\$4,634	\$9,269	\$4,634				\$13,903	\$13,903	
OFFICE ASSISTANT (VACANT)	\$0	\$0						\$0	\$0	
CODE ENFORCEMENT OFFICER	\$53,199	\$53,199								
PUBLIC WORKS SUPERVISOR	\$65,604	\$6,560				\$3,280		\$19,681	\$26,242	\$9,841
WASTEWATER PLANT OPERATOR	\$77,232							\$77,232		
UTILITY WORKER I	\$47,784	\$4,778				\$2,389		\$14,335	\$19,114	\$7,168
UTILITY WORKER I	\$45,924	\$4,592				\$2,296		\$13,777	\$18,370	\$6,889
MAINTENANCE WORKER	\$43,596	\$4,360				\$10,899		\$4,360	\$17,438	\$6,539
FIRE CHIEF (0.50 FTE)	\$40,532						\$40,532			
SEASONAL FIREFIGHTER (0.33 FTE)	\$5,548						\$5,548			
TOTALS	\$661,432	\$150,956	\$24,160	\$9,047	\$10,807	\$28,517	\$55,733	\$192,553	\$144,331	\$45,328

Accounting Policies, Changes, and Transfers for FY 2023

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 \$18,650.
- D. City utility rates are increased 3% in July 2022.
- E. Staffing Distribution by Fund includes employees and certain contracted positions.
- F. Vehicle and printing expenses added in support of FT Code Enforcement Officer (Gen Fund-Law).
- G. American Rescue Plan Act (ARPA) line items for revenue and expenditures (Gen Fund-Admin).
- H. All remaining Fire Station Bond proceeds (approx. \$308,000) to be transferred from the Fire Station Bond Fund to the Fire Capital Equipment 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	39.0%	\$48,770
Insurance P/C/L	70,000	Water	28.9%	36,139
Copier Lease and Charges	7,500	Sewer	25.3%	31,638
Phone App annual licensing	6,000	Street	6.8%	8,503
City Hall roof replacement	20,000	TOTAL	100%	\$125,050
AEDs (4)	5,000			
Council Training	2,000			
TOTAL	<u>\$125,050</u>			

*FY 2023 Payroll distribution.

III. All Transfers

<u>Item</u>	<u>From</u>	<u>To</u>	<u>Amount</u>
Fire Station Bond Fund	FSBF	FCEF	\$308,000
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	36,139
Chargebacks to General Fund	Sewer	GEN	31,638
Chargebacks to General Fund	Street	GEN	8,503
Water Loan Payment	Water	General	72,000
Water Debt Service	Water	Debt	94,000
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>\$627,281</u>

All Transfers Out by Fund

Fire Bond	\$308,000
General	58,000
Water	210,139
Sewer	39,638
Street	11,503
TOTAL	<u>\$627,281</u>

Lafayette Budget Committee
Fiscal Year 2023
 April 18, 2022

Cost Factors	FY 2023 Increase	Grants Received	
Fuel & Electricity	10.0%	*Waste Management of Oregon	\$11,000
CPI-U Cities West B/C	4.9%	State of Oregon Grant	2,250,000
Engineers Construction Index	8.0%	Yamhill County	125,000
PERS	0.0%	SCA - ODOT	100,000
COLA	3.0%	**American Rescue Plan Act	946,786
Union Step	2.0%	Project or Program Pass Thru	50,000
Vision	9.5%		\$3,482,786
Dental	0.0%		
Medical	0.0%	*Downtown Façade Improvement Program.	
Interest	2.0%	**One-half of the City's ARPA funds (\$473,393) was received in August 2021. The second payment is expected to be received in August 2022.	
Workers Comp	0.0%		
Life/Disability	0.0%		
Property/Cyber Insurance	20.0%		
Vehicle Insurance	15.0%		
Liability Insurance	15.0%		

Proposed City Utility Bill increase of 3% in July 2022:

The Recommended Budget for FY 2023 includes a 3% increase to the monthly City utility bill that is expected to generate \$37,000 for the Water Fund and \$27,000 for the Sewer Fund. This proposed increase total of \$64,000 for our enterprise funds is not adequate to fund future costs in the near term. A water rate analysis has been commissioned and should be completed by October 2022. A sewer rate analysis could then be commissioned as a follow up to the water rate analysis.

City utility revenues are used to pay for operational expenses including maintenance and repair of facilities, debt obligations, water purchases, employee salaries, supplies, capital investments, and keeping pace with inflation. The last water rate increase was 4% in July 2019, and the last sewer rate increase was 2.2% in 2011. In 2011 and 2012, the City temporarily reduced both water and sewer rates by 8.33%.

City of Lafayette
FY 2023 Capital Improvement Program
Recommended - April 18, 2023

*	Project	Fund	Estimate
1	Water Meter Upgrades, \$250,000: Replace one-half of meters citywide with autoread, Mueller standard.	ARPA	\$170,000
		Water SDC	\$80,000
2	Second Reservoir, one-million gallon, \$3,000,000: Design and construct a reservoir in watershed next to existing reservoir. Voter approval required to expend grant funds.	State of Oregon Grant	2,250,000
		Yamhill County Grant	125,000
		ARPA	125,000
		Water SDC	500,000
3	Street Repairs, \$150,000: Multiple streets and some overlay.	Street	150,000
4	Hwy 99W Pedestrian Crossing, \$35,000: Design and install an ODOT-approved, button-activated crossing at Bridge Street.	Street SDC	35,000
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, \$150,000: Dredge lagoon and apply at local farms.	Sewer	150,000
7	Third Street Improvements, \$65,000: Landscaping, driveway access, and ornamental lights to complement the recent highway rebuild.	Street	40,000
		Street SDC	25,000
8	Madison Street, \$110,000: Improve the west side of Madison Street from 3rd to 4th streets and include a southbound right-turn lane.	Street SDC	10,000
		SCA Grant	100,000
9	Parks Improvements, \$25,000: Various park improvements.	Parks SDC	25,000
10	Storm Drainage for Water Street, \$110,000: Install storm facilities on Water and south Market Streets.	Street SDC	110,000
11	Sewer Equipment and Cyber Security, \$85,000: Replace digester pump; replace three pumps at 4th Street lift station; and cyber security services.	ARPA	85,000
12	Water Main Extension, Park Avenue, \$50,000: Loop 6" main from Market Street to Madison Street.	Water	50,000
13	Digital Reader Board for City Hall, \$45,000: Install monument sign at City Hall,	General Fund - Admin	45,000
TOTAL			\$4,125,000

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

CIP Totals by Fund	
State of Oregon Grant	\$2,250,000
Yamhill County Grant	125,000
American Rescue Plan Act (ARPA)	380,000
SCA Grant	100,000
General - Admin	45,000
Water	50,000
Water SDC	580,000
Sewer	160,000
Sewer SDC	40,000
Street	190,000
Street SDC	180,000
Parks SDC	25,000
TOTAL	\$4,125,000

FY 2023 Capital Improvement Program Descriptions

1. **Water Meter Upgrades FY 2023 and FY 2024 (\$250,000)**
Citywide replacement of 1,700 meters over two years and includes installation of automatic read meters with Mueller standard.
2. **Second Reservoir (\$3,000,000)**
Design and construct a 1,000,000-gallon reservoir in the City's watershed, adjacent to the existing 500,000-gallon reservoir. Voters to approve expenditure of grant funds.
3. **Street Repairs (\$150,000)**
Several dig-outs and patch repairs on Bridge St., 6th St. (2), 4th Street west of Bridge, and 8th St. east of Bridge; some overlays on Washington Street (3rd-4th), Adams Street (13th-14th), and 6th Street (Wilson to east end); and a curb ramp at Jackson and 7th Street Extension.
4. **Hwy 99W Pedestrian Crossing (\$35,000)**
Design and install a button-activated crossing at Bridge Street. ODOT to review and approve the construction.
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 (\$150,000)**
Dredge lagoons and apply at local farms. After the summer of 2022, this program may move to every two or three years depending on the needs of the City, farmers, and hauler.
7. **Third Street Improvements (\$65,000)**
Landscaping, driveways, ornamental lights, striping and other curb items to complement the recent highway rebuild.
8. **Madison Street (\$110,000)**
Construct one-half street improvement on the west side of Madison Street from 3rd to 4th streets. Project includes a half-street of base, paving, sidewalk, and a southbound right-turn lane.
9. **Parks Improvements (\$25,000)**
This contingency is for various park improvements.
10. **Storm Drainage for Water Street (\$110,000)**
Install storm facilities on Water and Market streets, west of Madison Street.
11. **Sewer Equipment and Cyber Security (\$85,000)**
Replace WWTP digester pump (\$10,000), replace three pumps at the 4th Street lift station (\$45,000), and cyber security services (\$30,000).
12. **Water Main Extension, Park Avenue (\$50,000)**
Loop 6" water main from south end of Market Street to Madison Street.
13. **Digital Reader Board for City Hall (\$45,000)**
Install a monument sign at the corner of Market and Third Streets. A conditional use permit from the Planning Commission is required for a digital sign.

