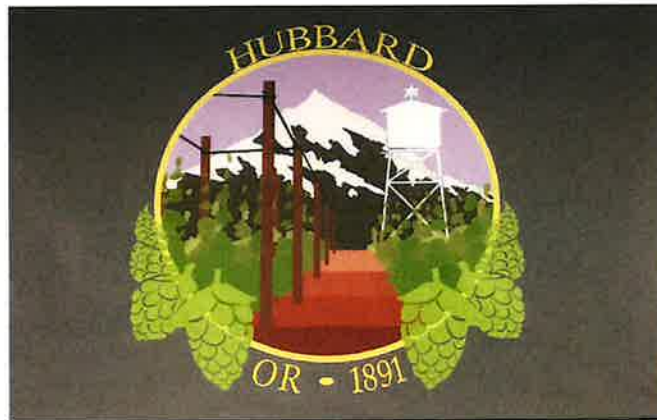


# **City of Hubbard Adopted Budget**

## **Fiscal Year 2023-24**



# City of Hubbard Annual Budget

For the Fiscal Year

July 1, 2023 – June 30, 2024

## **ELECTED MEMBERS:**

Charles Rostocil, Mayor

James Audritsh, Council President

James Yonally, Council Member

Joseph Steininger, Council Member

Tyler Thomas, Council Member

## **APPOINTED MEMBERS:**

Andrea Young – 2021-2023

Rocky Sherwood – 2021-2023

Maureen Elden – 2022-2024

Renee Hegge – 2022-2024

Vacant – 2023-2025

# Table of Contents

## **Budget Summary**

Budget Message	1
Summary of Resources and Requirements	7
Resources by Fund	8
Requirements by Fund – Category	11
Requirements by Fund – Program	14

## **General Fund** 17

## **Street Funds** 31

## **Reserve Fund** 37

## **Parks Improvement Fund** 41

## **Sewer Funds** 43

## **Water Funds** 51

## **ARPA Fund** 59

## **Appendices**

Personnel Expenses	63
Summary Transfers Summary	64
Budget Hearing History	65
Form OR-LB-50	71
Resolution NO. 732-2022	72
Resolution NO. 759-2023	75

# BUDGET SUMMARY



## Fiscal Year 2023-24 Budget Message

Date: June 6, 2023

To: Members of the Budget Committee  
Residents of Hubbard

The proposed budget for the Fiscal Year of July 1, 2023 to June 30, 2024, is respectfully submitted for your review and consideration.

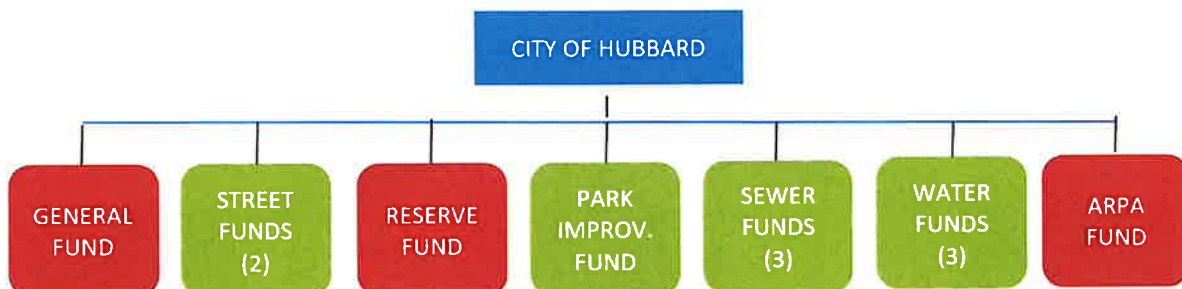
### OVERVIEW

The FY 2023-24 Proposed Budget was prepared to accomplish the City's goals and policies as understood by City Management.

Total Resources of \$12.9 million balance with Total Requirements of \$12.9 million. Beginning Fund Balance for the Fiscal Year 2023-24 is estimated at \$7.7 million, of which \$1.8 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.

The State and Local Fiscal Recovery Funds allocated to the City from the American Rescue Plan Act (ARPA) have been included in the FY 2023-24 Proposed Budget. In addition, the City has been allocated an additional \$1 million in ARPA funds from Marion County. Council has prioritized how to spend these funds on supporting public health, addressing negative economic impacts, services to communities and families, and investments in water and wastewater infrastructure.

### FUND STRUCTURE



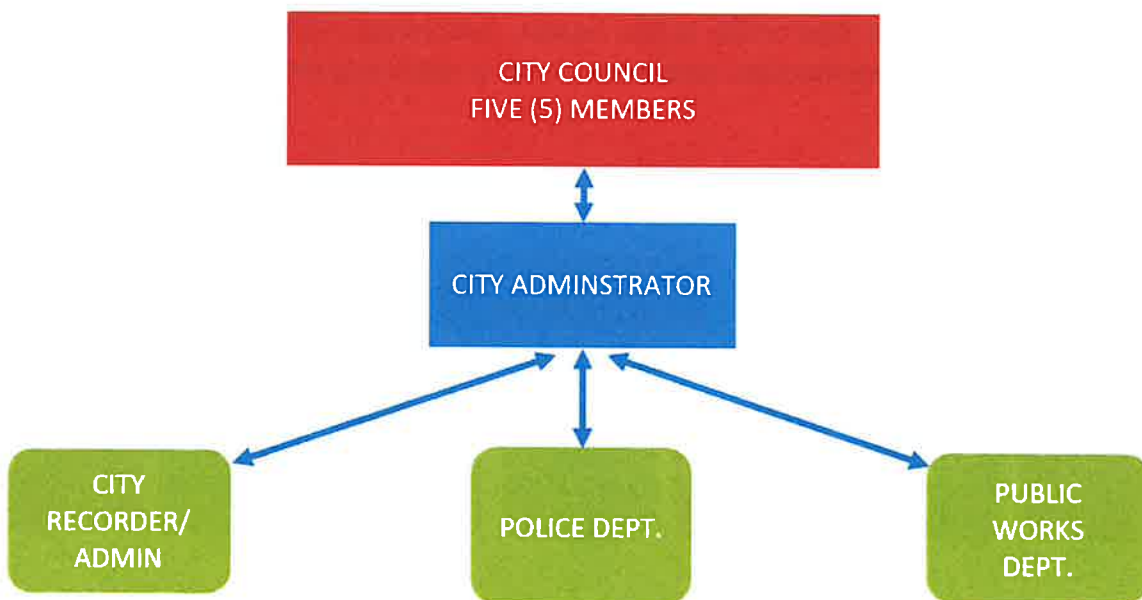
All funds budget for resources and expenditures, including Personnel Services, Materials & Services, and Capital Outlay, are tracked within those divisions. Other resources and requirements, which include Debt Service, Interfund Transfers, and Operating Contingency are not allocated to specific divisions.

## STAFFING CONSIDERATIONS

The budget has been prepared with departments fully staffed. The Consumer Price Index (CPI) reflects a blended cost of living increase (COLA) to be 8.25%, however, the proposed COLA for the FY 2023-24 salary schedule is 6.88% applied to all positions, except for the City Administrator. Personnel Services estimates overall are 4% higher than last year due to reductions in the estimated cost to fill certain vacancies, as well as PERS, insurance, and COLA increases. Overtime pay is budgeted in each department to reduce the accumulation of excess compensatory, holiday and vacation time.

The City of Hubbard obtains group medical insurance through City County Insurance Services (CIS). Medical and Vision premiums rose 5% over the prior year. All other insurance benefits for employees remained level.

In March 2023, the Council hired City Administrator, Shawn Waite. 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 Administrator is currently working with the City's contract CPA, getting up to speed on the City's financial operations and budget.



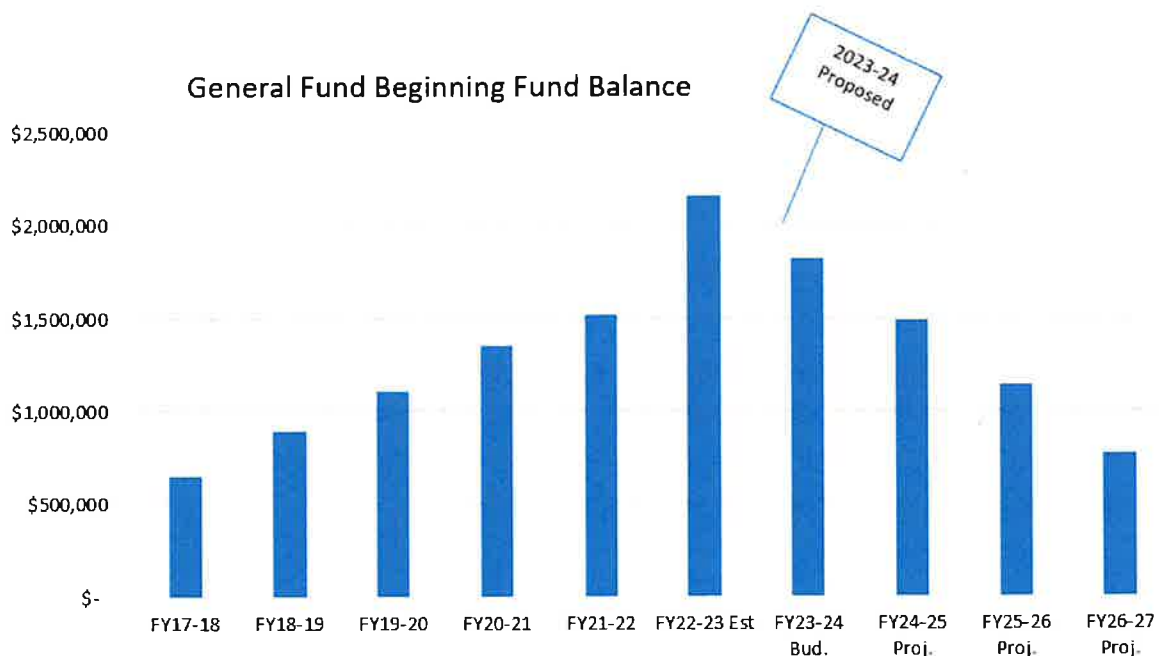
## LAND USE AND ECONOMIC DEVELOPMENT

The City of Hubbard annexed an approximate 54.06 acres into the city limits with 20.39 acres zoned as R3-High Density Residential and 33.68 zoned R3-Medium Density Residential. Currently, Hubbard 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 city limits.

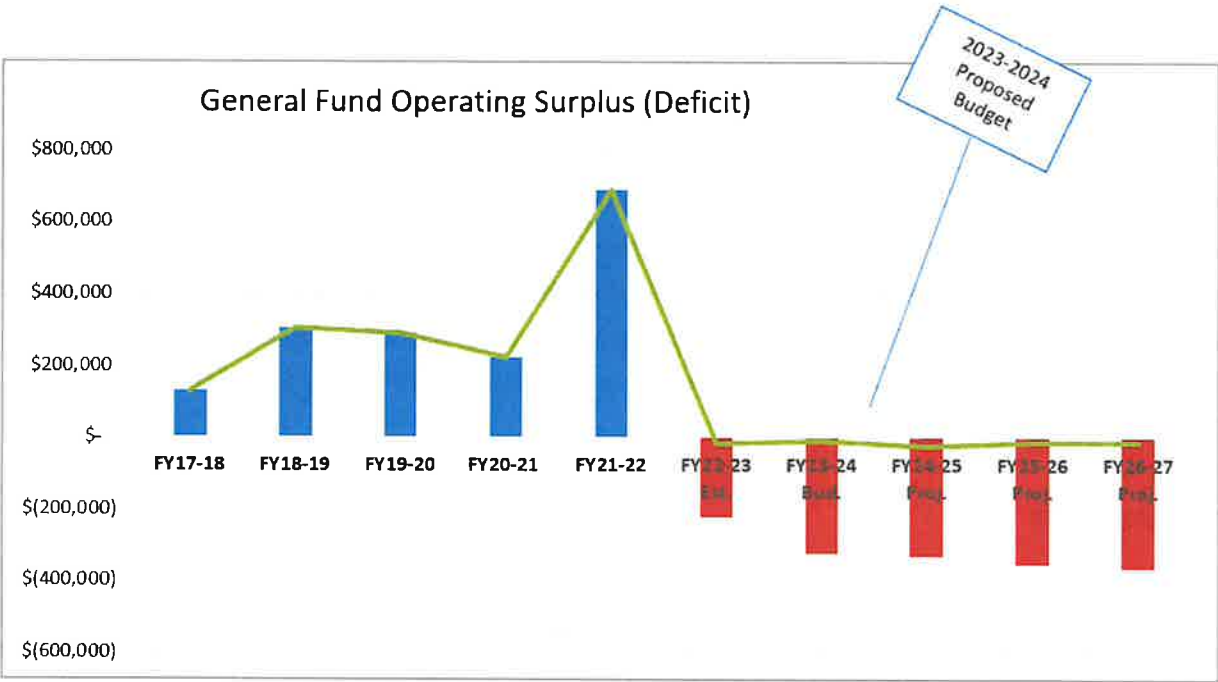
Hubbard entered into an Intergovernmental Agreement with Marion County for a program called Community Prosperity Initiative. This program is to implement projects within Marion County that have economic development significance. The funding is made possible through proceeds received from the Oregon Economic Development Video Lottery Grant Program. This agreement was amended in January 2022 and the agreement now ends June 30, 2024. The total amount received under this agreement will be \$75,000, 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.

## 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, for the past 5 years, with changes leveling off and decreasing the next year, respectively.



The General Fund has sufficient contingency and reserves 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 residents expect from their local government. The proposed General Fund budget for FY2023-24 targets current expenditures exceeding current resources by approximately \$320,345 (operating deficit).



The FY 2023-24 proposed budget expects the City’s resources 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. Marion County estimates continued property tax growth of approximately 4% for FY 2023-24. Property tax revenue is estimated at \$1,095,000, net of the effect of delinquent payments, for FY 2023-24.

Overall, given the current economic environment of continued rising costs, Management expects increases in expenditures to continue to outpace increases in resources, which could eventually erode the City’s General Fund unrestricted fund balance if left unchecked. Council and Management needs to begin finding solutions to increase resources and/or reduce ongoing expenditures. The City Administrator will be developing a forecast model and revenue options, which may include the consideration of additional tax levies.



## **PUBLIC WORKS FUNDS**

Staff expects Public Works' service levels to remain relatively static in FY 2023-24. However, as our community continues to desire and support additional park amenities which can significantly increase the amount of staff time needed for ongoing maintenance and regulatory agencies for water and wastewater continue to increase mandatory requirements. Public Works continues to explore options to allow staff to accomplish more with less resources in order to meet the increasing workload and operating costs. Public Works administration and operations continues to move forward with numerous projects throughout parks, streets, sewer and water.

As FY 2022-23 comes to a close, we have seen unprecedented inflation that has a direct impact on available funds for both operations and capital projects. In addition, certain types of supplies and equipment have been in short supply, with extended wait times for delivery.

The Parks Improvement Fund reflects funding for the Tennis Court Rehab project and its share of the SDC Methodology Update Project.

Each year, Staff evaluates and adjusts the Gas Tax split for the Streets and Street Construction Funds. The FY 2023-24 budget reflects a continuation of a 65/35 split, respectively. This is a 10% increase from prior years going into the Street Construction Fund to support additional sidewalk improvement matches.

The Street Construction fund reflects the above-mentioned funding for sidewalk improvement matches; "G" Street Sidewalk Improvements (across R.R. tracks); and its share of the SDC Methodology Update Project. A \$250,000 SCA grant that was awarded for "A" Street improvements between 3<sup>rd</sup> and 5<sup>th</sup> streets and 3<sup>rd</sup> Street improvements between "A" and "D" streets. 5<sup>th</sup> Street improvements between "F" and "G" streets will be completed as Alternate 1 to the SCA project. A SCA grant application will be submitted for potential improvements on "G" Street between Pacific Hwy 99E and "J" Street.

A Rate Study Update Project has been budgeted in both water and wastewater operations funds, to be completed following the completion of the Wastewater Facilities Plan Update Project.

Funds have been budgeted in the Sewer Construction Fund for engineering costs related to mandatory NPDES permit renewal system improvements, and its share of the SDC Methodology Study Update Project.

Funds have been budgeted in the Water Construction Fund for Alternate 2 water service line improvements in the above-mentioned "A" Street improvements project, and its share of the SDC Methodology Study Update Project.

The Wastewater loan from DEQ was paid off in FY 2022-23, which freed up additional debt capacity for the City.

ARPA Funds have been dedicated to assist with water and wastewater projects, such as, static water pressure, treatment process improvements, and main replacements.

## **POLICE DEPARTMENT**

The Police Department requested a 6.5% increase in their total budget. This is attributed to the cost increases associated with personnel. The overtime incurred to date is estimated to be approximately \$25,000 for FY 2022-23. The Police Department has requested a total overtime budget for FY 2023-24 of \$42,300, of which \$12,000 is expected to be reimbursed through various grants.

## **FINAL THOUGHTS**

Historically, the City's General Fund has been moving forward in a positive direction with healthy fund balances, which has allowed the City to focus on setting goals and funding the services/projects desired by the residents of Hubbard. However, as noted in the discussion above, costs are now outpacing current revenues. Financial forecasts indicate that this trend will continue. The City Council and City Administrator will need to come up with new revenue options and expenditure reductions to work towards a structurally balanced budget.

