

City of Hubbard, Oregon

Adopted Budget Fiscal Year 2021-22

City of Hubbard Annual Budget

For the Fiscal Year

July 1, 2021 – June 30, 2022

ELECTED MEMBERS:

Charles Rostocil, Mayor
James Audritsh, Council President
Michelle Dodge, Council Member
Robert Prinslow, Council Member
Tyler Thomas, Council Member

APPOINTED MEMBERS:

James Yonlley – 2019-2021
Joan Viers – 2019-2021
Vacant – 2020-2022
Vacant – 2021-2023
Vacant – 2021-2023

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Notice of Budget Hearing

Resolution 712-2021 - Adopting the Budget, Making
Appropriations, and Levying and Categorizing Property Taxes

BUDGET SUMMARY



Fiscal Year 2021-22 Budget Message

Date: May 4, 2021

To: Members of the Budget Committee
Citizens of Hubbard

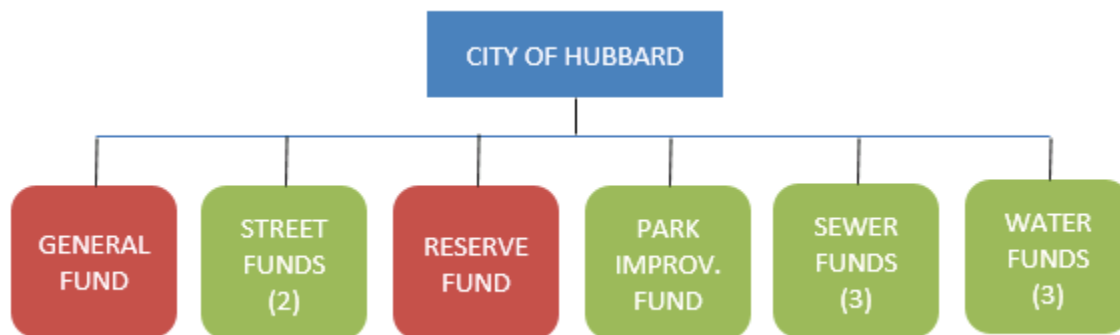
The proposed budget for the Fiscal Year of July 1, 2021 to June 30, 2022, is respectfully submitted for your review and consideration.

OVERVIEW

The 2021-22 Proposed Budget was prepared to accomplish the City's goals and policies as understood by City Management.

Total Resources of \$10.1 million balance with Total Requirements of \$10.1 million. Beginning Fund Balance for the Fiscal Year 2021-22 is estimated at \$5.9 million, of which \$1.4 million is estimated for the General Fund. The beginning carry-over Fund Balance in General Fund will be used to pay expenses before receiving property taxes in November.

FUND STRUCTURE

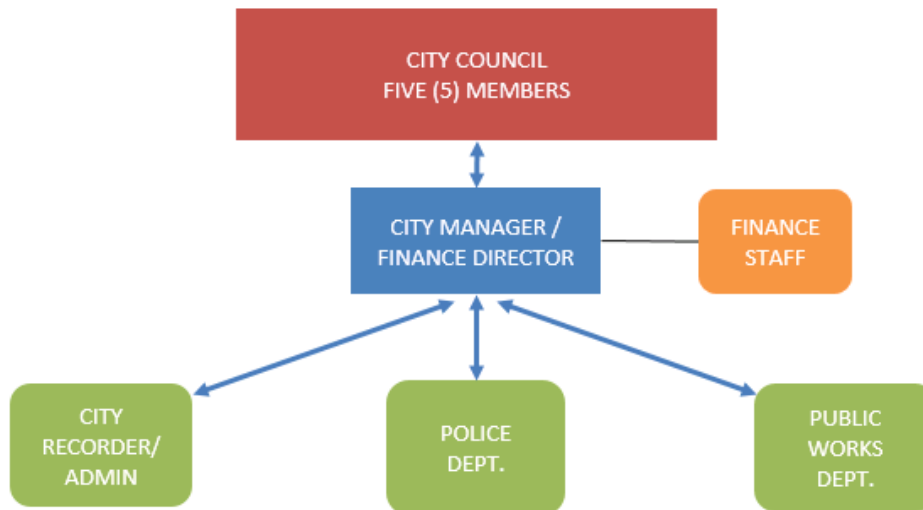


All funds budget for resources and expenditures, including Personnel Services, Materials & Services, and Capital Outlay, are tracked within those divisions. Other resources and requirements, which include Debt Service, Interfund Transfers, and Operating Contingency are not allocated to specific divisions.

STAFFING CONSIDERATIONS

The budget has been prepared with all departments fully staffed. The proposed cost of living increase adjustment (COLA) for the FY2021-22 salary schedule is 1.63% applied to all positions. Personnel Services estimates are slightly higher than last year due to annual step increases, the COLA increase, and increases to PERS and employee benefits. Overtime pay is budgeted in each department to reduce the accumulation of compensatory, holiday and vacation time in excess of the maximum allowed.

With the FY 2021-22 proposed budget, I was asked to provide a recommendation for staffing the City's Administrative Services. The City is currently operating without a City Manager or Finance Director. The Proposed Budget assumes a full-time City Manager, to be recruited with a Finance background so as to also cover key Finance functions. This is a substantial change in the management structure of the organization, creating a bridge between the policy/governance role of the City Council and the implementation of policies and goals by City Management. The new City Manager will function as the City's Budget Manager and perform other vital Finance functions.



The incremental cost of a full-time City Manager is expected to be \$53,000, of which \$40,000 will be absorbed by General Fund departments. I expect a portion of that cost to be offset by savings and other resource opportunities. Additional information regarding this recommendation will be presented at the Budget Committee meeting.

The City of Hubbard obtains group medical insurance through City County Insurance Services (CIS). CIS has notified the City that Medical and Dental insurance premiums will remain steady through the budget year.

PERS retirement contribution rates will increase substantially (up to 10%) effective July 1, 2021. The City is also budgeting for the Retired Employees PERS Senate Bill 1049. This bill requires employers to pay employer contributions on PERS retirees' salary as if they were an active member, but not any IAP (6%) contributions.

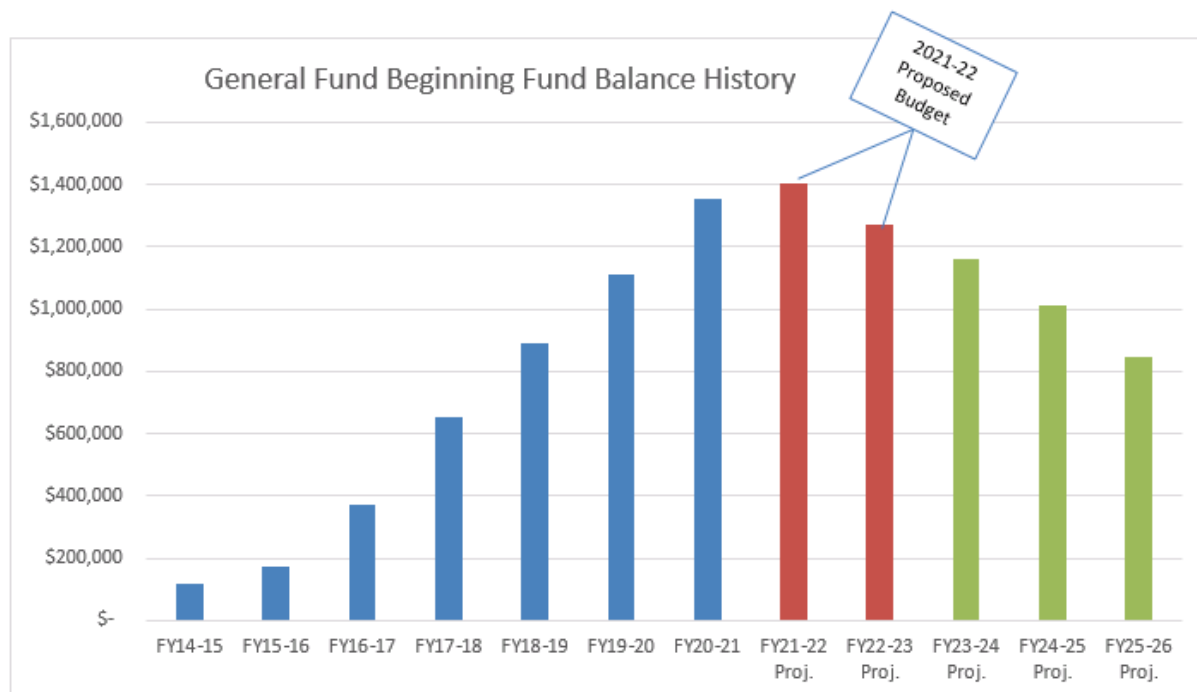
LAND USE AND ECONOMIC DEVELOPMENT

The City of Hubbard recently annexed an approximate 54.06 acres into the City of Hubbard with 20.39 acres zoned as R3-High Density Residential and 33.68 zoned R3-Medium Density Residential. The City currently does not have any active subdivision applications but may see growth in the near future. The City has estimated two (2) potential Single Family Residences (SFR) for infill lots within the City of Hubbard.

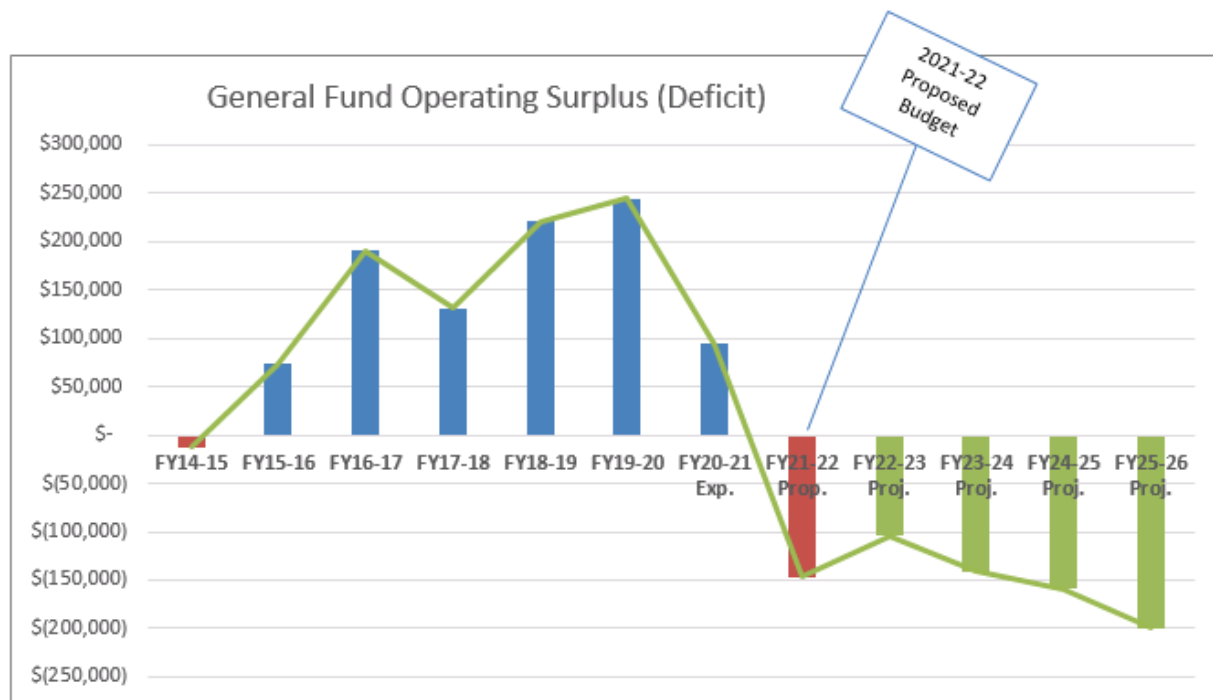
The City has entered into an Intergovernmental Agreement with Marion County for a program called Community Prosperity Initiative. This program is to implement projects within Marion County that have economic development significance. The funding is made possible through proceeds received from the Oregon Economic Development Video Lottery Grant Program. This agreement is for a three-year period ending June 30, 2022. The total amount received under this agreement will be \$45,000, distributed in \$15,000 payments for each year of the agreement. The funds must be used on a project that has economic development significance and will help accomplish at least one goal outlined in the Marion County Development Strategic Plan. The final \$15,000 distribution will be received, and the project is expected to be completed, during FY 2021-22.

GENERAL FUND

Early in FY 2015-16 it was brought to the Council's and Budget Committee's attention that the General Fund's ending fund balance was not sufficient to cover requirements for the start of the next fiscal year. The chart below shows a positive incline for the City in the past few years, with changes leveling off and decreasing this year and next, respectively.



The General Fund has a sufficient ending fund balance to cover unanticipated expenditures. The City's long-term goal is to ensure that annual expenses remain lower than projected revenues, while providing the services our citizens expect from their local government. The proposed General Fund budget for FY 2021-22 targets current expenditures exceeding current resources by approximately \$147,000 (operating deficit).



Even with the COVID-19 restrictions, for the FY2021-22 budget, most of the City's resources are expected to be relatively steady, including franchise fees, intergovernmental and state shared revenues, and fines/fees. The City's permanent Property Tax rate is \$3.9772 per \$1,000 of assessed market value, which is estimated to be \$245M. This factors in a 1.6% estimated growth increase. The property tax revenue estimate of \$942,450 included in the budget is approximately 4% less than the levy amount in order to accommodate the effect of delinquent payments and discounts.

Overall, given current trends, I expect increases in expenditures to continue to outpace increases in resources, which could eventually erode the City's General Fund unrestricted fund balance. City Council and Management will need to carefully monitor this trend and take action soon by finding ways to increase resources and/or analyzing ongoing expenditures. My expectation is that a City Manager position would be able to focus on this priority and bring ideas to the table.

PUBLIC WORKS FUNDS

Staff anticipates Public Works' service levels to remain relatively static in FY 2021-22, although procurement of new and upgraded equipment in FY 2020-21 and equipment procurement planned for FY 2021-22 will improve staff's efficiency levels for outdoor workloads, particularly in the City's parks. Public Works administration and operations continues to move forward with numerous projects throughout parks, streets, sewer and water and with ongoing staff training to improve efficiency.

FY 2020-21 brought additional challenges to the City and our community by way of the ongoing Covid-19 pandemic, wildfire/smoke, and the 2021 winter storm. Staff's response to the 2021 winter storm in particular slowed the progress of certain projects. Throughout the ongoing pandemic, certain industries have been more negatively affected than others, however there is not a current trend of utility payment issues related to the pandemic within our community. Although utility revenues have been steady, as there is not a clear end in sight to the pandemic revenues were budgeted conservatively throughout our Public Works funds.

The Parks Improvement Fund reflects funding for both the Barendse Park Walking Path Lighting and the Tennis Court Rehab projects. These projects were chosen to move forward from the list of recommended projects within the City of Hubbard's Parks Master Plan.

Each year, Staff evaluates and adjusts the Gas Tax split for the Streets and Street Construction Funds. The FY 2021-22 budget reflects a 75/25 split, respectively, which is consistent with the current fiscal year.

The Street Construction fund reflects funding for the "G" Street (between 2nd & 3rd Streets) Sidewalk Project, Storm Drain Master Plan update (proposed TGM), Pavement Management & Budget Options Update (proposed TGM), and 20-Year Land Supply Update (proposed TGM). Staff intends to submit a grant application for "A" Street (between 3rd and 5th Street) Improvements, which, if awarded, will be completed in 2022/23.

Per the 2012 Water & Wastewater Rate Study recommendations, a sewer rate increase of \$2.32 per billing cycle, or \$13.92 for a year of service is incorporated into the budget. The Sewer Construction budget reflects the beginning of the engineering phase of the water re-use project and the completion of the Sewer Master Plan Update Project. Staff continues to wait for official direction from DEQ before beginning the engineering phase of the water re-use project. As of March 31, 2021, \$1,069,084 has been saved for the water re-use project.

Per the 2012 Water & Wastewater Rate Study recommendations, a water rate increase of \$1.74 per billing cycle, or \$10.44 for a year of service is incorporated in the budget. The water budget includes the pay-out of the water bond. The Water Construction budget reflects the beginning engineering phase of the static water increase project. As of March 31, 2021, \$643,245 has been saved for this project.

The FY 2021-22 Proposed Budget includes paying off Water and Sewer bonded indebtedness in order to save interest charges and free up debt capacity.

FINAL THOUGHTS

The City's General Fund has been moving forward in a positive direction with healthy fund balances, which will allow the City to focus on setting goals and funding the services/projects desired by the citizens. However, as noted in the discussion above, the positive growth has leveled off and is projected to decline in FY 2021-22.

City Management and Staff continue to work diligently to keep expenditures at a minimum and continues to streamline procedures to increase productivity while cutting costs. Our focus will continue to be keeping our priorities balanced in the face of rising costs and uncertain revenues.

I would like to acknowledge and thank the City of Hubbard's management team and staff for their efforts in developing this budget. This is always a challenging, adding to their already full workloads. They have been a pleasure to work with individually and as a Management Team.

I would also like to thank the Budget Committee for volunteering their time to this important public process. I look forward to your thoughtful questions and comments.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Summer Sears', with a stylized, looped design.