City of Lafayette Budget Committee
Capital and Reserve Funds
April 18, 2022

Fund	Funding Source	Cost Estimates	FY 2023 Budget
City Hall Building Fund	General/Water/Sewer Funds	----	\$258,000
Fire Capital Equipment	General Fund	*	625,256
Vehicle Replacement	General/Water/Sewer/Street Funds	**	148,000

*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	---
***2023 F-450, one-ton dump, attachments	82,000	15

***Approved for purchase in FY 2023 and replaces the 2005 Dakota and 1989 Dump Truck.

Lafayette City Council - Fiscal Year 2023

April 18, 2022

Other Budget Program Notes:

*Item (Fund-Dept-Category)	in/out	Amount	Description
1. City Utilities, annual increase of 3% in July 2022.	in	\$64,000	Approximate combined annual increase to water and sewer funds.
2. City Administrator Recruitment (Gen-Admin)	in	50,000	MWVCOG contract, recruitment, relocation, and compensation.
3. Water Rate Study (Water M&S)	in	13,000	Water rate analysis to be conducted by OAWU by Oct 2022.
4. Law Enforcement Contract (General-Law)	in	TBD	Current two-year contract expires 6/30/22; an increase up to 4% is anticipated.
5. Cyber Security Contract (ARPA, General-Admin)	in	30,000	Cyber security prevention, monitoring, and recovery services.
6. Downtown Business Association (Gen-Planning Main St.)	in	5,000	Assistance for year one startup for the DBA.
7. Manhole Sealing (4) (Sewer M&S)	in	20,000	2nd year of program to reduce I&I (inflow/infiltration) into the sewer system.
8. Sewer main, 8" pipe lining, approx. 300 feet (Sewer M&S)	in	35,000	Prevent tree roots from fouling the sewer transmission main.
9. Street Signs (Streets M&S)	in	20,000	Final, year 3 of citywide street signage replacement.
10. Increase stipend to volunteers (General-Fire M&S)	in	8,000	Encourage overnight and weekend shifts at the Lafayette Fire Station.
11. Replace all Fire Dept. radios (12) (Fire Capital Equipment)	in	15,000	Replaces all individual radios for the Department.
12. Explore and Implement Intern Program (General-Fire M&S)	in	25,000	Stipend for students enrolled in a college for Firefighter/Paramedic.
13. Back-up Power at Test Building (Water-Capital)	in	15,000	Testing and monitoring at all times is essential.
14. Urban Growth Boundary Expansion (Gen-Planning)	in	50,000	Likely begin 12-18 month UGB process with 50% private subsidy.
15. Watershed Security (Water-Capital)	in	15,000	Improve fencing, signage, and locks for access to watershed areas.
16. Valve on Watershed Transmission Line (Water-Capital)	in	20,000	Allows shut-off for operations or emergency response.
17. Portable Diesel Tank (Gen, Water, and Sewer-Capital)	in	4,000	Provides rapid refilling of generators and storage reserve.
18. City Hall furniture and workstations (General-Admin)	in	9,400	Chairs for Council/staff, folding tables, and five desktop computers.
19. Affordable Housing (General-Transfers to SDC funds)	in	20,000	Second year of Infrastructure subsidies for SDC fees; \$10,000 spent to date.
20. Estimated 70 homes for SDC and Building projections	in	varies	All four SDC funds and General Fund are impacted.
21. Code Enforcement (General-Law)	in	8,500	Used vehicle purchase and printing costs for Code Enforcement Officer.
22. (4) Automated External Defibrillators (General-Admin)	in	5,000	For City Hall, Community Center, and PW (2); Gen Fund chargeback.
23. YCTA (General-Admin, Community Outreach)	in	4,300	Periodic countywide support, population-based, for Public Transit.
24. Weekly custodial for Fire and Public Works (2)	in	5,000	General, Water, Sewer, and Street funds impacted.
25. Purchase parkland, Meadowbrook Phase V (Parks SDC)	in	TBD	Negotiations can begin in summer of 2023; acquisition in FY 2023 or FY 2024.
<hr/>			
26. Ultra-Violet Disinfection System replacment at WWTP	out	\$200,000	UV system is no longer supported and is unreliable.
27. Wastewater Facilites Plan Update	out	90,000	Update CIP and increase WWTP capacity beyond 5,500 population.
28. Fire Rescue Vehicle, F-550 equipped.	out	210,000	Larger vehicle cab and equipped to replace the 1999 F-350.
29. Wastewater Treatment Plant Headworks	out	160,000	Replace screen and other mechanical and electrical assemblies.

*Items are listed in non-priority order.

Fund Budgeting Basics

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

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

Basis of Accounting

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

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

The Budget Document

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

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

GOVERNMENTAL FUNDS

Fund Descriptions

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

Fund Budgeting Basics

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

Types of Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

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

Fund Budgeting Basics

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

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

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

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

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

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

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

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

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

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

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

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

Fund Budgeting Basics

All Fund Resources: Total Budget \$15,026,450

All Fund Resources	Actual 2018-19	Actual 2019-20	Actual 2020-21	Adopted 2021-22	Recommended 2022-23
Beginning Fund Balances	\$4,707,047	\$9,719,391	\$5,808,578	\$3,794,465	\$5,379,016
Current Year Property Taxes	\$772,144	\$949,651	\$965,345	\$977,088	\$1,153,037
Fees, Permits, & Service Charges	\$2,145,425	\$2,260,785	\$3,950,505	\$3,473,360	\$4,097,020
Federal, State & Other Grants	\$502,844	\$50,000	\$131,729	\$948,393	\$2,525,000
Bond & Debt Revenue	\$5,394,024	\$0	\$0	\$0	\$0
Interfund Transfers	\$792,245	\$5,783,982	\$698,450	\$313,020	\$647,280
All Other Resources	\$526,904	\$1,407,840	\$152,428	\$712,450	\$1,225,097
TOTAL	\$14,840,633	\$20,171,650	\$11,707,035	\$10,218,776	\$15,026,450

Fund Requirements by Classification: Total Budget \$15,026,450

All Fund Requirements	Actual 2018-19	Actual 2019-20	Actual 2020-21	Adopted 2021-22	Recommended 2022-23
Personnel Services	\$917,278	\$1,023,029	\$1,086,886	\$1,294,415	\$1,298,903
Materials & Services	\$1,427,894	\$2,080,564	\$1,773,766	\$2,736,476	\$3,200,010
Capital Outlay	\$1,237,943	\$4,133,987	\$3,594,468	\$3,527,692	\$7,860,786
Debt Service	\$745,882	\$934,673	\$599,994	\$286,896	\$378,790
Transfers	\$792,245	\$5,783,982	\$686,350	\$313,020	\$575,280
Contingency/Reserve	\$0	\$0	\$0	\$100,000	\$350,000
Unappropriated / Ending Fund Balance	\$9,719,391	\$6,215,414	\$3,965,571	\$1,960,277	\$1,362,680
TOTAL	\$14,840,632	\$20,171,650	\$11,707,035	\$10,218,776	\$15,026,450

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 2022-2023			
	Actual		Adopted 2021-2022			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
				Beginning Fund Balance:					
1	6,028,687	510,218	488,000	Beginning Cash Balance	10300	1,240,000	0	0	1
2	34,041	3,544	3,000	Interest	10301	4,000	0	0	2
3	29,598	26,385	30,000	Prior taxes estimated to be received	10312	30,000	0	0	3
4									4
5				OTHER RESOURCES					5
6	65,944	80,331	80,000	STATE LIQUOR TAX	10321	85,000	0	0	6
7	4,576	3,950	3,200	STATE CIGARETTE TAX	10322	3,500	0	0	7
8	58,118	61,375	60,000	STATE REVENUE SHARING	10324	60,000	0	0	8
9	0	0	473,393	AMERICAN RESCUE PLAN ACT	10330	473,393	0	0	9
10	13,317	14,033	14,000	RECOLOGY FRANCHISE FEES	10331	15,000	0	0	10
11	1,681	1,324	1,000	ZIPLY FIBER FRANCHISE FEES	10332	1,000	0	0	11
12	15,137	14,731	15,000	NW NATURAL FRANCHISE FEES	10333	16,000	0	0	12
13	77,641	79,708	80,000	PGE FRANCHISE FEES	10334	88,000	0	0	13
14	13,766	13,766	13,750	SPRINT FRANCHISE FEES	10335	13,750	0	0	14
15	36,186	37,172	38,000	COMCAST FRANCHISE FEES	10336	35,000	0	0	15
16	37,439	41,390	47,000	SEWER FRANCHISE FEES	10338	46,750	0	0	16
17	47,110	52,924	60,000	WATER FRANCHISE FEES	10339	63,000	0	0	17
18	11,257	20,919	50,000	BUILDING PERMIT FEES	10341	75,000	0	0	18
19	6,991	21,704	46,000	PLAN REVIEW FEES	10342	46,000	0	0	19
20	2,031	11,117	18,000	PLUMBING PERMIT FEES	10343	20,000	0	0	20
21	2,292	4,026	5,200	MECHANICAL PERMIT FEES	10344	6,000	0	0	21
22	888	837	1,000	MANUFACTURED HOME PERMIT FEES	10345	1,000	0	0	22
23	2,400	77,472	10,000	LAND USE/ZONING FEES	10347	10,000	0	0	23
24	570	560	600	BUSINESS LICENSES	10350	600	0	0	24
25	2,135	300	2,000	FACILITY RENTAL FEES	10352	2,000	0	0	25
26	0	653,572	175,000	ODOT 99W IMPROVEMENT PROJECT	10356	0	0	0	26
27	5,437	52	20,000	CHARGE FOR SERVICES	10357	25,000	0	0	27
28	0	131,729	200,000	GRANTS	10360	50,000	0	0	28
29	21,253	11,476	10,000	FINES AND FORFEITURES	10382	10,000	0	0	29
30	0	72,000	72,000	INTERFUND LOAN REPAYMENT	10383	72,000	0	0	30
31	10,336	6,244	5,000	MISCELLANEOUS INCOME	10389	5,000	0	0	31
32									32
33	25,151	34,200	23,534	TRANSFER FROM SEWER FUND	10393	31,638	0	0	33
34	27,412	30,780	21,265	TRANSFER FROM WATER FUND	10394	36,139	0	0	34
35	6,877	7,980	5,463	TRANSFER FROM STREET FUND	10395	8,503	0	0	35
36	6,588,272	2,025,815	2,071,405	Total resources, except taxes to be levied		2,573,273	0	0	36
37			795,000	Taxes necessary to balance	10310	950,000	0	0	37
38	759,670	791,583		Taxes collected in year levied	10310				38
39	7,347,942	2,817,398	2,866,405	TOTAL RESOURCES		3,523,273	0	0	39