Management and staff continue to work diligently to keep expenditures at a minimum and to streamline procedures to increase productivity. The City continues to focus on keeping 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. Everyone was extremely responsive and professional, making this project a success. I would also like to thank the City's Budget Committee members for volunteering their time for this important public process.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Christa Bosserman Wolfe". The signature is fluid and cursive, with the first name "Christa" and last name "Wolfe" being the most prominent parts.

Christa Bosserman Wolfe, CPA  
Wolfe Consulting, LLC

**Summary of Resources and Requirements**  
**ALL FUNDS**  
**FY 2023-24**

<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Amended</b>	<b>All Funds</b>	<b>2024 Proposed</b>	<b>2024 Approved</b>	<b>2024 Adopted</b>
5,553,447	6,031,991	6,344,599	Beginning Fund Balance	7,763,769	7,763,769	7,763,769
946,108	1,013,166	1,020,000	Property Taxes	1,095,000	1,095,000	1,095,000
191,612	208,689	182,050	Franchise Fees	200,000	200,000	200,000
62,871	91,130	40,860	License and Permits	40,660	40,660	40,660
1,358,470	1,401,639	1,396,152	Charges for Services	1,413,550	1,413,550	1,413,550
418,477	417,811	409,540	Intergovernmental Revenue	427,930	427,930	427,930
113,836	463,392	2,101,204	Grants	1,263,500	1,263,500	1,263,500
277,710	265,058	259,455	Fines and Fees	240,200	240,200	240,200
120,905	102,115	105,090	Miscellaneous	274,000	274,000	274,000
288,497	453,993	298,738	Transfers from other Funds	198,573	198,573	198,573
<b>9,331,933</b>	<b>10,448,984</b>	<b>12,157,688</b>	<b>Total Resources</b>	<b>12,917,182</b>	<b>12,917,182</b>	<b>12,917,182</b>
1,678,025	1,612,308	2,124,505	Personnel Services	2,209,380	2,209,380	2,209,380
794,274	940,064	1,247,048	Materials and Services	1,323,376	1,323,376	1,323,376
369,431	138,662	2,088,150	Capital Outlay	2,152,000	2,152,000	2,152,000
192,946	289,105	204,500	Debt Service	25,000	25,000	25,000
-	-	47,500	Special Payments	40,000	40,000	40,000
288,497	453,993	298,738	Transfers	198,573	198,573	198,573
-	-	520,076	Contingency	559,918	559,918	559,918
6,008,760	7,014,852	5,627,171	Reserve/Ending Fund Balance	6,408,935	6,408,935	6,408,935
<b>9,331,933</b>	<b>10,448,984</b>	<b>12,157,688</b>	<b>Total Requirements</b>	<b>12,917,182</b>	<b>12,917,182</b>	<b>12,917,182</b>

**City of Hubbard  
Proposed Budget  
Resources By Fund  
FY 2023-24**

<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Amended</b>	<b>All Funds Resources</b>	<b>2024 Proposed</b>	<b>2024 Approved</b>	<b>2024 Adopted</b>
5,553,447	6,031,991	6,344,599	Beginning Fund Balance	7,763,769	7,763,769	7,763,769
946,108	1,013,166	1,020,000	Property Taxes	1,095,000	1,095,000	1,095,000
191,612	208,689	182,050	Franchise Fees	200,000	200,000	200,000
62,871	91,130	40,860	License and Permits	40,660	40,660	40,660
1,358,470	1,401,639	1,396,152	Charges for Services	1,413,550	1,413,550	1,413,550
418,477	417,811	409,540	Intergovernmental Revenue	427,930	427,930	427,930
113,836	463,392	2,101,204	Grants	1,263,500	1,263,500	1,263,500
277,710	265,058	259,455	Fines and Fees	240,200	240,200	240,200
120,905	102,115	105,090	Miscellaneous	274,000	274,000	274,000
288,497	453,993	298,738	Transfers from other Funds	198,573	198,573	198,573
<b>9,331,933</b>	<b>10,448,984</b>	<b>12,157,688</b>	<b>Total Resources</b>	<b>12,917,182</b>	<b>12,917,182</b>	<b>12,917,182</b>

<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Amended</b>	<b>All Funds Resources</b>	<b>2024 Proposed</b>	<b>2024 Approved</b>	<b>2024 Adopted</b>
<b><u>General Fund</u></b>						
1,355,473	1,519,703	1,534,218	Beginning Fund Balance	1,818,401	1,818,401	1,818,401
946,108	1,013,166	1,020,000	Property Taxes	1,095,000	1,095,000	1,095,000
191,612	208,689	182,050	Franchise Fees	200,000	200,000	200,000
60,981	88,650	39,750	License and Permits	38,860	38,860	38,860
162,633	123,257	124,540	Intergovernmental Revenue	133,000	133,000	133,000
13,836	413,392	13,500	Grants	13,500	13,500	13,500
277,710	265,058	259,455	Fines and Fees	240,200	240,200	240,200
69,235	42,361	29,400	Miscellaneous	39,500	39,500	39,500
123,284	150,130	159,838	Transfers from other Funds	156,173	156,173	156,173
<b>3,200,872</b>	<b>3,824,406</b>	<b>3,362,751</b>	<b>Total</b>	<b>3,734,634</b>	<b>3,734,634</b>	<b>3,734,634</b>

<b><u>Street Fund</u></b>						
89,893	132,672	147,141	Beginning Fund Balance	199,003	199,003	199,003
1,890	2,480	1,110	License and Permits	1,800	1,800	1,800
97,699	98,526	100,000	Charges for Services	100,000	100,000	100,000
178,624	203,459	172,000	Intergovernmental Revenue	178,705	178,705	178,705
4,759	1,071	2,150	Miscellaneous	6,500	6,500	6,500
15,000	-	-	Transfers from other Funds	-	-	-
<b>387,865</b>	<b>438,208</b>	<b>422,401</b>	<b>Total</b>	<b>486,008</b>	<b>486,008</b>	<b>486,008</b>

**City of Hubbard  
Proposed Budget  
Resources By Fund  
FY 2023-24**

<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Amended</b>	<b>All Funds Resources</b>	<b>2024 Proposed</b>	<b>2024 Approved</b>	<b>2024 Adopted</b>
<b><u>Street Construction Fund</u></b>						
256,496	275,035	398,575	Beginning Fund Balance	458,109	458,109	458,109
17,228	8,606	9,192	Charges for Services	9,250	9,250	9,250
59,541	67,820	93,000	Intergovernmental Revenue	96,225	96,225	96,225
100,000	50,000	100,000	Grants	250,000	250,000	250,000
3,325	2,014	3,500	Miscellaneous	15,100	15,100	15,100
436,590	403,475	604,267	Total	828,684	828,684	828,684
<b><u>Reserve Fund</u></b>						
276,720	86,938	114,889	Beginning Fund Balance	137,423	137,423	137,423
376	546	1,000	Miscellaneous	3,000	3,000	3,000
-	29,700	20,000	Transfers from other Funds	42,400	42,400	42,400
277,096	117,184	135,889	Total	182,823	182,823	182,823
<b><u>Park Improvement Fund</u></b>						
305,649	351,364	400,895	Beginning Fund Balance	414,849	414,849	414,849
4,300	9,116	9,734	Charges for Services	9,750	9,750	9,750
17,679	23,275	20,000	Intergovernmental Revenue	20,000	20,000	20,000
-	-	195,200	Grants	-	-	-
679	2,153	3,600	Miscellaneous	34,100	34,100	34,100
328,307	385,908	629,429	Total	478,699	478,699	478,699
<b><u>Sewer Fund</u></b>						
217,839	296,198	260,331	Beginning Fund Balance	297,660	297,660	297,660
500,347	523,563	506,017	Charges for Services	520,000	520,000	520,000
1,330	2,003	3,500	Miscellaneous	8,600	8,600	8,600
719,516	821,764	769,848	Total	826,260	826,260	826,260
<b><u>Sewer Construction Fund</u></b>						
1,564,331	1,724,716	1,847,728	Beginning Fund Balance	1,970,244	1,970,244	1,970,244
165,635	167,428	167,407	Charges for Services	169,450	169,450	169,450
3,765	9,894	15,000	Miscellaneous	60,000	60,000	60,000
1,733,731	1,902,038	2,030,135	Total	2,199,694	2,199,694	2,199,694
<b><u>Sewer Bond Fund</u></b>						
40,279	40,683	40,600	Beginning Fund Balance	-	-	-
404	12	-	Miscellaneous	-	-	-
54,486	166,535	118,900	Transfers from other Funds	-	-	-
95,169	207,230	159,500	Total	-	-	-

**City of Hubbard  
Proposed Budget  
Resources By Fund  
FY 2023-24**

<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Amended</b>	<b>All Funds Resources</b>	<b>2024 Proposed</b>	<b>2024 Approved</b>	<b>2024 Adopted</b>
<b><u>Water Fund</u></b>						
399,467	466,091	475,763	Beginning Fund Balance	602,618	602,618	602,618
480,701	504,858	514,300	Charges for Services	514,300	514,300	514,300
33,804	35,845	36,940	Miscellaneous	52,200	52,200	52,200
<u>913,972</u>	<u>1,006,794</u>	<u>1,027,003</u>	<u>Total</u>	<u>1,169,118</u>	<u>1,169,118</u>	<u>1,169,118</u>
<b><u>Water Construction Fund</u></b>						
964,162	1,055,308	1,124,459	Beginning Fund Balance	1,234,012	1,234,012	1,234,012
92,560	89,542	89,502	Charges for Services	90,800	90,800	90,800
3,084	6,138	10,000	Miscellaneous	40,000	40,000	40,000
<u>1,059,806</u>	<u>1,150,988</u>	<u>1,223,961</u>	<u>Total</u>	<u>1,364,812</u>	<u>1,364,812</u>	<u>1,364,812</u>
<b><u>Water Bond Fund</u></b>						
83,138	83,283	-	Beginning Fund Balance	-	-	-
144	78	-	Miscellaneous	-	-	-
95,727	107,628	-	Transfers from other Funds	-	-	-
<u>179,009</u>	<u>190,989</u>	<u>-</u>	<u>Total</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>ARPA Fund</u></b>						
-	-	-	Beginning Fund Balance	631,450	631,450	631,450
-	-	1,792,504	Grants	1,000,000	1,000,000	1,000,000
-	-	-	Miscellaneous	15,000	15,000	15,000
<u>-</u>	<u>-</u>	<u>1,792,504</u>	<u>Total</u>	<u>1,646,450</u>	<u>1,646,450</u>	<u>1,646,450</u>
<u><b>9,331,933</b></u>	<u><b>10,448,984</b></u>	<u><b>12,157,688</b></u>	<b>GRAND TOTAL</b>	<u><b>12,917,182</b></u>	<u><b>12,917,182</b></u>	<u><b>12,917,182</b></u>

**City of Hubbard**  
**Proposed Budget**  
**Requirements by Fund - Category**  
**FY 2023-24**

2021 Actual	2022 Actual	2023 Amended	All Funds Requirements	2024 Proposed	2024 Approved	2024 Adopted
1,678,025	1,612,308	2,124,505	Personnel Services	2,209,380	2,209,380	2,209,380
794,274	940,064	1,247,048	Materials and Services	1,323,376	1,323,376	1,323,376
369,431	138,662	2,088,150	Capital Outlay	2,152,000	2,152,000	2,152,000
192,946	289,105	204,500	Debt Service	25,000	25,000	25,000
-	-	47,500	Special Payments	40,000	40,000	40,000
288,497	453,993	298,738	Transfers	198,573	198,573	198,573
-	-	520,076	Contingency	559,918	559,918	559,918
6,008,760	7,014,852	5,627,171	Reserve/Ending Fund Balance	6,408,935	6,408,935	6,408,935
<b>9,331,933</b>	<b>10,448,984</b>	<b>12,157,688</b>	<b>Total Requirements</b>	<b>12,917,182</b>	<b>12,917,182</b>	<b>12,917,182</b>

2021 Actual	2022 Actual	2023 Amended	All Funds Requirements	2024 Proposed	2024 Approved	2024 Adopted
<b>General Fund</b>						
1,164,475	1,125,892	1,366,400	Personnel Services	1,479,260	1,479,260	1,479,260
451,846	489,331	684,318	Materials and Services	732,318	732,318	732,318
7,118	-	-	Capital Outlay	-	-	-
42,733	42,733	45,000	Debt Service	25,000	25,000	25,000
15,000	6,500	9,000	Transfers	11,400	11,400	11,400
-	-	307,608	Contingency	331,737	331,737	331,737
1,519,700	2,159,950	950,425	Reserve/Ending Fund Balance	1,154,919	1,154,919	1,154,919
<b>3,200,872</b>	<b>3,824,406</b>	<b>3,362,751</b>	<b>Total</b>	<b>3,734,634</b>	<b>3,734,634</b>	<b>3,734,634</b>

<b>Street Fund</b>						
138,178	119,870	180,305	Personnel Services	183,390	183,390	183,390
98,501	102,458	130,800	Materials and Services	135,916	135,916	135,916
18,511	30,600	26,052	Transfers	33,544	33,544	33,544
-	-	46,666	Contingency	47,896	47,896	47,896
132,675	185,280	38,578	Reserve/Ending Fund Balance	85,262	85,262	85,262
<b>387,865</b>	<b>438,208</b>	<b>422,401</b>	<b>Total</b>	<b>486,008</b>	<b>486,008</b>	<b>486,008</b>

<b>Street Construction Fund</b>						
159,945	-	345,000	Capital Outlay	552,000	552,000	552,000
1,611	414	442	Transfers	500	500	500
275,034	403,061	258,825	Reserve/Ending Fund Balance	276,184	276,184	276,184
<b>436,590</b>	<b>403,475</b>	<b>604,267</b>	<b>Total</b>	<b>828,684</b>	<b>828,684</b>	<b>828,684</b>

**City of Hubbard**  
**Proposed Budget**  
**Requirements by Fund - Category**  
**FY 2023-24**

<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Amended</b>	<b>All Funds Requirements</b>	<b>2024 Proposed</b>	<b>2024 Approved</b>	<b>2024 Adopted</b>
<b><u>Reserve Fund</u></b>						
190,159	2,370	-	Capital Outlay	55,000	55,000	55,000
86,937	114,814	135,889	Reserve/Ending Fund Balance	127,823	127,823	127,823
<u>277,096</u>	<u>117,184</u>	<u>135,889</u>	<u>Total</u>	<u>182,823</u>	<u>182,823</u>	<u>182,823</u>
<b><u>Park Improvement Fund</u></b>						
-	2,480	284,650	Capital Outlay	200,000	200,000	200,000
173	366	390	Transfers	500	500	500
-	-	42,697	Contingency	30,000	30,000	30,000
<u>328,134</u>	<u>383,062</u>	<u>301,692</u>	<u>Reserve/Ending Fund Balance</u>	<u>248,199</u>	<u>248,199</u>	<u>248,199</u>
<u>328,307</u>	<u>385,908</u>	<u>629,429</u>	<u>Total</u>	<u>478,699</u>	<u>478,699</u>	<u>478,699</u>
<b><u>Sewer Fund</u></b>						
189,336	194,856	271,400	Personnel Services	276,500	276,500	276,500
125,936	196,001	226,000	Materials and Services	201,061	201,061	201,061
108,047	238,304	185,043	Transfers	73,943	73,943	73,943
-	-	51,655	Contingency	71,634	71,634	71,634
<u>296,197</u>	<u>192,603</u>	<u>35,750</u>	<u>Reserve/Ending Fund Balance</u>	<u>203,122</u>	<u>203,122</u>	<u>203,122</u>
<u>719,516</u>	<u>821,764</u>	<u>769,848</u>	<u>Total</u>	<u>826,260</u>	<u>826,260</u>	<u>826,260</u>
<b><u>Sewer Construction Fund</u></b>						
8,366	99,846	316,500	Capital Outlay	317,500	317,500	317,500
648	688	734	Transfers	800	800	800
<u>1,724,717</u>	<u>1,801,504</u>	<u>1,712,901</u>	<u>Reserve/Ending Fund Balance</u>	<u>1,881,394</u>	<u>1,881,394</u>	<u>1,881,394</u>
<u>1,733,731</u>	<u>1,902,038</u>	<u>2,030,135</u>	<u>Total</u>	<u>2,199,694</u>	<u>2,199,694</u>	<u>2,199,694</u>
<b><u>Sewer Bond Fund</u></b>						
54,486	55,383	159,500	Debt Service	-	-	-
<u>40,683</u>	<u>151,847</u>	<u>-</u>	<u>Reserve/Ending Fund Balance</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>95,169</u>	<u>207,230</u>	<u>159,500</u>	<u>Total</u>	<u>-</u>	<u>-</u>	<u>-</u>