Summer Sears, CPA
Summer Sears CPA, LLC

City of Hubbard
Proposed Budget
Summary of Resources and Requirements
ALL FUNDS
FY 2021-22

| 2019 Actual | 2020 Actual | 2021 Adopted | All Funds | 2022 Proposed | 2022 Approved | 2022 Adopted |
|------------------------|------------------------|-------------------------|-----------------------------|--------------------------|--------------------------|-------------------------|
| 3,952,598 | 4,844,511 | 5,408,244 | Beginning Fund Balance | 5,898,081 | 5,898,081 | 5,887,781 |
| 897,259 | 900,136 | 949,740 | Property Taxes | 962,450 | 962,450 | 962,450 |
| 185,690 | 188,252 | 193,300 | Franchise Fees | 182,210 | 182,210 | 182,210 |
| 131,153 | 125,054 | 109,380 | License and Permits | 85,205 | 85,205 | 85,205 |
| 1,616,372 | 1,529,067 | 1,372,934 | Charges for Services | 1,408,537 | 1,408,537 | 1,408,537 |
| 382,946 | 393,645 | 384,000 | Intergovernmental Revenue | 421,095 | 421,095 | 421,095 |
| 129,720 | 22,128 | 302,200 | Grants | 351,200 | 351,200 | 351,200 |
| 241,781 | 231,473 | 242,373 | Fines and Fees | 254,500 | 254,500 | 254,500 |
| 149,120 | 170,945 | 97,200 | Miscellaneous | 82,350 | 82,350 | 82,350 |
| 411,136 | 343,623 | 285,557 | Transfers from other Funds | 439,802 | 439,802 | 450,102 |
| 8,097,774 | 8,748,834 | 9,344,928 | Total Resources | 10,085,430 | 10,085,430 | 10,085,430 |
| 1,383,304 | 1,505,296 | 1,835,338 | Personnel Services | 1,926,400 | 1,926,400 | 1,928,800 |
| 947,736 | 838,278 | 1,038,577 | Materials and Services | 1,092,780 | 1,092,780 | 1,092,780 |
| 360,874 | 312,264 | 952,984 | Capital Outlay | 1,044,712 | 1,044,712 | 988,712 |
| 150,213 | 150,213 | 150,213 | Debt Service | 394,000 | 394,000 | 394,000 |
| 411,136 | 343,623 | 285,557 | Transfers | 439,802 | 439,802 | 450,102 |
| - | - | 574,956 | Contingency | 517,733 | 517,733 | 571,333 |
| 4,844,511 | 5,599,160 | 4,507,303 | Reserve/Ending Fund Balance | 4,670,003 | 4,670,003 | 4,659,703 |
| 8,097,774 | 8,748,834 | 9,344,928 | Total Requirements | 10,085,430 | 10,085,430 | 10,085,430 |

**City of Hubbard
Proposed Budget
Resources By Fund
FY 2021-22**

| 2019 Actual | 2020 Actual | 2021 Adopted | All Funds Resources | 2022 Proposed | 2022 Approved | 2022 Adopted |
|------------------|------------------|------------------|----------------------------|-------------------|-------------------|-------------------|
| 3,952,598 | 4,844,511 | 5,408,244 | Beginning Fund Balance | 5,898,081 | 5,898,081 | 5,887,781 |
| 897,259 | 900,136 | 949,740 | Property Taxes | 962,450 | 962,450 | 962,450 |
| 185,690 | 188,252 | 193,300 | Franchise Fees | 182,210 | 182,210 | 182,210 |
| 131,153 | 125,054 | 109,380 | License and Permits | 85,205 | 85,205 | 85,205 |
| 1,616,372 | 1,529,067 | 1,372,934 | Charges for Services | 1,408,537 | 1,408,537 | 1,408,537 |
| 382,946 | 393,645 | 384,000 | Intergovernmental Revenue | 421,095 | 421,095 | 421,095 |
| 129,720 | 22,128 | 302,200 | Grants | 351,200 | 351,200 | 351,200 |
| 241,781 | 231,473 | 242,373 | Fines and Fees | 254,500 | 254,500 | 254,500 |
| 149,120 | 170,945 | 97,200 | Miscellaneous | 82,350 | 82,350 | 82,350 |
| 411,136 | 343,623 | 285,557 | Transfers from other Funds | 439,802 | 439,802 | 450,102 |
| 8,097,774 | 8,748,834 | 9,344,928 | Total Resources | 10,085,430 | 10,085,430 | 10,085,430 |

| 2019 Actual | 2020 Actual | 2021 Adopted | All Funds Resources | 2022 Proposed | 2022 Approved | 2022 Adopted |
|---------------------|------------------|------------------|----------------------------|------------------|------------------|------------------|
| General Fund | | | | | | |
| 890,257 | 1,110,802 | 1,185,164 | Beginning Fund Balance | 1,382,463 | 1,382,463 | 1,372,163 |
| 897,259 | 900,136 | 949,740 | Property Taxes | 962,450 | 962,450 | 962,450 |
| 185,690 | 188,252 | 193,300 | Franchise Fees | 182,210 | 182,210 | 182,210 |
| 124,088 | 120,734 | 107,630 | License and Permits | 84,105 | 84,105 | 84,105 |
| 127,468 | 159,562 | 144,000 | Intergovernmental Revenue | 153,000 | 153,000 | 153,000 |
| 8,434 | 2,128 | 7,000 | Grants | 11,000 | 11,000 | 11,000 |
| 241,781 | 231,473 | 242,373 | Fines and Fees | 254,500 | 254,500 | 254,500 |
| 80,945 | 94,699 | 51,200 | Miscellaneous | 33,200 | 33,200 | 33,200 |
| 144,135 | 123,479 | 135,344 | Transfers from other Funds | 139,332 | 139,332 | 149,632 |
| 2,700,056 | 2,931,264 | 3,015,751 | Total | 3,202,260 | 3,202,260 | 3,202,260 |

| | | | | | | |
|--------------------|----------------|----------------|---------------------------|----------------|----------------|----------------|
| Street Fund | | | | | | |
| 48,545 | 62,811 | 96,663 | Beginning Fund Balance | 92,751 | 92,751 | 92,751 |
| 7,065 | 4,320 | 1,750 | License and Permits | 1,100 | 1,100 | 1,100 |
| 90,363 | 97,852 | 100,000 | Charges for Services | 100,000 | 100,000 | 100,000 |
| 168,363 | 175,562 | 165,000 | Intergovernmental Revenue | 186,071 | 186,071 | 186,071 |
| 8,763 | 12,888 | 5,100 | Miscellaneous | 5,100 | 5,100 | 5,100 |
| 323,099 | 353,433 | 368,513 | Total | 385,022 | 385,022 | 385,022 |

**City of Hubbard
Proposed Budget
Resources By Fund
FY 2021-22**

| 2019 Actual | 2020 Actual | 2021 Adopted | All Funds Resources | 2022 Proposed | 2022 Approved | 2022 Adopted |
|--|----------------|-----------------|----------------------------|------------------|------------------|-----------------|
| <u>Street Construction Fund</u> | | | | | | |
| 379,613 | 378,035 | 316,492 | Beginning Fund Balance | 304,534 | 304,534 | 304,534 |
| 83,337 | 51,137 | 20,395 | Charges for Services | 17,312 | 17,312 | 17,312 |
| 72,156 | 58,521 | 55,000 | Intergovernmental Revenue | 62,024 | 62,024 | 62,024 |
| - | - | 100,000 | Grants | 145,000 | 145,000 | 145,000 |
| 8,259 | 8,629 | 3,000 | Miscellaneous | 4,000 | 4,000 | 4,000 |
| 543,364 | 496,322 | 494,887 | Total | 532,870 | 532,870 | 532,870 |
| <u>Reserve Fund</u> | | | | | | |
| 224,023 | 259,400 | 279,423 | Beginning Fund Balance | 98,812 | 98,812 | 98,812 |
| 1,042 | 953 | 850 | Miscellaneous | 300 | 300 | 300 |
| 116,788 | 69,931 | - | Transfers from other Funds | 29,700 | 29,700 | 29,700 |
| 341,854 | 330,284 | 280,273 | Total | 128,812 | 128,812 | 128,812 |
| <u>Park Improvement Fund</u> | | | | | | |
| 84,403 | 305,649 | 370,439 | Beginning Fund Balance | 374,891 | 374,891 | 374,891 |
| 86,511 | 46,871 | 21,510 | Charges for Services | 18,232 | 18,232 | 18,232 |
| 14,960 | - | 20,000 | Intergovernmental Revenue | 20,000 | 20,000 | 20,000 |
| 121,286 | - | 195,200 | Grants | 195,200 | 195,200 | 195,200 |
| 772 | 865 | 300 | Miscellaneous | 400 | 400 | 400 |
| 307,931 | 353,385 | 607,449 | Total | 608,723 | 608,723 | 608,723 |
| <u>Sewer Fund</u> | | | | | | |
| 88,082 | 106,316 | 110,134 | Beginning Fund Balance | 298,194 | 298,194 | 298,194 |
| 464,199 | 494,588 | 480,000 | Charges for Services | 495,000 | 495,000 | 495,000 |
| 175 | 2,754 | 30 | Miscellaneous | 60 | 60 | 60 |
| 552,456 | 603,658 | 590,164 | Total | 793,254 | 793,254 | 793,254 |
| <u>Sewer Construction Fund</u> | | | | | | |
| 1,074,913 | 1,345,919 | 1,564,380 | Beginning Fund Balance | 1,709,437 | 1,709,437 | 1,709,437 |
| 268,481 | 220,341 | 166,180 | Charges for Services | 179,316 | 179,316 | 179,316 |
| 7,534 | 6,901 | 3,000 | Miscellaneous | 2,800 | 2,800 | 2,800 |
| 1,350,928 | 1,573,160 | 1,733,560 | Total | 1,891,553 | 1,891,553 | 1,891,553 |
| <u>Sewer Bond Fund</u> | | | | | | |
| 38,888 | 39,632 | 94,718 | Beginning Fund Balance | 39,665 | 39,665 | 39,665 |
| 744 | 647 | 800 | Miscellaneous | 300 | 300 | 300 |
| 54,486 | 54,486 | 54,486 | Transfers from other Funds | 166,535 | 166,535 | 166,535 |
| 94,118 | 94,765 | 150,004 | Total | 206,500 | 206,500 | 206,500 |

**City of Hubbard
Proposed Budget
Resources By Fund
FY 2021-22**

| 2019 Actual | 2020 Actual | 2021 Adopted | All Funds Resources | 2022 Proposed | 2022 Approved | 2022 Adopted |
|---------------------------------------|-------------------------|-------------------------|--------------------------------|--------------------------|--------------------------|--------------------------|
| <u>Water Fund</u> | | | | | | |
| 294,048 | 346,476 | 355,736 | Beginning Fund Balance | 438,534 | 438,534 | 438,534 |
| 452,104 | 467,423 | 474,625 | Charges for Services | 474,625 | 474,625 | 474,625 |
| 32,504 | 35,327 | 28,840 | Miscellaneous | 33,590 | 33,590 | 33,590 |
| <u>778,656</u> | <u>849,225</u> | <u>859,201</u> | <u>Total</u> | <u>946,749</u> | <u>946,749</u> | <u>946,749</u> |
| <u>Water Construction Fund</u> | | | | | | |
| 747,130 | 806,544 | 951,968 | Beginning Fund Balance | 1,075,635 | 1,075,635 | 1,075,635 |
| 171,377 | 150,856 | 110,224 | Charges for Services | 124,052 | 124,052 | 124,052 |
| - | 20,000 | - | Grants | - | - | - |
| 8,150 | 7,071 | 4,000 | Miscellaneous | 2,500 | 2,500 | 2,500 |
| <u>926,658</u> | <u>984,471</u> | <u>1,066,192</u> | <u>Total</u> | <u>1,202,187</u> | <u>1,202,187</u> | <u>1,202,187</u> |
| <u>Water Bond Fund</u> | | | | | | |
| 82,696 | 82,927 | 83,127 | Beginning Fund Balance | 83,165 | 83,165 | 83,165 |
| 231 | 211 | 80 | Miscellaneous | 100 | 100 | 100 |
| 95,727 | 95,727 | 95,727 | Transfers from other Funds | 104,235 | 104,235 | 104,235 |
| <u>178,654</u> | <u>178,865</u> | <u>178,934</u> | <u>Total</u> | <u>187,500</u> | <u>187,500</u> | <u>187,500</u> |
| <u>8,097,774</u> | <u>8,748,834</u> | <u>9,344,928</u> | GRAND TOTAL | <u>10,085,430</u> | <u>10,085,430</u> | <u>10,085,430</u> |

City of Hubbard
Proposed Budget
Requirements by Fund - Category
FY 2021-22

| 2019 Actual | 2020 Actual | 2021 Adopted | All Funds Requirements | 2022 Proposed | 2022 Approved | 2022 Adopted |
|------------------|------------------|------------------|-----------------------------|-------------------|-------------------|-------------------|
| 1,383,304 | 1,505,296 | 1,835,338 | Personnel Services | 1,926,400 | 1,926,400 | 1,928,800 |
| 947,736 | 838,278 | 1,038,577 | Materials and Services | 1,092,780 | 1,092,780 | 1,092,780 |
| 360,874 | 312,264 | 952,984 | Capital Outlay | 1,044,712 | 1,044,712 | 988,712 |
| 150,213 | 150,213 | 150,213 | Debt Service | 394,000 | 394,000 | 394,000 |
| 411,136 | 343,623 | 285,557 | Transfers | 439,802 | 439,802 | 450,102 |
| - | - | 574,956 | Contingency | 517,733 | 517,733 | 571,333 |
| 4,844,511 | 5,599,160 | 4,507,303 | Reserve/Ending Fund Balance | 4,670,003 | 4,670,003 | 4,659,703 |
| 8,097,774 | 8,748,834 | 9,344,928 | Total Requirements | 10,085,430 | 10,085,430 | 10,085,430 |

| 2019 Actual | 2020 Actual | 2021 Adopted | All Funds Requirements | 2022 Proposed | 2022 Approved | 2022 Adopted |
|---------------------|------------------|------------------|-----------------------------|------------------|------------------|------------------|
| General Fund | | | | | | |
| 951,196 | 1,066,602 | 1,262,429 | Personnel Services | 1,266,300 | 1,266,300 | 1,268,700 |
| 554,115 | 461,458 | 636,250 | Materials and Services | 644,600 | 644,600 | 644,600 |
| - | - | - | Capital Outlay | 56,000 | 56,000 | - |
| 83,943 | 47,731 | - | Transfers | 6,500 | 6,500 | 6,500 |
| - | - | 284,802 | Contingency | 291,713 | 291,713 | 345,313 |
| 1,110,802 | 1,355,473 | 832,270 | Reserve/Ending Fund Balance | 937,147 | 937,147 | 937,147 |
| 2,700,056 | 2,931,264 | 3,015,751 | Total | 3,202,260 | 3,202,260 | 3,202,260 |

| | | | | | | |
|--------------------|----------------|----------------|-----------------------------|----------------|----------------|----------------|
| Street Fund | | | | | | |
| 124,913 | 145,971 | 139,893 | Personnel Services | 159,400 | 159,400 | 159,400 |
| 103,100 | 92,438 | 107,727 | Materials and Services | 118,100 | 118,100 | 118,100 |
| 32,274 | 25,131 | 24,300 | Transfers | 25,000 | 25,000 | 30,600 |
| - | - | 40,788 | Contingency | 44,087 | 44,087 | 44,087 |
| 62,811 | 89,893 | 55,805 | Reserve/Ending Fund Balance | 38,435 | 38,435 | 32,835 |
| 323,098 | 353,433 | 368,513 | Total | 385,022 | 385,022 | 385,022 |

| | | | | | | |
|---------------------------------|----------------|----------------|-----------------------------|----------------|----------------|----------------|
| Street Construction Fund | | | | | | |
| 162,631 | 237,294 | 177,420 | Capital Outlay | 235,900 | 235,900 | 235,900 |
| 2,697 | 2,534 | 975 | Transfers | 828 | 828 | 828 |
| - | - | 26,759 | Contingency | - | - | - |
| 378,035 | 256,495 | 289,733 | Reserve/Ending Fund Balance | 296,142 | 296,142 | 296,142 |
| 543,364 | 496,323 | 494,887 | Total | 532,870 | 532,870 | 532,870 |

City of Hubbard
Proposed Budget
Requirements by Fund - Category
FY 2021-22

| 2019 Actual | 2020 Actual | 2021 Adopted | All Funds Requirements | 2022 Proposed | 2022 Approved | 2022 Adopted |
|---------------------------------------|----------------|-----------------|-----------------------------|------------------|------------------|-----------------|
| <u>Reserve Fund</u> | | | | | | |
| 82,454 | 53,564 | 279,424 | Capital Outlay | 128,812 | 128,812 | 128,812 |
| 259,400 | 276,720 | 849 | Reserve/Ending Fund Balance | - | - | - |
| 341,854 | 330,284 | 280,273 | Total | 128,812 | 128,812 | 128,812 |
| <u>Park Improvement Fund</u> | | | | | | |
| - | 140 | 236,140 | Capital Outlay | 244,000 | 244,000 | 244,000 |
| 2,282 | 1,881 | 870 | Transfers | 732 | 732 | 732 |
| - | - | 35,552 | Contingency | - | - | - |
| 305,649 | 351,364 | 334,887 | Reserve/Ending Fund Balance | 363,991 | 363,991 | 363,991 |
| 307,931 | 353,385 | 607,449 | Total | 608,723 | 608,723 | 608,723 |
| <u>Sewer Fund</u> | | | | | | |
| 165,558 | 145,514 | 220,967 | Personnel Services | 250,900 | 250,900 | 250,900 |
| 157,971 | 134,750 | 153,800 | Materials and Services | 174,700 | 174,700 | 174,700 |
| 122,611 | 105,557 | 105,486 | Transfers | 234,143 | 234,143 | 236,343 |
| - | - | 72,038 | Contingency | 97,848 | 97,848 | 97,848 |
| 106,316 | 217,839 | 37,873 | Reserve/Ending Fund Balance | 35,663 | 35,663 | 33,463 |
| 552,456 | 603,660 | 590,164 | Total | 793,254 | 793,254 | 793,254 |
| <u>Sewer Construction Fund</u> | | | | | | |
| - | 4,805 | 130,000 | Capital Outlay | 230,000 | 230,000 | 230,000 |
| 5,009 | 4,024 | 1,650 | Transfers | 1,376 | 1,376 | 1,376 |
| - | - | 19,748 | Contingency | - | - | - |
| 1,345,919 | 1,564,331 | 1,582,162 | Reserve/Ending Fund Balance | 1,660,177 | 1,660,177 | 1,660,177 |
| 1,350,928 | 1,573,160 | 1,733,560 | Total | 1,891,553 | 1,891,553 | 1,891,553 |
| <u>Sewer Bond Fund</u> | | | | | | |
| 54,486 | 54,486 | 54,486 | Debt Service | 206,500 | 206,500 | 206,500 |
| 39,632 | 40,279 | 95,518 | Reserve/Ending Fund Balance | - | - | - |
| 94,118 | 94,765 | 150,004 | Total | 206,500 | 206,500 | 206,500 |