REQUIREMENTS SUMMARY

GENERAL FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS FOR: ADMINISTRATION	Line Item Number	FISCAL YEAR 2022-2023			
	Actual		Adopted 2021-2022			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1				PERSONNEL SERVICES					1
2	114,308	110,208	163,200	SALARIES	11400	177,750	0	0	2
3	8,574	8,234	12,675	FICA & MEDICARE	11491	13,670	0	0	3
4	30,933	14,485	41,400	PERS	11493	47,480	0	0	4
5	28,659	29,332	68,600	HEALTH, DENTAL, VISION, LIFE INS.	11495	56,500	0	0	5
6	127	108	175	UNEMPLOYMENT INS.	11496	180	0	0	6
7	177	214	345	WORKERS' COMP.	11497	775	0	0	7
8	182,778	162,581	286,395	TOTAL PERSONNEL SERVICES (2.51 FTE)		296,355	0	0	8
9									9
10				MATERIALS AND SERVICES					10
11	4,876	4,118	10,000	LEGAL SERVICES	11511	10,000	0	0	11
12	14,250	14,550	15,250	AUDIT	11513	18,550	0	0	12
13	0	0	200,000	GRANT DISBURSEMENT	11560	50,000	0	0	13
14	26,358	17,281	60,000	SERVICE CONTRACTS	11590	65,000	0	0	14
15	2,589	2,615	3,000	OFFICE SUPPLIES & EQUIPMENT	11611	20,000	0	0	15
16	806	3,348	5,000	COMPUTER SUPPLIES	11613	5,000	0	0	16
17	3,999	5,073	5,000	COMPUTER SOFTWARE & SUPPORT	11614	7,500	0	0	17
18	7,789	6,120	8,000	OFFICE EQUIPMENT LEASES & MAINTENANCE	11615	8,000	0	0	18
19	889	1,152	2,000	POSTAGE	11616	2,000	0	0	19
20	1,115	3,699	2,500	PUBLISHING/ADVERT/PRINTING	11641	5,000	0	0	20
21	29,298	38,759	60,000	INSURANCE	11643	65,000	0	0	21
22	544	0	1,000	MILEAGE/TRANSPORATION	11651	1,000	0	0	22
23	4,266	8,152	7,000	DUES & SUBSCRIPTIONS	11653	7,500	0	0	23
24	9,256	2,043	2,500	MEETING EXPENSES	11655	2,000	0	0	24
25	8,815	4,262	5,000	COMMUNITY EVENTS	11656	5,000	0	0	25
26	3,575	277	4,000	SCHOOLING & CERTIFICATIONS	11657	4,000	0	0	26
27	6,006	5,499	7,000	UTILITIES	11661	7,000	0	0	27
28	4,088	5,055	5,000	COMMUNICATIONS/TELEPHONES	11663	5,000	0	0	28
29	348	12	1,000	SMALL TOOLS, EQUIPMENT & REPAIRS	11671	1,000	0	0	29
30	1,912	7,982	3,000	FACILITY MAINTENANCE & JANITORIAL	11677	3,000	0	0	30
31	10,265	115,180	20,000	COMMUNITY OUTREACH/PROMOTIONS	11682	20,000	0	0	31
32	3,000	0	3,000	CERT	11689	3,000	0	0	32
33	2,400	5,162	20,000	CITY BEAUTIFICATION	11696	20,000	0	0	33
34	5,363	1,471	2,000	MAYOR / COUNCIL	11697	2,000	0	0	34
35	0	0	5,000	ELECTIONS	11698	5,000	0	0	35
36	1,147	2,339	3,000	MISCELLANEOUS	11699	3,000	0	0	36
37	152,954	254,148	459,250	TOTAL MATERIALS AND SERVICES		344,550	0	0	37

REQUIREMENTS SUMMARY

GENERAL FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS FOR: ADMINISTRATION	Line Item Number	FISCAL YEAR 2022-2023			
	Actual		Adopted 2021-2022			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1				CAPITAL OUTLAY					1
2									2
3									3
4	0	0	0	OFFICE EQUIPMENT & FURNITURE	11711	0	0	0	4
5	40,971	12,872	136,831	FACILITY IMPROVEMENTS	11741	256,230	0	0	5
6	0	752,179	175,000	ODOT 99W WATER MAIN RELOCATION	11747	0	0	0	6
	0	0	473,393	ARPA PROJECT DISBURSEMENT	11750	770,000	0	0	
7	0	0	0	GRANT DISBURSEMENT	11760	0	0	0	7
8									8
9	40,971	765,051	785,224	TOTAL CAPITAL OUTLAY		1,026,230	0	0	9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
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19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35	376,704	1,181,781	1,530,869	TOTAL GENERAL - ADMINISTRATION		1,667,135	0	0	35

REQUIREMENTS SUMMARY

**FORM
LB -30**

GENERAL FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS FOR: PLANNING	Line Item Numbers	FISCAL YEAR 2022-2023			
	Actual		Adopted 2021-2022			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1				PERSONNEL SERVICES					1
2	23,042	23,840	25,300	SALARIES	12648	28,500	0	0	2
3	1,704	1,761	1,950	FICA & MEDICARE	12491	2,200	0	0	3
4	5,577	5,781	6,600	PERS	12493	7,500	0	0	4
5	6,805	7,160	9,050	HEALTH, DENTAL, VISION, LIFE INS.	12495	8,500	0	0	5
6	23	23	25	UNEMPLOYMENT INS.	12496	30	0	0	6
7	30	32	60	WORKERS' COMP.	12497	85	0	0	7
8	37,181	38,597	42,985	TOTAL PERSONNEL SERVICES (0.35 FTE)		46,815	0	0	8
9									9
10									10
11				MATERIALS AND SERVICES					11
12	1,762	1,403	5,000	LEGAL SERVICES	12511	5,000	0	0	12
13	8,429	9,375	15,000	ENGINEERING SERVICES	12515	15,000	0	0	13
14	9,723	11,856	30,000	PLANNING SERVICES	12521	80,000	0	0	14
15	5,230	0	10,000	MAIN STREET DEVELOPMENT	12558	10,000	0	0	15
16	0	0	50,000	FAÇADE GRANT	12560	50,000	0	0	16
17	0	9,467	35,000	SERVICE CONTRACTS	12590	20,000	0	0	17
18	164	71	300	OFFICE SUPPLIES	12611	300	0	0	18
19	0	0	500	POSTAGE	12616	500	0	0	19
20	0	0	500	REFUNDS OF LAND USE FEES	12620	500	0	0	20
21	898	0	500	PUBLISHING/ADVERT/PRINTING	12641	500	0	0	21
22	225	0	1,000	SCHOOLING & CERTIFICATIONS	12657	1,000	0	0	22
23	0	0	500	MISCELLANEOUS	12699	500	0	0	23
24									24
25	26,431	32,171	148,300	TOTAL MATERIALS AND SERVICES		183,300	0	0	25
26									26
27									27
28									28
29	63,611	70,769	191,285	TOTAL GENERAL - PLANNING		230,115	0	0	29