**City of Hubbard**  
**Proposed Budget**  
**Requirements by Fund - Category**  
**FY 2023-24**

<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Amended</b>	<b>All Funds Requirements</b>	<b>2024 Proposed</b>	<b>2024 Approved</b>	<b>2024 Adopted</b>
<b><u>Water Fund</u></b>						
186,036	171,690	270,400	Personnel Services	270,230	270,230	270,230
117,991	152,274	205,930	Materials and Services	254,081	254,081	254,081
143,853	176,427	76,337	Transfers	76,936	76,936	76,936
-	-	71,450	Contingency	78,651	78,651	78,651
466,092	506,403	402,886	Reserve/Ending Fund Balance	489,220	489,220	489,220
<b>913,972</b>	<b>1,006,794</b>	<b>1,027,003</b>	<b>Total</b>	<b>1,169,118</b>	<b>1,169,118</b>	<b>1,169,118</b>
<b><u>Water Construction Fund</u></b>						
3,843	33,966	320,000	Capital Outlay	60,000	60,000	60,000
654	694	740	Transfers	950	950	950
1,055,309	1,116,328	903,221	Reserve/Ending Fund Balance	1,303,862	1,303,862	1,303,862
<b>1,059,806</b>	<b>1,150,988</b>	<b>1,223,961</b>	<b>Total</b>	<b>1,364,812</b>	<b>1,364,812</b>	<b>1,364,812</b>
<b><u>Water Bond Fund</u></b>						
95,727	190,989	-	Debt Service	-	-	-
83,282	-	-	Reserve/Ending Fund Balance	-	-	-
<b>179,009</b>	<b>190,989</b>	<b>-</b>	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>ARPA Fund</u></b>						
-	-	36,000	Personnel Services	-	-	-
-	-	822,000	Capital Outlay	967,500	967,500	967,500
-	-	47,500	Special Payments	40,000	40,000	40,000
-	-	887,004	Reserve/Ending Fund Balance	638,950	638,950	638,950
<b>-</b>	<b>-</b>	<b>1,792,504</b>	<b>Total</b>	<b>1,646,450</b>	<b>1,646,450</b>	<b>1,646,450</b>
<b>9,331,933</b>	<b>10,448,984</b>	<b>12,157,688</b>	<b>GRAND TOTAL</b>	<b>12,917,182</b>	<b>12,917,182</b>	<b>12,917,182</b>

**City of Hubbard**  
**Proposed Budget**  
**Requirements By Fund - Program**  
**FY 2023-24**

<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Amended</b>	<b>Requirements By Fund</b>	<b>2024 Proposed</b>	<b>2024 Approved</b>	<b>2024 Adopted</b>
3,200,872	3,824,406	3,362,751	General Fund	3,734,634	3,734,634	3,734,634
387,865	438,208	422,401	Street Fund	486,008	486,008	486,008
436,590	403,475	604,267	Street Construction Fund	828,684	828,684	828,684
277,096	117,184	135,889	Reserve Fund	182,823	182,823	182,823
328,307	385,908	629,429	Park Improvement Fund	478,699	478,699	478,699
719,516	821,764	769,848	Sewer Fund	826,260	826,260	826,260
1,733,731	1,902,038	2,030,135	Sewer Construction Fund	2,199,694	2,199,694	2,199,694
95,169	207,230	159,500	Sewer Bond Fund	-	-	-
913,972	1,006,794	1,027,003	Water Fund	1,169,118	1,169,118	1,169,118
1,059,806	1,150,988	1,223,961	Water Construction Fund	1,364,812	1,364,812	1,364,812
179,009	190,989	-	Water Bond Fund	-	-	-
-	-	1,792,504	ARPA Fund	1,646,450	1,646,450	1,646,450
<b>9,331,933</b>	<b>10,448,984</b>	<b>12,157,688</b>	<b>Total Requirements</b>	<b>12,917,182</b>	<b>12,917,182</b>	<b>12,917,182</b>

<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Amended</b>	<b>Requirements By Fund</b>	<b>2024 Proposed</b>	<b>2024 Approved</b>	<b>2024 Adopted</b>
<b><u>General Fund</u></b>						
182,045	149,172	238,219	Admin	238,135	238,135	238,135
59,503	52,276	66,380	Court	77,921	77,921	77,921
9,191	6,377	17,950	Council	14,900	14,900	14,900
84,481	84,981	182,384	Community Development	195,653	195,653	195,653
1,108,299	1,131,625	1,295,505	Police	1,380,260	1,380,260	1,380,260
172,802	190,792	250,280	Parks	304,709	304,709	304,709
7,118	-	-	Capital Outlay Not Allocated	-	-	-
42,733	42,733	45,000	Debt Service	25,000	25,000	25,000
15,000	6,500	9,000	Transfers	11,400	11,400	11,400
-	-	307,608	Contingency	331,737	331,737	331,737
1,519,700	2,159,950	950,425	Reserve/Ending Fund Balance	1,154,919	1,154,919	1,154,919
<b>3,200,872</b>	<b>3,824,406</b>	<b>3,362,751</b>	<b>Total</b>	<b>3,734,634</b>	<b>3,734,634</b>	<b>3,734,634</b>

<b><u>Street Fund</u></b>						
236,679	222,328	311,105	Street Department	319,306	319,306	319,306
18,511	30,600	26,052	Transfers	33,544	33,544	33,544
-	-	46,666	Contingency	47,896	47,896	47,896
132,675	185,280	38,578	Reserve/Ending Fund Balance	85,262	85,262	85,262
<b>387,865</b>	<b>438,208</b>	<b>422,401</b>	<b>Total</b>	<b>486,008</b>	<b>486,008</b>	<b>486,008</b>

**City of Hubbard  
Proposed Budget  
Requirements By Fund - Program  
FY 2023-24**

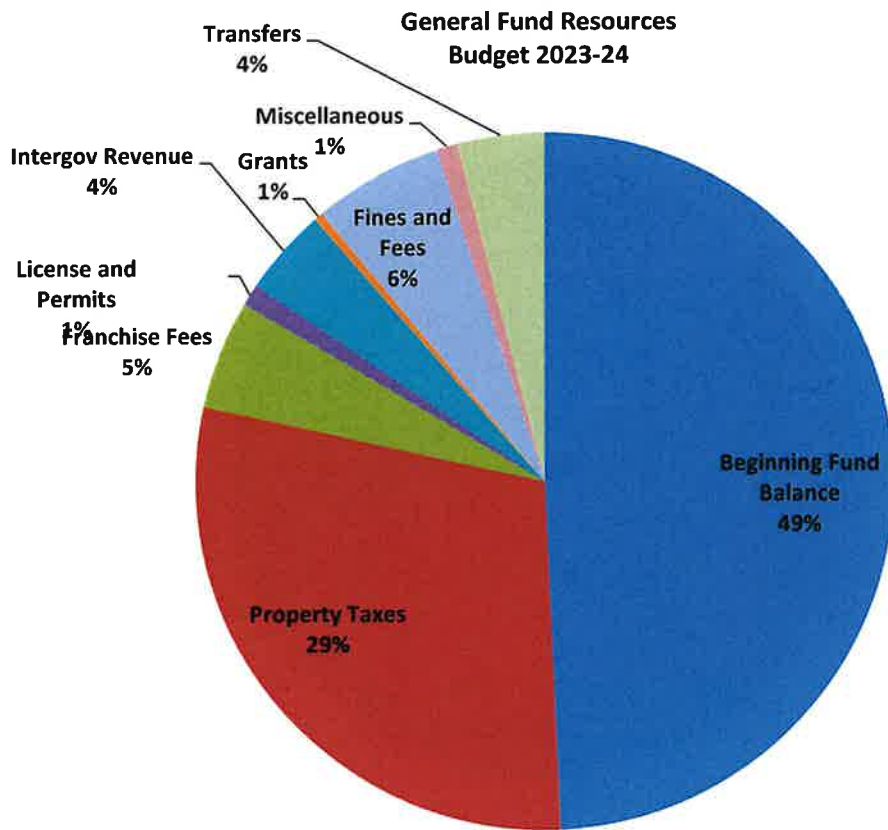
<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Amended</b>	<b>Requirements By Fund</b>	<b>2024 Proposed</b>	<b>2024 Approved</b>	<b>2024 Adopted</b>
<b><u>Street Construction Fund</u></b>						
159,945	-	345,000	Street Const. Department	552,000	552,000	552,000
1,611	414	442	Transfers	500	500	500
275,034	403,061	258,825	Reserve/Ending Fund Balance	276,184	276,184	276,184
436,590	403,475	604,267	Total	828,684	828,684	828,684
<b><u>Reserve Fund</u></b>						
190,159	2,370	-	Capital Outlay	55,000	55,000	55,000
86,937	114,814	135,889	Reserve/Ending Fund Balance	127,823	127,823	127,823
277,096	117,184	135,889	Total	182,823	182,823	182,823
<b><u>Park Improvement Fund</u></b>						
-	2,480	284,650	Park Improv Department	200,000	200,000	200,000
173	366	390	Transfers	500	500	500
-	-	42,697	Contingency	30,000	30,000	30,000
328,134	383,062	301,692	Reserve/Ending Fund Balance	248,199	248,199	248,199
328,307	385,908	629,429	Total	478,699	478,699	478,699
<b><u>Sewer Fund</u></b>						
315,272	390,857	497,400	Sewer Department	477,561	477,561	477,561
108,047	238,304	185,043	Transfers	73,943	73,943	73,943
-	-	51,655	Contingency	71,634	71,634	71,634
296,197	192,603	35,750	Reserve/Ending Fund Balance	203,122	203,122	203,122
719,516	821,764	769,848	Total	826,260	826,260	826,260
<b><u>Sewer Construction Fund</u></b>						
8,366	99,846	316,500	Sewer Const. Department	317,500	317,500	317,500
648	688	734	Transfers	800	800	800
1,724,717	1,801,504	1,712,901	Reserve/Ending Fund Balance	1,881,394	1,881,394	1,881,394
1,733,731	1,902,038	2,030,135	Total	2,199,694	2,199,694	2,199,694
<b><u>Sewer Bond Fund</u></b>						
54,486	55,383	159,500	Debt Service	-	-	-
40,683	151,847	-	Reserve/Ending Fund Balance	-	-	-
95,169	207,230	159,500	Total	-	-	-
<b><u>Water Fund</u></b>						
304,027	323,964	476,330	Water Department	524,311	524,311	524,311
143,853	176,427	76,337	Transfers	76,936	76,936	76,936
-	-	71,450	Contingency	78,651	78,651	78,651
466,092	506,403	402,886	Reserve/Ending Fund Balance	489,220	489,220	489,220
913,972	1,006,794	1,027,003	Total	1,169,118	1,169,118	1,169,118

**City of Hubbard**  
**Proposed Budget**  
**Requirements By Fund - Program**  
**FY 2023-24**

2021 Actual	2022 Actual	2023 Amended	Requirements By Fund	2024 Proposed	2024 Approved	2024 Adopted
<b><u>Water Construction Fund</u></b>						
3,843	33,966	320,000	Water Const. Department	60,000	60,000	60,000
654	694	740	Transfers	950	950	950
1,055,309	1,116,328	903,221	Reserve/Ending Fund Balance	1,303,862	1,303,862	1,303,862
1,059,806	1,150,988	1,223,961	Total	1,364,812	1,364,812	1,364,812
<b><u>Water Bond Fund</u></b>						
95,727	190,989	-	Debt Service	-	-	-
83,282	-	-	Reserve/Ending Fund Balance	-	-	-
179,009	190,989	-	Total	-	-	-
<b><u>ARPA Fund</u></b>						
-	-	858,000	ARPA Program	967,500	967,500	967,500
-	-	47,500	Special Payments	40,000	40,000	40,000
-	-	887,004	Reserve/Ending Fund Balance	638,950	638,950	638,950
-	-	1,792,504	Total	1,646,450	1,646,450	1,646,450
<b>9,331,933</b>	<b>10,448,984</b>	<b>12,157,688</b>	<b>GRAND TOTAL</b>	<b>12,917,182</b>	<b>12,917,182</b>	<b>12,917,182</b>

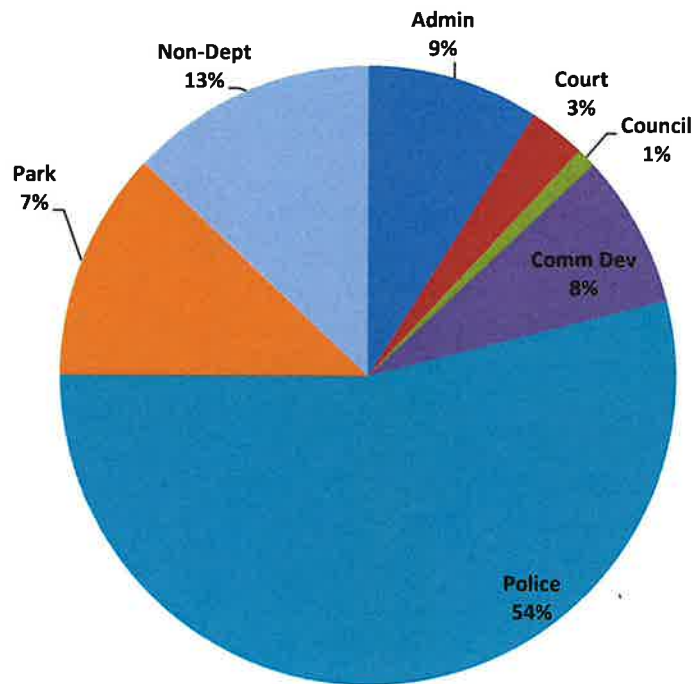
# GENERAL FUND

2021 Actual	2022 Actual	2023 Adopted	General Fund Summary	2024 Proposed	2024 Approved	2024 Adopted
1,355,473	1,519,703	1,534,218	Beginning Fund Balance	1,818,401	1,818,401	1,818,401
946,108	1,013,166	1,020,000	Property Taxes	1,095,000	1,095,000	1,095,000
191,612	208,689	182,050	Franchise Fees	200,000	200,000	200,000
60,981	88,650	39,750	License and Permits	38,860	38,860	38,860
162,633	123,257	124,540	Intergovernmental Revenue	133,000	133,000	133,000
13,836	413,392	13,500	Grants	13,500	13,500	13,500
277,710	265,058	259,455	Fines and Fees	240,200	240,200	240,200
69,235	42,361	29,400	Miscellaneous Revenue	39,500	39,500	39,500
123,284	150,130	159,838	Transfers	156,173	156,173	156,173
<b>3,200,872</b>	<b>3,824,406</b>	<b>3,362,751</b>	<b>Total Resources</b>	<b>3,734,634</b>	<b>3,734,634</b>	<b>3,734,634</b>
1,164,475	1,125,892	1,366,400	Personnel Services	1,479,260	1,479,260	1,479,260
451,846	489,331	684,318	Materials and Services	732,318	732,318	732,318
7,118	-	-	Capital Outlay	-	-	-
42,733	42,733	45,000	Debt Service	25,000	25,000	25,000
15,000	6,500	9,000	Transfers	11,400	11,400	11,400
-	-	307,608	Contingency	331,737	331,737	331,737
-	-	675,425	Reserve for Future Exp.	879,919	879,919	879,919
1,519,700	2,159,950	275,000	Unappr. Ending Fund Bal.	275,000	275,000	275,000
<b>3,200,872</b>	<b>3,824,406</b>	<b>3,362,751</b>	<b>Total Requirements</b>	<b>3,734,634</b>	<b>3,734,634</b>	<b>3,734,634</b>

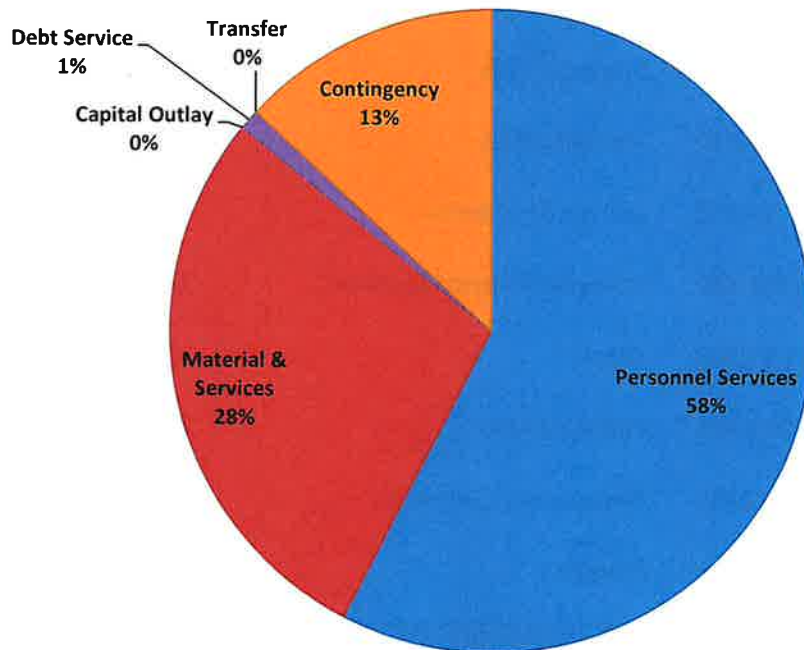


2021 Actual	2022 Actual	2023 Amended	General Fund Resource Summary	2024 Proposed	2024 Approved	2024 Adopted
1,355,473	1,519,703	1,534,218	Beginning Fund Balance	1,818,401	1,818,401	1,818,401
946,108	1,013,166	1,020,000	Property Taxes	1,095,000	1,095,000	1,095,000
191,612	208,689	182,050	Franchise Fees	200,000	200,000	200,000
60,981	88,650	39,750	License and Permits	38,860	38,860	38,860
162,633	123,257	124,540	Intergovernmental Revenue	133,000	133,000	133,000
13,836	413,392	13,500	Grants	13,500	13,500	13,500
277,710	265,058	259,455	Fines and Fees	240,200	240,200	240,200
69,235	42,361	29,400	Miscellaneous Revenue	39,500	39,500	39,500
123,284	150,130	159,838	Transfers	156,173	156,173	156,173
<b>3,200,872</b>	<b>3,824,406</b>	<b>3,362,751</b>	<b>TOTAL RESOURCES</b>	<b>3,734,634</b>	<b>3,734,634</b>	<b>3,734,634</b>