City of Hubbard
Proposed Budget
Requirements by Fund - Category
FY 2021-22

| 2019 Actual | 2020 Actual | 2021 Adopted | All Funds Requirements | 2022 Proposed | 2022 Approved | 2022 Adopted |
|---------------------------------------|------------------|------------------|-----------------------------|-------------------|-------------------|-------------------|
| <u>Water Fund</u> | | | | | | |
| 141,638 | 147,209 | 212,049 | Personnel Services | 249,800 | 249,800 | 249,800 |
| 132,550 | 149,632 | 140,800 | Materials and Services | 155,380 | 155,380 | 155,380 |
| 157,993 | 152,917 | 150,626 | Transfers | 169,835 | 169,835 | 172,335 |
| - | - | 75,521 | Contingency | 84,085 | 84,085 | 84,085 |
| 346,476 | 399,467 | 280,205 | Reserve/Ending Fund Balance | 287,649 | 287,649 | 285,149 |
| 778,656 | 849,225 | 859,201 | Total | 946,749 | 946,749 | 946,749 |
| <u>Water Construction Fund</u> | | | | | | |
| 115,788 | 16,462 | 130,000 | Capital Outlay | 150,000 | 150,000 | 150,000 |
| 4,326 | 3,848 | 1,650 | Transfers | 1,388 | 1,388 | 1,388 |
| - | - | 19,748 | Contingency | - | - | - |
| 806,544 | 964,161 | 914,794 | Reserve/Ending Fund Balance | 1,050,799 | 1,050,799 | 1,050,799 |
| 926,658 | 984,471 | 1,066,192 | Total | 1,202,187 | 1,202,187 | 1,202,187 |
| <u>Water Bond Fund</u> | | | | | | |
| 95,727 | 95,727 | 95,727 | Debt Service | 187,500 | 187,500 | 187,500 |
| 82,927 | 83,138 | 83,207 | Reserve/Ending Fund Balance | - | - | - |
| 178,654 | 178,865 | 178,934 | Total | 187,500 | 187,500 | 187,500 |
| 8,097,774 | 8,748,834 | 9,344,928 | GRAND TOTAL | 10,085,430 | 10,085,430 | 10,085,430 |

City of Hubbard
Proposed Budget
Requirements By Fund - Program
FY 2021-22

| 2019 Actual | 2020 Actual | 2021 Adopted | Requirements By Fund | 2022 Proposed | 2022 Approved | 2022 Adopted |
|------------------|------------------|------------------|---------------------------|-------------------|-------------------|-------------------|
| 2,700,056 | 2,931,264 | 3,015,751 | General Fund | 3,202,260 | 3,202,260 | 3,202,260 |
| 323,098 | 353,433 | 368,513 | Street Fund | 385,022 | 385,022 | 385,022 |
| 543,364 | 496,323 | 494,887 | Street Construction Fund | 532,870 | 532,870 | 532,870 |
| 341,854 | 330,284 | 280,273 | Reserve Fund | 128,812 | 128,812 | 128,812 |
| 307,931 | 353,385 | 607,449 | Park Improvement Fund | 608,723 | 608,723 | 608,723 |
| 552,456 | 603,660 | 590,164 | Sewer Fund | 793,254 | 793,254 | 793,254 |
| 1,350,928 | 1,573,160 | 1,733,560 | Sewer Construction Fund | 1,891,553 | 1,891,553 | 1,891,553 |
| 94,118 | 94,765 | 150,004 | Sewer Bond Fund | 206,500 | 206,500 | 206,500 |
| 778,656 | 849,225 | 859,201 | Water Fund | 946,749 | 946,749 | 946,749 |
| 926,658 | 984,471 | 1,066,192 | Water Construction Fund | 1,202,187 | 1,202,187 | 1,202,187 |
| 178,654 | 178,865 | 178,934 | Water Bond Fund | 187,500 | 187,500 | 187,500 |
| 8,097,774 | 8,748,834 | 9,344,928 | Total Requirements | 10,085,430 | 10,085,430 | 10,085,430 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Requirements By Fund | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------------------|------------------|------------------|-----------------------------|------------------|------------------|------------------|
| <u>General Fund</u> | | | | | | |
| 228,937 | 215,400 | 203,682 | Admin | 223,650 | 223,650 | 223,650 |
| 58,458 | 45,561 | 66,922 | Court | 64,580 | 64,580 | 64,580 |
| 7,505 | 5,836 | 25,200 | Council | 19,950 | 19,950 | 19,950 |
| 150,929 | 112,670 | 119,620 | Community Development | 130,120 | 130,120 | 130,120 |
| 898,899 | 978,242 | 1,298,872 | Police | 1,315,100 | 1,315,100 | 1,261,500 |
| 160,583 | 170,351 | 184,383 | Parks | 213,500 | 213,500 | 213,500 |
| 83,943 | 47,731 | - | Transfers | 6,500 | 6,500 | 6,500 |
| - | - | 284,802 | Contingency | 291,713 | 291,713 | 345,313 |
| 1,110,802 | 1,355,473 | 832,270 | Reserve/Ending Fund Balance | 937,147 | 937,147 | 937,147 |
| 2,700,056 | 2,931,264 | 3,015,751 | Total | 3,202,260 | 3,202,260 | 3,202,260 |

| | | | | | | |
|---------------------------|----------------|----------------|-----------------------------|----------------|----------------|----------------|
| <u>Street Fund</u> | | | | | | |
| 228,013 | 238,409 | 247,620 | Street Department | 277,500 | 277,500 | 277,500 |
| 32,274 | 25,131 | 24,300 | Transfers | 25,000 | 25,000 | 30,600 |
| - | - | 40,788 | Contingency | 44,087 | 44,087 | 44,087 |
| 62,811 | 89,893 | 55,805 | Reserve/Ending Fund Balance | 38,435 | 38,435 | 32,835 |
| 323,098 | 353,433 | 368,513 | Total | 385,022 | 385,022 | 385,022 |

City of Hubbard
Proposed Budget
Requirements By Fund - Program
FY 2021-22

| 2019 Actual | 2020 Actual | 2021 Adopted | Requirements By Fund | 2022 Proposed | 2022 Approved | 2022 Adopted |
|--|------------------------|-------------------------|---------------------------------|--------------------------|--------------------------|-------------------------|
| <u>Street Construction Fund</u> | | | | | | |
| 162,631 | 237,294 | 177,420 | Street Const. Department | 235,900 | 235,900 | 235,900 |
| 2,697 | 2,534 | 975 | Transfers | 828 | 828 | 828 |
| - | - | 26,759 | Contingency | - | - | - |
| 378,035 | 256,495 | 289,733 | Reserve/Ending Fund Balance | 296,142 | 296,142 | 296,142 |
| 543,364 | 496,323 | 494,887 | Total | 532,870 | 532,870 | 532,870 |
| <u>Reserve Fund</u> | | | | | | |
| 82,454 | 53,564 | 279,424 | Capital Outlay | 128,812 | 128,812 | 128,812 |
| 259,400 | 276,720 | 849 | Reserve/Ending Fund Balance | - | - | - |
| 341,854 | 330,284 | 280,273 | Total | 128,812 | 128,812 | 128,812 |
| <u>Park Improvement Fund</u> | | | | | | |
| - | 140 | 236,140 | Park Improv Department | 244,000 | 244,000 | 244,000 |
| 2,282 | 1,881 | 870 | Transfers | 732 | 732 | 732 |
| - | - | 35,552 | Contingency | - | - | - |
| 305,649 | 351,364 | 334,887 | Reserve/Ending Fund Balance | 363,991 | 363,991 | 363,991 |
| 307,931 | 353,385 | 607,449 | Total | 608,723 | 608,723 | 608,723 |
| <u>Sewer Fund</u> | | | | | | |
| 323,528 | 280,264 | 374,767 | Sewer Department | 425,600 | 425,600 | 425,600 |
| 122,611 | 105,557 | 105,486 | Transfers | 234,143 | 234,143 | 236,343 |
| - | - | 72,038 | Contingency | 97,848 | 97,848 | 97,848 |
| 106,316 | 217,839 | 37,873 | Reserve/Ending Fund Balance | 35,663 | 35,663 | 33,463 |
| 552,456 | 603,660 | 590,164 | Total | 793,254 | 793,254 | 793,254 |
| <u>Sewer Construction Fund</u> | | | | | | |
| - | 4,805 | 130,000 | Sewer Const. Department | 230,000 | 230,000 | 230,000 |
| 5,009 | 4,024 | 1,650 | Transfers | 1,376 | 1,376 | 1,376 |
| - | - | 19,748 | Contingency | - | - | - |
| 1,345,919 | 1,564,331 | 1,582,162 | Reserve/Ending Fund Balance | 1,660,177 | 1,660,177 | 1,660,177 |
| 1,350,928 | 1,573,160 | 1,733,560 | Total | 1,891,553 | 1,891,553 | 1,891,553 |
| <u>Sewer Bond Fund</u> | | | | | | |
| 54,486 | 54,486 | 54,486 | Debt Service | 206,500 | 206,500 | 206,500 |
| 39,632 | 40,279 | 95,518 | Reserve/Ending Fund Balance | - | - | - |
| 94,118 | 94,765 | 150,004 | Total | 206,500 | 206,500 | 206,500 |

City of Hubbard
Proposed Budget
Requirements By Fund - Program
FY 2021-22

| 2019 Actual | 2020 Actual | 2021 Adopted | Requirements By Fund | 2022 Proposed | 2022 Approved | 2022 Adopted |
|---------------------------------------|------------------------|-------------------------|---------------------------------|--------------------------|--------------------------|-------------------------|
| <u>Water Fund</u> | | | | | | |
| 274,188 | 296,841 | 352,849 | Water Department | 405,180 | 405,180 | 405,180 |
| 157,993 | 152,917 | 150,626 | Transfers | 169,835 | 169,835 | 172,335 |
| - | - | 75,521 | Contingency | 84,085 | 84,085 | 84,085 |
| 346,476 | 399,467 | 280,205 | Reserve/Ending Fund Balance | 287,649 | 287,649 | 285,149 |
| 778,656 | 849,225 | 859,201 | Total | 946,749 | 946,749 | 946,749 |
| <u>Water Construction Fund</u> | | | | | | |
| 115,788 | 16,462 | 130,000 | Water Const. Department | 150,000 | 150,000 | 150,000 |
| 4,326 | 3,848 | 1,650 | Transfers | 1,388 | 1,388 | 1,388 |
| - | - | 19,748 | Contingency | - | - | - |
| 806,544 | 964,161 | 914,794 | Reserve/Ending Fund Balance | 1,050,799 | 1,050,799 | 1,050,799 |
| 926,658 | 984,471 | 1,066,192 | Total | 1,202,187 | 1,202,187 | 1,202,187 |
| <u>Water Bond Fund</u> | | | | | | |
| 95,727 | 95,727 | 95,727 | Debt Service | 187,500 | 187,500 | 187,500 |
| 82,927 | 83,138 | 83,207 | Reserve/Ending Fund Balance | - | - | - |
| 178,654 | 178,865 | 178,934 | Total | 187,500 | 187,500 | 187,500 |
| 8,097,774 | 8,748,834 | 9,344,928 | GRAND TOTAL | 10,085,430 | 10,085,430 | 10,085,430 |

GENERAL FUND

| 2019 Actual | 2020 Actual | 2021 Adopted | General Fund Summary | 2022 Proposed | 2022 Approved | 2022 Adopted |
|------------------|------------------|------------------|---------------------------|------------------|------------------|------------------|
| 6/30/2019 | 6/30/2020 | 6/30/2021 | | | | |
| 890,257 | 1,110,802 | 1,185,164 | Beginning Fund Balance | 1,382,463 | 1,382,463 | 1,382,463 |
| 897,259 | 900,136 | 949,740 | Property Taxes | 962,450 | 962,450 | 962,450 |
| 185,690 | 188,252 | 193,300 | Franchise Fees | 182,210 | 182,210 | 182,210 |
| 124,088 | 120,734 | 107,630 | License and Permits | 84,105 | 84,105 | 84,105 |
| 127,468 | 159,562 | 144,000 | Intergovernmental Revenue | 153,000 | 153,000 | 153,000 |
| 8,434 | 2,128 | 7,000 | Grants | 11,000 | 11,000 | 11,000 |
| 241,781 | 231,473 | 242,373 | Fines and Fees | 254,500 | 254,500 | 254,500 |
| 80,945 | 94,699 | 51,200 | Miscellaneous Revenue | 33,200 | 33,200 | 33,200 |
| 144,135 | 123,479 | 135,344 | Transfers | 139,332 | 139,332 | 139,332 |
| 2,700,056 | 2,931,264 | 3,015,751 | Total Resources | 3,202,260 | 3,202,260 | 3,202,260 |
| 951,196 | 1,066,602 | 1,262,429 | Personnel Services | 1,266,300 | 1,266,300 | 1,268,700 |
| 554,115 | 461,458 | 636,250 | Materials and Services | 644,600 | 644,600 | 644,600 |
| - | - | - | Capital Outlay | 56,000 | 56,000 | - |
| 83,943 | 47,731 | - | Transfers | 6,500 | 6,500 | 6,500 |
| - | - | 284,802 | Contingency | 291,713 | 291,713 | 345,313 |
| - | 15,000 | 832,270 | Reserve for Future Exp. | 662,147 | 662,147 | 662,147 |
| 1,110,802 | 1,340,473 | - | Unappr. Ending Fund Bal. | 275,000 | 275,000 | 275,000 |
| 2,700,056 | 2,931,264 | 3,015,751 | General Fund | 3,202,260 | 3,202,260 | 3,202,260 |

| 2019 Actual | 2020 Actual | 2021 Adopted | General Fund Resource Summary | 2022 Proposed | 2022 Approved | 2022 Adopted |
|------------------|------------------|------------------|----------------------------------|------------------|------------------|------------------|
| 890,257 | 1,110,802 | 1,185,164 | Beginning Fund Balance | 1,382,463 | 1,382,463 | 1,372,163 |
| 897,259 | 900,136 | 949,740 | Property Taxes | 962,450 | 962,450 | 962,450 |
| 185,690 | 188,252 | 193,300 | Franchise Fees | 182,210 | 182,210 | 182,210 |
| 124,088 | 120,734 | 107,630 | License and Permits | 84,105 | 84,105 | 84,105 |
| 127,468 | 159,562 | 144,000 | Intergovernmental Revenue | 153,000 | 153,000 | 153,000 |
| 8,434 | 2,128 | 7,000 | Grants | 11,000 | 11,000 | 11,000 |
| 241,781 | 231,473 | 242,373 | Fines and Fees | 254,500 | 254,500 | 254,500 |
| 80,945 | 94,699 | 51,200 | Miscellaneous Revenue | 33,200 | 33,200 | 33,200 |
| 144,135 | 123,479 | 135,344 | Transfers | 139,332 | 139,332 | 149,632 |
| 2,700,056 | 2,931,264 | 3,015,751 | TOTAL RESOURCES | 3,202,260 | 3,202,260 | 3,202,260 |

| 2019 Actual | 2020 Actual | 2021 Adopted | General Fund Expense Summary | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|-----------------|---------------------------------|------------------|------------------|-----------------|
| Summary | | | | | | |
| 951,196 | 1,066,602 | 1,262,429 | Personnel Services | 1,266,300 | 1,266,300 | 1,268,700 |
| 554,115 | 461,458 | 636,250 | Materials and Services | 644,600 | 644,600 | 644,600 |
| - | - | - | Capital | 56,000 | 56,000 | - |
| 83,943 | 47,731 | 0 | Transfers | 6,500 | 6,500 | 6,500 |
| - | - | 284,802 | Contingency | 291,713 | 291,713 | 345,313 |
| 1,110,802 | 1,355,473 | 832,270 | Reserve/Ending Fund Balance | 937,147 | 937,147 | 937,147 |
| 2,700,056 | 2,931,264 | 3,015,751 | TOTAL REQUIREMENTS | 3,202,260 | 3,202,260 | 3,202,260 |

| 2019 Actual | 2020 Actual | 2021 Adopted | General Fund Expenses by Dept | 2022 Proposed | 2022 Approved | 2022 Adopted |
|-----------------------|----------------|-----------------|----------------------------------|------------------|------------------|-----------------|
| Admin Expenses | | | | | | |
| 116,124 | 141,837 | 113,632 | Personnel Services Total | 136,400 | 136,400 | 136,400 |
| 112,813 | 73,563 | 90,050 | Materials & Services Total | 87,250 | 87,250 | 87,250 |
| - | - | - | Capital Outlay Total | - | - | - |
| 228,937 | 215,400 | 203,682 | | 223,650 | 223,650 | 223,650 |

| | | | | | | |
|-----------------------|--------|--------|----------------------------|--------|--------|--------|
| Court Expenses | | | | | | |
| 38,649 | 32,904 | 44,372 | Personnel Services Total | 41,800 | 41,800 | 41,800 |
| 19,808 | 12,657 | 22,550 | Materials & Services Total | 22,780 | 22,780 | 22,780 |
| - | - | - | Capital Outlay Total | - | - | - |
| 58,458 | 45,561 | 66,922 | | 64,580 | 64,580 | 64,580 |

| | | | | | | |
|-------------------------|-------|--------|----------------------------|--------|--------|--------|
| Council Expenses | | | | | | |
| 7,505 | 5,836 | 25,200 | Materials & Services Total | 19,950 | 19,950 | 19,950 |
| - | - | - | Capital Outlay Total | - | - | - |
| 7,505 | 5,836 | 25,200 | | 19,950 | 19,950 | 19,950 |

| | | | | | | |
|----------------------------|---------|---------|----------------------------|---------|---------|---------|
| Comm. Dev. Expenses | | | | | | |
| 25,668 | 30,205 | 23,120 | Personnel Services Total | 24,300 | 24,300 | 24,300 |
| 125,261 | 82,465 | 96,500 | Materials & Services Total | 105,820 | 105,820 | 105,820 |
| - | - | - | Capital Outlay Total | - | - | - |
| 150,929 | 112,670 | 119,620 | | 130,120 | 130,120 | 130,120 |