REQUIREMENTS SUMMARY

**FORM
LB-30**

GENERAL FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS FOR: BUILDING	Line Item Number	FISCAL YEAR 2022-2023			
	Actual		Adopted 2021-2022			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1				PERSONNEL SERVICES					1
2	2,176	8,582	9,400	SALARIES	13400	10,000	0	0	2
3	155	626	750	FICA & MEDICARE	13491	775	0	0	3
4	449	2,012	2,400	PERS	13493	2,550	0	0	4
5	914	2,446	3,850	HEALTH, DENTAL, VISION, LIFE INS.	13495	3,500	0	0	5
6	2	8	10	UNEMPLOYMENT INS.	13496	12	0	0	6
7	3	12	25	WORKERS' COMP.	13497	35	0	0	7
8	3,699	13,685	16,435	TOTAL PERSONNEL SERVICES (0.15 FTE)		16,872	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	0	0	0	ENGINEERING SERVICES	13515	0	0	0	13
14	15,909	22,354	80,000	BUILDING INSPECTION	13531	150,000	0	0	14
15	1,570	2,901	10,000	STATE BLDG. INSP. SURCHARGE	13533	20,000	0	0	15
16	0	0	0	SERVICE CONTRACTS	13590	0	0	0	16
17	502	215	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	59	100	100	MISCELLANEOUS	13699	100	0	0	20
21									21
22	18,040	25,570	92,250	TOTAL MATERIAL AND SERVICES		172,250	0	0	22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30	21,740	39,255	108,685	TOTAL GENERAL - BUILDING INSPECTION		189,122	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 2022-2023			
	Actual		Adopted 2021-2022			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1				PERSONNEL SERVICES					1
2	5,220	9,792	11,250	SALARIES	14400	12,500	0	0	2
3	387	728	875	FICA & MEDICARE	14491	920	0	0	3
4	1,393	2,595	3,100	PERS	14493	3,300	0	0	4
5	1,745	2,870	4,500	HEALTH, DENTAL, VISION, LIFE INS.	14495	4,100	0	0	5
6	5	9	15	UNEMPLOYMENT INS.	14496	15	0	0	6
7	8	19	30	WORKERS' COMP.	14497	50	0	0	7
8	8,758	16,013	19,770	TOTAL PERSONNEL SERVICES (0.16 FTE)		20,885	0	0	8
9									9
10									10
11				MATERIALS AND SERVICES					11
12	2,464	1,792	2,700	MUNICIPAL COURT JUDGE	14541	4,000	0	0	12
13	10	118	150	OFFICE SUPPLIES	14611	150	0	0	13
14	1,635	0	1,000	COUNTY COURT ASSESSMENTS	14612	1,000	0	0	14
15	900	990	1,000	SOFTWARE & SUPPORT	14614	1,000	0	0	15
16	5,315	2,113	5,000	STATE COURT ASSESSMENTS	14617	5,000	0	0	16
17	88	0	500	COURT COSTS	14618	500	0	0	17
18	275	65	500	REFUNDS OF FINES	14619	500	0	0	18
19	196	75	500	SCHOOLING & CERTIFICATIONS	14657	500	0	0	19
20	266	137	250	BANK TRANSACTION FEES	14659	250	0	0	20
21	11,149	5,290	11,600	TOTAL MATERIALS AND SERVICES		12,900	0	0	21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29	19,908	21,303	31,370	TOTAL GENERAL - MUNICIPAL COURT		33,785	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 2022-2023			
	Actual		Adopted 2021-2022			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1				MATERIALS AND SERVICES					1
2									2
3	0	0	5,000	LEGAL FEES	15511	5,000	0	0	3
4	301,196	323,786	348,876	DEPUTY SHERIFF (2 FTE)	15551	380,000	0	0	4
5	0	0	0	SERVICE CONTRACTS	15590	0	0	0	5
6	50,360	52,308	55,000	EMERGENCY COMMUNICATIONS (YCOM)	15665	55,000	0	0	6
7	1,000	264	1,000	MISCELLANEOUS	15699	1,000	0	0	7
8	0	0	15,000	PROPERTY ABATEMENT	15557	30,000	0	0	8
9									9
10									10
11	352,556	376,358	424,876	TOTAL MATERIALS AND SERVICES		471,000	0	0	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29	352,556	376,358	424,876	TOTAL GENERAL - LAW ENFORCEMENT		471,000	0	0	29

REQUIREMENTS SUMMARY

**FORM
LB-30**

GENERAL FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS FOR: PARKS & FACILITIES	Line Item Numbers	FISCAL YEAR 2022-2023			
	Actual		Adopted 2021-2022			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1				PERSONNEL SERVICES					1
2	43,016	29,948	31,250	SALARIES	16400	32,700	0	0	2
3	3,212	2,241	2,450	FICA & MEDICARE	16491	2,100	0	0	3
4	8,106	6,694	7,750	PERS	16493	8,100	0	0	4
5	13,592	7,939	9,100	HEALTH, DENTAL, VISION, LIFE INS.	16495	8,400	0	0	5
6	43	29	35	UNEMPLOYMENT INS.	16496	36	0	0	6
7	2,454	1,600	1,725	WORKERS' COMP.	16497	1,100	0	0	7
8	70,423	48,452	52,310	TOTAL PERSONNEL SERVICES (0.50 FTE)		52,436	0	0	8
9									9
10				MATERIALS AND SERVICES					10
11	57,277	49,529	60,000	SERVICE CONTRACTS	16590	60,000	0	0	11
12	420	100	500	FACILITY RENTAL REFUNDS	16633	500	0	0	12
13	7,827	7,987	10,000	UTILITIES	16661	10,000	0	0	13
14	1,386	573	2,000	SMALL TOOLS, EQUIPMENT & REPAIRS	16671	2,000	0	0	14
15	574	990	1,500	EQUIPMENT OPERATION & MAINTENANCE	16674	3,000	0	0	15
16	5,705	4,504	10,000	FACILITY MAINTENANCE & JANITORIAL	16677	10,000	0	0	16
17	2,075	6,266	5,000	PARK BEAUTIFICATION	16696	5,000	0	0	17
18	75	0	1,000	MISCELLANEOUS	16699	1,000	0	0	18
19	75,339	69,949	90,000	TOTAL MATERIALS AND SERVICES		91,500	0	0	19
20									20
21				CAPITAL OUTLAY					21
22	3,129	0	0	CAPITAL EQUIPMENT	16725	0	0	0	22
23	0	0	0	FACILITY IMPROVEMENTS	16741	0	0	0	23
24									24
25	3,129	0	0	TOTAL CAPITAL OUTLAY		0	0	0	25
26									26
27									27
28									28
29	148,891	118,401	142,310	TOTAL GENERAL - PARKS		143,936	0	0	29

REQUIREMENTS SUMMARY

**FORM
LB-31**

GENERAL FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS FOR: FIRE	Line Item Numbers	FISCAL YEAR 2022-2023			
	Actual		Adopted 2021-2022			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1				PERSONNEL SERVICES					1
2	67,965	70,906	60,900	SALARIES	17400	52,500	0	0	2
3	5,064	5,152	7,800	FICA & MEDICARE	17491	4,000	0	0	3
4	7,826	13,814	19,700	PERS	17493	9,920	0	0	4
5	21,108	20,854	31,400	HEALTH, DENTAL, VISION, LIFE INS.	17495	12,500	0	0	5
6	67	70	110	UNEMPLOYMENT INS.	17496	60	0	0	6
7	12,307	13,017	14,100	WORKERS' COMP.	17497	14,200	0	0	7
8	114,337	123,813	134,010	TOTAL PERSONNEL SERVICES (.64 FTE)		93,180	0	0	8
9									9
10				MATERIALS AND SERVICES					10
11	10,465	11,729	15,000	VOLUNTEER FIRE & MEDIC	17573	20,000	0	0	11
12	3,000	3,120	90,000	SERVICE CONTRACTS	17590	215,000	0	0	12
13	512	2,489	3,000	OFFICE SUPPLIES & EQUIPMENT	17611	3,000	0	0	13
14	1,316	2,262	3,000	OPERATING SUPPLIES	17622	3,000	0	0	14
15	12,513	8,480	15,000	TURNOUTS/PPE	17625	15,000	0	0	15
16	3,944	2,111	2,500	MEDICAL EVALUATIONS & EXAMS	17626	2,500	0	0	16
17	1,881	2,062	3,500	FIRST AID SUPPLIES	17628	3,500	0	0	17
18	2,742	3,294	5,000	EQUIPMENT TESTING	17629	5,000	0	0	18
19	12,000	20,000	25,000	INSURANCE	17643	25,000	0	0	19
20	674	6,033	3,000	SCHOOLING & CERTIFICATIONS	17657	3,000	0	0	20
21	571	6,465	12,000	UTILITIES	17661	15,000	0	0	21
22	1,705	1,292	3,000	COMMUNICATIONS/TELEPHONES	17663	6,000	0	0	22
23	11,772	12,636	12,000	EMERGENCY COMMUNICATIONS (YCOM)	17665	16,000	0	0	23
24	364	346	3,000	SMALL TOOLS, EQUIPMENT & REPAIRS	17671	3,000	0	0	24
25	9,150	7,293	10,000	FIRE EQUIPMENT & SUPPLIES	17672	12,000	0	0	25
26	15,691	7,964	15,000	VEHICLE OPERATION & MAINTENANCE	17673	15,000	0	0	26
27	378	1,028	3,000	FACILITY MAINTENANCE & JANITORIAL	17677	3,000	0	0	27
28	0	0	1,000	FIRE PREVENTION	17684	1,000	0	0	28
29	1,000	521	1,000	MISCELLANEOUS	17699	1,000	0	0	29
30	89,679	99,124	225,000	TOTAL MATERIALS AND SERVICES		367,000	0	0	30
31									31
32	204,016	222,938	359,010	TOTAL GENERAL - FIRE DEPARTMENT		460,180	0	0	32

REQUIREMENTS SUMMARY

**FORM
LB-30**

GENERAL FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS DESCRIPTION	FISCAL YEAR 2022-2023			
	Actual		Adopted 2021-2022		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
1	376,704	1,181,781	1,530,869	ADMINISTRATION	1,667,135	0	0	1
2								2
3	63,611	70,769	191,285	PLANNING	230,115	0	0	3
4								4
5	21,740	39,255	108,685	BUILDING INSPECTION	189,122	0	0	5
6								6
7	19,908	21,303	31,370	MUNICIPAL COURT	33,785	0	0	7
8								8
9	352,556	376,358	424,876	LAW ENFORCEMENT	471,000	0	0	9
10								10
11	148,891	118,401	142,310	PARKS	143,936	0	0	11
12								12
13	204,016	222,938	359,010	FIRE DEPARTMENT	460,180	0	0	13
14	1,187,424	2,030,804	2,788,405	TOTAL ORGANIZATIONAL UNIT REQUIREMENTS	3,195,273	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	4,992,300	153,224	0	TRANSFER TO FIRE STATION CAPITAL FUND	0	0	0	20
21	0	0	4,000	TRANSFER TO SEWER SDC FUND (AH SUBSIDY)	4,000	0	0	21
22	0	0	6,000	TRANSFER TO WATER SDC FUND (AH SUBSIDY)	6,000	0	0	22
23	0	0	6,000	TRANSFER TO STREET SDC FUND (AH SUBSIDY)	6,000	0	0	23
24	0	0	4,000	TRANSFER TO PARK SDC FUND (AH SUBSIDY)	4,000	0	0	24
25	600,000	0	0	INTERFUND LOAN TO WATER FUND	0	0	0	25
26	5,650,300	211,224	78,000	TOTAL TRANSFERS	78,000	0	0	26
27								27
28	0	0	0	OPERATING CONTINGENCY	250,000	0	0	28
29	5,650,300	211,224	78,000	TOTAL REQUIREMENTS NOT ALLOCATED	328,000	0	0	29
30								30
31	510,217	575,370	0	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	31
32	7,347,942	2,817,398	2,866,405	TOTAL	3,523,273	0	0	32