## General Fund Expenditures by Department



## General Fund Expenditures by Category





2021 Actual	2022 Actual	2023 Amended	General Fund Expense Summary	2024 Proposed	2024 Approved	2024 Adopted
<b>Summary</b>						
1,164,475	1,125,892	1,366,400	Personnel Services	1,479,260	1,479,260	1,479,260
451,846	489,331	684,318	Materials and Services	732,318	732,318	732,318
7,118	-	-	Capital	-	-	-
42,733	42,733	45,000	Debt Service	25,000	25,000	25,000
15,000	6,500	9,000	Transfers	11,400	11,400	11,400
-	-	307,608	Contingency	331,737	331,737	331,737
1,519,700	2,159,950	950,425	Reserve/Ending Fund Balance	1,154,919	1,154,919	1,154,919
3,200,872	3,824,406	3,362,751	<b>TOTAL REQUIREMENTS</b>	<b>3,734,634</b>	<b>3,734,634</b>	<b>3,734,634</b>

2021 Actual	2022 Actual	2023 Amended	General Fund Expenses by Dept	2024 Proposed	2024 Approved	2024 Adopted
<b>Admin Expenses</b>						
108,181	68,971	139,600	Personnel Services Total	144,810	144,810	144,810
73,864	80,201	98,619	Materials & Services Total	93,325	93,325	93,325
-	-	-	Capital Outlay Total	-	-	-
182,045	149,172	238,219		238,135	238,135	238,135

<b>Court Expenses</b>						
45,275	37,493	43,375	Personnel Services Total	58,010	58,010	58,010
14,228	14,783	23,005	Materials & Services Total	19,911	19,911	19,911
-	-	-	Capital Outlay Total	-	-	-
59,503	52,276	66,380		77,921	77,921	77,921

<b>Council Expenses</b>						
9,191	6,377	17,950	Materials & Services Total	14,900	14,900	14,900
-	-	-	Capital Outlay Total	-	-	-
9,191	6,377	17,950		14,900	14,900	14,900

<b>Comm. Dev. Expenses</b>						
21,584	19,801	25,170	Personnel Services Total	29,420	29,420	29,420
62,897	65,180	157,214	Materials & Services Total	166,233	166,233	166,233
-	-	-	Capital Outlay Total	-	-	-
84,481	84,981	182,384		195,653	195,653	195,653

2021 Actual	2022 Actual	2023 Amended	General Fund Expense Summary	2024 Proposed	2024 Approved	2024 Adopted
<b>Police Expenses</b>						
862,897	881,803	992,055	Personnel Services Total	1,068,480	1,068,480	1,068,480
245,402	249,822	303,450	Materials & Services Total	311,780	311,780	311,780
-	-	-	Capital Outlay Total	-	-	-
<b>1,108,299</b>	<b>1,131,625</b>	<b>1,295,505</b>		<b>1,380,260</b>	<b>1,380,260</b>	<b>1,380,260</b>
<b>Park Expenses</b>						
126,538	117,824	166,200	Personnel Services Total	178,540	178,540	178,540
46,264	72,968	84,080	Materials & Services Total	126,169	126,169	126,169
-	-	-	Capital Outlay Total	-	-	-
<b>172,802</b>	<b>190,792</b>	<b>250,280</b>		<b>304,709</b>	<b>304,709</b>	<b>304,709</b>
<b>Debt Service</b>						
42,733	42,733	45,000	Principal Total	25,000	25,000	25,000
<b>42,733</b>	<b>42,733</b>	<b>45,000</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Capital Outlay Not Allocated</b>						
7,118	-	-	Capital Outlay Total	-	-	-
<b>7,118</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers</b>						
15,000	6,500	9,000	Transfers Total	11,400	11,400	11,400
<b>15,000</b>	<b>6,500</b>	<b>9,000</b>		<b>11,400</b>	<b>11,400</b>	<b>11,400</b>
-	-	307,608	Contingency	331,737	331,737	331,737
-	-	675,425	Reserve for Future Expenditures	879,919	879,919	879,919
1,519,700	2,159,950	275,000	Unappropriated Ending Fund Balance	275,000	275,000	275,000
<b>3,200,872</b>	<b>3,824,406</b>	<b>3,362,751</b>	<b>TOTAL EXPENDITURES</b>	<b>3,734,634</b>	<b>3,734,634</b>	<b>3,734,634</b>

2021 Actual	2022 Actual	2023 Amended	Account	General Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
<b>RESOURCES</b>							
924,792	985,725	1,000,000	100-300-3111	Property Taxes	1,065,000	1,065,000	1,065,000
21,316	27,441	20,000	100-300-3112	Delinq Prop Taxes	30,000	30,000	30,000
946,108	1,013,166	1,020,000		<b>Property Taxes</b>	1,095,000	1,095,000	1,095,000
7	50	50	100-300-3180	FF-All other	-	-	-
114,651	124,481	110,000	100-300-3181	FF-PGE	125,000	125,000	125,000
3,021	2,936	3,000	100-300-3182	FF-Qwest	3,000	3,000	3,000
26,341	30,286	20,000	100-300-3183	FF-NW Natural	25,000	25,000	25,000
8,408	7,123	8,000	100-300-3184	FF-Wave	6,000	6,000	6,000
38,035	42,594	40,000	100-300-3185	FF-Republic Services	40,000	40,000	40,000
1,149	1,219	1,000	100-300-3186	FF-Gervais Telephone	1,000	1,000	1,000
191,612	208,689	182,050		<b>Franchise Fees</b>	200,000	200,000	200,000
5,775	5,550	5,300	100-301-3211	Business Registration	5,500	5,500	5,500
3,540	1,980	1,800	100-301-3401	Lien Search	2,200	2,200	2,200
240	210	150	100-301-3402	Business OLCC Fee	210	210	210
240	1,760	1,000	100-302-3401	Fingerprints	800	800	800
333	201	500	100-305-3305	School Excise Revenue	150	150	150
-	15,000	15,000	100-305-3350	ECO Dev Comm Project	-	-	-
15,000	-	-	100-305-3351	Community Prosperity Initiative	15,000	15,000	15,000
11,839	49,595	7,000	100-305-3401	Land Use Fees	5,000	5,000	5,000
24,014	14,354	9,000	100-305-3402	Building Permits	10,000	10,000	10,000
60,981	88,650	39,750		<b>License and Permits</b>	38,860	38,860	38,860
27,630	23,275	20,290	100-300-3301	Revenue Sharing	20,000	20,000	20,000
3,162	2,854	2,600	100-300-3302	CIG Tax	2,500	2,500	2,500
64,428	63,290	63,650	100-300-3303	OLCC Tax	67,000	67,000	67,000
39,842	3,531	6,000	100-300-3305	Marijuana Tax - State	8,500	8,500	8,500
27,571	30,307	32,000	100-300-3306	Marijuana Tax - Local	35,000	35,000	35,000
162,633	123,257	124,540		<b>Intergovernmental Revenue</b>	133,000	133,000	133,000
11,022	5,705	3,000	100-302-3341	Seat Belt Grant	3,000	3,000	3,000
1,206	4,434	3,000	100-302-3342	ODOT Grant Duii	3,000	3,000	3,000
1,608	-	1,500	100-302-3346	BVP Reimb Grant	1,500	1,500	1,500
-	1,976	2,000	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
-	4,802	2,000	100-302-3357	Distracted Driver	2,000	2,000	2,000
-	396,475	-	100-302-3510	ARPA SLRF Grant	-	-	-
13,836	413,392	13,500		<b>Grants</b>	13,500	13,500	13,500

2021 Actual	2022 Actual	2023 Amended	Account	General Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
96,021	88,949	78,000	100-303-3401	Municipal Court	65,000	65,000	65,000
15,441	10,749	11,000	100-303-3402	Marion County Court	7,500	7,500	7,500
9,925	9,695	6,500	100-303-3403	State Court Fees	8,000	8,000	8,000
140,643	141,694	150,000	100-300-3415	General Service Fee	146,400	146,400	146,400
10,296	9,546	9,100	100-303-3611	Collections Interest	6,500	6,500	6,500
480	45	55	100-303-3405	Temp Offense Surcharge	-	-	-
2,550	2,100	2,500	100-302-3402	Vehicle Impound	5,000	5,000	5,000
700	900	800	100-302-3403	Police Reports	800	800	800
1,654	1,380	1,500	100-302-3644	PD Training Rev	1,000	1,000	1,000
277,710	265,058	259,455		<b>Fines and Fees</b>	240,200	240,200	240,200
226	14,388	11,000	100-300-3601	Miscellaneous Revenue Admin	1,000	1,000	1,000
26,957	10,957	15,000	100-300-3611	Interest Income	35,000	35,000	35,000
20	530	-	100-301-3601	Miscellaneous Revenue	-	-	-
4,300	-	-	100-301-3226	Disc Golf Donations	-	-	-
-	5,000	-	100-301-3230	Donations - Centennial Fence	-	-	-
-	221	-	100-302-3404	Sale Of Surp Prop	-	-	-
37,172	6,131	3,000	100-302-3601	Miscellaneous Revenue Police	3,000	3,000	3,000
560	5,134	400	100-304-3601	Miscellaneous Revenue Parks	500	500	500
69,235	42,361	29,400		<b>Miscellaneous Revenue</b>	39,500	39,500	39,500
23,753	24,730	25,451	100-391-3910	Transfer In Water Fees	25,450	25,450	25,450
25,017	25,961	26,155	100-391-3912	Transfer In Sewer Fees	26,000	26,000	26,000
3,086	2,162	2,306	100-391-3914	Transfer In SDC Admin	2,750	2,750	2,750
71,428	97,277	105,926	100-391-3920	Trans In OP OH	101,973	101,973	101,973
123,284	150,130	159,838		<b>Transfers</b>	156,173	156,173	156,173
1,355,473	1,519,703	1,534,218	100-399-9999	<b>Beginning Fund Balance</b>	1,818,401	1,818,401	1,818,401
<b>3,200,872</b>	<b>3,824,406</b>	<b>3,362,751</b>		<b>TOTAL RESOURCES</b>	<b>3,734,634</b>	<b>3,734,634</b>	<b>3,734,634</b>

2021 Actual	2022 Actual	2023 Amended	Account	General Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
REQUIREMENTS							
Administration							
Personnel Services							
-	-	-	100-410-1100	SALARIES AND WAGES	-	-	-
39,294	37,733	40,800	100-410-1101	Director of Admin/Recorder	44,190	44,190	44,190
-	-	38,000	100-410-1120	City Administrator	37,950	37,950	37,950
15,998	-	-	100-410-1102	Finance Director	-	-	-
5,710	5,930	6,200	100-410-1105	Administrative Assistant	9,270	9,270	9,270
-	-	2,400	100-410-1212	Overtime	3,060	3,060	3,060
-	-	-	100-410-4100	EMPLOYEE BENEFITS	-	-	-
13,503	6,780	18,300	100-410-4110	EB-Medical & Dental	12,560	12,560	12,560
173	87	200	100-410-4120	EB-Insurance (life & disab)	150	150	150
3,359	3,736	6,700	100-410-4150	EB-Employer Taxes	7,230	7,230	7,230
30,144	14,477	26,900	100-410-4170	EB-PERS	30,320	30,320	30,320
-	228	100	100-410-4190	EB-Workers Comp	80	80	80
108,181	68,971	139,600	Total Personnel Services		144,810	144,810	144,810
Materials and Services							
43,620	50,613	55,600	100-410-5100	PROFESSIONAL SERVICES	53,940	53,940	53,940
-	12	-	100-410-5300	OPERATIONAL SUPPLIES	-	-	-
3,156	3,704	3,600	100-410-6100	BUILDING MAINT & SUPPLIES	3,800	3,800	3,800
1,495	1,344	1,800	100-410-6200	RENTALS AND LEASES	1,800	1,800	1,800
3,889	4,474	5,389	100-410-6300	INSURANCE	5,340	5,340	5,340
469	680	1,000	100-410-6400	ADVERTISING & RECRUITMENT	1,000	1,000	1,000
7,419	4,575	11,700	100-410-6500	LEARNING, DUES & MEMBERSHIPS	9,240	9,240	9,240
5,443	6,302	7,500	100-410-6600	OFFICE SUPPLIES & MISC EXPENSE	5,900	5,900	5,900
-	-	-	100-410-6800	BANK FEES	1,950	1,950	1,950
2,415	2,718	5,500	100-410-6700	EQUIP MAINT & SUPPLIES	3,500	3,500	3,500
5,958	5,779	6,530	100-410-6900	UTILITIES	6,855	6,855	6,855
73,864	80,201	98,619	Total Materials and Service		93,325	93,325	93,325
182,045	149,172	238,219	Total Admin		238,135	238,135	238,135

2021 Actual	2022 Actual	2023 Amended	Account	General Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
				<b>Court</b>			
				<b>Personnel Services</b>			
-	-	-	100-412-1100	SALARIES AND WAGES	-	-	-
4,226	4,193	4,500	100-412-1101	Director of Admin/Recorder	4,910	4,910	4,910
-	-	2,300	100-412-1120	City Manager/Finance Director	2,300	2,300	2,300
970	-	-	100-412-1102	Finance Director	-	-	-
17,332	19,766	20,700	100-412-1105	Administrative Assistant	30,900	30,900	30,900
-	-	300	100-412-1212	Overtime	340	340	340
-	-	-	100-412-4100	EMPLOYEE BENEFITS	-	-	-
4,789	4,724	5,300	100-412-4110	EB-Medical & Dental	5,040	5,040	5,040
69	47	175	100-412-4120	EB-Insurance (life & disab)	50	50	50
1,809	1,838	2,100	100-412-4150	EB-Employer Taxes	2,940	2,940	2,940
6,522	6,911	8,000	100-412-4170	EB-PERS	11,500	11,500	11,500
9,558	14	-	100-412-4190	EB-Workers Comp	30	30	30
45,275	37,493	43,375	<b>Total Personnel Services</b>		58,010	58,010	58,010
				<b>Materials and Services</b>			
10,183	10,514	14,010	100-412-5100	PROFESSIONAL SERVICES	11,600	11,600	11,600
263	416	570	100-412-6100	BUILDING MAINT & SUPPLIES	570	570	570
303	268	500	100-412-6200	RENTALS AND LEASES	400	400	400
879	1,012	1,200	100-412-6300	INSURANCE	1,191	1,191	1,191
-	-	100	100-412-6400	ADVERTISING & RECRUITMENT	100	100	100
-	-	2,070	100-412-6500	LEARNING, DUES & MEMBERSHIPS	2,070	2,070	2,070
1,288	1,030	2,250	100-412-6600	OFFICE SUPPLIES & MISC EXPENSE	1,300	1,300	1,300
-	-	-	100-412-6610	BANK FEES	500	500	500
6	122	700	100-412-6700	EQUIP MAINT & SUPPLIES	500	500	500
1,306	1,421	1,605	100-412-6900	UTILITIES	1,680	1,680	1,680
14,228	14,783	23,005	<b>Total Material and Services</b>		19,911	19,911	19,911
59,503	52,276	66,380	<b>Total Court</b>		77,921	77,921	77,921
				<b>Council</b>			
				<b>Materials and Services</b>			
8,555	5,781	13,000	100-413-5100	PROFESSIONAL SERVICES	10,000	10,000	10,000
376	596	-	100-413-5300	OPERATIONAL SUPPLIES	-	-	-
-	-	1,000	100-413-6500	LEARNING, DUES & MEMBERSHIPS	1,000	1,000	1,000
260	-	3,950	100-413-6600	OFFICE SUPPLIES	3,900	3,900	3,900
9,191	6,377	17,950	<b>Total Materials and Services</b>		14,900	14,900	14,900
9,191	6,377	17,950	<b>Total Council</b>		14,900	14,900	14,900

2021 Actual	2022 Actual	2023 Amended	Account	General Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
Community Development							
Personnel Services							
-	-	-	100-419-1100	SALARIES AND WAGES	-	-	-
9,081	8,385	9,100	100-419-1101	Director of Admin/Recorder	9,820	9,820	9,820
-	-	2,300	100-419-1120	City Manager/Finance Director	2,300	2,300	2,300
970	-	-	100-419-1102	Finance Director	-	-	-
633	-	4,100	100-419-1104	Public Works Superintendent	-	-	-
2,673	3,953	-	100-419-1105	Administrative Assistant	6,180	6,180	6,180
-	-	300	100-419-1212	Overtime	680	680	680
-	-	-	100-419-4100	EMPLOYEE BENEFITS	-	-	-
2,880	2,533	3,100	100-419-4110	EB-Medical & Dental	2,790	2,790	2,790
42	26	70	100-419-4120	EB-Insurance (life & disab)	30	30	30
1,022	944	1,200	100-419-4150	EB-Employer Taxes	1,450	1,450	1,450
4,283	3,952	5,000	100-419-4170	EB-PERS	6,150	6,150	6,150
-	8	-	100-419-4190	EB-Workers Comp	20	20	20
21,584	19,801	25,170	Total Personnel Services		29,420	29,420	29,420
Material Services							
17,909	15,957	26,000	100-419-5100	PROFESSIONAL SERVICES	20,000	20,000	20,000
44,880	37,185	78,112	100-419-5400	INTERGOVERNMENTAL SERVICES	79,500	79,500	79,500
-	10,017	49,882	100-419-5500	PROGRAM & GRANT EXPENSES	63,663	63,663	63,663
-	-	750	100-419-5501	PROGRAM EXPENSES	750	750	750
108	2,021	2,470	100-419-6500	LEARNING, DUES & MEMBERSHIPS	2,320	2,320	2,320
62,897	65,180	157,214	Total Materials and Services		166,233	166,233	166,233
84,481	84,981	182,384	Total Community Development		195,653	195,653	195,653