| 2019 Actual | 2020 Actual | 2021 Adopted | General Fund Expense Summary | 2022 Proposed | 2022 Approved | 2022 Adopted |
|------------------|------------------|------------------|---|------------------|------------------|------------------|
| | | | Police Expenses | | | |
| 665,717 | 742,883 | 953,022 | Personnel Services Total | 922,600 | 922,600 | 925,000 |
| 233,182 | 235,360 | 345,850 | Materials & Services Total | 336,500 | 336,500 | 336,500 |
| - | - | - | Capital Outlay Total | 56,000 | 56,000 | - |
| 898,899 | 978,242 | 1,298,872 | | 1,315,100 | 1,315,100 | 1,261,500 |
| | | | Park Expenses | | | |
| 105,037 | 118,774 | 128,283 | Personnel Services Total | 141,200 | 141,200 | 141,200 |
| 55,546 | 51,577 | 56,100 | Materials & Services Total | 72,300 | 72,300 | 72,300 |
| - | - | - | Capital Outlay Total | - | - | - |
| 160,583 | 170,351 | 184,383 | | 213,500 | 213,500 | 213,500 |
| | | | Transfers | | | |
| 83,943 | 47,731 | - | Transfers Total | 6,500 | 6,500 | 6,500 |
| 83,943 | 47,731 | - | | 6,500 | 6,500 | 6,500 |
| - | - | 284,802 | Contingency | 291,713 | 291,713 | 345,313 |
| - | 15,000 | 832,270 | Reserve for Future Expenditures | 662,147 | 662,147 | 662,147 |
| 1,110,802 | 1,340,473 | - | Unappropriated Ending Fund Balance | 275,000 | 275,000 | 275,000 |
| 2,700,056 | 2,931,264 | 3,015,751 | TOTAL EXPENDITURES | 3,202,260 | 3,202,260 | 3,202,260 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Account | General Fund Detail | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|-----------------|--------------|----------------------------------|------------------|------------------|-----------------|
| 6/30/2019 | 6/30/2020 | 6/30/2021 | | RESOURCES | | | |
| 860,333 | 877,842 | 924,740 | 100-300-3111 | Property Taxes | 942,450 | 942,450 | 942,450 |
| 36,925 | 22,293 | 25,000 | 100-300-3112 | Delinq Prop Taxes | 20,000 | 20,000 | 20,000 |
| 897,259 | 900,136 | 949,740 | | Property Taxes | 962,450 | 962,450 | 962,450 |
| 229 | 143 | 300 | 100-300-3180 | FF-All other | 10 | 10 | 10 |
| 108,923 | 109,061 | 110,000 | 100-300-3181 | FF-PGE | 110,000 | 110,000 | 110,000 |
| 3,059 | 3,074 | 4,200 | 100-300-3182 | FF-Qwest | 3,000 | 3,000 | 3,000 |
| 25,219 | 26,011 | 26,000 | 100-300-3183 | FF-NW Natural | 20,000 | 20,000 | 20,000 |
| 11,227 | 9,722 | 11,500 | 100-300-3184 | FF-Wave | 8,000 | 8,000 | 8,000 |
| 35,747 | 39,018 | 40,000 | 100-300-3185 | FF-Republic Services | 40,000 | 40,000 | 40,000 |
| 1,287 | 1,223 | 1,300 | 100-300-3186 | FF-Gervais Telephone | 1,200 | 1,200 | 1,200 |
| 185,690 | 188,252 | 193,300 | | Franchise Fees | 182,210 | 182,210 | 182,210 |
| 5,050 | 5,475 | 4,825 | 100-301-3211 | Business Registration | 5,300 | 5,300 | 5,300 |
| 3,915 | 494 | 3,000 | 100-301-3221 | Farmers Market | - | - | - |
| - | - | 250 | 100-301-3225 | Food Carts | 250 | 250 | 250 |
| 2,070 | 3,060 | 3,000 | 100-301-3401 | Lien Search | 3,000 | 3,000 | 3,000 |
| 230 | 315 | 255 | 100-301-3402 | Business OLCC Fee | 255 | 255 | 255 |
| 1,050 | 650 | 800 | 100-302-3401 | Fingerprints | 800 | 800 | 800 |
| 1,650 | 1,151 | 500 | 100-305-3305 | School Excise Revenue | 500 | 500 | 500 |
| - | 15,000 | 30,000 | 100-305-3350 | ECO Dev Comm Project | 15,000 | 15,000 | 15,000 |
| 44,250 | 40,140 | 35,000 | 100-305-3401 | Land Use Fees | 35,000 | 35,000 | 35,000 |
| 65,874 | 54,449 | 30,000 | 100-305-3402 | Building Permits | 24,000 | 24,000 | 24,000 |
| 124,088 | 120,734 | 107,630 | | License and Permits | 84,105 | 84,105 | 84,105 |
| 23,227 | 41,227 | 25,000 | 100-300-3301 | Revenue Sharing | 20,000 | 20,000 | 20,000 |
| 3,793 | 3,681 | 4,000 | 100-300-3302 | CIG Tax | 3,000 | 3,000 | 3,000 |
| 53,524 | 57,728 | 65,000 | 100-300-3303 | OLCC Tax | 60,000 | 60,000 | 60,000 |
| 15,691 | 20,011 | 18,000 | 100-300-3305 | Marijuana Tax - State | 35,000 | 35,000 | 35,000 |
| 31,232 | 36,915 | 32,000 | 100-300-3306 | Marijuana Tax - Local | 35,000 | 35,000 | 35,000 |
| 127,468 | 159,562 | 144,000 | | Intergovernmental Revenue | 153,000 | 153,000 | 153,000 |
| 429 | 571 | 2,000 | 100-302-3341 | Seat Belt Grant | 2,000 | 2,000 | 2,000 |
| - | - | 2,000 | 100-302-3342 | ODOT Grant Duii | 2,000 | 2,000 | 2,000 |
| 953 | 557 | 1,000 | 100-302-3346 | BVP Reimb Grant | 1,000 | 1,000 | 1,000 |
| - | - | - | 100-302-3348 | Speed Enforcement | 2,000 | 2,000 | 2,000 |
| - | - | 2,000 | 100-302-3351 | Ped. Enf. Grant | 2,000 | 2,000 | 2,000 |
| 7,053 | - | - | 100-302-3353 | DPSST MICRO-GRANT (Bike Safety | - | - | - |
| - | 1,000 | - | 100-302-3357 | Distracted Driver | 2,000 | 2,000 | 2,000 |
| 8,434 | 2,128 | 7,000 | | Grants | 11,000 | 11,000 | 11,000 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Account | General Fund Detail | 2022 Proposed | 2022 Approved | 2022 Adopted |
|------------------|------------------|------------------|--------------|-------------------------------|------------------|------------------|------------------|
| 69,776 | 64,163 | 68,000 | 100-303-3401 | Municipal Court | 68,000 | 68,000 | 68,000 |
| 16,405 | 9,782 | 14,673 | 100-303-3402 | Marion County Court | 14,000 | 14,000 | 14,000 |
| - | - | - | 100-303-3403 | State Court Fees | 10,000 | 10,000 | 10,000 |
| 139,101 | 142,859 | 141,000 | 100-300-3415 | General Service Fee | 150,000 | 150,000 | 150,000 |
| 5,585 | 7,495 | 7,000 | 100-303-3611 | Collections Interest | 4,700 | 4,700 | 4,700 |
| 473 | 185 | 200 | 100-303-3405 | Temp Offense Surcharge | 300 | 300 | 300 |
| 8,400 | 5,100 | 9,000 | 100-302-3402 | Vehicle Impound | 5,000 | 5,000 | 5,000 |
| 700 | 660 | 1,000 | 100-302-3403 | Police Reports | 1,000 | 1,000 | 1,000 |
| 1,341 | 1,229 | 1,500 | 100-302-3644 | PD Training Rev | 1,500 | 1,500 | 1,500 |
| 241,781 | 231,473 | 242,373 | | Fines and Fees | 254,500 | 254,500 | 254,500 |
| 2,449 | 9,792 | 500 | 100-300-3601 | Miscellaneous Revenue Admin | 300 | 300 | 300 |
| 77,223 | 74,029 | 50,000 | 100-300-3611 | Interest Income | 32,000 | 32,000 | 32,000 |
| 9 | (206) | - | 100-301-3601 | Miscellaneous Revenue | - | - | - |
| - | - | 250 | 100-302-3404 | Sale Of Surp Prop | - | - | - |
| 96 | 10,839 | 100 | 100-302-3601 | Miscellaneous Revenue Police | 500 | 500 | 500 |
| 819 | 120 | - | 100-302-3643 | K9 Program Revenues | - | - | - |
| 350 | 125 | 350 | 100-304-3601 | Miscellaneous Revenue Parks | 400 | 400 | 400 |
| 80,945 | 94,699 | 51,200 | | Miscellaneous Revenue | 33,200 | 33,200 | 33,200 |
| 22,605 | 23,371 | 24,031 | 100-391-3910 | Transfer In Water FFees | 24,031 | 24,031 | 24,031 |
| 23,210 | 24,729 | 24,000 | 100-391-3912 | Transfer In Sewer FFees | 24,000 | 24,000 | 24,000 |
| 14,314 | 12,287 | 5,145 | 100-391-3914 | Transfer In SDC Admin | 4,324 | 4,324 | 4,324 |
| 84,005 | 63,092 | 82,168 | 100-391-3920 | Trans In OP OH | 86,977 | 86,977 | 97,277 |
| 144,135 | 123,479 | 135,344 | | Transfers | 139,332 | 139,332 | 149,632 |
| | | | 100-000-2250 | | | | |
| 890,257 | 1,110,802 | 1,185,164 | 100-399-9999 | Beginning Fund Balance | 1,382,463 | 1,382,463 | 1,372,163 |
| 2,700,056 | 2,931,264 | 3,015,751 | | TOTAL RESOURCES | 3,202,260 | 3,202,260 | 3,202,260 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Account | General Fund Detail | 2022 Proposed | 2022 Approved | 2022 Adopted |
|-------------------------------|----------------|-----------------|--------------|------------------------------------|------------------|------------------|-----------------|
| REQUIREMENTS | | | | | | | |
| Administration | | | | | | | |
| Personnel Services | | | | | | | |
| - | - | 70,290 | 100-410-1100 | SALARIES AND WAGES | - | - | - |
| 44,388 | 48,886 | - | 100-410-1101 | Director of Admin/Recorder | 38,900 | 38,900 | 38,900 |
| - | - | - | 100-410-1120 | City Manager/Finance Director | 38,000 | 38,000 | 38,000 |
| 18,361 | 27,481 | - | 100-410-1102 | Finance Director | - | - | - |
| 6,719 | 5,259 | - | 100-410-1105 | Administrative Assistant | 5,900 | 5,900 | 5,900 |
| - | - | - | 100-410-1212 | Overtime | 2,400 | 2,400 | 2,400 |
| - | - | 43,342 | 100-410-4100 | EMPLOYEE BENEFITS | - | - | - |
| 19,011 | 18,258 | - | 100-410-4110 | EB-Medical & Dental | 18,300 | 18,300 | 18,300 |
| 202 | 212 | - | 100-410-4120 | EB-Insurance (life & disab) | 100 | 100 | 100 |
| 5,664 | 6,515 | - | 100-410-4150 | EB-Employer Taxes | 6,500 | 6,500 | 6,500 |
| 21,709 | 35,196 | - | 100-410-4170 | EB-PERS | 26,200 | 26,200 | 26,200 |
| 72 | 30 | - | 100-410-4190 | EB-Workers Comp | 100 | 100 | 100 |
| 116,124 | 141,837 | 113,632 | | Total Personnel Services | 136,400 | 136,400 | 136,400 |
| Materials and Services | | | | | | | |
| 79,838 | 42,164 | 45,000 | 100-410-5100 | PROFESSIONAL SERVICES | 44,250 | 44,250 | 44,250 |
| - | - | 200 | 100-410-5200 | CONTRACTED SUPPORT | 200 | 200 | 200 |
| - | 12 | 200 | 100-410-5300 | OPERATIONAL SUPPLIES | 200 | 200 | 200 |
| 4,122 | 3,705 | 3,600 | 100-410-6100 | BUILDING MAINT & SUPPLIES | 3,600 | 3,600 | 3,600 |
| 2,031 | 1,458 | 1,850 | 100-410-6200 | RENTALS AND LEASES | 1,800 | 1,800 | 1,800 |
| 3,567 | 3,611 | 4,800 | 100-410-6300 | INSURANCE | 4,900 | 4,900 | 4,900 |
| 496 | 343 | 1,000 | 100-410-6400 | ADVERTISING & RECRUITMENT | 1,000 | 1,000 | 1,000 |
| 10,484 | 8,305 | 13,800 | 100-410-6500 | LEARNING, DUES & MEMBERSHIP | 11,700 | 11,700 | 11,700 |
| 4,950 | 6,130 | 8,100 | 100-410-6600 | OFFICE SUPPLIES & MISC EXPENSE | 8,050 | 8,050 | 8,050 |
| 1,324 | 2,263 | 5,500 | 100-410-6700 | EQUIP MAINT & SUPPLIES | 5,500 | 5,500 | 5,500 |
| 5,870 | 5,573 | 6,000 | 100-410-6900 | UTILITIES | 6,050 | 6,050 | 6,050 |
| 112,813 | 73,563 | 90,050 | | Total Materials and Service | 87,250 | 87,250 | 87,250 |
| 228,937 | 215,400 | 203,682 | | Total Admin | 223,650 | 223,650 | 223,650 |

| 2019 Actual | 2020 Actual | 2021 Adopted | General Fund | | 2022 Proposed | 2022 Approved | 2022 Adopted |
|------------------------|----------------|-----------------|------------------------------|--------------------------------|------------------|------------------|-----------------|
| | | | Account | Detail | | | |
| Court | | | | | | | |
| Personnel Services | | | | | | | |
| - | - | 28,800 | 100-412-1100 | SALARIES AND WAGES | - | - | - |
| 4,439 | 4,889 | - | 100-412-1101 | Director of Admin/Recorder | 4,300 | 4,300 | 4,300 |
| - | - | - | 100-412-1120 | City Manager/Finance Director | 2,300 | 2,300 | 2,300 |
| 2,754 | 4,122 | - | 100-412-1102 | Finance Director | - | - | - |
| 15,677 | 12,272 | - | 100-412-1105 | Administrative Assistant | 19,800 | 19,800 | 19,800 |
| - | - | - | 100-412-1212 | Overtime | 300 | 300 | 300 |
| - | - | 15,572 | 100-412-4100 | EMPLOYEE BENEFITS | - | - | - |
| 8,270 | 4,227 | - | 100-412-4110 | EB-Medical & Dental | 5,300 | 5,300 | 5,300 |
| 67 | 57 | - | 100-412-4120 | EB-Insurance (life & disab) | 100 | 100 | 100 |
| 1,767 | 1,655 | - | 100-412-4150 | EB-Employer Taxes | 2,000 | 2,000 | 2,000 |
| 5,656 | 5,674 | - | 100-412-4170 | EB-PERS | 7,700 | 7,700 | 7,700 |
| 20 | 8 | - | 100-412-4190 | EB-Workers Comp | - | - | - |
| 38,649 | 32,904 | 44,372 | Total Personnel Services | | 41,800 | 41,800 | 41,800 |
| Materials and Services | | | | | | | |
| 13,498 | 7,209 | 13,500 | 100-412-5100 | PROFESSIONAL SERVICES | 13,860 | 13,860 | 13,860 |
| - | - | 50 | 100-412-5300 | OPERATIONAL SUPPLIES | 50 | 50 | 50 |
| 458 | 548 | 600 | 100-412-6100 | BUILDING MAINT & SUPPLIES | 570 | 570 | 570 |
| 433 | 301 | 500 | 100-412-6200 | RENTALS AND LEASES | 470 | 470 | 470 |
| 934 | 934 | 1,100 | 100-412-6300 | INSURANCE | 1,100 | 1,100 | 1,100 |
| - | 73 | 100 | 100-412-6400 | ADVERTISING & RECRUITMENT | 100 | 100 | 100 |
| 1,368 | 75 | 2,100 | 100-412-6500 | LEARNING, DUES & MEMBERSHIP | 2,070 | 2,070 | 2,070 |
| 1,557 | 2,132 | 2,400 | 100-412-6600 | OFFICE SUPPLIES & MISC EXPENSE | 2,400 | 2,400 | 2,400 |
| 43 | 149 | 700 | 100-412-6700 | EQUIP MAINT & SUPPLIES | 700 | 700 | 700 |
| 1,518 | 1,235 | 1,500 | 100-412-6900 | UTILITIES | 1,460 | 1,460 | 1,460 |
| 19,808 | 12,657 | 22,550 | Total Material and Services | | 22,780 | 22,780 | 22,780 |
| 58,458 | 45,561 | 66,922 | Total Court | | 64,580 | 64,580 | 64,580 |
| Council | | | | | | | |
| Materials and Services | | | | | | | |
| 4,506 | 3,353 | 15,000 | 100-413-5100 | PROFESSIONAL SERVICES | 15,000 | 15,000 | 15,000 |
| 2,999 | 2,383 | 3,500 | 100-413-5300 | OPERATIONAL SUPPLIES | 3,500 | 3,500 | 3,500 |
| - | 101 | 5,000 | 100-413-5500 | PROGRAM & GRANT EXPENSES | - | - | - |
| - | - | 1,000 | 100-413-6500 | LEARNING, DUES & MEMBERSHIP | 1,000 | 1,000 | 1,000 |
| - | - | 700 | 100-413-6600 | OFFICE SUPPLIES | 450 | 450 | 450 |
| 7,505 | 5,836 | 25,200 | Total Materials and Services | | 19,950 | 19,950 | 19,950 |
| 7,505 | 5,836 | 25,200 | Total Council | | 19,950 | 19,950 | 19,950 |