SEWER FUND

	HISTORICAL DATA			RESOURCE DESCRIPTION	Line Item Number	FISCAL YEAR 2022-2023			
	Actual		Adopted 2021-2022			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
				Beginning Fund Balance:					
1	505,160	195,719	70,000	BEGINNING CASH BALANCE	30300	168,000	0	0	1
2	4,978	783	1,000	INTEREST ON CASH ACCOUNTS	30301	1,000	0	0	2
3	891,267	905,073	900,000	UTILITY BILL COLLECTIONS	30316	933,000	0	0	3
4	263	263	3,200	CONNECTION CHARGES	30318	4,000	0	0	4
5	2,587	2,126	2,000	APPLIED DEPOSITS	30319	2,000	0	0	5
6	0	1,796	0	UTILITY DONATIONS	30320	0	0	0	6
7									7
8	3,918	3,059	0	MISC. INCOME	30389	0	0	0	8
9									9
10	0	12,100	0	TRANSFER FROM SEWER DEBT SERVICE	30398	0	0	0	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29	1,408,172	1,120,919	976,200	TOTAL RESOURCES		1,108,000	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 2022-2023			
	Actual		Adopted 2021-2022			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1				PERSONNEL SERVICES					1
2	161,438	202,795	229,000	SALARIES	30400	236,500	0	0	2
3	11,982	14,944	17,750	FICA & MEDICARE	30491	18,200	0	0	3
4	34,970	44,738	55,800	PERS	30493	57,800	0	0	4
5	53,058	66,402	86,700	HEALTH, DENTAL, VISION, LIFE INS.	30495	58,700	0	0	5
6	160	200	230	UNEMPLOYMENT INS.	30496	240	0	0	6
7	7,752	8,983	9,400	WORKERS' COMP.	30497	2,300	0	0	7
8	269,360	338,062	398,880	TOTAL PERSONNEL SERVICES (3.19 FTE)		373,740	0	0	8
9									9
10				MATERIALS AND SERVICES					10
11	0	0	5,000	LEGAL SERVICES	30511	5,000	0	0	11
12	2,007	1,754	5,000	ENGINEERING SERVICES	30515	6,000	0	0	12
13	30,246	20,898	40,000	SERVICE CONTRACTS	30590	40,000	0	0	13
14	4,033	2,929	3,000	OFFICE SUPPLIES & EQUIPMENT	30611	5,000	0	0	14
15	2,534	3,418	3,000	COMPUTER SOFTWARE & SUPPORT	30614	5,000	0	0	15
16	5,609	5,559	6,500	POSTAGE	30616	6,500	0	0	16
17	30,791	32,165	40,000	TESTING & SAMPLES	30621	35,000	0	0	17
18	4,480	5,368	5,000	OPERATING SUPPLIES	30622	10,000	0	0	18
19	1,954	1,253	1,000	CLOTHING/PPE	30624	2,500	0	0	19
20	0	0	100	DUES & SUBSCRIPTIONS	30653	500	0	0	20
21	3,092	3,372	3,000	PERMIT FEES	30654	3,000	0	0	21
22	1,287	160	4,000	SCHOOLING & CERTIFICATIONS	30657	4,000	0	0	22
23	6,816	7,560	7,000	BANK TRANSACTION FEES	30659	9,000	0	0	23
24	56,600	55,108	50,000	UTILITIES	30661	65,000	0	0	24
25	5,810	6,525	7,000	COMMUNICATIONS/TELEPHONES	30663	7,000	0	0	25
26	675	525	1,000	SMALL TOOLS, EQUIPMENT & REPAIRS	30671	2,000	0	0	26
27	0	4,518	8,000	LARGE EQUIPMENT & SUPPLIES	30672	10,000	0	0	27
28	2,520	5,849	8,000	VEHICLE OPERATION & MAINTENANCE	30673	6,000	0	0	28
29	5,289	12,699	15,000	EQUIPMENT OPERATION & MAINTENANCE	30674	25,000	0	0	29
30	21,569	29,936	60,000	SYSTEM REPAIRS & MAINTENANCE	30676	95,000	0	0	30
31	465	440	1,000	FACILITY MAINTENANCE & JANITORIAL	30677	1,000	0	0	31
32	37,439	41,390	47,000	SEWER FRANCHISE FEE	30686	46,750	0	0	32
33	102	109	500	MISCELLANEOUS	30699	500	0	0	33
34	223,319	241,534	320,100	TOTAL MATERIAL AND SERVICES		389,750	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 2022-2023			
	Actual		Adopted 2021-2022			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
				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	299,114	162,598	225,686	FACILITY IMPROVEMENTS	30741	304,872	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	299,114	162,598	225,686	TOTAL CAPITAL OUTLAY		304,872	0	0	10
11									11
12									12
13				TRANSFERS					13
14	25,151	34,200	23,534	TRANSFER TO GENERAL FUND	30801	31,638	0	0	14
15	0	280,000	0	TRANSFER TO WATER FUND	30804	0	0	0	15
16	387,509	0	0	TRANSFER TO SEWER DEBT SERVICE	30806	0	0	0	16
17	5,000	5,000	5,000	TRANSFER TO CITY HALL BLDG FUND	30821	5,000	0	0	17
18	3,000	3,000	3,000	TRANSFER TO VEHICLE & EQUIP FUND	30829	3,000	0	0	18
19	420,660	322,200	31,534	TOTAL TRANSFERS		39,638	0	0	19
20									20
21	0	0	0	OPERATING CONTINGENCY	30998	0	0	0	21
22									22
23									23
24									24
25	1,212,453	1,064,395	976,200	TOTAL EXPENDITURES		1,108,000	0	0	25
26	195,719	56,524	0	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	26
27	1,408,172	1,120,919	976,200	TOTAL SEWER FUND		1,108,000	0	0	27