2021 Actual	2022 Actual	2023 Amended	Account	General Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
Police							
Personnel Services							
13,757	72,978	-	100-421-1100	SALARIES AND WAGES	-	-	-
5,169	6,708	7,300	100-421-1101	Director of Admin/Recorder	7,860	7,860	7,860
-	-	6,900	100-421-1120	City Manager/Finance Director	6,900	6,900	6,900
2,909	-	-	100-421-1102	Finance Director	-	-	-
103,563	105,243	105,200	100-421-1103	Chief Of Police	119,280	119,280	119,280
50,571	51,694	53,800	100-421-1105	Administrative Assistant	58,250	58,250	58,250
328,251	269,750	363,600	100-421-1106	Police Officers	374,560	374,560	374,560
5,953	-	42,300	100-421-1212	Overtime	42,840	42,840	42,840
276	-	-	100-421-4100	EMPLOYEE BENEFITS	-	-	-
165,009	171,320	171,800	100-421-4110	EB-Medical & Dental	193,080	193,080	193,080
1,190	982	955	100-421-4120	EB-Insurance (life & disab)	960	960	960
38,825	38,795	43,400	100-421-4150	EB-Employer Taxes	46,640	46,640	46,640
147,424	156,327	187,800	100-421-4170	EB-PERS	206,570	206,570	206,570
-	8,006	9,000	100-421-4190	EB-Workers Comp	11,540	11,540	11,540
862,897	881,803	992,055	Total Personnel Services		1,068,480	1,068,480	1,068,480
Material and Services							
28,165	39,374	37,500	100-421-5100	PROFESSIONAL SERVICES	41,000	41,000	41,000
5,441	2,345	-	100-421-5200	CONTRACTED SUPPORT	-	-	-
7,876	7,755	10,000	100-421-5300	OPERATIONAL SUPPLIES	10,000	10,000	10,000
102,280	103,508	120,000	100-421-5400	INTERGOVERNMENTAL SERVICES	120,000	120,000	120,000
589	593	1,500	100-421-5500	PROGRAM & GRANT EXPENSES	1,500	1,500	1,500
4,175	4,817	4,700	100-421-6100	BUILDING MAINT & SUPPLIES	4,700	4,700	4,700
9,026	2,362	5,000	100-421-6200	RENTALS AND LEASES	2,500	2,500	2,500
19,555	22,497	24,750	100-421-6300	INSURANCE	26,980	26,980	26,980
45	-	2,000	100-421-6400	ADVERTISING & RECRUITMENT	1,000	1,000	1,000
6,420	13,936	18,500	100-421-6500	LEARNING, DUES & MEMBERSHIPS	16,500	16,500	16,500
5,007	4,732	5,500	100-421-6600	OFFICE SUPPLIES & MISC EXPENSE	5,500	5,500	5,500
-	-	-	100-421-6610	BANK FEES	-	-	-
39,982	31,010	55,000	100-421-6700	EQUIP MAINT & SUPPLIES	62,500	62,500	62,500
5,704	5,078	6,000	100-421-6800	UNIFORMS	7,000	7,000	7,000
11,137	11,815	13,000	100-421-6900	UTILITIES	12,600	12,600	12,600
245,402	249,822	303,450	Total Materials and Services		311,780	311,780	311,780
1,108,299	1,131,625	1,295,505	Total Police		1,380,260	1,380,260	1,380,260



2021 Actual	2022 Actual	2023 Amended	Account	General Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
						84,755	
				Parks		6.54%	
				Personnel Services			
-	-	-	100-452-1100	SALARIES AND WAGES	-	-	-
1,607	1,677	1,800	100-452-1101	Director of Admin/Recorder	1,960	1,960	1,960
-	-	2,300	100-452-1120	City Manager/Finance Director	2,300	2,300	2,300
970	-	-	100-452-1102	Finance Director	-	-	-
-	13,189	15,900	100-452-1104	Public Works Super	15,630	15,630	15,630
17,204	18,337	18,500	100-452-1105	Administrative Assistant	20,390	20,390	20,390
36,301	29,658	20,600	100-452-1107	Utility Worker I	37,800	37,800	37,800
5,936	5,958	6,500	100-452-1108	Utility Worker II	7,010	7,010	7,010
-	-	17,400	100-452-1109	Utility Worker PT	9,380	9,380	9,380
-	2,726	6,600	100-452-1113	PT Office Assistant	6,250	6,250	6,250
14,030	-	-	100-452-1114	PW Foreman	-	-	-
-	-	5,600	100-452-1212	Overtime	6,390	6,390	6,390
45	-	-	100-452-1302	Pager Pay	-	-	-
-	-	-	100-452-4100	EMPLOYEE BENEFITS	-	-	-
21,868	19,704	32,000	100-452-4110	EB-Medical & Dental	27,660	27,660	27,660
194	123	100	100-452-4120	EB-Insurance (life & disab)	90	90	90
5,835	5,477	7,200	100-452-4150	EB-Employer Taxes	8,200	8,200	8,200
22,548	19,875	30,400	100-452-4170	EB-PERS	33,830	33,830	33,830
-	1,100	1,300	100-452-4190	EB-Workers Comp	1,650	1,650	1,650
126,538	117,824	166,200	Total Personnel Services		178,540	178,540	178,540
				Material and Services			
3,689	3,488	6,200	100-452-5100	PROFESSIONAL SERVICES	38,500	38,500	38,500
35	37	-	100-452-5200	CONTRACTED SUPPORT	-	-	-
6,523	18,911	23,500	100-452-5300	OPERATIONAL SUPPLIES	48,100	48,100	48,100
3,860	9,450	-	100-452-5500	PROGRAM & GRANT EXPENSES	-	-	-
3,207	3,566	7,600	100-452-6100	BUILDING MAINT & SUPPLIES	7,600	7,600	7,600
256	459	900	100-452-6200	RENTALS AND LEASES	500	500	500
4,475	5,172	5,700	100-452-6300	INSURANCE	6,069	6,069	6,069
-	171	200	100-452-6400	ADVERTISING & RECRUITMENT	300	300	300
764	761	1,200	100-452-6500	LEARNING, DUES & MEMBERSHIPS	1,800	1,800	1,800
1,267	896	1,600	100-452-6600	OFFICE SUPPLIES & MISC EXPENSE	1,200	1,200	1,200
-	-	-	100-452-6610	BANK FEES	-	-	-
10,932	18,421	24,100	100-452-6700	EQUIP MAINT & SUPPLIES	9,100	9,100	9,100
316	199	600	100-452-6800	UNIFORMS	600	600	600
10,940	11,437	12,480	100-452-6900	UTILITIES	12,400	12,400	12,400
46,264	72,968	84,080	Total Material and Services		126,169	126,169	126,169
172,802	190,792	250,280	Total Parks		304,709	304,709	304,709

2021 Actual	2022 Actual	2023 Amended	General Fund		2024 Proposed	2024 Approved	2024 Adopted	
			Account	Detail				
Debt Service								
42,733	42,733	45,000	100-421-9100	Principal	25,000	25,000	25,000	
42,733	42,733	45,000	Total Debt Service			25,000	25,000	25,000
Non-Departmental								
7,118	-	-	100-480-7000	Capital Outlay	-	-	-	
Transfers								
15,000	-	-	100-491-8001	Trans To Street Fund	-	-	-	
-	-	-	100-491-8010	Trans To ARPA Fund	-	-	-	
-	6,500	9,000	100-491-8003	Trans To Reserve Fund	11,400	11,400	11,400	
15,000	6,500	9,000	Total Transfers			11,400	11,400	11,400
-	-	307,608	100-900-9900	Contingency	331,737	331,737	331,737	
-	-	675,425	100-900-9990	Reserve for Future Expenditures	879,919	879,919	879,919	
1,519,700	2,159,950	275,000	Unappropriated Ending Fund Balance			275,000	275,000	275,000
3,200,872	3,824,406	3,362,751	Total General Fund REQUIREMENTS			3,734,634	3,734,634	3,734,634

## STREET FUNDS

2021 Actual	2022 Actual	2023 Amended	Street Fund Summary	2024 Proposed	2024 Approved	2024 Adopted
89,893	132,672	147,141	Beginning Fund Balance	199,003	199,003	199,003
1,890	2,480	1,110	License and Permits	1,800	1,800	1,800
97,699	98,526	100,000	Charges for Services	100,000	100,000	100,000
178,624	203,459	172,000	Intergovernmental Revenue	178,705	178,705	178,705
4,759	1,071	2,150	Miscellaneous	6,500	6,500	6,500
15,000	-	-	Transfers	-	-	-
<b>387,865</b>	<b>438,208</b>	<b>422,401</b>	<b>Total</b>	<b>486,008</b>	<b>486,008</b>	<b>486,008</b>
138,178	119,870	180,305	Personnel Services	183,390	183,390	183,390
98,501	102,458	130,800	Materials and Services	135,916	135,916	135,916
18,511	30,600	26,052	Transfers	33,544	33,544	33,544
-	-	46,666	Contingency	47,896	47,896	47,896
-	-	38,578	Reserve for Future Expenditures	85,262	85,262	85,262
132,675	185,280	-	Unappropriated Ending Fund Balance	-	-	-
<b>387,865</b>	<b>438,208</b>	<b>422,401</b>	<b>Total</b>	<b>486,008</b>	<b>486,008</b>	<b>486,008</b>

2021 Actual	2022 Actual	2023 Amended	Account	Street Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
<b>RESOURCES</b>							
178,624	203,459	172,000	121-300-3190	<b>Gas Tax</b>	\$178,705	\$178,705	\$178,705
97,699	98,526	100,000	121-300-3407	<b>Transportation Utility</b>	100,000	100,000	100,000
1,890	2,480	1,110	121-300-3408	<b>Row Permits</b>	1,800	1,800	1,800
4,758	829	1,150	121-300-3611	Interest Income	6,000	6,000	6,000
1	242	1,000	121-300-3601	Miscellaneous Revenue	500	500	500
4,759	1,071	2,150		<b>Miscellaneous Revenue</b>	6,500	6,500	6,500
15,000	-	-	121-391-3901	Transfer In - General Fund	-	-	-
15,000	-	-		<b>Transfers</b>	-	-	-
89,893	132,672	147,141	121-399-9999	<b>Beginning Fund Balance</b>	199,003	199,003	199,003
<b>387,865</b>	<b>438,208</b>	<b>422,401</b>		<b>TOTAL RESOURCES</b>	<b>486,008</b>	<b>486,008</b>	<b>486,008</b>

<b>REQUIREMENTS</b>							
<b>Personnel Services</b>							
-	-	-	121-431-1100	SALARIES AND WAGES	-	-	-
6,985	8,385	9,100	121-431-1101	Director of Admin/Recorder	9,820	9,820	9,820
-	-	17,200	121-431-1120	City Manager/Finance Director	17,250	17,250	17,250
7,272	-	-	121-431-1102	Finance Director	-	-	-
-	18,465	22,200	121-431-1104	Public Works Super	21,880	21,880	21,880
21,678	23,279	23,700	121-431-1105	Administrative Assistant	28,120	28,120	28,120
23,123	10,461	14,900	121-431-1107	Utility Worker I	10,730	10,730	10,730
5,936	7,881	5,800	121-431-1108	Utility Worker II	10,520	10,520	10,520
-	-	-	121-431-1109	Utility Worker PT	3,130	3,130	3,130
-	2,726	6,600	121-431-1113	PT Office Assistant	6,250	6,250	6,250
17,322	-	-	121-431-1114	PW Foreman	-	-	-
-	-	6,300	121-431-1212	Overtime	6,930	6,930	6,930
45	1	-	121-431-1302	Pager Pay	-	-	-
-	-	-	121-431-4100	EMPLOYEE BENEFITS	-	-	-
22,780	19,060	31,800	121-431-4110	EB-Medical & Dental	21,770	21,770	21,770
231	124	305	121-431-4120	EB-Insurance (life & disab)	130	130	130
5,985	5,461	8,100	121-431-4150	EB-Employer Taxes	8,770	8,770	8,770
25,336	22,601	33,300	121-431-4170	EB-PERS	36,900	36,900	36,900
1,485	1,426	1,000	121-431-4190	EB-Workers Comp	1,190	1,190	1,190
138,178	119,870	180,305		<b>Total Personnel Services</b>	183,390	183,390	183,390

2021 Actual	2022 Actual	2023 Amended	Street Fund		2024 Proposed	2024 Approved	2024 Adopted
			Account	Detail			
Materials and Services							
9,045	11,772	50,500	121-431-5100	PROFESSIONAL SERVICES	55,300	55,300	55,300
28,849	30,764	-	121-431-5200	CONTRACTED SUPPORT	-	-	-
329	154	-	121-431-5300	OPERATIONAL SUPPLIES	-	-	-
10,646	7,489	12,200	121-431-5500	PROGRAM & GRANT EXPENSES	12,600	12,600	12,600
1,956	885	2,000	121-431-6100	BUILDING MAINT & SUPPLIES	4,600	4,600	4,600
230	433	500	121-431-6200	RENTALS AND LEASES	800	800	800
3,749	4,365	4,800	121-431-6300	INSURANCE	5,085	5,085	5,085
1	171	100	121-431-6400	ADVERTISING & RECRUITMENT	200	200	200
336	269	500	121-431-6500	LEARNING, DUES & MEMBERSHIPS	800	800	800
2,117	2,212	3,100	121-431-6600	OFFICE SUPPLIES & MISC EXPENSE	2,600	2,600	2,600
-	-	-	121-431-6610	BANK FEES	-	-	-
3,598	5,758	7,000	121-431-6700	EQUIP MAINT & SUPPLIES	7,000	7,000	7,000
316	199	400	121-431-6800	UNIFORMS	400	400	400
37,329	37,987	49,700	121-431-6900	UTILITIES	46,531	46,531	46,531
98,501	102,458	130,800	Total Materials and Service		135,916	135,916	135,916
236,679	222,328	311,105	Total Street		319,306	319,306	319,306
Transfers Out							
-	6,200	-	121-491-8003	Trans To Reserve Fund	9,000	9,000	9,000
18,511	24,400	26,052	121-491-8701	Operational Overhead	24,544	24,544	24,544
18,511	30,600	26,052	Total Transfers Out		33,544	33,544	33,544
-	-	46,666	121-900-9900	Contingency	47,896	47,896	47,896
-	-	38,578	121-900-9990	Reserve for Future Expenditures	85,262	85,262	85,262
132,675	185,280	-	Unappr. Ending Fund Balance		-	-	-
387,865	438,208	422,401	TOTAL REQUIREMENTS		486,008	486,008	486,008

2021 Actual	2022 Actual	2023 Amended	Street Construction Fund Summary	2024 Proposed	2024 Approved	2024 Adopted
256,496	275,035	398,575	Beginning Fund Balance	458,109	458,109	458,109
17,228	8,606	9,192	Charges for Services	9,250	9,250	9,250
59,541	67,820	93,000	Intergovernmental Revenue	96,225	96,225	96,225
100,000	50,000	100,000	Grants	250,000	250,000	250,000
3,325	2,014	3,500	Miscellaneous	15,100	15,100	15,100
<b>436,590</b>	<b>403,475</b>	<b>604,267</b>	<b>Total</b>	<b>828,684</b>	<b>828,684</b>	<b>828,684</b>
159,945	-	345,000	Capital Outlay	552,000	552,000	552,000
1,611	414	442	Transfers	500	500	500
-	-	258,825	Reserve for Future Expenditures	276,184	276,184	276,184
275,034	403,061	-	Unappropriated Ending Fund Balance	-	-	-
-	-	-	<b>Total</b>	-	-	-

2022 Actual	2023 Amended	Account	Street Construction Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
<b>RESOURCES</b>						
67,820	93,000	122-300-3190	<b>Gas Tax</b>	96,225	96,225.00	96,225.00
50,000	100,000	122-300-3341	Special Allotment Grant	250,000	250,000	250,000
50,000	100,000		<b>Grants</b>	250,000	250,000	250,000
8,192	8,750	122-300-3551	SDC-Improvement	8,750	8,750	8,750
414	442	122-300-3554	SDC Administration	500	500	500
8,606	9,192		<b>Charges for Services</b>	9,250	9,250	9,250
2,014	3,500	122-300-3611	Interest Income	15,000	15,000	15,000
-	-	122-300-3601	Miscellaneous Revenue	100	100	100
2,014	3,500		<b>Miscellaneous Revenue</b>	15,100	15,100	15,100
275,035	398,575	122-399-9999	<b>Beginning Fund Balance</b>	458,109	458,109	458,109
<b>403,475</b>	<b>604,267</b>		<b>TOTAL RESOURCES</b>	<b>828,684</b>	<b>828,684</b>	<b>828,684</b>
<b>REQUIREMENTS</b>						
-	345,000	122-431-7000	<b>Capital Outlay</b>	552,000	552,000	552,000
-	345,000		<b>Total Street Construction</b>	552,000	552,000	552,000
414	442	122-491-8801	<b>Transfer Out</b>	500	500	500
-	258,825	122-900-9990	<b>Reserve for Future Expenditures</b>	<b>276,184</b>	<b>276,184</b>	<b>276,184</b>
403,061	-		<b>Unappr. Ending Fund Balance</b>	-	-	-
<b>403,475</b>	<b>604,267</b>		<b>TOTAL REQUIREMENTS</b>	<b>828,684</b>	<b>828,684</b>	<b>828,684</b>