| 2019 Actual | 2020 Actual | 2021 Adopted | General Fund | | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|-----------------|------------------------------|-------------------------------|------------------|------------------|-----------------|
| | | | Account | Detail | | | |
| | | | | | | | |
| | | | | Community Development | | | |
| | | | | Personnel Services | | | |
| - | - | 14,409 | 100-419-1100 | SALARIES AND WAGES | - | - | - |
| 11,097 | 12,222 | - | 100-419-1101 | Director of Admin/Recorder | 8,600 | 8,600 | 8,600 |
| - | - | - | 100-419-1120 | City Manager/Finance Director | 2,300 | 2,300 | 2,300 |
| 2,295 | 3,435 | - | 100-419-1102 | Finance Director | - | - | - |
| 2,329 | 2,379 | - | 100-419-1104 | Public Works Superintendent | 4,000 | 4,000 | 4,000 |
| - | - | - | 100-419-1212 | Overtime | 300 | 300 | 300 |
| - | - | 8,711 | 100-419-4100 | EMPLOYEE BENEFITS | - | - | - |
| 3,982 | 3,943 | - | 100-419-4110 | EB-Medical & Dental | 3,100 | 3,100 | 3,100 |
| 45 | 46 | - | 100-419-4120 | EB-Insurance (life & disab) | - | - | - |
| 1,203 | 1,380 | - | 100-419-4150 | EB-Employer Taxes | 1,200 | 1,200 | 1,200 |
| 4,706 | 6,796 | - | 100-419-4170 | EB-PERS | 4,800 | 4,800 | 4,800 |
| 11 | 5 | - | 100-419-4190 | EB-Workers Comp | - | - | - |
| 25,668 | 30,205 | 23,120 | Total Personnel Services | | 24,300 | 24,300 | 24,300 |
| | | | | | | | |
| | | | | Material Services | | | |
| 33,502 | 18,802 | 22,500 | 100-419-5100 | PROFESSIONAL SERVICES | 22,500 | 22,500 | 22,500 |
| 88,507 | 61,416 | 45,500 | 100-419-5400 | INTERGOVNMENTAL SERVICES | 35,220 | 35,220 | 35,220 |
| 750 | - | 26,000 | 100-419-5500 | PROGRAM & GRANT EXPENSES | 45,000 | 45,000 | 45,000 |
| 679 | 407 | - | 100-419-5501 | PROGRAM EXPENSES - FARMERS M | 750 | 750 | 750 |
| 1,823 | 1,841 | 2,500 | 100-419-6500 | LEARNING, DUES & MEMBERSHIP | 2,350 | 2,350 | 2,350 |
| 125,261 | 82,465 | 96,500 | Total Materials and Services | | 105,820 | 105,820 | 105,820 |
| 150,929 | 112,670 | 119,620 | Total Community Development | | 130,120 | 130,120 | 130,120 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Account | General Fund Detail | 2022 Proposed | 2022 Approved | 2022 Adopted |
|------------------------------|----------------|-----------------|--------------|-------------------------------------|------------------|------------------|-----------------|
| Police | | | | | | | |
| Personnel Services | | | | | | | |
| - | 2,763 | 525,862 | 100-421-1100 | SALARIES AND WAGES | - | - | - |
| 1,480 | 1,630 | - | 100-421-1101 | Director of Admin/Recorder | 6,900 | 6,900 | 6,900 |
| - | - | - | 100-421-1120 | City Manager/Finance Director | 6,900 | 6,900 | 6,900 |
| 918 | 1,374 | - | 100-421-1102 | Finance Director | - | - | - |
| 99,145 | 100,851 | - | 100-421-1103 | Chief Of Police | 103,600 | 103,600 | 106,000 |
| 46,548 | 47,586 | - | 100-421-1105 | Administrative Assistant | 51,400 | 51,400 | 51,400 |
| 265,050 | 293,042 | - | 100-421-1106 | Police Officers | 340,600 | 340,600 | 340,600 |
| 1,047 | - | - | 100-421-1210 | Overtime Holiday | - | - | - |
| 5,142 | 10,661 | - | 100-421-1212 | Overtime | 20,300 | 20,300 | 20,300 |
| - | - | 396,160 | 100-421-4100 | EMPLOYEE BENEFITS | - | - | - |
| 120,976 | 141,484 | - | 100-421-4110 | EB-Medical & Dental | 171,700 | 171,700 | 171,700 |
| 1,095 | 1,139 | - | 100-421-4120 | EB-Insurance (life & disab) | 1,000 | 1,000 | 1,000 |
| 32,307 | 35,116 | - | 100-421-4150 | EB-Employer Taxes | 40,500 | 40,500 | 40,500 |
| 81,366 | 102,593 | 31,000 | 100-421-4170 | EB-PERS | 171,500 | 171,500 | 171,500 |
| 10,644 | 4,643 | - | 100-421-4190 | EB-Workers Comp | 8,200 | 8,200 | 8,200 |
| 665,717 | 742,883 | 953,022 | | Total Personnel Services | 922,600 | 922,600 | 925,000 |
| Material and Services | | | | | | | |
| 27,345 | 17,169 | 26,200 | 100-421-5100 | PROFESSIONAL SERVICES | 26,200 | 26,200 | 26,200 |
| 5,222 | 1,956 | 7,000 | 100-421-5200 | CONTRACTED SUPPORT | 7,500 | 7,500 | 7,500 |
| 7,568 | 5,620 | 10,000 | 100-421-5300 | OPERATIONAL SUPPLIES | 10,000 | 10,000 | 10,000 |
| 90,049 | 100,272 | 117,000 | 100-421-5400 | INTERGOVERNMENTAL SERVICES | 117,000 | 117,000 | 117,000 |
| 8,012 | 1,024 | 8,000 | 100-421-5500 | PROGRAM & GRANT EXPENSES | 10,000 | 10,000 | 10,000 |
| 4,920 | 4,104 | 5,000 | 100-421-6100 | BUILDING MAINT & SUPPLIES | 5,000 | 5,000 | 5,000 |
| 2,407 | 2,053 | 53,500 | 100-421-6200 | RENTALS AND LEASES | 48,500 | 48,500 | 48,500 |
| 18,712 | 18,639 | 21,500 | 100-421-6300 | INSURANCE | 22,300 | 22,300 | 22,300 |
| 233 | 648 | 2,000 | 100-421-6400 | ADVERTISING & RECRUITMENT | 2,000 | 2,000 | 2,000 |
| 12,785 | 7,985 | 16,500 | 100-421-6500 | LEARNING, DUES & MEMBERSHIP | 13,500 | 13,500 | 13,500 |
| 3,375 | 3,936 | 5,500 | 100-421-6600 | OFFICE SUPPLIES & MISC EXPENSE | 5,500 | 5,500 | 5,500 |
| 37,451 | 55,099 | 55,000 | 100-421-6700 | EQUIP MAINT & SUPPLIES | 50,000 | 50,000 | 50,000 |
| 4,876 | 6,513 | 6,000 | 100-421-6800 | UNIFORMS | 6,000 | 6,000 | 6,000 |
| 10,227 | 10,343 | 12,650 | 100-421-6900 | UTILITIES | 13,000 | 13,000 | 13,000 |
| 233,182 | 235,360 | 345,850 | | Total Materials and Services | 336,500 | 336,500 | 336,500 |
| - | - | - | 100-421-7000 | CAPITAL OUTLAY | 56,000 | 56,000 | - |
| 898,899 | 978,242 | 1,298,872 | | Total Police | 1,315,100 | 1,315,100 | 1,261,500 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Account | General Fund Detail | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|-----------------|-----------------------------|--------------------------------|------------------|------------------|-----------------|
| | | | | | | | |
| | | | | Parks | | | |
| | | | | Personnel Services | | | |
| - | - | 75,568 | 100-452-1100 | SALARIES AND WAGES | - | - | - |
| 1,480 | 1,630 | - | 100-452-1101 | Director of Admin/Recorder | 1,700 | 1,700 | 1,700 |
| - | - | - | 100-452-1120 | City Manager/Finance Director | 2,300 | 2,300 | 2,300 |
| 918 | 1,374 | - | 100-452-1102 | Finance Director | - | - | - |
| 6,462 | - | - | 100-452-1104 | Public Works Super | 14,500 | 14,500 | 14,500 |
| 14,064 | 15,638 | - | 100-452-1105 | Administrative Assistant | 17,800 | 17,800 | 17,800 |
| 13,631 | 26,215 | - | 100-452-1107 | Utility Worker I | 17,800 | 17,800 | 17,800 |
| 937 | 5,542 | - | 100-452-1108 | Utility Worker II | 5,800 | 5,800 | 5,800 |
| 11,318 | 6,188 | - | 100-452-1109 | Utility Worker I Steele | 15,500 | 15,500 | 15,500 |
| - | - | - | 100-452-1113 | PT Office Assistant | 6,400 | 6,400 | 6,400 |
| 13,121 | 15,858 | - | 100-452-1114 | PW Foreman | - | - | - |
| - | - | - | 100-452-1212 | Overtime | 2,300 | 2,300 | 2,300 |
| - | - | 52,715 | 100-452-4100 | EMPLOYEE BENEFITS | - | - | - |
| 19,677 | 20,691 | - | 100-452-4110 | EB-Medical & Dental | 22,800 | 22,800 | 22,800 |
| 164 | 172 | - | 100-452-4120 | EB-Insurance (life & disab) | 100 | 100 | 100 |
| 4,749 | 5,560 | - | 100-452-4150 | EB-Employer Taxes | 6,400 | 6,400 | 6,400 |
| 16,972 | 19,268 | - | 100-452-4170 | EB-PERS | 26,700 | 26,700 | 26,700 |
| 1,545 | 638 | - | 100-452-4190 | EB-Workers Comp | 1,100 | 1,100 | 1,100 |
| 105,037 | 118,774 | 128,283 | Total Personnel Services | | 141,200 | 141,200 | 141,200 |
| | | | | | | | |
| | | | | Material and Services | | | |
| 4,875 | 2,785 | 4,600 | 100-452-5100 | PROFESSIONAL SERVICES | 4,800 | 4,800 | 4,800 |
| 13 | 90 | 400 | 100-452-5200 | CONTRACTED SUPPORT | 400 | 400 | 400 |
| 21,894 | 14,115 | 15,800 | 100-452-5300 | OPERATIONAL SUPPLIES | 17,000 | 17,000 | 17,000 |
| 4,001 | 1,837 | 5,900 | 100-452-6100 | BUILDING MAINT & SUPPLIES | 8,100 | 8,100 | 8,100 |
| 305 | 223 | 500 | 100-452-6200 | RENTALS AND LEASES | 900 | 900 | 900 |
| 3,381 | 4,265 | 5,000 | 100-452-6300 | INSURANCE | 5,000 | 5,000 | 5,000 |
| 208 | 157 | 100 | 100-452-6400 | ADVERTISING & RECRUITMENT | 100 | 100 | 100 |
| 1,488 | 1,162 | 1,100 | 100-452-6500 | LEARNING, DUES & MEMBERSHIP | 1,100 | 1,100 | 1,100 |
| 823 | 622 | 1,600 | 100-452-6600 | OFFICE SUPPLIES & MISC EXPENSE | 1,600 | 1,600 | 1,600 |
| 10,164 | 14,229 | 9,300 | 100-452-6700 | EQUIP MAINT & SUPPLIES | 21,500 | 21,500 | 21,500 |
| 228 | 428 | 500 | 100-452-6800 | UNIFORMS | 500 | 500 | 500 |
| 8,166 | 11,664 | 11,300 | 100-452-6900 | UTILITIES | 11,300 | 11,300 | 11,300 |
| 55,546 | 51,577 | 56,100 | Total Material and Services | | 72,300 | 72,300 | 72,300 |
| 160,583 | 170,351 | 184,383 | Total Parks | | 213,500 | 213,500 | 213,500 |

| 2019 Actual | 2020 Actual | 2021 Adopted | General Fund | | 2022 Proposed | 2022 Approved | 2022 Adopted |
|--------------------|----------------|-----------------|-----------------------------|-----------------------|------------------|------------------|-----------------|
| | | | Account | Detail | | | |
| Transfers | | | | | | | |
| 83,943 | 47,731 | - | 100-491-8003 | Trans To Reserve Fund | 6,500 | 6,500 | 6,500 |
| 83,943 | 47,731 | - | Total Transfers | | 6,500 | 6,500 | 6,500 |
| | | | | | | | |
| - | - | 284,802 | 100-900-9900 | Contingency | 291,713 | 291,713 | 345,313 |
| - | 15,000 | - | Resv - ECO Dev Comm Grant | | - | - | - |
| - | - | 832,270 | 100-900-9990 | Resv for Future Exp. | 662,147 | 662,147 | 662,147 |
| 1,110,802 | 1,340,473 | - | Unappr. Ending Fund Balance | | 275,000 | 275,000 | 275,000 |
| Total General Fund | | | | | | | |
| 2,700,056 | 2,931,264 | 3,015,751 | REQUIREMENTS | | 3,202,260 | 3,202,260 | 3,202,260 |

STREET FUNDS

| 2019 Actual | 2020 Actual | 2021 Adopted | Street Fund Summary | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|-----------------|------------------------------------|------------------|------------------|-----------------|
| 48,545 | 62,811 | 96,663 | Beginning Fund Balance | 92,751 | 92,751 | 92,751 |
| 7,065 | 4,320 | 1,750 | License and Permits | 1,100 | 1,100 | 1,100 |
| 90,363 | 97,852 | 100,000 | Charges for Services | 100,000 | 100,000 | 100,000 |
| 168,363 | 175,562 | 165,000 | Intergovernmental Revenue | 186,071 | 186,071 | 186,071 |
| 8,763 | 12,888 | 5,100 | Miscellaneous | 5,100 | 5,100 | 5,100 |
| 323,099 | 353,433 | 368,513 | Total | 385,022 | 385,022 | 385,022 |
| 124,913 | 145,971 | 139,893 | Personnel Services | 159,400 | 159,400 | 159,400 |
| 103,100 | 92,438 | 107,727 | Materials and Services | 118,100 | 118,100 | 118,100 |
| 32,274 | 25,131 | 24,300 | Transfers | 25,000 | 25,000 | 30,600 |
| - | - | 40,788 | Contingency | 44,087 | 44,087 | 44,087 |
| - | - | 55,805 | Reserve for Future Expenditures | 38,435 | 38,435 | 32,835 |
| 62,811 | 89,893 | - | Unappropriated Ending Fund Balance | - | - | - |
| 323,098 | 353,433 | 368,513 | Total | 385,022 | 385,022 | 385,022 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Account | Street Fund Detail | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|-----------------|--------------|------------------------|------------------|------------------|-----------------|
| 6/30/2019 | 6/30/2020 | 6/30/2021 | RESOURCES | | | | |
| 168,363 | 175,562 | 165,000 | 121-300-3190 | Gas Tax | 186,071 | 186,071 | 186,071 |
| 90,363 | 97,852 | 100,000 | 121-300-3407 | Transportation Utility | 100,000 | 100,000 | 100,000 |
| 7,065 | 4,320 | 1,750 | 121-300-3408 | Row Permits | 1,100 | 1,100 | 1,100 |
| 8,763 | 10,178 | 5,000 | 121-300-3611 | Interest Income | 5,000 | 5,000 | 5,000 |
| - | 2,710 | 100 | 121-300-3601 | Miscellaneous Revenue | 100 | 100 | 100 |
| 8,763 | 12,888 | 5,100 | | Miscellaneous Revenue | 5,100 | 5,100 | 5,100 |
| 48,545 | 62,811 | 96,663 | 121-399-9999 | Beginning Fund Balance | 92,751 | 92,751 | 92,751 |
| 323,099 | 353,433 | 368,513 | | TOTAL RESOURCES | 385,022 | 385,022 | 385,022 |

| REQUIREMENTS | | | | | | | |
|--------------------|---------|---------|--------------|-------------------------------|---------|---------|---------|
| Personnel Services | | | | | | | |
| - | - | 84,139 | 121-431-1100 | SALARIES AND WAGES | - | - | - |
| 3,699 | 4,074 | - | 121-431-1101 | Director of Admin/Recorder | 8,600 | 8,600 | 8,600 |
| - | - | - | 121-431-1120 | City Manager/Finance Director | 17,300 | 17,300 | 17,300 |
| 6,885 | 10,305 | - | 121-431-1102 | Finance Director | - | - | - |
| 5,170 | - | - | 121-431-1104 | Public Works Super | 20,300 | 20,300 | 20,300 |
| 18,543 | 19,144 | - | 121-431-1105 | Administrative Assistant | 22,700 | 22,700 | 22,700 |
| 15,982 | 28,746 | - | 121-431-1107 | Utility Worker I | 9,600 | 9,600 | 9,600 |
| 937 | 5,542 | - | 121-431-1108 | Utility Worker II | 8,800 | 8,800 | 8,800 |
| 11,318 | 6,188 | - | 121-431-1109 | PW Maintenance PT | - | - | - |
| - | - | - | 121-431-1113 | PT Office Assistant | 6,400 | 6,400 | 6,400 |
| 10,842 | 13,479 | - | 121-431-1114 | PW Foreman | - | - | - |
| - | - | - | 121-431-1212 | Overtime | 3,000 | 3,000 | 3,000 |
| - | - | 55,754 | 121-431-4100 | EMPLOYEE BENEFITS | - | - | - |
| 23,858 | 24,486 | - | 121-431-4110 | EB-Medical & Dental | 24,100 | 24,100 | 24,100 |
| 199 | 214 | - | 121-431-4120 | EB-Insurance (life & disab) | 200 | 200 | 200 |
| 5,660 | 6,764 | - | 121-431-4150 | EB-Employer Taxes | 7,400 | 7,400 | 7,400 |
| 19,818 | 26,200 | - | 121-431-4170 | EB-PERS | 30,200 | 30,200 | 30,200 |
| 2,003 | 827 | - | 121-431-4190 | EB-Workers Comp | 800 | 800 | 800 |
| 124,913 | 145,971 | 139,893 | | Total Personnel Services | 159,400 | 159,400 | 159,400 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Street Fund | | 2022 Proposed | 2022 Approved | 2022 Adopted |
|------------------------|----------------|-----------------|---------------------------------|--------------------------------|------------------|------------------|-----------------|
| | | | Account | Detail | | | |
| Materials and Services | | | | | | | |
| 23,044 | 12,321 | 10,100 | 121-431-5100 | PROFESSIONAL SERVICES | 10,100 | 10,100 | 10,100 |
| 26,342 | 24,973 | 27,700 | 121-431-5200 | CONTRACTED SUPPORT | 33,000 | 33,000 | 33,000 |
| 115 | 274 | 100 | 121-431-5300 | OPERATIONAL SUPPLIES | 400 | 400 | 400 |
| 5,830 | 5,466 | 11,200 | 121-431-5500 | PROGRAM & GRANT EXPENSES | 11,200 | 11,200 | 11,200 |
| 1,730 | 845 | 2,250 | 121-431-6100 | BUILDING MAINT & SUPPLIES | 5,800 | 5,800 | 5,800 |
| 262 | 197 | 400 | 121-431-6200 | RENTALS AND LEASES | 800 | 800 | 800 |
| 3,425 | 3,574 | 4,200 | 121-431-6300 | INSURANCE | 4,300 | 4,300 | 4,300 |
| 191 | 59 | 100 | 121-431-6400 | ADVERTISING & RECRUITMENT | 100 | 100 | 100 |
| 583 | 189 | 600 | 121-431-6500 | LEARNING, DUES & MEMBERSHIPS | 800 | 800 | 800 |
| 2,373 | 2,418 | 2,200 | 121-431-6600 | OFFICE SUPPLIES & MISC EXPENSE | 2,200 | 2,200 | 2,200 |
| 3,610 | 5,019 | 5,600 | 121-431-6700 | EQUIP MAINT & SUPPLIES | 5,300 | 5,300 | 5,300 |
| 200 | 327 | 300 | 121-431-6800 | UNIFORMS | 300 | 300 | 300 |
| 35,396 | 36,775 | 42,977 | 121-431-6900 | UTILITIES | 43,800 | 43,800 | 43,800 |
| 103,100 | 92,438 | 107,727 | Total Materials and Service | | 118,100 | 118,100 | 118,100 |
| 228,013 | 238,409 | 247,620 | Total Street | | 277,500 | 277,500 | 277,500 |
| Transfers Out | | | | | | | |
| 9,361 | 6,700 | - | 121-491-8003 | Trans To Reserve Fund | 6,200 | 6,200 | 6,200 |
| 22,913 | 18,431 | 24,300 | 121-491-8701 | Operational Overhead | 18,800 | 18,800 | 24,400 |
| 32,274 | 25,131 | 24,300 | Total Transfers Out | | 25,000 | 25,000 | 30,600 |
| - | - | 40,788 | 121-900-9900 | Contingency | 44,087 | 44,087 | 44,087 |
| - | - | 55,805 | Reserve for Future Expenditures | | 38,435 | 38,435 | 32,835 |
| 62,811 | 89,893 | - | Unappr. Ending Fund Balance | | - | - | - |
| 323,098 | 353,433 | 368,513 | TOTAL REQUIREMENTS | | 385,022 | 385,022 | 385,022 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Street Construction Fund Summary | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|-----------------|-------------------------------------|------------------|------------------|-----------------|
| 379,613 | 378,035 | 316,492 | Beginning Fund Balance | 304,534 | 304,534 | 304,534 |
| 83,337 | 51,137 | 20,395 | Charges for Services | 17,312 | 17,312 | 17,312 |
| 72,156 | 58,521 | 55,000 | Intergovernmental Revenue | 62,024 | 62,024 | 62,024 |
| - | - | 100,000 | Grants | 145,000 | 145,000 | 145,000 |
| 8,259 | 8,629 | 3,000 | Miscellaneous | 4,000 | 4,000 | 4,000 |
| 543,364 | 496,322 | 494,887 | Total | 532,870 | 532,870 | 532,870 |
| 162,631 | 237,294 | 177,420 | Capital Outlay | 235,900 | 235,900 | 235,900 |
| 2,697 | 2,534 | 975 | Transfers | 828 | 828 | 828 |
| - | - | 26,759 | Contingency | - | - | - |
| - | - | 289,733 | Reserve for Future Expenditures | 296,142 | 296,142 | 296,142 |
| 378,035 | 256,495 | - | Unappropriated Ending Fund Balance | - | - | - |
| 543,364 | 496,323 | 494,887 | Total | 532,870 | 532,870 | 532,870 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Account | Street Construction Fund Detail | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|-----------------|--------------|------------------------------------|------------------|------------------|-----------------|
| 6/30/2019 | 6/30/2020 | 6/30/2021 | RESOURCES | | | | |
| 72,156 | 58,521 | 55,000 | 122-300-3190 | Gas Tax | 62,024 | 62,024 | 62,024 |
| - | - | - | 122-300-3343 | TGM Grant | 145,000 | 145,000 | 145,000 |
| - | - | 100,000 | 122-300-3341 | Special Allotment Grant | - | - | - |
| - | - | 100,000 | | Grants | 145,000 | 145,000 | 145,000 |
| 79,290 | 48,604 | 19,320 | 122-300-3551 | SDC-Improvement | 16,384 | 16,384 | 16,384 |
| - | - | 100 | 122-300-3550 | Assessment Principal | 100 | 100 | 100 |
| 4,046 | 2,534 | 975 | 122-300-3554 | SDC Administration | 828 | 828 | 828 |
| 83,337 | 51,137 | 20,395 | | Charges for Services | 17,312 | 17,312 | 17,312 |
| 8,259 | 8,629 | 3,000 | 122-300-3611 | Interest Income | 4,000 | 4,000 | 4,000 |
| 8,259 | 8,629 | 3,000 | | Miscellaneous Revenue | 4,000 | 4,000 | 4,000 |
| 379,613 | 378,035 | 316,492 | 122-399-9999 | Beginning Fund Balance | 304,534 | 304,534 | 304,534 |
| 543,364 | 496,322 | 494,887 | | TOTAL RESOURCES | 532,870 | 532,870 | 532,870 |