WATER FUND

	HISTORICAL DATA			RESOURCE DESCRIPTION	Line Item Number	FISCAL YEAR 2022-2023			
	Actual		Adopted 2021-2022			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
				Beginning Fund Balance:					
1	475,908	92,866	310,000	BEGINNING CASH BALANCE	40300	350,000	0	0	1
2	6,743	1,987	3,000	INTEREST ON CASH ACCOUNTS	40301	3,000	0	0	2
3	1,118,213	1,166,208	1,147,000	UTILITY BILL COLLECTIONS	40316	1,265,000	0	0	3
4	1,601	2,382	20,000	CONNECTION CHARGES	40318	25,000	0	0	4
5	2,587	2,126	2,000	APPLIED DEPOSITS	40319	2,000	0	0	5
6	0	1,936	0	UTILITY DONATIONS	40320	0	0	0	6
7									7
8	0	0	0	YAMHILL COUNTY GRANT	40360	125,000	0	0	8
9	0	0	0	STATE OF OREGON GRANT	40360	2,250,000	0	0	9
10									10
11	0	0	30,000	FEMA REIMBURSEMENT	40387	0	0	0	11
12									12
13	4,590	1,122	0	MISC. INCOME	40389	0	0	0	13
14									14
15	0	280,000	0	TRANSFER FROM SEWER FUND	40393	0	0	0	15
16									16
17	600,000	0	0	LOAN FROM GENERAL FUND	40399	0	0	0	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29	2,209,642	1,548,628	1,512,000	TOTAL RESOURCES		4,020,000	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 2022-2023			
	Actual		Adopted 2021-2022			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1				PERSONNEL SERVICES					1
2	160,000	158,151	181,100	SALARIES	40400	183,500	0	0	2
3	11,882	11,725	13,950	FICA & MEDICARE	40491	14,200	0	0	3
4	32,663	35,460	44,600	PERS	40493	45,500	0	0	4
5	51,254	50,806	69,250	HEALTH, DENTAL, VISION, LIFE INS.	40495	65,900	0	0	5
6	158	154	190	UNEMPLOYMENT INS.	40496	190	0	0	6
7	8,789	7,443	8,090	WORKERS' COMP.	40497	2,700	0	0	7
8	264,745	263,738	317,180	TOTAL PERSONNEL SERVICES (2.79 FTE)		311,990	0	0	8
9									9
10				MATERIALS AND SERVICES					10
11	2,997	235	10,000	LEGAL SERVICES	40511	10,000	0	0	11
12	10,417	1,121	10,000	ENGINEERING SERVICES	40515	10,000	0	0	12
13	176,246	38,905	80,000	SERVICE CONTRACTS	40590	95,000	0	0	13
14	0	152,756	150,000	JOINT WATER SYSTEM OPERATIONS	40600	120,000	0	0	14
15	0	109,077	150,000	WATER PURCHASE	40601	150,000	0	0	15
16	3,454	2,833	5,000	OFFICE SUPPLIES & EQUIPMENT	40611	5,000	0	0	16
17	5,197	5,143	5,000	COMPUTER SOFTWARE & SUPPORT	40614	5,000	0	0	17
18	5,609	5,559	6,500	POSTAGE	40616	6,500	0	0	18
19	18,929	14,538	15,000	TESTING & SAMPLES	40621	15,000	0	0	19
20	14,347	23,009	25,000	OPERATING SUPPLIES	40622	30,000	0	0	20
21	1,861	1,272	1,500	CLOTHING/PPE	40624	2,000	0	0	21
22	100	142	500	MILEAGE/TRANSPORATION	40651	500	0	0	22
23	826	4,861	2,000	DUES & SUBSCRIPTIONS	40653	2,000	0	0	23
24	2,477	1,631	4,000	SCHOOLING & CERTIFICATIONS	40657	5,000	0	0	24
25	6,816	7,560	7,000	BANK TRANSACTION FEES	40659	9,000	0	0	25
26	39,969	38,694	50,000	UTILITIES	40661	50,000	0	0	26
27	5,958	7,315	7,000	COMMUNICATIONS/TELEPHONES	40663	7,000	0	0	27
28	676	1,163	2,500	SMALL TOOLS, EQUIPMENT & REPAIRS	40671	2,500	0	0	28
29	0	226	5,000	LARGE EQUIPMENT & SUPPLIES	40672	5,000	0	0	29
30	2,995	7,717	10,000	VEHICLE OPERATION & MAINTENANCE	40673	10,000	0	0	30
31	7,335	10,866	10,000	EQUIPMENT OPERATION & MAINTENANCE	40674	10,000	0	0	31
32	28,975	43,530	50,000	SYSTEM REPAIRS & MAINTENANCE	40676	50,000	0	0	32
33	1,206	376	1,000	FACILITY MAINTENANCE & JANITORIAL	40677	1,000	0	0	33
34	47,110	52,924	60,000	WATER FRANCHISE FEE	40687	63,000	0	0	34
35	1,802	671	1,000	MISCELLANEOUS	40699	1,000	0	0	35
36	385,301	532,125	668,000	TOTAL MATERIALS AND SERVICES		664,500	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 2022-2023			
	Actual		Adopted 2021-2022			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
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	1,163,585	231,926	331,797	FACILITY IMPROVEMENTS (Includes meters)	40741	458,371	0	0	4
5	0	0	0	BUILDING IMPROVEMENTS	40743	0	0	0	5
6	0	0	0	YAMHILL COUNTY GRANT DISBURSEMENT	40760	125,000	0	0	6
7	0	0	0	STATE OF OREGON GRANT DISBURSEMENT	40760	2,250,000	0	0	7
8	1,163,585	231,926	331,797	TOTAL CAPITAL OUTLAY		2,833,371	0	0	8
9									9
10									10
11									11
12				TRANSFERS					12
13	27,412	30,780	21,265	TRANSFER TO GENERAL FUND	40801	36,139	0	0	13
14	267,733	103,166	93,758	TRANSFER TO WATER DEBT SERVICE	40807	94,000	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	303,145	141,946	123,023	TOTAL TRANSFERS		138,139	0	0	17
18									18
19	0	64,800	72,000	LOAN REPAYMENT TO GEN FUND-PRIN	40913	68,900	0	0	19
20	0	7,200	0	LOAN REPAYMENT TO GEN FUND-INT	40914	3,100	0	0	20
21									21
22	0	0	0	OPERATING CONTINGENCY	40998	0	0	0	22
23									23
24	2,116,776	1,241,735	1,512,000	TOTAL EXPENDITURES		4,020,000	0	0	24
25	92,866	306,893	0	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	25
26	2,209,642	1,548,628	1,512,000	TOTAL WATER FUND		4,020,000	0	0	26

STREETS - SPECIAL REVENUE FUND

	HISTORICAL DATA			RESOURCE DESCRIPTION	Line Item Number	FISCAL YEAR 2022-2023			
	Actual		Adopted 2021-2022			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
				Beginning Fund Balance:					
1									1
2	133,027	290,273	326,000	BEGINNING CASH BALANCE	50300	369,000	0	0	2
3	4,303	2,416	2,500	INTEREST ON CASH ACCOUNTS	50301	2,000	0	0	3
4	291,416	297,936	305,000	STATE HWY TAXES	50323	350,000	0	0	4
5	50,000	0	100,000	SCA GRANT PROCEEDS	50360	100,000	0	0	5
6	6,700	22	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	485,446	590,647	733,500	TOTAL RESOURCES		821,000	0	0	30

REQUIREMENTS SUMMARY

**FORM
LB-10**

STREETS - SPECIAL REVENUE FUND

City of Lafayette, Oregon

	HISTORICAL DATA			REQUIREMENTS	Line Item Number	FISCAL YEAR 2022-2023			
	Actual		Adopted 2021-2022			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1				PERSONNEL SERVICES					1
2	42,602	48,161	51,700	SALARIES	50400	52,000	0	0	2
3	3,178	3,590	4,000	FICA & MEDICARE	50491	4,020	0	0	3
4	8,137	10,739	12,800	PERS	50493	12,950	0	0	4
5	13,509	14,856	17,150	HEALTH, DENTAL, VISION, LIFE INS.	50495	16,000	0	0	5
6	42	47	60	UNEMPLOYMENT INS.	50496	60	0	0	6
7	4,279	4,549	4,740	WORKERS' COMP.	50497	1,600	0	0	7
8	71,747	81,942	90,450	TOTAL PERSONNEL SERVICES (0.75 FTE)		86,630	0	0	8
9									9
10				MATERIALS AND SERVICES					10
11	0	165	3,000	LEGAL SERVICES	50511	3,000	0	0	11
12	8,783	4,241	10,000	ENGINEERING SERVICES	50515	10,000	0	0	12
13	36,129	28,362	35,000	SERVICE CONTRACTS	50590	35,000	0	0	13
14	0	0	100	OFFICE SUPPLIES	50611	100	0	0	14
15	5,446	7,356	10,000	STREET MAINTENANCE SUPPLIES	50623	20,000	0	0	15
16	373	92	1,000	CLOTHING/PPE	50624	1,000	0	0	16
17	0	0	500	SCHOOLING & CERTIFICATIONS	50657	500	0	0	17
18	33,081	32,826	45,000	STREET LIGHTING ELECTRICITY	50662	45,000	0	0	18
19	285	1,066	1,000	SMALL TOOLS, EQUIPMENT & REPAIRS	50671	1,000	0	0	19
20	0	0	2,500	LARGE EQUIPMENT & SUPPLIES	50672	5,000	0	0	20
21	1,677	2,088	5,000	VEHICLE OPERATION & MAINTENANCE	50673	5,000	0	0	21
22	1,180	1,635	2,500	EQUIPMENT OPERATION & MAINTENANCE	50674	3,500	0	0	22
23	11,352	9,305	50,000	SYSTEM REPAIRS & MAINTENANCE	50676	50,000	0	0	23
24	0	0	1,500	STREET BEAUTIFICATION	50696	1,500	0	0	24
25	0	14	500	MISCELLANEOUS	50699	500	0	0	25
26	98,306	87,149	167,600	TOTAL MATERIALS AND SERVICES		181,100	0	0	26
27									27
28				CAPITAL OUTLAY					28
29	0	0	0	LARGE TOOLS & EQUIPMENT	50725	0	0	0	29
30	15,243	48,204	200,000	STREET IMPROVEMENTS	50752	441,767	0	0	30
31	0	0	100,000	SCA GRANT DISBURSEMENT	50760	100,000	0	0	31
32									32
33	15,243	48,204	300,000	TOTAL CAPITAL OUTLAY		541,767	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 2022-2023			
	Actual		Adopted 2021-2022			Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
				TRANSFERS					
1	6,877	7,980	5,463	TRANSFER TO GENERAL FUND	50801	8,503	0	0	1
2	3,000	3,000	3,000	TRANSFER TO VEHICLE & EQUIP FUND	50829	3,000	0	0	2
3	9,877	10,980	8,463	TOTAL TRANSFERS		11,503	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	195,173	228,275	566,513	TOTAL EXPENDITURES		821,000	0	0	28
29	290,273	362,372	166,987	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	29
30	485,446	590,647	733,500	TOTAL		821,000	0	0	30