## RESERVE FUND

2021 Actual	2022 Actual	2023 Amended	Reserve Fund Summary	2024 Proposed	2024 Approved	2024 Adopted
276,720	86,938	114,889	Beginning Fund Balance	137,423	137,423	137,423
376	546	1,000	Miscellaneous	3,000	3,000	3,000
-	29,700	20,000	Transfers from other Funds	42,400	42,400	42,400
<b>277,096</b>	<b>117,184</b>	<b>135,889</b>	<b>Total</b>	<b>182,823</b>	<b>182,823</b>	<b>182,823</b>
190,159	2,370	-	Capital Outlay	55,000	55,000	55,000
-	-	135,889	Reserve for Future Expenditures	127,823	127,823	127,823
86,937	114,814	-	Unappropriated Ending Fund Balance	-	-	-
<b>277,096</b>	<b>117,184</b>	<b>135,889</b>	<b>Total</b>	<b>182,823</b>	<b>182,823</b>	<b>182,823</b>

2021 Actual	2022 Actual	2023 Amended	Reserve Fund Detail		2024 Proposed	2024 Approved	2024 Adopted
RESOURCES							
376	546	1,000	123-300-3611	Interest	3,000	3,000	3,000
376	546	1,000		Miscellaneous Revenue	3,000	3,000	3,000
-	6,500	9,000	123-391-0100	Trans From-General	11,400	11,400	11,400
-	6,200	-	123-391-0121	Trans From-Streets	9,000	9,000	9,000
-	8,500	-	123-391-0201	Trans From-Sewer	11,000	11,000	11,000
-	8,500	11,000	123-391-0205	Trans From-Water	11,000	11,000	11,000
-	29,700	20,000		Transfers	42,400	42,400	42,400
276,720	86,938	114,889	123-399-9999	Beginning Fund Balance	137,423	137,423	137,423
277,096	117,184	135,889	TOTAL RESOURCES		182,823	182,823	182,823

<b>REQUIREMENTS</b>							
779	107	-	123-423-7504	Dump Truck	-	-	-
2,527	107	-	123-423-7505	Backhoe	-	-	-
636	107	-	123-423-7506	Pub Wrks Trac/Mower	15,000	15,000	15,000
88,998	-	-	123-423-7507	PW Crew Cab with Crane	-	-	-
6,906	-	-	123-423-7515	Plotter	-	-	-
95	-	-	123-423-7710	Pub Wrks Pick Up	40,000	40,000	40,000
24,308	2,049	-	123-423-7726	City Hall Siding	-	-	-
15,384	-	-	123-423-7727	City Hall Carpet	-	-	-
50,526	-	-	123-423-7740	Police Vehicle	-	-	-
190,159	2,370	-		<b>Total Capital Outlay</b>	55,000	55,000	55,000
-	-	135,889	123-900-9990	<b>Reserve for Future Expenditures</b>	127,823	127,823	127,823
86,937	114,814	-		<b>Unappr. Ending Fund Balance</b>	-	-	-
<b>277,096</b>	<b>117,184</b>	<b>135,889</b>		<b>TOTAL REQUIREMENTS</b>	<b>182,823</b>	<b>182,823</b>	<b>182,823</b>

## PARKS IMPROVEMENT FUND

2021 Actual	2022 Actual	2023 Amended	Parks Improvement Fund Summary	2024 Proposed	2024 Approved	2024 Adopted
305,649	351,364	400,895	Beginning Fund Balance	414,849	414,849	414,849
4,300	9,116	9,734	Charges for Services	9,750	9,750	9,750
17,679	23,275	20,000	Intergovernmental Revenue	20,000	20,000	20,000
-	-	195,200	Grants	-	-	-
679	2,153	3,600	Miscellaneous	34,100	34,100	34,100
<b>328,307</b>	<b>385,908</b>	<b>629,429</b>	<b>Total</b>	<b>478,699</b>	<b>478,699</b>	<b>478,699</b>
-	2,480	284,650	Capital Outlay	200,000	200,000	200,000
173	366	390	Transfers	500	500	500
-	-	42,697	Contingency	30,000	30,000	30,000
-	-	301,692	Reserve for Future Expenditures	248,199	248,199	248,199
328,134	383,062	-	Unappropriated Ending Fund Balance	-	-	-
<b>328,307</b>	<b>385,908</b>	<b>629,429</b>	<b>Total</b>	<b>478,699</b>	<b>478,699</b>	<b>478,699</b>

2021 Actual	2022 Actual	2023 Amended	Account	Park Improvement Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
<b>RESOURCES</b>							
17,679	23,275	20,000	125-300-3301	State Shared Revenue	20,000	20,000	20,000
-	-	195,200	125-300-3341	State Parks Dept. Grant	-	-	-
3,570	7,568	8,082	125-300-3551	SDC-Improvement	8,000	8,000	8,000
557	1,182	1,262	125-300-3552	SDC-Reimbursement	1,250	1,250	1,250
173	366	390	125-300-3554	SDC-Administration	500	500	500
4,300	9,116	9,734		<b>Charges for Services</b>	9,750	9,750	9,750
636	2,153	3,500	125-300-3611	Interest Income	13,000	13,000	13,000
-	-	-	125-300-3643	Veterans Memorial Donation	21,000	21,000	21,000
43	-	100	125-300-3601	Miscellaneous Revenue	100	100	100
679	2,153	3,600		<b>Miscellaneous Revenue</b>	34,100	34,100	34,100
305,649	351,364	400,895	125-399-9999	<b>Beginning Fund Balance</b>	414,849	414,849	414,849
<b>328,307</b>	<b>385,908</b>	<b>629,429</b>		<b>TOTAL RESOURCES</b>	<b>478,699</b>	<b>478,699</b>	<b>478,699</b>
<b>REQUIREMENTS</b>							
-	2,480	284,650	125-452-7000	Capital Outlay	200,000	200,000	200,000
-	2,480	284,650		<b>Total Parks Improvement</b>	200,000	200,000	200,000
173	366	390	125-491-8000	Transfers Out	500	500	500
-	-	42,697	125-900-9900	Contingency	30,000	30,000	30,000
-	-	301,692	125-900-9990	Reserve for Future Expenditures	248,199	248,199	248,199
328,134	383,062	-		<b>Unappr. Ending Fund Balance</b>	-	-	-
<b>328,307</b>	<b>385,908</b>	<b>629,429</b>		<b>TOTAL REQUIREMENTS</b>	<b>478,699</b>	<b>478,699</b>	<b>478,699</b>

## SEWER FUNDS

2021 Actual	2022 Actual	2023 Amended	Sewer Fund Summary	2024 Proposed	2024 Approved	2024 Adopted
217,839	296,198	260,331	Beginning Fund Balance	297,660	297,660	297,660
500,347	523,563	506,017	Charges for Services	520,000	520,000	520,000
1,330	2,003	3,500	Miscellaneous	8,600	8,600	8,600
<b>719,516</b>	<b>821,764</b>	<b>769,848</b>	<b>Total</b>	<b>826,260</b>	<b>826,260</b>	<b>826,260</b>
189,336	194,856	271,400	Personnel Services	276,500	276,500	276,500
125,936	196,001	226,000	Materials and Services	201,061	201,061	201,061
108,047	238,304	185,043	Transfers	73,943	73,943	73,943
-	-	51,655	Contingency	71,634	71,634	71,634
-	-	35,750	Reserve/Ending Fund Balance	203,122	203,122	203,122
296,197	192,603	-	Unappropriated Ending Fund Balance	-	-	-
<b>719,516</b>	<b>821,764</b>	<b>769,848</b>	<b>Total</b>	<b>826,260</b>	<b>826,260</b>	<b>826,260</b>



2021 Actual	2022 Actual	2023 Adopted	Account	Sewer Fund Proposed Budget	2024 Proposed	2024 Approved	2024 Adopted
<b>RESOURCES</b>							
500,347	523,563	506,017	201-300-3441	<b>Service Charges - Sewer</b>	520,000	520,000	520,000
308	2,003	2,500	201-300-3611	Interest Income	8,500	8,500	8,500
1,022	-	1,000	201-300-3601	Miscellaneous Revenue	100	100	100
1,330	2,003	3,500		<b>Miscellaneous Revenue</b>	8,600	8,600	8,600
217,839	296,198	260,331	201-399-9999	<b>Beginning Fund Balance</b>	297,660	297,660	297,660
<b>719,516</b>	<b>821,764</b>	<b>769,848</b>		<b>TOTAL RESOURCES</b>	<b>826,260</b>	<b>826,260</b>	<b>826,260</b>

<b>REQUIREMENTS</b>							
<b>Personnel Services</b>							
-	-	-	201-432-1100	<b>SALARIES AND WAGES</b>	-	-	-
6,985	8,385	9,100	201-432-1101	Director of Admin/Recorder	9,820	9,820	9,820
-	-	17,300	201-432-1120	City Manager/Finance Director	17,250	17,250	17,250
7,272	-	-	201-432-1102	Finance Director	-	-	-
-	29,016	34,900	201-432-1104	Public Works Super	34,380	34,380	34,380
23,916	25,749	26,300	201-432-1105	Administrative Assistant	31,980	31,980	31,980
40,168	26,846	46,800	201-432-1107	Utility Worker I	23,600	23,600	23,600
5,936	23,264	12,700	201-432-1108	Utility Worker II	38,570	38,570	38,570
-	2,726	6,600	201-432-1113	PT Office Assistant	6,250	6,250	6,250
30,022	-	-	201-432-1114	Public Works Foreman	-	-	-
-	-	6,300	201-432-1212	Overtime	6,930	6,930	6,930
23	(1)	-	201-432-1302	Pager Pay	-	-	-
-	-	-	201-432-4100	<b>EMPLOYEE BENEFITS</b>	-	-	-
32,165	32,590	47,300	201-432-4110	EB-Medical & Dental	38,900	38,900	38,900
206	218	300	201-432-4120	EB-Insurance (life & disab)	200	200	200
7,915	8,894	12,300	201-432-4150	EB-Employer Taxes	12,900	12,900	12,900
33,190	35,692	49,500	201-432-4170	EB-PERS	53,400	53,400	53,400
1,538	1,477	2,000	201-432-4190	EB-Workers Comp	2,320	2,320	2,320
189,336	194,856	271,400		<b>Total Personnel Services</b>	276,500	276,500	276,500

2021 Actual	2022 Actual	2023 Adopted	Account	Sewer Fund Proposed Budget	2024 Proposed	2024 Approved	2024 Adopted
Materials and Services							
15,090	20,544	89,100	201-432-5100	PROFESSIONAL SERVICES	75,200	75,200	75,200
15,025	34,416	-	201-432-5200	CONTRACTED SUPPORT	-	-	-
4,773	11,402	6,500	201-432-5300	OPERATIONAL SUPPLIES	8,000	8,000	8,000
2,958	1,529	5,100	201-432-6100	BUILDING MAINT & SUPPLIES	5,100	5,100	5,100
973	1,211	1,700	201-432-6200	RENTALS AND LEASES	2,500	2,500	2,500
9,133	10,599	11,660	201-432-6300	INSURANCE	12,381	12,381	12,381
2	171	200	201-432-6400	ADVERTISING & RECRUITMENT	400	400	400
4,355	4,749	6,400	201-432-6500	LEARNING, DUES & MEMBERSHIPS	7,600	7,600	7,600
8,366	5,400	9,100	201-432-6600	OFFICE SUPPLIES & MISC EXPENSE	9,100	9,100	9,100
-	-	-	201-432-6610	BANK FEES	-	-	-
23,917	57,784	51,360	201-432-6700	EQUIP MAINT & SUPPLIES	31,400	31,400	31,400
316	199	600	201-432-6800	UNIFORMS	600	600	600
41,028	47,997	44,280	201-432-6900	UTILITIES	48,780	48,780	48,780
125,936	196,001	226,000	Total Materials and Service		201,061	201,061	201,061
315,272	390,857	497,400	Total Sewer		477,561	477,561	477,561
Transfers Out							
25,017	25,961	26,155	201-491-8601	Franchise Fee	26,000	26,000	26,000
-	8,500	-	201-491-8003	Trans To Reserve Fund	11,000	11,000	11,000
54,486	166,535	118,900	201-491-8006	Trans To Sewer Bond	-	-	-
28,544	37,308	39,988	201-491-8701	Operational Overhead	36,943	36,943	36,943
108,047	238,304	185,043	Total Transfers Out		73,943	73,943	73,943
-	-	51,655	201-900-9900	Contingency	71,634	71,634	71,634
-	-	35,750	201-900-9990	Resv. for Future Exp.	203,122	203,122	203,122
296,197	192,603		Unappr. Ending Fund Balance		-	-	-
719,516	821,764	769,848	TOTAL REQUIREMENTS		826,260	826,260	826,260

2021 Actual	2022 Actual	2023 Amended	Sewer Construction Fund Summary	2024 Proposed	2024 Approved	2024 Adopted
1,564,331	1,724,716	1,847,728	Beginning Fund Balance	1,970,244	1,970,244	1,970,244
165,635	167,428	167,407	Charges for Services	169,450	169,450	169,450
3,765	9,894	15,000	Miscellaneous	60,000	60,000	60,000
<b>1,733,731</b>	<b>1,902,038</b>	<b>2,030,135</b>	<b>Total</b>	<b>2,199,694</b>	<b>2,199,694</b>	<b>2,199,694</b>
8,366	99,846	316,500	Capital Outlay	317,500	317,500	317,500
648	688	734	Transfers	800	800	800
-	-	1,712,901	Reserve for Future Expenditures	1,881,394	1,881,394	1,881,394
1,724,717	1,801,504	-	Unappr. Ending Fund Balance	-	-	-
-	-	-	<b>Total</b>	-	-	-

2021 Actual	2022 Actual	2023 Amended	Account	Sewer Construction Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
<b>RESOURCES</b>							
155,581	156,770	156,025	202-300-3550	<b>Sewer Fee Revenue</b>	158,000	158,000	158,000
2,472	2,620	2,798	202-300-3551	SDC-Improvement	2,800	2,800	2,800
6,934	7,350	7,850	202-300-3552	SDC-Reimbursement	7,850	7,850	7,850
648	688	734	202-300-3554	SDC-Administration	800	800	800
10,054	10,658	11,382		<b>Charges for Services</b>	11,450	11,450	11,450
3,765	9,894	15,000	202-300-3611	Interest Income	60,000	60,000	60,000
3,765	9,894	15,000		<b>Miscellaneous Revenue</b>	60,000	60,000	60,000
1,564,331	1,724,716	1,847,728	202-399-9999	<b>Beginning Fund Balance</b>	1,970,244	1,970,244	1,970,244
<b>1,733,731</b>	<b>1,902,038</b>	<b>2,030,135</b>		<b>TOTAL RESOURCES</b>	<b>2,199,694</b>	<b>2,199,694</b>	<b>2,199,694</b>
<b>REQUIREMENTS</b>							
8,366	99,846	316,500	202-432-7000	<b>Capital Outlay</b>	317,500	317,500	317,500
8,366	99,846	316,500		<b>Total Sewer Construction</b>	317,500	317,500	317,500
648	688	734	202-491-8000	<b>Transfers Out</b>	800	800	800
-	-	1,712,901	202-900-9990	<b>Resv. for Future Exp.</b>	1,881,394	1,881,394	1,881,394
1,724,717	1,801,504	-		<b>Unappr. Ending Fund Bal.</b>	-	-	-
<b>1,733,731</b>	<b>1,902,038</b>	<b>2,030,135</b>		<b>TOTAL REQUIREMENTS</b>	<b>2,199,694</b>	<b>2,199,694</b>	<b>2,199,694</b>

2021 Actual	2022 Actual	2023 Amended	Sewer Bond Fund Summary	2024 Proposed	2024 Approved	2024 Adopted
40,279	40,683	40,600	Beginning Fund Balance	-	-	-
404	12	-	Miscellaneous	-	-	-
54,486	166,535	118,900	Transfers from other Funds	-	-	-
<b>95,169</b>	<b>207,230</b>	<b>159,500</b>	<b>Total</b>	-	-	-
54,486	55,383	159,500	Debt Service	-	-	-
40,683	151,847	-	Unappropriated Ending Fund Balance	-	-	-
<b>95,169</b>	<b>207,230</b>	<b>159,500</b>	<b>Total</b>	-	-	-