| REQUIREMENTS | | | | | | | |
|--------------|---------|---------|--------------|---------------------------------|---------|---------|---------|
| 162,631 | 237,294 | 177,420 | 122-431-7000 | Capital Outlay | 235,900 | 235,900 | 235,900 |
| 162,631 | 237,294 | 177,420 | | Total Street Construction | 235,900 | 235,900 | 235,900 |
| 2,697 | 2,534 | 975 | 122-491-8801 | Transfer Out | 828 | 828 | 828 |
| - | - | 26,759 | 122-900-9900 | Contingency | - | - | - |
| - | - | 289,733 | 122-900-9990 | Reserve for Future Expenditures | 296,142 | 296,142 | 296,142 |
| 378,035 | 256,495 | - | | Unappr. Ending Fund Balance | - | - | - |
| 543,364 | 496,323 | 494,887 | | TOTAL REQUIREMENTS | 532,870 | 532,870 | 532,870 |

RESERVE FUND

| 2019 Actual | 2020 Actual | 2021 Adopted | Reserve Fund Summary | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|-----------------|------------------------------------|------------------|------------------|-----------------|
| 224,023 | 259,400 | 279,423 | Beginning Fund Balance | 98,812 | 98,812 | 98,812 |
| 1,042 | 953 | 850 | Miscellaneous | 300 | 300 | 300 |
| 116,788 | 69,931 | - | Transfers from other Funds | 29,700 | 29,700 | 29,700 |
| 341,854 | 330,284 | 280,273 | Total | 128,812 | 128,812 | 128,812 |
| 82,454 | 53,564 | 279,424 | Capital Outlay | 128,812 | 128,812 | 128,812 |
| - | - | 849 | Reserve for Future Expenditures | - | - | - |
| 259,400 | 276,720 | - | Unappropriated Ending Fund Balance | - | - | - |
| 341,854 | 330,284 | 280,273 | Total | 128,812 | 128,812 | 128,812 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Reserve Fund Detail | | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|-----------------|------------------------|--|------------------|------------------|-----------------|
|----------------|----------------|-----------------|------------------------|--|------------------|------------------|-----------------|

6/30/2019 6/30/2020 6/30/2021

RESOURCES

| | | | | | | | |
|----------------|----------------|----------------|--------------|-------------------------------|----------------|----------------|----------------|
| 1,042 | 953 | 850 | 123-300-3611 | Interest | 300 | 300 | 300 |
| 1,042 | 953 | 850 | | Miscellaneous Revenue | 300 | 300 | 300 |
| 83,943 | 47,731 | - | 123-391-0100 | Trans From-General | 6,500 | 6,500 | 6,500 |
| 9,361 | 6,700 | - | 123-391-0121 | Trans From-Streets | 6,200 | 6,200 | 6,200 |
| 11,742 | 5,000 | - | 123-391-0201 | Trans From-Sewer | 8,500 | 8,500 | 8,500 |
| 11,742 | 10,500 | - | 123-391-0205 | Trans From-Water | 8,500 | 8,500 | 8,500 |
| 116,788 | 69,931 | - | | Transfers | 29,700 | 29,700 | 29,700 |
| 224,023 | 259,400 | 279,423 | 123-399-9999 | Beginning Fund Balance | 98,812 | 98,812 | 98,812 |
| 341,854 | 330,284 | 280,273 | | TOTAL RESOURCES | 128,812 | 128,812 | 128,812 |

REQUIREMENTS

| | | | | | | | |
|----------------|----------------|----------------|--------------|--|----------------|----------------|----------------|
| - | - | 43,730 | 123-423-7504 | Dump Truck | 7,961 | 7,961 | 7,961 |
| - | - | 50,856 | 123-423-7505 | Backhoe | 24,343 | 24,343 | 24,343 |
| 11,148 | - | 32,129 | 123-423-7506 | Pub Wrks Trac/Mower | 23,726 | 23,726 | 23,726 |
| - | - | 6,906 | 123-423-7515 | Plotter | 34 | 34 | 34 |
| 25,809 | 45,727 | 21,371 | 123-423-7710 | Pub Wrks Pick Up | 39,663 | 39,663 | 39,663 |
| 45,497 | 7,837 | 31,960 | 123-423-7726 | City Hall Siding | 6,402 | 6,402 | 6,402 |
| - | - | 15,386 | 123-423-7727 | City Hall Carpet | - | - | - |
| - | - | 55,930 | 123-423-7740 | Police Vehicle | 5,423 | 5,423 | 5,423 |
| - | - | 21,156 | 123-423-7741 | City Hall/Police Dept - Bldg | 21,260 | 21,260 | 21,260 |
| 82,454 | 53,564 | 279,424 | | Total Capital Outlay | 128,812 | 128,812 | 128,812 |
| - | - | 849 | 123-900-9990 | Reserve for Future Expenditures | - | - | - |
| 259,400 | 276,720 | - | | Unappr. Ending Fund Balance | - | - | - |
| 341,854 | 330,284 | 280,273 | | TOTAL REQUIREMENTS | 128,812 | 128,812 | 128,812 |

PARKS IMPROVEMENT FUND

| 2019 Actual | 2020 Actual | 2021 Adopted | Parks Improvement Fund Summary | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|-----------------|------------------------------------|------------------|------------------|-----------------|
| 84,403 | 305,649 | 370,439 | Beginning Fund Balance | 374,891 | 374,891 | 374,891 |
| 86,511 | 46,871 | 21,510 | Charges for Services | 18,232 | 18,232 | 18,232 |
| 14,960 | - | 20,000 | Intergovernmental Revenue | 20,000 | 20,000 | 20,000 |
| 121,286 | - | 195,200 | Grants | 195,200 | 195,200 | 195,200 |
| 772 | 865 | 300 | Miscellaneous | 400 | 400 | 400 |
| 307,931 | 353,385 | 607,449 | Total | 608,723 | 608,723 | 608,723 |
| - | 140 | 236,140 | Capital Outlay | 244,000 | 244,000 | 244,000 |
| 2,282 | 1,881 | 870 | Transfers | 732 | 732 | 732 |
| - | - | 35,552 | Contingency | - | - | - |
| - | - | 334,887 | Reserve for Future Expenditures | 363,991 | 363,991 | 363,991 |
| 305,649 | 351,364 | - | Unappropriated Ending Fund Balance | - | - | - |
| 307,931 | 353,385 | 607,449 | Total | 608,723 | 608,723 | 608,723 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Account | Park Improvement Fund Detail | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|-----------------|--------------|---------------------------------|------------------|------------------|-----------------|
| 6/30/2019 | 6/30/2020 | 6/30/2021 | RESOURCES | | | | |
| 14,960 | - | 20,000 | 125-300-3301 | State Shared Revenue | 20,000 | 20,000 | 20,000 |
| 121,286 | - | 195,200 | 125-300-3341 | State Parks Dept. Grant | 195,200 | 195,200 | 195,200 |
| 71,823 | 38,918 | 17,850 | 125-300-3551 | SDC-Improvement | 15,136 | 15,136 | 15,136 |
| 11,217 | 6,072 | 2,790 | 125-300-3552 | SDC-Reimbursement | 2,364 | 2,364 | 2,364 |
| 3,471 | 1,881 | 870 | 125-300-3554 | SDC-Administration | 732 | 732 | 732 |
| 86,511 | 46,871 | 21,510 | | Charges for Services | 18,232 | 18,232 | 18,232 |
| 772 | 865 | 300 | 125-300-3611 | Interest Income | 300 | 300 | 300 |
| - | - | - | 125-300-3601 | Miscellaneous Revenue | 100 | 100 | 100 |
| 772 | 865 | 300 | | Miscellaneous Revenue | 400 | 400 | 400 |
| 84,403 | 305,649 | 370,439 | 125-399-9999 | Beginning Fund Balance | 374,891 | 374,891 | 374,891 |
| 307,931 | 353,385 | 607,449 | | TOTAL RESOURCES | 608,723 | 608,723 | 608,723 |

| REQUIREMENTS | | | | | | | |
|--------------|---------|---------|--------------|---------------------------------|---------|---------|---------|
| - | 140 | 236,140 | 125-452-7000 | Capital Outlay | 244,000 | 244,000 | 244,000 |
| - | 140 | 236,140 | Construction | Total Parks Improvement | 244,000 | 244,000 | 244,000 |
| 2,282 | 1,881 | 870 | 125-491-8000 | Transfers Out | 732 | 732 | 732 |
| - | - | 35,552 | 125-900-9900 | Contingency | - | - | - |
| - | - | 334,887 | 125-900-9990 | Reserve for Future Expenditures | 363,991 | 363,991 | 363,991 |
| 305,649 | 351,364 | - | | Unappr. Ending Fund Balance | - | - | - |
| 307,931 | 353,385 | 607,449 | | TOTAL REQUIREMENTS | 608,723 | 608,723 | 608,723 |

SEWER FUNDS

| 2019 Actual | 2020 Actual | 2021 Adopted | Sewer Fund Summary | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|-----------------|------------------------------------|------------------|------------------|-----------------|
| 88,082 | 106,316 | 110,134 | Beginning Fund Balance | 298,194 | 298,194 | 298,194 |
| 464,199 | 494,588 | 480,000 | Charges for Services | 495,000 | 495,000 | 495,000 |
| 175 | 2,754 | 30 | Miscellaneous | 60 | 60 | 60 |
| 552,456 | 603,658 | 590,164 | Total | 793,254 | 793,254 | 793,254 |
| 165,558 | 145,514 | 220,967 | Personnel Services | 250,900 | 250,900 | 250,900 |
| 157,971 | 134,750 | 153,800 | Materials and Services | 174,700 | 174,700 | 174,700 |
| 122,611 | 105,557 | 105,486 | Transfers | 234,143 | 234,143 | 236,343 |
| - | - | 72,038 | Contingency | 97,848 | 97,848 | 97,848 |
| - | - | 37,873 | Reserve/Ending Fund Balance | 35,663 | 35,663 | 33,463 |
| 106,316 | 217,839 | - | Unappropriated Ending Fund Balance | - | - | - |
| 552,456 | 603,660 | 590,164 | Total | 793,254 | 793,254 | 793,254 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Account | Sewer Fund Proposed Budget | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|-----------------|--------------|-------------------------------|------------------|------------------|-----------------|
| 6/30/2019 | 6/30/2020 | 6/30/2021 | RESOURCES | | | | |
| 464,199 | 494,588 | 480,000 | 201-300-3441 | Service Charges - Sewer | 495,000 | 495,000 | 495,000 |
| 17 | - | 30 | 201-300-3611 | Interest Income | 60 | 60 | 60 |
| 158 | 2,754 | - | 201-300-3601 | Miscellaneous Revenue | - | - | - |
| 175 | 2,754 | 30 | | Miscellaneous Revenue | 60 | 60 | 60 |
| 88,082 | 106,316 | 110,134 | 201-399-9999 | Beginning Fund Balance | 298,194 | 298,194 | 298,194 |
| 552,456 | 603,658 | 590,164 | | TOTAL RESOURCES | 793,254 | 793,254 | 793,254 |