FORM
LB-35

DEBT
RESOURCES AND REQUIREMENTS
SEWER DEBT SERVICE FUND

Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds
- Other Loans

	HISTORICAL DATA			DESCRIPTION OF RESOURCES AND REQUIREMENTS	FISCAL YEAR 2022-2023			
	Actual		Adopted 2021-2022		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
				Resources				
				Beginning Fund Balance				
1	408,733	406,837	0	1. Cash on Hand (Non-SDCs)	0	0	0	1
2	9,445	1,601	0	2. Earnings from Temporary Investments	0	0	0	2
3	387,509	0	0	3. Transferred from Sewer Operations Fund	0	0	0	3
4								4
5	805,687	408,438	0	5. Total Resources	0	0	0	5
6				6. Taxes Necessary to Balance *				6
7				7. Taxes Collected in Year Levied				7
8	805,687	408,438	0	TOTAL RESOURCES	0	0	0	8
				Requirements				
				Debt Principal Payments				
9				Issue Date Budgeted Payment Date				9
10	0	0	0	10	0	0	0	10
11	380,000	390,000	0	11. 2012 Series	0	0	0	11
12	380,000	390,000	0	Total Principal	0	0	0	12
				Debt Interest Payments				
13				Issue Date Budgeted Payment Date				13
14	18,850	6,338	0	14. 2012 Series	0	0	0	14
15	0	0	0	15. 2012 Series	0	0	0	15
16				16				16
17	18,850	6,338	0	Total Interest	0	0	0	17
				Unappropriated Balance for Following Year By				
18				Issue Date Payment Date				18
19	0	0	0	Reserve	0	0	0	19
20	0	12,100	0	20 TRANSFER TO SEWER OPERATIONS	0	0	0	20
21								21
22	406,837	0	0	Total Unappropriated Ending Fund Balance	0	0	0	22
23	805,687	408,438	0	TOTAL REQUIREMENTS	0	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 2022-2023			
	Actual		Adopted 2021-2022		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
				Resources				
				Beginning Fund Balance				
1	253,904	250,456	9,500	1. Cash on Hand (Non-SDCs)	4,600	0	0	1
2	5,914	854	500	2. Earnings from Temporary Investments	53	0	0	2
3	267,733	103,166	93,758	3. Transferred from Water Operations	94,000	0	0	3
4								4
5	527,551	354,477	103,758	5. Total Resources	98,653	0	0	5
6				6. Taxes Necessary to Balance *				6
7				7. Taxes Collected in Year Levied				7
8	527,551	354,477	103,758	TOTAL RESOURCES	98,653	0	0	8
				Requirements				
				Debt Principal Payments				
9				Issue Date	Budgeted Payment Date			9
10	230,000	240,000	0	10. 2011 Water Bonds		0	0	0
11	5,858	5,916	5,976	11. 2002 SDWRLF Loan	12/1/2022	6,035	0	0
12	20,025	20,226	20,428	12. Dayton Loan	11/15/2022	20,632	0	0
13	0	19,048	22,071	13. McMinnville W & L	8/1/2022	20,112	0	0
14	255,883	285,190	48,475	Total Principal		46,779	0	0
				Debt Interest Payments				
15				Issue Date	Budgeted Payment Date			15
16	17,750	6,000	0	16. 2011 Water Bonds		0	0	0
17	0	0	0	17. 2011 Water Bonds		0	0	0
18	238	179	121	18. 2002 SDWRLF Loan	12/1/2022	60	0	0
19	3,224	3,023	2,821	19. Dayton Loan	11/15/2022	2,617	0	0
20	0	50,470	52,341	20. McMinnville W & L	8/1/2022	49,196	0	0
21	21,212	59,672	55,283	Total Interest		51,873	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	250,456	9,614	0	Total Unappropriated Ending Fund Balance		0	0	0
26	527,551	354,477	103,758	TOTAL REQUIREMENTS		98,653	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 2022-2023			
	Actual		Adopted 2021-2022		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
				Resources				
				Beginning Fund Balance				
1	0	9,296	800	1. Cash on Hand (Non-SDCs)	0	0	0	1
2	880	276	250	2. Earnings from Temporary Investments	100	0	0	2
3	0	0	0	3. Transfer from Other Fund	0	0	0	3
	0	5,552	0	4. Delinquent Taxes Collected	5,000	0	0	
4								4
5	880	15,124	1,050	5. Total Resources	5,101	0	0	5
6			182,088	6. Taxes Necessary to Balance *	203,037	0	0	6
7	189,982	173,762		7. Taxes Collected in Year Levied				7
8	190,862	188,886	183,138	TOTAL RESOURCES	208,138	0	0	8
				Requirements				
				Bond Principal Payments				
9				Issue Date Budgeted Payment Date				9
10	0	0	0	10. 2019 Bond 6/15/2023	25,000	0	0	10
11				11				11
12	0	0	0	Total Principal	25,000	0	0	12
				Bond Interest Payments				
13				Issue Date Budgeted Payment Date				13
14	90,783	91,565	91,569	14. 2019 Bond 12/15/2022	91,569	0	0	14
15	90,783	91,568	91,569	15. 2019 Bond 6/15/2023	91,569	0	0	15
16				16				16
17	181,566	183,132	183,138	Total Interest	183,138	0	0	17
				Unappropriated Balance for Following Year By				
18				Issue Date Payment Date				18
19	0	0	0	19 Reserve	0	0	0	19
20								20
21	9,295	5,754	0	Total Unappropriated Ending Fund Balance	0	0	0	21
22	190,862	188,886	183,138	TOTAL REQUIREMENTS	208,138	0	0	22

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

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SDC SPECIAL REVENUE FUND

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS FOR: SEWER PROJECTS	FISCAL YEAR 2022-2023			
	Actual		Adopted 2021-2022		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
				RESOURCES				
				Beginning Fund Balance:				
1	14,932	15,336	1,117	BEGINNING CASH BALANCE (REIMB) 130300	2,500	0	0	1
2	616,077	614,334	642,822	BEGINNING CASH BALANCE (IMPROV) 130300	680,000	0	0	2
3	13,172	4,832	0	INTEREST EARNED 130301	2,000	0	0	3
4	396	891	5,940	SDC REIMBURSEMENT FEES (99) 130372	6,930	0	0	4
5	14,484	32,589	217,260	SDC IMPROVEMENT FEES (3621) 130374	253,470	0	0	5
6								6
7	0	0	4,000	TRANSFER FROM GEN FUND (SUBSIDY) 130391	4,000	0	0	7
8								8
9								9
10	659,060	667,983	871,139	Total Resources, except taxes to be levied	948,900	0	0	10
11				Taxes necessary to balance				11
12				Taxes collected in year levied				12
13	659,060	667,983	871,139	TOTAL RESOURCES	948,900	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	304	19,811	0	SDC CAPITAL PROJECT (REIMBURSEMENT) 130741	10,000	0	0	21
22	29,086	36,458	200,000	SDC CAPITAL PROJECT (IMPROVEMENT) 130767	200,000	0	0	22
23	29,390	56,268	200,000	TOTAL CAPITAL OUTLAY	210,000	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	629,671	611,715	571,139	UNAPPROPRIATED ENDING FUND BALANCE	638,900	0	0	29
30	659,060	667,983	871,139	TOTAL REQUIREMENTS	948,900	0	0	30

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SDC SPECIAL REVENUE FUND

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS FOR: WATER PROJECTS	FISCAL YEAR 2022-2023			
	Actual		Adopted 2021-2022		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
				RESOURCES				
				Beginning Fund Balance:				
1	0	6,404	29,711	BEGINNING CASH BALANCE (REIMB) 140300	200,500	0	0	1
2	119,761	135,395	150,512	BEGINNING CASH BALANCE (IMPROV) 140300	188,000	0	0	2
3	108	540	1,296	BEGINNING CASH BALANCE 140300	8,000	0	0	3
4	2,760	1,302	1,000	INTEREST EARNED 140301	1,000	0	0	4
5	13,224	55,078	198,360	REIMBURSEMENT FEES (3785) 140372	264,950	0	0	5
6	8,352	43,039	125,280	IMPROVEMENT FEES (2397) 140374	167,790	0	0	6
7	432	918	6,480	ADMINISTRATIVE FEES (126) 140357	8,820	0	0	7
8								8
9	0	0	6,000	TRANSFER FROM GEN FUND (SUBSIDY) 140391	6,000	0	0	9
10								10
11	144,637	242,676	518,639	Total Resources, except taxes to be levied	845,060	0	0	11
12				Taxes necessary to balance				12
13				Taxes collected in year levied				13
14	144,637	242,676	518,639	TOTAL RESOURCES	845,060	0	0	14
15				REQUIREMENTS				15
16				MATERIALS & SERVICES				16
17								17
18	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	18
19								19
20				CAPITAL OUTLAY				20
21	0	0	75,000	SDC CAPITAL PROJECT (REIMBURSEMENT) 140741	465,000	0	0	21
22	2,298	3,062	150,000	SDC CAPITAL PROJECT (IMPROVEMENT) 140767	380,060	0	0	22
23	2,298	3,062	225,000	TOTAL CAPITAL OUTLAY	845,060	0	0	23
24								24
25	0	0	0	TOTAL TRANSFERS	0	0	0	25
26								26
27								27
28	142,339	239,614	293,639	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	28
29	144,637	242,676	518,639	TOTAL REQUIREMENTS	845,060	0	0	29

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SDC SPECIAL REVENUE FUND

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS FOR: STREET PROJECTS	FISCAL YEAR 2022-2023			
	Actual		Adopted 2021-2022		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
				RESOURCES				
				Beginning Fund Balance:				
1	0	0	20,675	BEGINNING CASH BALANCE (REIMB) 150300	233,500	0	0	1
2	517,391	542,138	550,447	BEGINNING CASH BALANCE (IMPROV) 150300	615,000	0	0	2
3	0	0	678	BEGINNING CASH BALANCE 150300	7,500	0	0	3
4	11,251	4,202	3,000	INTEREST EARNED 150301	3,000	0	0	4
5	0	27,225	205,620	REIMBURSEMENT FEES (3736) 150372	261,520	0	0	5
6	22,052	76,690	147,240	IMPROVEMENT FEES (2687) 150374	188,090	0	0	6
7	0	678	6,780	ADMINISTRATIVE FEES (131) 150357	9,170	0	0	7
8								8
9	0	0	6,000	TRANSFER FROM GEN FUND (SUBSIDY) 150391	6,000	0	0	9
10								10
11	550,694	650,932	940,441	Total Resources, except taxes to be levied	1,323,780	0	0	11
12				Taxes necessary to balance				12
13				Taxes collected in year levied				13
14	550,694	650,932	940,441	TOTAL RESOURCES	1,323,780	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	300,000	0	0	21
22	8,556	58,058	110,000	SDC CAPITAL PROJECT (IMPROVEMENT) 150767	300,000	0	0	22
23								23
24	8,556	58,058	110,000	TOTAL CAPITAL OUTLAY	600,000	0	0	24
25								25
26								26
27	542,138	592,874	830,441	UNAPPROPRIATED ENDING FUND BALANCE	723,780	0	0	27
28	550,694	650,932	940,441	TOTAL REQUIREMENTS	1,323,780	0	0	28