2021 Actual	2022 Actual	2023 Amended	Account	Sewer Bond Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
RESOURCES							
404	12	-	203-300-3611	Interest Income	-	-	-
404	12	-		Miscellaneous Revenue	-	-	-
54,486	166,535	118,900	203-391-0201	Transfer From-Sewer	-	-	-
40,279	40,683	40,600	203-399-9999	Beginning Fund Balance	-	-	-
<b>95,169</b>	<b>207,230</b>	<b>159,500</b>		<b>TOTAL RESOURCES</b>	-	-	-
REQUIREMENTS							
Debt Service							
3,884	6,832	4,500	203-432-9001	LOAN INTEREST	-	-	-
50,602	48,551	155,000	203-432-9002	LOAN PRINCIPAL	-	-	-
54,486	55,383	159,500		<b>Total Debt Service</b>	-	-	-
-	-	-	203-900-9990	Reserve for Future Expenditures	-	-	-
40,683	151,847	-		<b>Unappr. Ending Fund Balance</b>	-	-	-
<b>95,169</b>	<b>207,230</b>	<b>159,500</b>		<b>TOTAL REQUIREMENTS</b>	-	-	-

# WATER FUNDS

2021 Actual	2022 Actual	2023 Amended	Water Summary	2024 Proposed	2024 Approved	2024 Adopted
399,467	466,091	475,763	Beginning Fund Balance	602,618	602,618	602,618
480,701	504,858	514,300	Charges for Services	514,300	514,300	514,300
33,804	35,845	36,940	Miscellaneous	52,200	52,200	52,200
<b>913,972</b>	<b>1,006,794</b>	<b>1,027,003</b>	<b>Total</b>	<b>1,169,118</b>	<b>1,169,118</b>	<b>1,169,118</b>
186,036	171,690	270,400	Personnel Services	270,230	270,230	270,230
117,991	152,274	205,930	Materials and Services	254,081	254,081	254,081
143,853	176,427	76,337	Transfers	76,936	76,936	76,936
-	-	71,450	Contingency	78,651	78,651	78,651
-	-	402,886	Reserve for Future Expenditures	489,220	489,220	489,220
466,092	506,403	-	Unappropriated Ending Fund Balance	-	-	-
<b>913,972</b>	<b>1,006,794</b>	<b>1,027,003</b>	<b>Total</b>	<b>1,169,118</b>	<b>1,169,118</b>	<b>1,169,118</b>



2021 Actual	2022 Actual	2023 Amended	Account	Water Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
<b>RESOURCES</b>							
475,067	498,400	509,000	205-300-3401	Service Charges Water	509,000	509,000	509,000
5,634	6,458	5,300	205-300-3403	Reconnection Fee	5,300	5,300	5,300
480,701	504,858	514,300		<b>Charges For Services</b>	514,300	514,300	514,300
43	-	-	205-300-3404	Sale of Property	-	-	-
849	3,229	4,500	205-300-3611	Interest Income	20,000	20,000	20,000
(43)	-	-	205-300-3612	Refunds	-	-	-
8,104	8,697	7,200	205-300-3620	Lease-Water Tower	7,200	7,200	7,200
15,840	14,520	15,840	205-300-3622	Verizon Lease	15,000	15,000	15,000
9,011	9,399	9,400	205-300-3601	Miscellaneous Revenue	10,000	10,000	10,000
33,804	35,845	36,940		<b>Miscellaneous Revenue</b>	52,200	52,200	52,200
399,467	466,091	475,763	205-399-9999	<b>Beginning Fund Balance</b>	602,618	602,618	602,618
<b>913,972</b>	<b>1,006,794</b>	<b>1,027,003</b>		<b>TOTAL RESOURCES</b>	<b>1,169,118</b>	<b>1,169,118</b>	<b>1,169,118</b>

<b>REQUIREMENTS</b>							
<b>Personnel Services</b>							
-	-	-	205-461-1100	SALARIES AND WAGES	-	-	-
6,985	8,385	9,100	205-461-1101	Director of Admin/Recorder	9,820	9,820	9,820
-	-	28,800	205-461-1120	City Manager/Finance Director	28,750	28,750	28,750
12,119	-	-	205-461-1102	Finance Director	-	-	-
-	27,258	32,800	205-461-1104	Public Works Super	32,300	32,300	32,300
25,050	25,749	26,300	205-461-1105	Administrative Assistant	31,980	31,980	31,980
37,798	28,943	27,300	205-461-1107	Utility Worker I	35,150	35,150	35,150
5,937	9,803	22,000	205-461-1108	Utility Worker II	14,030	14,030	14,030
-	-	-	205-461-1109	PW Maintenance PT	-	-	-
-	2,726	6,600	205-461-1113	PT Office Assistant	6,250	6,250	6,250
24,495	-	-	205-461-1114	Public Works Foreman	-	-	-
-	-	6,300	205-461-1212	Overtime	6,930	6,930	6,930
38	-	-	205-461-1302	Pager Pay	-	-	-
-	-	-	205-461-4100	EMPLOYEE BENEFITS	-	-	-
30,635	27,587	47,600	205-461-4110	EB-Medical & Dental	38,000	38,000	38,000
235	184	300	205-461-4120	EB-Insurance (life & disab)	190	190	190
8,216	7,890	12,200	205-461-4150	EB-Employer Taxes	12,640	12,640	12,640
33,253	31,940	49,300	205-461-4170	EB-PERS	52,240	52,240	52,240
1,275	1,225	1,800	205-461-4190	EB-Workers Comp	1,950	1,950	1,950
186,036	171,690	270,400		<b>Total Personnel Services</b>	270,230	270,230	270,230

2021 Actual	2022 Actual	2023 Amended	Account	Water Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
Materials and Services							
20,755	28,537	57,900	205-461-5100	PROFESSIONAL SERVICES	82,800	82,800	82,800
2,656	4,006	-	205-461-5200	CONTRACTED SUPPORT	-	-	-
16,124	32,753	26,500	205-461-5300	OPERATIONAL SUPPLIES	39,500	39,500	39,500
2,340	1,285	8,400	205-461-6100	BUILDING MAINT & SUPPLIES	8,400	8,400	8,400
3,124	1,065	4,400	205-461-6200	RENTALS AND LEASES	4,400	4,400	4,400
12,180	14,133	15,550	205-461-6300	INSURANCE	16,530	16,530	16,530
2	171	200	205-461-6400	ADVERTISING & RECRUITMENT	400	400	400
5,143	3,373	11,000	205-461-6500	LEARNING, DUES & MEMBERSHIPS	11,000	11,000	11,000
7,133	5,907	9,000	205-461-6600	OFFICE SUPPLIES & MISC EXPENSE	9,000	9,000	9,000
-	-	-	205-461-6610	BANK FEES	-	-	-
12,001	20,937	28,100	205-461-6700	EQUIP MAINT & SUPPLIES	28,100	28,100	28,100
316	199	600	205-461-6800	UNIFORMS	600	600	600
36,217	39,908	44,280	205-461-6900	UTILITIES	53,351	53,351	53,351
117,991	152,274	205,930	Total Materials and Services		254,081	254,081	254,081
304,027	323,964	476,330	Total Water		524,311	524,311	524,311
Transfers Out							
-	8,500	11,000	205-491-8003	Trans To Reserve Fund	11,000	11,000	11,000
95,727	107,628	-	205-491-8009	Trans To Water Bond	-	-	-
23,753	24,730	25,451	205-491-8601	Trans Out - Franchise Fees	25,450	25,450	25,450
24,373	35,569	39,886	205-491-8701	Trans Out OP OH	40,486	40,486	40,486
143,853	176,427	76,337	Total Transfers Out		76,936	76,936	76,936
-	-	71,450	205-900-9900	Contingency	78,651	78,651	78,651
-	-	402,886	205-900-9990	Reserve for Future Expenditures	489,220	489,220	489,220
466,092	506,403	-	Unappr. Ending Fund Balance		-	-	-
913,972	1,006,794	1,027,003	TOTAL REQUIREMENTS		1,169,118	1,169,118	1,169,118

2021 Actual	2022 Actual	2023 Amended	Water Construction Fund Summary	2024 Proposed	2024 Approved	2024 Adopted
964,162	1,055,308	1,124,459	Beginning Fund Balance	1,234,012	1,234,012	1,234,012
92,560	89,542	89,502	Charges for Service	90,800	83,000	83,000
3,084	6,138	10,000	Miscellaneous	40,000	40,000	40,000
<b>1,059,806</b>	<b>1,150,988</b>	<b>1,223,961</b>	<b>Total</b>	<b>1,364,812</b>	<b>1,364,812</b>	<b>1,364,812</b>
3,843	33,966	320,000	Capital Outlay	60,000	60,000	60,000
654	694	740	Transfers	950	950	950
-	-	903,221	Reserve for Future Exp.	1,303,862	1,303,862	1,303,862
1,055,309	1,116,328	-	Unappr. Ending Fund Balance	-	-	-
<b>1,059,806</b>	<b>1,150,988</b>	<b>1,223,961</b>	<b>Total</b>	<b>1,364,812</b>	<b>1,364,812</b>	<b>1,364,812</b>

2021 Actual	2022 Actual	2023 Amended	Account	Water Construction Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
<b>RESOURCES</b>							
85,932	82,516	82,000	206-300-3550	Water Fee Revenue	83,000	83,000	83,000
806	854	912	206-300-3551	SDC-Improvement	1,000	1,000	1,000
5,168	5,478	5,850	206-300-3552	SDC-Reimbursement	5,850	5,850	5,850
654	694	740	206-300-3554	SDC-Administration	950	950	950
6,628	7,026	7,502		<b>Charges for Services</b>	7,800	7,800	7,800
3,084	6,138	10,000	206-300-3611	Interest Income	40,000	40,000	40,000
3,084	6,138	10,000		<b>Miscellaneous Revenue</b>	40,000	40,000	40,000
964,162	1,055,308	1,124,459	206-399-9999	<b>Beginning Fund Balance</b>	1,234,012	1,234,012	1,234,012
<b>1,059,806</b>	<b>1,150,988</b>	<b>1,223,961</b>		<b>TOTAL RESOURCES</b>	<b>1,364,812</b>	<b>1,364,812</b>	<b>1,364,812</b>
<b>REQUIREMENTS</b>							
3,843	33,966	320,000	206-461-7000	<b>Capital Outlay</b>	60,000	60,000	60,000
3,843	33,966	320,000		<b>Total Water Construction</b>	60,000	60,000	60,000
654	694	740	206-491-8000	<b>Transfers Out</b>	950	950	950
-	-	903,221	206-900-9990	<b>Reserve for Future Exp.</b>	1,303,862	1,303,862	1,303,862
1,055,309	1,116,328	-		<b>Unappr. Ending Fund Balance</b>	-	-	-
<b>1,059,806</b>	<b>1,150,988</b>	<b>1,223,961</b>		<b>TOTAL REQUIREMENTS</b>	<b>1,364,812</b>	<b>1,364,812</b>	<b>1,364,812</b>

2021 Actual	2022 Actual	2023 Amended	Water Bond Fund Summary	2024 Proposed	2024 Approved	2024 Adopted
83,138	83,283	-	Beginning Fund Balance	-	-	-
144	78	-	Miscellaneous	-	-	-
95,727	107,628	-	Transfers from other Funds	-	-	-
<b>179,009</b>	<b>190,989</b>	-	<b>Total</b>	-	-	-
95,727	190,989	-	Debt Service	-	-	-
83,282	-	-	Unappropriated Ending Fund Balance	-	-	-
<b>179,009</b>	<b>190,989</b>	-	<b>Total</b>	-	-	-

2021 Actual	2022 Actual	2023 Amended	Account	Water Bond Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
<b>RESOURCES</b>							
144	78	-	207-300-3611	Interest Income	-	-	-
144	78	-		Miscellaneous Revenue	-	-	-
95,727	107,628	-	207-391-0251	Transfers From-Water	-	-	-
83,138	83,283	-	207-399-9999	Beginning Fund Balance	-	-	-
<b>179,009</b>	<b>190,989</b>	-		<b>TOTAL RESOURCES</b>	-	-	-
<b>REQUIREMENTS</b>							
				<b>Debt Service</b>			
7,333	6,789	-	207-461-9001	BOND INTEREST	-	-	-
88,394	184,200	-	207-461-9002	BOND PRINCIPAL	-	-	-
95,727	190,989	-		<b>Total Debt Service</b>	-	-	-
83,282	-	-		<b>Unappr. Ending Fund Balance</b>	-	-	-
<b>179,009</b>	<b>190,989</b>	-		<b>TOTAL REQUIREMENTS</b>	-	-	-

## ARPA FUND

2021 Actual	2022 Actual	2023 Amended	ARPA Fund Summary	2024 Proposed	2024 Approved	2024 Adopted
-	-	-	Beginning Fund Balance	631,450	631,450	631,450
-	-	1,792,504	Grants	1,000,000	1,000,000	1,000,000
-	-	-	Miscellaneous	15,000	15,000	15,000
-	-	-	Transfers from other Funds	-	-	-
-	-	<b>1,792,504</b>	<b>Total</b>	<b>1,646,450</b>	<b>1,646,450</b>	<b>1,646,450</b>
-	-	36,000	Personnel Services	-	-	-
-	-	822,000	Capital Outlay	967,500	967,500	967,500
-	-	47,500	Special Payments	40,000	40,000	40,000
-	-	887,004	Reserve for Future Expenditures	638,950	638,950	638,950
-	-	-	Unappropriated Ending Fund Balance	-	-	-
-	-	<b>1,792,504</b>	<b>Total</b>	<b>1,646,450</b>	<b>1,646,450</b>	<b>1,646,450</b>



2021 Actual	2022 Actual	2023 Amended	Account	ARPA Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
<b>RESOURCES</b>							
-	-	792,504	300-302-3310	ARPA SLRF Grant	-	-	-
-	-	1,000,000	300-302-3311	MCARPA Grant	1,000,000	1,000,000	1,000,000
-	-	1,792,504		<b>Grant Revenue</b>	1,000,000	1,000,000	1,000,000
-	-	-	300-300-3611	Interest Income	15,000	15,000	15,000
-	-	-		<b>Miscellaneous Revenue</b>	15,000	15,000	15,000
-	-	-	300-391-0100	<b>Transfers From-General Fund</b>	-	-	-
-	-	-	300-399-9999	<b>Beginning Fund Balance</b>	631,450	631,450	631,450
-	-	<b>1,792,504</b>		<b>TOTAL RESOURCES</b>	<b>1,646,450</b>	<b>1,646,450</b>	<b>1,646,450</b>
<b>REQUIREMENTS</b>							
<b>Personnel Services</b>							
-	-	1,710	300-410-1250	ARPA Premium Pay	-	-	-
-	-	1,350	300-412-1250	ARPA Premium Pay	-	-	-
-	-	540	300-419-1250	ARPA Premium Pay	-	-	-
-	-	18,240	300-421-1250	ARPA Premium Pay	-	-	-
-	-	2,730	300-431-1250	ARPA Premium Pay	-	-	-
-	-	4,800	300-432-1250	ARPA Premium Pay	-	-	-
-	-	2,760	300-452-1250	ARPA Premium Pay	-	-	-
-	-	3,870	300-461-1250	ARPA Premium Pay	-	-	-
-	-	<b>36,000</b>		<b>Total Personnel Services</b>	-	-	-
<b>Capital Outlay</b>							
-	-	52,000	300-423-7000	Capital Outlay	7,500	7,500	7,500
-	-	770,000	300-432-7000	Capital Outlay	960,000	960,000	960,000
-	-	<b>822,000</b>		<b>Total Capital Outlay</b>	<b>967,500</b>	<b>967,500</b>	<b>967,500</b>
<b>Special Payments</b>							
-	-	22,500	300-432-7501	Pass Thru Payments	15,000	15,000	15,000
-	-	25,000	300-432-7502	Pass Thru Payments - Utility	25,000	25,000	25,000
-	-	<b>47,500</b>		<b>Total Special Payments</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
-	-	<b>887,004</b>	300-900-9990	<b>Reserve for Future Expenditures</b>	<b>638,950</b>	<b>638,950</b>	<b>638,950</b>
-	-	-		<b>Unappr. Ending Fund Balance</b>	-	-	-
-	-	<b>1,792,504</b>		<b>TOTAL REQUIREMENTS</b>	<b>1,646,450</b>	<b>1,646,450</b>	<b>1,646,450</b>

## APPENDICES

**Personnel Expenses Summary**  
**FY 2023-24 Proposed Budget**

	<b>FTE</b>	<b>Annual Salary/Wages</b>	<b>Annual Benefits</b>	<b>Total</b>
<b>Administration Department*</b>				
Director of Admin/City Recorder	1.00	98,190		
City Administrator	1.00	115,000		
Admin Assistants	1.50	77,260		
Overtime		6,800		
	<b>3.50</b>	<b>297,250</b>	<b>153,980</b>	<b>451,230</b>
<b>Public Works Department</b>				
Superintendent	1.00	104,200		
Utility Worker II	1.00	70,130		
Utility Worker I	2.00	107,290		
PW Admin Manager	1.00	81,540		
PT Utility Worker	0.50	12,510		
PT Office Assist	0.50	25,010		
Overtime Pay		25,000		
	<b>6.00</b>	<b>425,680</b>	<b>287,440</b>	<b>713,120</b>
<b>Police Department</b>				
Police Chief	1.00	119,280		
Police Sergeant	1.00	93,300		
Police Officers	4.00	281,260		
PD Admin Asst.	1.00	58,250		
Overtime		42,300		
	<b>7.00</b>	<b>594,390</b>	<b>450,580</b>	<b>1,044,970</b>
<b>TOTALS</b>	<b>16.50</b>	<b>1,317,320</b>	<b>892,000</b>	<b>2,209,320</b>

Budget Summary	2,209,380
Rounding difference	(60)

\* allocated to Operating Depts

**CITY OF HUBBARD**  
**Proposed Budget**  
**Transfer Summary**  
**FY 2023-24**

	<b>Out</b>	<b>In</b>
General Fund	11,400	156,173
Street Fund	33,544	-
Street Construction Fund	500	-
Reserve Fund	-	42,400
Parks Improvement Fund	500	-
Sewer Fund	73,943	-
Sewer Construction Fund	800	-
Sewer Bond Fund	-	-
Water Fund	76,936	-
Water Construction Fund	950	-
Water Bond Fund	-	-
<b>Total Transfer Out and In</b>	<b>198,573</b>	<b>198,573</b>

## AFFIDAVIT OF POSTING OF NOTICE

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 BC MTG & Hearing is a true copy of the original NOTICE.