| REQUIREMENTS | | | | | | | |
|--------------------|---------|---------|--------------|------------------------------|---------|---------|---------|
| Personnel Services | | | | | | | |
| - | - | 132,121 | 201-432-1100 | SALARIES AND WAGES | - | - | - |
| 3,699 | 4,074 | - | 201-432-1101 | Director of Admin/Recorder | 8,600 | 8,600 | 8,600 |
| - | - | - | 201-432-1120 | City Manager/Finance Directo | 17,300 | 17,300 | 17,300 |
| 6,885 | 10,305 | - | 201-432-1102 | Finance Director | - | - | - |
| 18,525 | - | - | 201-432-1104 | Public Works Super | 31,900 | 31,900 | 31,900 |
| 20,782 | 20,897 | - | 201-432-1105 | Administrative Assistant | 25,200 | 25,200 | 25,200 |
| 4,700 | 10,830 | - | 201-432-1107 | Utility Worker I | 21,200 | 21,200 | 21,200 |
| 937 | 5,542 | - | 201-432-1108 | Utility Worker II | 32,100 | 32,100 | 32,100 |
| 5,659 | 3,094 | - | 201-432-1109 | PW Maintenance PT | - | - | - |
| - | - | - | 201-432-1113 | PT Office Assistant | 6,400 | 6,400 | 6,400 |
| 37,837 | 31,716 | - | 201-432-1114 | Public Works Foreman | - | - | - |
| - | - | - | 201-432-1212 | Overtime | 9,000 | 9,000 | 9,000 |
| - | - | 88,846 | 201-432-4100 | EMPLOYEE BENEFITS | - | - | - |
| 26,618 | 22,712 | - | 201-432-4110 | EB-Medical & Dental | 38,600 | 38,600 | 38,600 |
| 241 | 198 | - | 201-432-4120 | EB-Insurance (life & disab) | 300 | 300 | 300 |
| 7,645 | 6,722 | - | 201-432-4150 | EB-Employer Taxes | 11,600 | 11,600 | 11,600 |
| 29,954 | 28,567 | - | 201-432-4170 | EB-PERS | 46,900 | 46,900 | 46,900 |
| 2,074 | 857 | - | 201-432-4190 | EB-Workers Comp | 1,800 | 1,800 | 1,800 |
| 165,558 | 145,514 | 220,967 | | Total Personnel Services | 250,900 | 250,900 | 250,900 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Account | Sewer Fund Proposed Budget | 2022 Proposed | 2022 Approved | 2022 Adopted |
|------------------------|----------------|-----------------|-----------------------------|-------------------------------|------------------|------------------|-----------------|
| Materials and Services | | | | | | | |
| 28,703 | 13,561 | 18,000 | 201-432-5100 | PROFESSIONAL SERVICES | 18,000 | 18,000 | 18,000 |
| 26,438 | 23,515 | 26,900 | 201-432-5200 | CONTRACTED SUPPORT | 36,400 | 36,400 | 36,400 |
| 4,871 | 3,908 | 6,400 | 201-432-5300 | OPERATIONAL SUPPLIES | 5,400 | 5,400 | 5,400 |
| 6,301 | 1,898 | 5,900 | 201-432-6100 | BUILDING MAINT & SUPPLIES | 6,300 | 6,300 | 6,300 |
| 1,275 | 947 | 1,300 | 201-432-6200 | RENTALS AND LEASES | 1,700 | 1,700 | 1,700 |
| 7,611 | 8,694 | 10,000 | 201-432-6300 | INSURANCE | 10,200 | 10,200 | 10,200 |
| 282 | 104 | 100 | 201-432-6400 | ADVERTISING & RECRUITMEN | 100 | 100 | 100 |
| 5,539 | 3,758 | 5,600 | 201-432-6500 | LEARNING, DUES & MEMBERS | 5,600 | 5,600 | 5,600 |
| 10,208 | 11,078 | 13,000 | 201-432-6600 | OFFICE SUPPLIES & MISC EXPE | 13,000 | 13,000 | 13,000 |
| 23,445 | 23,251 | 22,000 | 201-432-6700 | EQUIP MAINT & SUPPLIES | 33,400 | 33,400 | 33,400 |
| 231 | 368 | 600 | 201-432-6800 | UNIFORMS | 600 | 600 | 600 |
| 43,066 | 43,670 | 44,000 | 201-432-6900 | UTILITIES | 44,000 | 44,000 | 44,000 |
| 157,971 | 134,750 | 153,800 | Total Materials and Service | | 174,700 | 174,700 | 174,700 |
| 323,528 | 280,264 | 374,767 | Total Sewer | | 425,600 | 425,600 | 425,600 |
| Transfers Out | | | | | | | |
| 23,210 | 24,729 | 24,000 | 201-491-8601 | Franchise Fee | 24,000 | 24,000 | 24,000 |
| 11,742 | 5,000 | - | 201-491-8003 | Trans To Reserve Fund | 8,500 | 8,500 | 8,500 |
| 54,486 | 54,486 | 54,486 | 201-491-8006 | Trans To Sewer Bond | 166,535 | 166,535 | 166,535 |
| 33,174 | 21,342 | 27,000 | 201-491-8701 | Operational Overhead | 35,108 | 35,108 | 37,308 |
| 122,611 | 105,557 | 105,486 | Total Transfers Out | | 234,143 | 234,143 | 236,343 |
| - | - | 72,038 | 201-900-9900 | Contingency | 97,848 | 97,848 | 97,848 |
| - | - | 37,873 | 201-900-9990 | Resv. for Future Exp. | 35,663 | 35,663 | 33,463 |
| 106,316 | 217,839 | - | Unappr. Ending Fund Balance | | - | - | - |
| 552,456 | 603,660 | 590,164 | TOTAL REQUIREMENTS | | 793,254 | 793,254 | 793,254 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Sewer Construction Fund Summary | 2022 Proposed | 2022 Approved | 2022 Adopted |
|------------------|------------------|------------------|------------------------------------|------------------|------------------|------------------|
| 1,074,913 | 1,345,919 | 1,564,380 | Beginning Fund Balance | 1,709,437 | 1,709,437 | 1,709,437 |
| 268,481 | 220,341 | 166,180 | Charges for Services | 179,316 | 179,316 | 179,316 |
| 7,534 | 6,901 | 3,000 | Miscellaneous | 2,800 | 2,800 | 2,800 |
| 1,350,928 | 1,573,160 | 1,733,560 | Total | 1,891,553 | 1,891,553 | 1,891,553 |
| - | 4,805 | 130,000 | Capital Outlay | 230,000 | 230,000 | 230,000 |
| 5,009 | 4,024 | 1,650 | Transfers | 1,376 | 1,376 | 1,376 |
| - | - | 19,748 | Contingency | - | - | - |
| - | - | 1,582,162 | Reserve for Future Expenditures | 1,660,177 | 1,660,177 | 1,660,177 |
| 1,345,919 | 1,564,331 | - | Unappr. Ending Fund Balance | - | - | - |
| 1,350,928 | 1,573,160 | 1,733,560 | Total | 1,891,553 | 1,891,553 | 1,891,553 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Account | Sewer Construction Fund Detail | # | 2022 Proposed | 2022 Approved | 2022 Adopted |
|---------------------|------------------|------------------|---------------------|-----------------------------------|---|------------------|------------------|------------------|
| 6/30/2019 | 6/30/2020 | 6/30/2021 | | | | | | |
| 153,867 | 158,056 | 141,000 | 202-300-3550 | Sewer Fee Revenue | | 158,000 | 158,000 | 158,000 |
| 27,582 | 15,313 | 6,180 | 202-300-3551 | SDC-Improvement | | 5,240 | 5,240 | 5,240 |
| 79,784 | 42,948 | 17,350 | 202-300-3552 | SDC-Reimbursement | | 14,700 | 14,700 | 14,700 |
| 7,248 | 4,024 | 1,650 | 202-300-3554 | SDC-Administration | | 1,376 | 1,376 | 1,376 |
| 114,614 | 62,285 | 25,180 | | Charges for Services | | 21,316 | 21,316 | 21,316 |
| 7,534 | 6,901 | 3,000 | 202-300-3611 | Interest Income | | 2,800 | 2,800 | 2,800 |
| 7,534 | 6,901 | 3,000 | | Miscellaneous Revenue | | 2,800 | 2,800 | 2,800 |
| 1,074,913 | 1,345,919 | 1,564,380 | 202-399-9999 | Beginning Fund Balance | | 1,709,437 | 1,709,437 | 1,709,437 |
| 1,350,928 | 1,573,160 | 1,733,560 | | TOTAL RESOURCES | | 1,891,553 | 1,891,553 | 1,891,553 |
| REQUIREMENTS | | | | | | | | |
| - | 4,805 | 130,000 | 202-432-7000 | Capital Outlay | | 230,000 | 230,000 | 230,000 |
| - | 4,805 | 130,000 | Construction | Total Sewer Construction | | 230,000 | 230,000 | 230,000 |
| 5,009 | 4,024 | 1,650 | 202-491-8000 | Transfers Out | | 1,376 | 1,376 | 1,376 |
| - | - | 19,748 | 202-900-9900 | Contingency | | - | - | - |
| - | - | 1,582,162 | 202-900-9990 | Resv. for Future Exp. | | 1,660,177 | 1,660,177 | 1,660,177 |
| 1,345,919 | 1,564,331 | - | | Unappr. Ending Fund Bal. | | - | - | - |
| 1,350,928 | 1,573,160 | 1,733,560 | | TOTAL REQUIREMENTS | | 1,891,553 | 1,891,553 | 1,891,553 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Sewer Bond Fund Summary | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|-----------------|------------------------------------|------------------|------------------|-----------------|
| 38,888 | 39,632 | 94,718 | Beginning Fund Balance | 39,665 | 39,665 | 39,665 |
| 744 | 647 | 800 | Miscellaneous | 300 | 300 | 300 |
| 54,486 | 54,486 | 54,486 | Transfers from other Funds | 166,535 | 166,535 | 166,535 |
| 94,118 | 94,765 | 150,004 | Total | 206,500 | 206,500 | 206,500 |
| 54,486 | 54,486 | 54,486 | Debt Service | 206,500 | 206,500 | 206,500 |
| - | - | 95,518 | Reserve for Future Expenditures | - | - | - |
| 39,632 | 40,279 | - | Unappropriated Ending Fund Balance | - | - | - |
| 94,118 | 94,765 | 150,004 | Total | 206,500 | 206,500 | 206,500 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Account | Sewer Bond Fund Detail | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|-----------------|---------|---------------------------|------------------|------------------|-----------------|
|----------------|----------------|-----------------|---------|---------------------------|------------------|------------------|-----------------|

6/30/2019 6/30/2020 6/30/2021

RESOURCES

| | | | | | | | |
|---------------|---------------|----------------|--------------|------------------------|----------------|----------------|----------------|
| 744 | 647 | 800 | 203-300-3611 | Interest Income | 300 | 300 | 300 |
| 744 | 647 | 800 | | Miscellaneous Revenue | 300 | 300 | 300 |
| 54,486 | 54,486 | 54,486 | 203-391-0201 | Transfer From-Sewer | 166,535 | 166,535 | 166,535 |
| 38,888 | 39,632 | 94,718 | 203-399-9999 | Beginning fund Balance | 39,665 | 39,665 | 39,665 |
| 94,118 | 94,765 | 150,004 | | TOTAL RESOURCES | 206,500 | 206,500 | 206,500 |

REQUIREMENTS

| | | | | | | | |
|---------------|---------------|----------------|--------------|------------------------------------|----------------|----------------|----------------|
| | | | | Debt Service | | | |
| 10,215 | 8,833 | 7,406 | 203-432-9001 | LOAN INTEREST | 2,500 | 2,500 | 2,500 |
| 44,271 | 45,653 | 47,080 | 203-432-9002 | LOAN PRINCIPAL | 204,000 | 204,000 | 204,000 |
| 54,486 | 54,486 | 54,486 | | Total Debt Service | 206,500 | 206,500 | 206,500 |
| - | - | 95,518 | 203-900-9990 | Reserve for Future Expenditures | - | - | - |
| 39,632 | 40,279 | - | | Unappr. Ending Fund Balance | - | - | - |
| 94,118 | 94,765 | 150,004 | | TOTAL REQUIREMENTS | 206,500 | 206,500 | 206,500 |

WATER FUNDS

| 2019 Actual | 2020 Actual | 2021 Adopted | Water Summary | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|-----------------|------------------------------------|------------------|------------------|-----------------|
| 294,048 | 346,476 | 355,736 | Beginning Fund Balance | 438,534 | 438,534 | 438,534 |
| 452,104 | 467,423 | 474,625 | Charges for Services | 474,625 | 474,625 | 474,625 |
| 32,504 | 35,327 | 28,840 | Miscellaneous | 33,590 | 33,590 | 33,590 |
| 778,656 | 849,225 | 859,201 | Total | 946,749 | 946,749 | 946,749 |
| 141,638 | 147,209 | 212,049 | Personnel Services | 249,800 | 249,800 | 249,800 |
| 132,550 | 149,632 | 140,800 | Materials and Services | 155,380 | 155,380 | 155,380 |
| 157,993 | 152,917 | 150,626 | Transfers | 169,835 | 169,835 | 172,335 |
| - | - | 75,521 | Contingency | 84,085 | 84,085 | 84,085 |
| - | - | 280,205 | Reserve for Future Expenditures | 287,649 | 287,649 | 285,149 |
| 346,476 | 399,467 | - | Unappropriated Ending Fund Balance | - | - | - |
| 778,656 | 849,225 | 859,201 | Total | 946,749 | 946,749 | 946,749 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Account | Water Fund Detail | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|-----------------|--------------|-------------------------------|------------------|------------------|-----------------|
| ##### | ##### | ##### | | RESOURCES | | | |
| 444,185 | 464,515 | 470,625 | 205-300-3401 | Service Charges Water | 470,625 | 470,625 | 470,625 |
| 2,877 | - | 2,000 | 205-300-3402 | Connection Chgs Water | - | - | - |
| 5,041 | 2,908 | 2,000 | 205-300-3403 | Reconnection Fee | 4,000 | 4,000 | 4,000 |
| 452,104 | 467,423 | 474,625 | | Charges For Services | 474,625 | 474,625 | 474,625 |
| - | 894 | - | 205-300-3404 | Sale of Property | - | - | - |
| 1,316 | 1,205 | 800 | 205-300-3611 | Interest Income | 550 | 550 | 550 |
| 9,106 | 7,906 | 7,200 | 205-300-3620 | Lease-Water Tower | 7,200 | 7,200 | 7,200 |
| 13,200 | 16,680 | 15,840 | 205-300-3622 | Verizon Lease | 15,840 | 15,840 | 15,840 |
| 8,883 | 8,642 | 5,000 | 205-300-3601 | Miscellaneous Revenue | 10,000 | 10,000 | 10,000 |
| 32,504 | 35,327 | 28,840 | | Miscellaneous Revenue | 33,590 | 33,590 | 33,590 |
| 294,048 | 346,476 | 355,736 | 205-399-9999 | Beginning Fund Balance | 438,534 | 438,534 | 438,534 |
| 778,656 | 849,225 | 859,201 | | TOTAL RESOURCES | 946,749 | 946,749 | 946,749 |

| | | | | | | | |
|---------|---------|---------|--------------|---------------------------------|---------|---------|---------|
| | | | | REQUIREMENTS | | | |
| | | | | Personnel Services | | | |
| - | - | 128,474 | 205-461-1100 | SALARIES AND WAGES | - | - | - |
| 3,699 | 4,074 | - | 205-461-1101 | Director of Admin/Recorder | 8,600 | 8,600 | 8,600 |
| - | - | - | 205-461-1120 | City Manager/Finance Director | 28,800 | 28,800 | 28,800 |
| 6,885 | 10,305 | - | 205-461-1102 | Finance Director | - | - | - |
| 11,632 | - | - | 205-461-1104 | Public Works Super | 29,900 | 29,900 | 29,900 |
| 25,261 | 24,403 | - | 205-461-1105 | Administrative Assistant | 25,200 | 25,200 | 25,200 |
| 12,691 | 23,280 | - | 205-461-1107 | Utility Worker I | 32,000 | 32,000 | 32,000 |
| 937 | 5,542 | - | 205-461-1108 | Utility Worker II | 11,700 | 11,700 | 11,700 |
| 9,432 | 5,157 | - | 205-461-1109 | PW Maintenance PT | - | - | - |
| - | - | - | 205-461-1113 | PT Office Assistant | 6,400 | 6,400 | 6,400 |
| 13,121 | 15,858 | - | 205-461-1114 | Public Works Foreman | - | - | - |
| - | - | - | 205-461-1212 | Overtime | 9,000 | 9,000 | 9,000 |
| - | - | 83,575 | 205-461-4100 | EMPLOYEE BENEFITS | - | - | - |
| 26,183 | 24,057 | - | 205-461-4110 | EB-Medical & Dental | 37,700 | 37,700 | 37,700 |
| 218 | 214 | - | 205-461-4120 | EB-Insurance (life & disab) | 300 | 300 | 300 |
| 6,468 | 6,887 | - | 205-461-4150 | EB-Employer Taxes | 11,600 | 11,600 | 11,600 |
| 23,391 | 26,722 | - | 205-461-4170 | EB-PERS | 47,000 | 47,000 | 47,000 |
| 1,720 | 710 | - | 205-461-4190 | EB-Workers Comp | 1,600 | 1,600 | 1,600 |
| 141,638 | 147,209 | 212,049 | | Total Personnel Services | 249,800 | 249,800 | 249,800 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Water Fund | | 2022 Proposed | 2022 Approved | 2022 Adopted |
|------------------------|----------------|-----------------|------------------------------|---------------------------------|------------------|------------------|-----------------|
| | | | Account | Detail | | | |
| Materials and Services | | | | | | | |
| 29,535 | 16,640 | 21,000 | 205-461-5100 | PROFESSIONAL SERVICES | 21,000 | 21,000 | 21,000 |
| 5,164 | 3,013 | 9,000 | 205-461-5200 | CONTRACTED SUPPORT | 9,000 | 9,000 | 9,000 |
| 26,537 | 22,333 | 26,500 | 205-461-5300 | OPERATIONAL SUPPLIES | 26,500 | 26,500 | 26,500 |
| 1,985 | 1,500 | 2,500 | 205-461-6100 | BUILDING MAINT & SUPPLIES | 6,900 | 6,900 | 6,900 |
| 2,556 | 2,405 | 2,500 | 205-461-6200 | RENTALS AND LEASES | 2,900 | 2,900 | 2,900 |
| 9,814 | 11,610 | 13,500 | 205-461-6300 | INSURANCE | 13,400 | 13,400 | 13,400 |
| 312 | 117 | 100 | 205-461-6400 | ADVERTISING & RECRUITMENT | 100 | 100 | 100 |
| 4,604 | 3,127 | 5,600 | 205-461-6500 | LEARNING, DUES & MEMBERSHIPS | 5,600 | 5,600 | 5,600 |
| 8,322 | 9,128 | 8,200 | 205-461-6600 | OFFICE SUPPLIES & MISC EXPENSE | 8,500 | 8,500 | 8,500 |
| 8,181 | 46,092 | 12,900 | 205-461-6700 | EQUIP MAINT & SUPPLIES | 22,480 | 22,480 | 22,480 |
| 193 | 388 | 600 | 205-461-6800 | UNIFORMS | 600 | 600 | 600 |
| 35,349 | 33,280 | 38,400 | 205-461-6900 | UTILITIES | 38,400 | 38,400 | 38,400 |
| 132,550 | 149,632 | 140,800 | Total Materials and Services | | 155,380 | 155,380 | 155,380 |
| 274,188 | 296,841 | 352,849 | Total Water | | 405,180 | 405,180 | 405,180 |
| Transfers Out | | | | | | | |
| 11,742 | 10,500 | - | 205-491-8003 | Trans To Reserve Fund | 8,500 | 8,500 | 8,500 |
| 95,727 | 95,727 | 95,727 | 205-491-8009 | Trans To Water Bond | 104,235 | 104,235 | 104,235 |
| 22,605 | 23,371 | 24,031 | 205-491-8601 | Trans Out - Franchise Fees | 24,031 | 24,031 | 24,031 |
| 27,919 | 23,319 | 30,868 | 205-491-8701 | Trans Out OP OH | 33,069 | 33,069 | 35,569 |
| 157,993 | 152,917 | 150,626 | Total Transfers Out | | 169,835 | 169,835 | 172,335 |
| | | | | | | | |
| - | - | 75,521 | 205-900-9900 | Contingency | 84,085 | 84,085 | 84,085 |
| - | - | 280,205 | 205-900-9990 | Reserve for Future Expenditures | 287,649 | 287,649 | 285,149 |
| 346,476 | 399,467 | - | Unappr. Ending Fund Balance | | - | - | - |
| | | | | | | | |
| 778,656 | 849,225 | 859,201 | TOTAL REQUIREMENTS | | 946,749 | 946,749 | 946,749 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Water Construction Fund Summary | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|------------------|------------------------------------|------------------|------------------|------------------|
| 747,130 | 806,544 | 951,968 | Beginning Fund Balance | 1,075,635 | 1,075,635 | 1,075,635 |
| 171,377 | 150,856 | 110,224 | Charges for Service | 124,052 | 110,000 | 110,000 |
| - | 20,000 | - | Grants | - | - | - |
| 8,150 | 7,071 | 4,000 | Miscellaneous | 2,500 | 2,500 | 2,500 |
| 926,658 | 984,471 | 1,066,192 | Total | 1,202,187 | 1,202,187 | 1,202,187 |
| 115,788 | 16,462 | 130,000 | Capital Outlay | 150,000 | 150,000 | 150,000 |
| 4,326 | 3,848 | 1,650 | Transfers | 1,388 | 1,388 | 1,388 |
| - | - | 19,748 | Contingency | - | - | - |
| - | - | 914,794 | Reserve for Future Exp. | 1,050,799 | 1,050,799 | 1,050,799 |
| 806,544 | 964,161 | - | Unappr. Ending Fund Balance | - | - | - |
| 926,658 | 984,471 | 1,066,192 | Total | 1,202,187 | 1,202,187 | 1,202,187 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Account | Water Construction Fund Detail | 2022 Proposed | 2022 Approved | 2022 Adopted |
|---------------------|----------------|------------------|---------------------|------------------------------------|------------------|------------------|------------------|
| 6/30/2019 | 6/30/2020 | 6/30/2021 | RESOURCES | | | | |
| 107,347 | 110,232 | 93,634 | 206-300-3550 | Water Fee Revenue | 110,000 | 110,000 | 110,000 |
| 8,001 | 4,762 | 2,020 | 206-300-3551 | SDC-Improvement | 1,708 | 1,708 | 1,708 |
| 49,540 | 32,014 | 12,920 | 206-300-3552 | SDC-Reimbursement | 10,956 | 10,956 | 10,956 |
| 6,489 | 3,848 | 1,650 | 206-300-3554 | SDC-Administration | 1,388 | 1,388 | 1,388 |
| 64,030 | 40,624 | 16,590 | | Charges for Services | 14,052 | 14,052 | 14,052 |
| - | 20,000 | - | 206-300-3555 | Grant Revenue | - | - | - |
| - | 20,000 | - | | Grants | - | - | - |
| 8,150 | 7,071 | 4,000 | 206-300-3611 | Interest Income | 2,500 | 2,500 | 2,500 |
| 8,150 | 7,071 | 4,000 | | Miscellaneous Revenue | 2,500 | 2,500 | 2,500 |
| 747,130 | 806,544 | 951,968 | 206-399-9999 | Beginning Fund Balance | 1,075,635 | 1,075,635 | 1,075,635 |
| 926,658 | 984,471 | 1,066,192 | | TOTAL RESOURCES | 1,202,187 | 1,202,187 | 1,202,187 |
| REQUIREMENTS | | | | | | | |
| 115,788 | 16,462 | 130,000 | 206-461-7000 | Capital Outlay | 150,000 | 150,000 | 150,000 |
| 115,788 | 16,462 | 130,000 | Construction | Total Water Construction | 150,000 | 150,000 | 150,000 |
| 4,326 | 3,848 | 1,650 | 206-491-8000 | Transfers Out | 1,388 | 1,388 | 1,388 |
| - | - | 19,748 | 206-900-9900 | Contingency | - | - | - |
| - | - | 914,794 | 206-900-9990 | Reserve for Future Exp. | 1,050,799 | 1,050,799 | 1,050,799 |
| 806,544 | 964,161 | - | | Unappr. Ending Fund Balance | - | - | - |
| 926,658 | 984,471 | 1,066,192 | | TOTAL REQUIREMENTS | 1,202,187 | 1,202,187 | 1,202,187 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Water Bond Fund Summary | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|-----------------|------------------------------------|------------------|------------------|-----------------|
| 82,696 | 82,927 | 83,127 | Beginning Fund Balance | 83,165 | 83,165 | 83,165 |
| 231 | 211 | 80 | Miscellaneous | 100 | 100 | 100 |
| 95,727 | 95,727 | 95,727 | Transfers from other Funds | 104,235 | 104,235 | 104,235 |
| 178,654 | 178,865 | 178,934 | Total | 187,500 | 187,500 | 187,500 |
| 95,727 | 95,727 | 95,727 | Debt Service | 187,500 | 187,500 | 187,500 |
| - | - | 83,207 | Reserve for Future Expenditures | - | - | - |
| 82,927 | 83,138 | - | Unappropriated Ending Fund Balance | - | - | - |
| 178,654 | 178,865 | 178,934 | Total | 187,500 | 187,500 | 187,500 |