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SDC SPECIAL REVENUE FUND

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS FOR: PARK PROJECTS	FISCAL YEAR 2022-2023				
	Actual		Adopted 2021-2022		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
				RESOURCES					
				Beginning Fund Balance:					
1								1	
2	42,800	27,400	21,885	BEGINNING CASH BALANCE	160300	230,000	0	0	2
3	822	146	250	INTEREST EARNED	160301	300	0	0	3
4	3,244	9,990	202,380	IMPROVEMENT FEES (3625)	160374	253,750	0	0	4
5	0	134	4,020	ADMINISTRATIVE FEES (74)	160357	5,180	0	0	5
6	0	0	0	MISCELLANEOUS INCOME	160389	0	0	0	6
7									7
8	0	0	4,000	TRANSFER FROM GEN FUND (SUBSIDY)	160391	4,000	0	0	8
9									9
10	46,866	37,671	232,535	Total Resources, except taxes to be levied		493,230	0	0	10
11				Taxes necessary to balance					11
12				Taxes collected in year levied					12
13	46,866	37,671	232,535	TOTAL RESOURCES		493,230	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	19,465	15,764	232,535	CAPITAL IMPROVEMENTS	160767	493,230	0	0	21
22	19,465	15,764	232,535	TOTAL CAPITAL OUTLAY		493,230	0	0	22
23									23
24	0	0	0	CONTINGENCY		0	0	0	24
25									25
26									26
27	27,400	21,906	0	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	27
28	46,866	37,671	232,535	TOTAL REQUIREMENTS		493,230	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 2022-2023				
	Actual		Adopted 2021-2022		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
				RESOURCES					
				Beginning Fund Balance:					
1	199,710	219,184	236,000	BEGINNING CASH BALANCE	210300	242,000	0	0	1
2	4,473	1,720	2,000	INTEREST EARNED	210301	1,000	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	219,184	235,903	253,000	Total Resources, except taxes to be levied		258,000	0	0	9
10				Taxes necessary to balance					10
11				Taxes collected in year levied					11
12	219,184	235,903	253,000	TOTAL RESOURCES		258,000	0	0	12
13				REQUIREMENTS					13
14									14
15				MATERIALS AND SERVICES					15
16	0	0	20,000	SERVICE CONTRACTS	210590	25,000	0	0	16
17	0	0	0	MISCELLANEOUS	210699	0	0	0	17
18									18
19	0	0	20,000	TOTAL MATERIALS & SERVICES		25,000	0	0	19
20									20
21				CAPITAL OUTLAY					21
22	0	0	233,000	CONSTRUCTION	210734	233,000	0	0	22
23	0	0	233,000	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	219,184	235,903	0	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	28
29	219,184	235,903	253,000	TOTAL REQUIREMENTS		258,000	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 2022-2023				
	Actual		Adopted 2021-2022		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
				RESOURCES					
				Beginning Fund Balance:					
1	265,471	242,742	214,500	BEGINNING CASH BALANCE	270300	265,756	0	0	1
2	4,433	1,665	1,500	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	308,000	0	0	6
7									7
8									8
9	319,904	294,407	266,000	Total Resources, except taxes to be levied		625,256	0	0	9
10				Taxes necessary to balance					10
11				Taxes collected in year levied					11
12	319,904	294,407	266,000	TOTAL RESOURCES		625,256	0	0	12
13				REQUIREMENTS					13
14				CAPITAL OUTLAY					14
15									15
16	0	79,686	266,000	EQUIPMENT	270725	625,256	0	0	16
17	75,324	0	0	FIRE TRUCK LEASE PRINCIPAL	270931	0	0	0	17
18	1,838	0	0	FIRE TRUCK LEASE INTEREST	270932	0	0	0	18
19									19
20									20
21	77,162	79,686	266,000	TOTAL CAPITAL OUTLAY		625,256	0	0	21
22									22
23									23
24	0	0	0	CONTINGENCY	270998	0	0	0	24
25									25
26									26
27	242,742	214,721	0	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	27
28	319,904	294,407	266,000	TOTAL REQUIREMENTS		625,256	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 2022-2023				
	Actual		Adopted 2021-2022		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
				RESOURCES					
				Beginning Fund Balance:					
1	95,500	109,700	122,450	BEGINNING CASH BALANCE	280300	135,000	0	0	1
2	2,201	874	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	109,700	122,575	135,450	Total Resources, except taxes to be levied		148,000	0	0	11
12				Taxes necessary to balance					12
13	109,700	122,575	135,450	TOTAL RESOURCES		148,000	0	0	13
14				REQUIREMENTS					14
15				CAPITAL OUTLAY					15
16									16
17	0	0	135,450	VEHICLE REPLACEMENT	280745	148,000	0	0	17
18									18
19	0	0	135,450	TOTAL CAPITAL OUTLAY		148,000	0	0	19
20									20
21	0	0	0	CONTINGENCY	280998	0	0	0	21
22									22
23	109,700	122,575	0	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	23
24	109,700	122,575	135,450	TOTAL REQUIREMENTS		148,000	0	0	24

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

City of Lafayette, Oregon

FIRE STATION BOND FUND

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	FISCAL YEAR 2022-2023				
	Actual		Adopted 2021-2022		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
				RESOURCES					
				Beginning Fund Balance:					
1	0	2,520,555	480,000	BEGINNING CASH BALANCE	290300	308,000	0	0	1
2	80,492	11,100	3,000	INTEREST EARNED	290301	0	0	0	2
3									3
4	0	0	0	GRANT PROCEEDS	290360	0	0	0	4
5	4,992,300	153,224	0	TRANSFER FROM GENERAL FUND	290391	0	0	0	5
6									6
7	5,072,792	2,684,879	483,000	Total Resources, except taxes to be levied		308,000	0	0	7
8				Taxes necessary to balance					8
9				Taxes collected in year levied					9
10	5,072,792	2,684,879	483,000	TOTAL RESOURCES		308,000	0	0	10
11				REQUIREMENTS					11
12				CAPITAL OUTLAY					12
13									13
14	25,390	35,755	0	OFFICE EQUIPMENT & FURNITURE	290711	0	0	0	14
15	0	58,583	0	LARGE EQUIPMENT	290725	0	0	0	15
16	186,244	103,402	100,000	SERVICE CONTRACTS	290730	0	0	0	16
17	2,291,829	1,876,801	350,000	CONSTRUCTION	290734	0	0	0	17
18	48,774	99,308	33,000	ADMINISTRATIVE FEES & CHARGES	290770	0	0	0	18
19									19
20									20
21	2,552,237	2,173,850	483,000	TOTAL CAPITAL OUTLAY		0	0	0	23
22									24
23	0	0	0	TRANSFER TO FIRE CAP EQUIPMENT FUND	290827	308,000	0	0	25
24									26
25	2,520,555	511,030	0	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	27
26	5,072,792	2,684,879	483,000	TOTAL REQUIREMENTS		308,000	0	0	28

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

REFUNDABLE DEPOSIT / PASS-THROUGH FEE FUND

	HISTORICAL DATA			DESCRIPTION RESOURCES & REQUIREMENTS	FISCAL YEAR 2022-2023				
	Actual		Adopted 2021-2022		Budget Officer Recommended	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
				RESOURCES					
				Beginning Fund Balance:					
1	25,376	7,276	98,760	BEGINNING CASH BALANCE - LAND USE	350300	113,000	0	0	1
2	13,111	15,072	17,000	BEGINNING CASH BALANCE - UTILITY DEP	350300	14,500	0	0	2
3	3,734	3,673	2,311	BEGINNING CASH BALANCE - RENT DEP	350300	4,160	0	0	3
4	950	621	500	INTEREST EARNED	350301	500	0	0	4
5	0	0	0	COMMUNITY GARDEN DEPOSIT	350340	0	0	0	5
6	2,850	0	2,500	COMMUNITY CENTER DEPOSIT	350346	2,500	0	0	6
7	11,900	96,251	2,500	LAND USE/SUBDIVISION DEPOSITS	350347	2,500	0	0	7
8	9,059	6,221	10,000	UTILITY DEPOSITS	350348	10,000	0	0	8
9	6,530	19,938	10,000	CONSTRUCTION EXCISE TAX	350358	150,000	0	0	9
10									10
11	73,510	149,052	143,571	Total Resources, except taxes to be levied		297,160	0	0	11
12				Taxes necessary to balance					12
13	73,510	149,052	143,571	TOTAL RESOURCES		297,160	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	6,912	22,877	25,000	ENGINEERING SERVICES	350515	25,000	0	0	17
18	12,161	8,306	15,000	PLANNING SERVICES	350521	15,000	0	0	18
19	189	839	10,000	LAND USE/SUBDIVISION DEPOSIT REFUND	350620	10,000	0	0	19
20	7,382	5,826	15,000	UTILITY DEPOSIT REFUND	350632	15,000	0	0	20
21	3,000	0	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	17,845	12,499	40,000	C.E.T. PAYMENT TO SCHOOL DISTRICT	350966	227,660	0	0	23
24	47,489	50,347	109,500	TOTAL MATERIALS AND SERVICES		297,160	0	0	24
25									25
26	0	0	0	TRANSFER TO GENERAL FUND	350801	0	0	0	26
27									27
28	26,021	98,704	34,071	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	28
29	73,510	149,052	143,571	TOTAL REQUIREMENTS		297,160	0	0	29