| 2019 Actual | 2020 Actual | 2021 Adopted | Account | Water Bond Fund Detail | 2022 Proposed | 2022 Approved | 2022 Adopted |
|----------------|----------------|-----------------|---------|---------------------------|------------------|------------------|-----------------|
|----------------|----------------|-----------------|---------|---------------------------|------------------|------------------|-----------------|

6/30/2019 6/30/2020 6/30/2021

RESOURCES

| | | | | | | | |
|----------------|----------------|----------------|--------------|-------------------------------|----------------|----------------|----------------|
| 231 | 211 | 80 | 207-300-3611 | Interest Income | 100 | 100 | 100 |
| 231 | 211 | 80 | | Miscellaneous Revenue | 100 | 100 | 100 |
| 95,727 | 95,727 | 95,727 | 207-391-0251 | Transfers From-Water | 104,235 | 104,235 | 104,235 |
| 82,696 | 82,927 | 83,127 | 207-399-9999 | Beginning Fund Balance | 83,165 | 83,165 | 83,165 |
| 178,654 | 178,865 | 178,934 | | TOTAL RESOURCES | 187,500 | 187,500 | 187,500 |

REQUIREMENTS

| | | | | | | | |
|----------------|----------------|----------------|--------------|--|----------------|----------------|----------------|
| | | | | Debt Service | | | |
| 12,312 | 9,858 | 7,333 | 207-461-9001 | BOND INTEREST | 2,500 | 2,500 | 2,500 |
| 83,415 | 85,869 | 88,394 | 207-461-9002 | BOND PRINCIPAL | 185,000 | 185,000 | 185,000 |
| 95,727 | 95,727 | 95,727 | | Total Debt Service | 187,500 | 187,500 | 187,500 |
| - | - | 83,207 | 207-900-9990 | Reserve for Future Expenditures | - | - | - |
| 82,927 | 83,138 | - | | Unappr. Ending Fund Balance | - | - | - |
| 178,654 | 178,865 | 178,934 | | TOTAL REQUIREMENTS | 187,500 | 187,500 | 187,500 |

APPENDICES

AFFIDAVIT OF POSTING OF NOTICES OF HEARING

I, Vickie Nogle, depose and say:

That I am the duly appointed Director of Administrator/City Recorder, for the City of Hubbard, Marion County, Oregon.

That the attached NOTICE OF HEARING on May 4, 2021, is a true copy of the original NOTICE OF HEARING.

That on April 27, 2021, prior to 4:30 p.m., I posted, or caused to have posted, a copy of the NOTICE OF HEARING, in the exact form hereto attached, in the City of Hubbard, Marion County, Oregon.

The copy of the NOTICE OF HEARING was posted at the following place(s):

1. Hubbard's website.
2. City Hall (4 places).
3. Hubbard Post Office.
4. Hubbard Facebook.

Vickie A Nogle
Vickie Nogle, MMC
Director of Administration/City Recorder

4/27/2021
Date

NOTICE OF BUDGET COMMITTEE MEETING AND PUBLIC HEARING ON STATE SHARED REVENUE

A public meeting of the Budget Committee of the City of Hubbard, Marion County, State of Oregon, where deliberation of the Budget Committee will take place to discuss the budget for the fiscal year July 1, 2021, to June 30, 2022. The meeting will take place on May 4, 2021, at 6:30 p.m. The purpose of this meeting is to receive the budget message and budget document, and to receive comment from the public on the proposed budget and use of State Revenue Sharing funds. A second meeting will take place on May 25, 2021, at 6:30 p.m., if needed. A copy of the budget document may be inspected or obtained on or after April 29, 2021, via the City's website: <https://www.cityofhubbard.org>.

Consistent with COVID-19 public health policies and advisories, the City of Hubbard will arrange for electronic methods of public participation in the meeting. This meeting will be held via Zoom. This is to enable interested citizens to listen to the meeting. Except for the public hearing portion of the meeting, all public comment is suspended during this meeting due to platform restrictions. Should you wish to speak during the public hearing portion of the meeting, you may sign up by completing the form on the City's webpage at <https://www.cityofhubbard.org/bc/webform/sign-if-you-want-speak-meeting> or calling City Hall 48 hours prior to the meeting. Written comments may be provided in advance of the meeting by sending an email to vnogle@cityofhubbard.org or mailing your written comments to the address provided below. If you desire to participate in the public hearing, and are unable to provide written comments at least 48 hours in advance of the public hearing, please contact the Director of Administration/City Recorder, Hubbard City Hall, 3720 2nd Street, Hubbard, OR 97032 (Phone No. 503-981-9633) prior to the scheduled meeting time.

NOTICE OF BUDGET HEARING

A public meeting of the City of Hubbard's City Council will be held on June 8, 2021 at 7:00 pm to 1) hold a public hearing and discuss the annual budget for the fiscal year beginning July 1, 2021 as approved by the City of Hubbard's Budget Committee, and 2) hold a public hearing regarding State Shared Revenues. A summary of the approved budget is presented below. A complete copy of the budget may be obtained online at www.cityofhubbard.org. This budget was prepared on a basis of accounting that is the same as the preceding year.

Consistent with COVID-19 public health policies and advisories, the City of Hubbard will arrange for electronic methods of public participation in the meeting. This meeting will be held via conference call. This is to enable interested citizens to listen to the meeting. Except for the public hearing portion of the meeting, all public comment is suspended during this meeting due to platform restrictions. Should you wish to speak during the public hearing portion of the meeting, you may sign up by calling City Hall 48 hours prior to the meeting. Written comments may be provided in advance of the meeting by sending an email to vnogle@cityofhubbard.org or mailing your written comments to the address provided below. If you desire to participate in the public hearing, and are unable to provide written comments at least 48 hours in advance of the public hearing, please contact the City prior to the scheduled meeting time.

Contact: Vickie Nogle, Director of Administration/City Recorder Telephone: 503-981-9633 Email: vnogle@cityofhubbard.org

| FINANCIAL SUMMARY - RESOURCES | | | |
|---|--------------------------|-------------------------------------|--------------------------------------|
| TOTAL OF ALL FUNDS | Actual Amount 2019-20 | Adopted Budget This Year 2020-21 | Approved Budget Next Year 2021-22 |
| Beginning Fund Balance/Net Working Capital | 4,844,511 | 5,408,244 | 5,898,081 |
| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges | 2,073,847 | 1,917,987 | 1,930,452 |
| Federal, State & all Other Grants, Gifts, Allocations & Donations | 415,772 | 686,200 | 772,295 |
| Revenue from Bonds and Other Debt | 0 | 0 | 0 |
| Interfund Transfers / Internal Service Reimbursements | 343,623 | 285,557 | 439,802 |
| All Other Resources Except Current Year Property Taxes | 170,945 | 97,200 | 82,350 |
| Current Year Property Taxes Estimated to be Received | 900,136 | 949,740 | 962,450 |
| Total Resources | 8,748,834 | 9,344,928 | 10,085,430 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|---|------------------|------------------|-------------------|
| Personnel Services | 1,505,296 | 1,835,338 | 1,926,400 |
| Materials and Services | 838,278 | 1,038,577 | 1,092,780 |
| Capital Outlay | 312,264 | 952,984 | 1,044,712 |
| Debt Service | 150,213 | 150,213 | 394,000 |
| Interfund Transfers | 343,623 | 285,557 | 439,802 |
| Contingencies | 0 | 574,956 | 517,733 |
| Special Payments | 0 | 0 | 0 |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 5,599,160 | 4,507,303 | 4,670,003 |
| Total Requirements | 8,748,834 | 9,344,928 | 10,085,430 |

| FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM | | | |
|---|------------------|------------------|-------------------|
| Name of Organizational Unit or Program FTE for that unit or program | | | |
| Admin | 215,399 | 203,682 | 223,650 |
| FTE | 1.07 | 1.07 | 1.05 |
| Court | 45,559 | 66,922 | 64,580 |
| FTE | 0.47 | 0.47 | 0.47 |
| Council | 5,837 | 25,200 | 19,950 |
| FTE | 0.00 | 0.00 | 0.00 |
| Community Dev | 112,672 | 119,620 | 130,120 |
| FTE | 0.26 | 0.26 | 0.26 |
| Police | 978,243 | 1,298,872 | 1,315,100 |
| FTE | 7.09 | 7.09 | 7.09 |
| Parks | 170,351 | 184,383 | 213,500 |
| FTE | 1.32 | 1.32 | 1.32 |
| Streets | 238,408 | 247,620 | 277,500 |
| FTE | 1.25 | 1.25 | 1.25 |
| Street Construction | 237,294 | 177,420 | 235,900 |
| Park Improvement | 140 | 236,140 | 244,000 |
| Sewer | 280,263 | 374,767 | 425,600 |
| FTE | 2.27 | 2.27 | 2.27 |
| Sewer Construction | 4,805 | 130,000 | 230,000 |
| Water | 296,842 | 352,849 | 405,180 |
| FTE | 1.79 | 1.79 | 1.79 |
| Water Construction | 16,461 | 130,000 | 150,000 |
| Not Allocated to Organizational Unit or Program | 6,146,560 | 5,797,453 | 6,150,350 |
| FTE | | | |
| Total Requirements | 8,748,834 | 9,344,928 | 10,085,430 |
| Total FTE | 15.52 | 15.52 | 15.50 |

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

For Fiscal Year 2021-22, City Council will be analyzing the City's administrative/management structure. Management and Staff will continue to monitor operations, customer collections, and grant opportunities in response to the COVID-19 pandemic.

PROPERTY TAX LEVIES

| | Rate or Amount Imposed 2019-20 | Rate or Amount Imposed This Year 2019-2020 | Rate or Amount Approved Next Year 2020-2021 |
|---|-----------------------------------|---|--|
| Permanent Rate Levy (rate limit __3.9772__ per \$1,000) | 3.9772 | 3.9772 | 3.9772 |
| Local Option Levy | 0 | 0 | 0 |
| Levy For General Obligation Bonds | 0 | 0 | 0 |

STATEMENT OF INDEBTEDNESS

| LONG TERM DEBT | Estimated Debt Outstanding on July 1. | Estimated Debt Authorized, But Not Incurred on July 1 |
|--------------------------|--|--|
| General Obligation Bonds | \$0 | \$0 |
| Other Bonds | \$184,665 | \$0 |
| Other Borrowings | \$197,099 | \$0 |
| Total | \$381,764 | \$0 |

RESOLUTION NO. 712-2021

A RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS, AND LEVYING AND CATEGORIZING PROPERTY TAXES FOR THE FISCAL YEAR 2021-2022.

Findings

- A. The Budget Committee approved a budget and imposed property taxes for the City of Hubbard for the fiscal year 2021-2022 on May 4, 2021, and
- B. A public hearing on the budget for fiscal year 2021-2022 was held before the City Council on June 8, 2021, and
- C. Now is the proper time to adopt the budget, make appropriations, declare and categorize the taxes,

Based on the findings, the City of Hubbard ordains as follows:

Section 1. The City Council of the City of Hubbard hereby adopts the budget for fiscal year 2021-2022 in the sum of \$10,085,430 now on file in the office of the City Recorder.

Section 2. The amounts for the fiscal year beginning July 1, 2021 and for the purposes shown below are hereby appropriated as follows:

General Fund

| | | |
|-----------------------|----|------------------|
| Administration | \$ | 223,650 |
| Court | | 64,580 |
| Council | | 19,950 |
| Community Development | | 130,120 |
| Police | | 1,261,500 |
| Parks | | 213,500 |
| Transfers | | 6,500 |
| Contingency | | 345,313 |
| Total | \$ | <u>2,265,113</u> |

Street Fund

| | | |
|-------------|----|----------------|
| Street | \$ | 277,500 |
| Transfers | | 30,600 |
| Contingency | | 44,087 |
| Total | \$ | <u>352,184</u> |

Street Construction Fund

| | | |
|---------------------|----|----------------|
| Street Construction | \$ | 235,900 |
| Transfers | | 828 |
| Total | \$ | <u>236,728</u> |

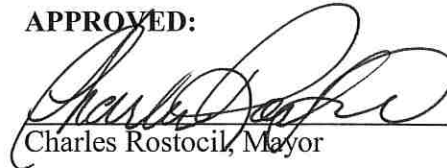
| | | |
|-------------------------------------|-----------|-----------------------------|
| Reserve Fund | | |
| Capital Outlay | \$ | 128,812 |
| | | <u> </u> |
| Park Improvement Fund | | |
| Parks Improvement | \$ | 244,000 |
| Transfers | | 732 |
| Total | \$ | 244,732 |
| | | <u> </u> |
| Sewer Fund | | |
| Sewer | \$ | 425,600 |
| Transfers | | 236,343 |
| Contingency | | 97,848 |
| Total | \$ | 759,791 |
| | | <u> </u> |
| Sewer Construction Fund | | |
| Sewer Construction | \$ | 230,000 |
| Transfers | | 1,376 |
| Total | \$ | 231,376 |
| | | <u> </u> |
| Sewer Bond Fund | | |
| Debt Service | \$ | |
| | | <u>206,500</u> |
| | | <u> </u> |
| Water Fund | | |
| Water | \$ | 405,180 |
| Transfers | | 172,335 |
| Contingency | | 84,085 |
| Total | \$ | 661,600 |
| | | <u> </u> |
| Water Construction Fund | | |
| Water Construction | \$ | 150,000 |
| Transfers | | 1,388 |
| Total | \$ | 151,388 |
| | | <u> </u> |
| Water Bond | | |
| Debt Service | \$ | 187,500 |
| | | <u> </u> |
| TOTAL APPROPRIATIONS | \$ | 5,425,727 |
| | | <u> </u> |
| TOTAL UNAPPROPRIATED AMOUNTS | \$ | 4,659,703 |
| | | <u> </u> |
| TOTAL ADOPTED BUDGET | \$ | 10,085,430 |
| | | <u> </u> |

Section 3. The City Council of the City of Hubbard hereby imposes that taxes provided for in the adopted budget at the rate of \$3.9772 per \$1,000 of assessed value for operations; and that these taxes are hereby imposed and categorized for tax year 2021-2022 upon the assessed value of all taxable property within the City. The following allocation and categorization, subject to the limits of Section 11b, Article XI of the Oregon Constitution, make up the aggregate levy.


| | Subject to the General Government Limitation | Excluded from the Limitation |
|--------------------|---|---------------------------------|
| Permanent Rate Tax | \$3.9772 per \$1,000 | - |

ADOPTED BY THE CITY COUNCIL this 8th day of June 2021.


APPROVED:


Charles Rostocil, Mayor

ATTEST:


Vickie Nogle, MMC
Director of Administration/City Recorder

Approved as to form:


Berry, Elsner, & Hammond, City Attorney