That on May 8, 2023, prior to 4:30 p.m., I posted, or caused to have posted, a copy of the NOTICE, in the exact form hereto attached, in the City of Hubbard, Marion County, Oregon.

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

1. Hubbard's website
2. Local Newspaper May 17, 2023 & May 31, 2023
3. City's Facebook
4. Hubbard Post Office
5. City Bulletin boards

Vickie Nogle

Vickie Nogle, MMC  
Director of Administration/City Recorder

5/8/2023  
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, 2023, to June 30, 2024. The meeting will take place on June 6, 2023, at 6:30 p.m. The purpose of this meeting is to receive the budget message and budget document, and to receive comments from the public on the proposed budget and use of State Revenue Sharing funds. A second meeting will take place on June 7, 2023, at 6:30 p.m., if needed. A copy of the budget document will be made available for review on the City's website <https://www.cityofhubbard.org>, no later than June 6, 2023.

The budget meeting will be a hybrid meeting, with the option to attend in person at City Hall or via Zoom. 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 [vlno@cityofhubbard.org](mailto:vlno@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 SUPPLEMENTAL BUDGET HEARING**

A public hearing on a proposed supplemental budget for Hubbard, Oregon for the fiscal year July 1, 2022 to June 30, 2023, will be held at City Hall, 3120 2nd Street, Hubbard, OR 97032.

The hearing will take place on June 21, 2023, at 7:00 PM.

The purpose of the hearing is to discuss the supplemental budget with interested persons.

A copy of the supplemental budget document may be inspected or obtained on or after June 1, 2023, at City of Hubbard's City Hall located at: 3120 2nd Street, Hubbard, OR 97032, between the hours of 9am to 5:30pm Monday - Thursday. City Hall is closed on Fridays.

### SUMMARY OF SUPPLEMENTAL BUDGET

	Previously Amended Budget	Increase (Decrease)	Final Amended Budget
<b>GENERAL FUND</b>			
Beginning Fund Balance	\$ 1,534,218	\$ 625,732	\$ 2,159,950
Transfers From Other Funds	\$ 159,838	\$ 5,012	\$ 164,850
Total Increase/Decrease in Fund Resources	\$ 1,534,218	\$ 625,732	\$ 2,159,950
Transfers to Other Funds	\$ 9,000	\$ 398,475	\$ 405,475
Reserve for Future Expenditures	\$ 675,425	\$ 229,257	\$ 904,682
Total Increase/Decrease in Fund Requirements	\$ 694,425	\$ 625,732	\$ 1,310,157
<b>STREET FUND</b>			
Beginning Fund Balance	\$ 147,141	\$ 38,139	\$ 185,280
Total Increase/Decrease in Fund Resources	\$ 147,141	\$ 38,139	\$ 185,280
Reserve for Future Expenditures	\$ 38,578	\$ 38,139	\$ 76,717
Total Increase/Decrease in Fund Requirements	\$ 38,578	\$ 38,139	\$ 76,717
<b>STREET CONSTRUCTION FUND</b>			
Beginning Fund Balance	\$ 398,575	\$ 4,486	\$ 403,061
Total Increase/Decrease in Fund Resources	\$ 398,575	\$ 4,486	\$ 403,061
Transfers to Other Funds	\$ 442	\$ 4,486	\$ 4,928
Total Increase/Decrease in Fund Requirements	\$ 442	\$ 4,486	\$ 4,928
<b>RESERVE FUND</b>			
Beginning Fund Balance	\$ 114,889	\$ (75)	\$ 114,814
Total Increase/Decrease in Fund Resources	\$ 114,889	\$ (75)	\$ 114,814
Reserve for Future Expenditures	\$ 135,889	\$ (75)	\$ 135,814
Total Increase/Decrease in Fund Requirements	\$ 135,889	\$ (75)	\$ 135,814
<b>PARK IMPROVEMENT FUND</b>			
Beginning Fund Balance	\$ 400,895	\$ (27,046)	\$ 373,849
Total Increase/Decrease in Fund Resources	\$ 400,895	\$ (27,046)	\$ 373,849
Capital Outlay	\$ 284,650	\$ (27,046)	\$ 257,604
Total Increase/Decrease in Fund Requirements	\$ 284,650	\$ (27,046)	\$ 257,604
<b>SEWER FUND</b>			
Beginning Fund Balance	\$ 260,331	\$ (67,728)	\$ 192,603
Total Increase/Decrease in Fund Resources	\$ 260,331	\$ (67,728)	\$ 192,603
Transfers to Other Funds	\$ 118,900	\$ (109,247)	\$ 9,653
Contingency	\$ 51,655	\$ 41,519	\$ 93,174
Total Increase/Decrease in Fund Requirements	\$ 170,555	\$ (67,728)	\$ 102,827
<b>SEWER CONSTRUCTION FUND</b>			
Beginning Fund Balance	\$ 1,847,728	\$ (46,224)	\$ 1,801,504
Total Increase/Decrease in Fund Resources	\$ 1,847,728	\$ (46,224)	\$ 1,801,504
Capital Outlay	\$ 316,500	\$ (46,490)	\$ 270,010
Transfers to Other Funds	\$ 734	\$ 286	\$ 1,000
Total Increase/Decrease in Fund Requirements	\$ 317,234	\$ (46,224)	\$ 271,010
<b>SEWER BOND FUND</b>			
Beginning Fund Balance	\$ 40,600	\$ 111,247	\$ 151,847
Transfers From Other Funds	\$ 118,900	\$ (109,247)	\$ 9,653
Total Increase/Decrease in Fund Resources	\$ 159,500	\$ 2,000	\$ 161,500
Debt Service	\$ 159,500	\$ 2,000	\$ 161,500
Total Increase/Decrease in Fund Requirements	\$ 159,500	\$ 2,000	\$ 161,500
<b>WATER FUND</b>			
Beginning Fund Balance	\$ 475,763	\$ 30,540	\$ 506,403
Total Increase/Decrease in Fund Resources	\$ 475,763	\$ 30,540	\$ 506,403
Reserve for Future Expenditures	\$ 402,886	\$ 30,540	\$ 433,526
Total Increase/Decrease in Fund Requirements	\$ 402,886	\$ 30,540	\$ 433,526
<b>WATER CONSTRUCTION FUND</b>			
Beginning Fund Balance	\$ 1,124,459	\$ (8,131)	\$ 1,116,328
Total Increase/Decrease in Fund Resources	\$ 1,124,459	\$ (8,131)	\$ 1,116,328
Capital Outlay	\$ 320,000	\$ (8,391)	\$ 311,609
Transfers to Other Funds	\$ 740	\$ 280	\$ 1,000
Total Increase/Decrease in Fund Requirements	\$ 320,740	\$ (8,131)	\$ 312,609
<b>ARPA FUND*</b>			
Grant Revenue	\$ 1,792,504	\$ (396,475)	\$ 1,396,029
Transfer In	\$ -	\$ 396,475	\$ 396,475
Total Increase/Decrease in Fund Resources	\$ 1,792,504	\$ -	\$ 1,792,504

Reasons : Conditions not known at the time that budget was prepared requires a change in financial planning and a preexisting necessity that could not be reasonably foreseen and requires prompt action. Reductions in anticipated Resources, such as Beginning Fund Balance, necessitate reductions in Appropriations.

\* Does not require a supplemental budget but is included for transparency.

Total ADOPTED Appropriations, All Funds	\$ 5,455,019
Total ADOPTED Unappropriated and Reserve Amounts, All Funds	\$ 4,910,168
<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 10,365,187</b>
Total AMENDMENT 1 Appropriations, All Funds	\$ 6,530,517
Total AMENDMENT 1 Unappropriated and Reserve Amounts, All Funds	\$ 5,627,171
<b>TOTAL PREVIOUSLY AMENDED BUDGET</b>	<b>\$ 12,157,688</b>
Total AMENDMENT 2 Appropriations, All Funds	\$ 6,784,349
Total AMENDMENT 2 Unappropriated and Reserve Amounts, All Funds	\$ 5,925,132
<b>TOTAL FINAL AMENDED BUDGET</b>	<b>\$ 12,709,481</b>

# **NOTICE OF BUDGET HEARING**

A public meeting of the City of Hubbard's City Council will be held on June 21, at 6:30 pm to 1) hold a public hearing and discuss the annual budget for the fiscal year beginning July 1, 2023 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](http://www.cityofhubbard.org). This budget was prepared on a basis of accounting that is the same as the preceding year.

This meeting will be a hybrid meeting, with the option to attend in person at City Hall or via Zoom. 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](mailto: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.

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

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount FY 2021-22	Amended Budget FY 2022-23	Approved Budget FY 2023-24
Beginning Fund Balance/Net Working Capital	6,031,991	6,344,599	7,763,769
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,966,516	1,878,517	1,894,410
Federal, State & all Other Grants, Gifts, Allocations & Donations	881,203	2,510,744	1,691,430
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	453,993	298,738	198,573
All Other Resources Except Current Year Property Taxes	102,115	105,090	274,000
Current Year Property Taxes Estimated to be Received	1,013,166	1,020,000	1,095,000
<b>Total Resources</b>	<b>10,448,984</b>	<b>12,157,688</b>	<b>12,917,182</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,612,308	2,124,505	2,209,380
Materials and Services	940,064	1,247,048	1,323,376
Capital Outlay	138,662	2,088,150	2,152,000
Debt Service	289,105	204,500	25,000
Special Payments	0	47,500	40,000
Interfund Transfers	453,993	298,738	198,573
Contingencies	0	520,076	559,918
Unappropriated Ending Balance and Reserved for Future Expenditure	7,014,852	5,627,171	6,408,935
<b>Total Requirements</b>	<b>10,448,984</b>	<b>12,157,688</b>	<b>12,917,182</b>

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	149,172	238,219	238,135
FTE	1.07	1.05	0.96
Court	52,276	66,380	77,921
FTE	0.47	0.47	0.67
Council	6,377	17,950	14,900
FTE	0.00	0.00	0.00
Community Dev	84,981	182,384	195,653
FTE	0.26	0.26	0.24
Police	1,131,625	1,295,505	1,380,260
FTE	7.09	7.09	7.14
Parks	190,792	250,280	304,709
FTE	1.32	1.32	1.74
Streets	222,328	311,105	319,306
FTE	1.25	1.25	1.46
Street Construction	0	345,000	552,000
FTE	0.00	0.00	0.00
Park Improvement	2,480	284,650	200,000
FTE	0.00	0.00	0.00
Sewer	390,857	497,400	477,561
FTE	2.27	2.27	2.17
Sewer Construction	99,846	316,500	317,500
FTE	0.00	0.00	0.00
Water	323,964	476,330	524,311
FTE	1.79	1.79	2.12
Water Construction	33,966	320,000	60,000
FTE	0.00	0.00	0.00
ARPA	0	905,500	1,007,500
FTE	0.00	0.00	0.00
Not Allocated to Organizational Unit or Program	7,760,320	6,650,485	7,247,426
FTE	0.00	0.00	0.00
<b>Total Requirements</b>	<b>10,448,984</b>	<b>12,157,688</b>	<b>12,917,182</b>
<b>Total FTE</b>	<b>15.52</b>	<b>15.50</b>	<b>16.50</b>



STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING			
For Fiscal Year 2023-24, management and staff will continue to monitor operations, customer collections, and grant opportunities in response to the current economic conditions.			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed FY 2021-22	Rate or Amount Imposed FY 2022-23	Rate or Amount Approved FY 2023-24
Permanent Rate Levy (rate limit <u>3.9772</u> 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	\$0	\$0	
Other Borrowings	\$0	\$0	
<b>Total</b>	\$0	\$0	

# **NOTICE OF BUDGET HEARING**

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FTE	0.00	0.00	0.00
Community Dev	84,981	182,384	195,653
FTE	0.26	0.26	0.24
Police	1,131,625	1,295,505	1,380,260
FTE	7.09	7.09	7.14
Parks	190,792	250,280	304,709
FTE	1.32	1.32	1.74
Streets	222,328	311,105	319,306
FTE	1.25	1.25	1.46
Street Construction	0	345,000	552,000
FTE	0.00	0.00	0.00
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FTE	0.00	0.00	0.00
Sewer	390,857	497,400	477,561
FTE	2.27	2.27	2.17
Sewer Construction	99,846	316,500	317,500
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Water	323,964	476,330	524,311
FTE	1.79	1.79	2.12
Water Construction	33,966	320,000	60,000
FTE	0.00	0.00	0.00
ARPA	0	905,500	1,007,500
FTE	0.00	0.00	0.00
Not Allocated to Organizational Unit or Program	7,760,320	6,650,485	7,247,426
FTE	0.00	0.00	0.00
<b>Total Requirements</b>	<b>10,448,984</b>	<b>12,157,688</b>	<b>12,917,182</b>
<b>Total FTE</b>	<b>15.52</b>	<b>15.50</b>	<b>16.50</b>

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING			
For Fiscal Year 2023-24, management and staff will continue to monitor operations, customer collections, and grant opportunities in response to the current economic conditions.			

PROPERTY TAX LEVIES			
	Rate or Amount Imposed FY 2021-22	Rate or Amount Imposed FY 2022-23	Rate or Amount Approved FY 2023-24
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	\$0	\$0
Other Borrowings	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

Notice of Property Tax and Certification of Intent to Impose a  
Tax, Fee, Assessment or Charge on Property

2023-2024

To assessor of Marion County

☐ Check here if this is  
an amended form.

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The City of Hubbard has the responsibility and authority to place the following property tax, fee, charge or assessment  
on the tax roll of Marion County. The property tax, fee, charge or assessment is categorized as stated by this form.

PO Box 380 Hubbard OR 97032 6/30/2023  
Mailing Address of District City State ZIP code Date  
Shawn Waite City Administrator 503-981-9633 swaite@cityofhubbard.org  
Contact Person Title Daytime Telephone Contact Person E-Mail

**CERTIFICATION** - You **must** check one box if your district is subject to Local Budget Law.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.  
☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TAXES TO BE IMPOSED**

		Subject to General Government Limits	Excluded from Measure 5 Limits
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . . . .	1	3.9772	Dollar Amount of Bond Levy
2. Local option operating tax . . . . .	2		
3. Local option capital project tax . . . . .	3		
4. City of Portland Levy for pension and disability obligations . . . . .	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 . . . . .	5a		0
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001 . . . . .	5b		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	5c		

**PART II: RATE LIMIT CERTIFICATION**

6. Permanent rate limit in dollars and cents per \$1,000 . . . . .	6	3.9772
7. Election date when your new district received voter approval for your permanent rate limit . . . . .	7	
8. Estimated permanent rate limit for newly merged/consolidated district . . . . .	8	

**PART III: SCHEDULE OF LOCAL OPTION TAXES** - Enter all local option taxes on this schedule. If there are more than two taxes,  
attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES\***

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

\*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

\*\*The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

## RESOLUTION NO. 763-2023

### A RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS, AND LEVYING AND CATEGORIZING PROPERTY TAXES FOR THE FISCAL YEAR 2023-24.

#### Findings

- A. The Budget Committee approved a budget and imposed property taxes for the City of Hubbard for the fiscal year 2023-24 on June 6, 2023, and
- B. A public hearing on the budget for fiscal year 2023-24 was held before the City Council on June 21, 2023, 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 resolves as follows:**

**Section 1.** The City Council of the City of Hubbard hereby adopts the budget for fiscal year 2023-2024 in the sum of \$12,917,182 now on file in the office of the Director of Administration /City Recorder.

**Section 2.** The amounts for the fiscal year beginning July 1, 2023, and for the purposes shown below are hereby appropriated as follows:

#### General Fund

Admin	\$	238,135
Court		77,921
Council		14,900
Community Development		195,653
Police		1,380,260
Parks		304,709
Debt		25,000
Transfers		11,400
Contingency		331,737
Total	\$	<u>2,579,715</u>

#### Street Fund

Street	\$	319,306
Transfers		33,544
Contingency		47,896
Total	\$	<u>400,746</u>

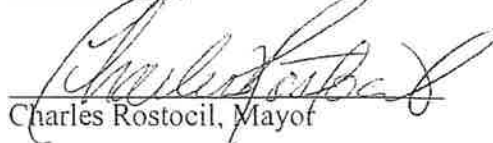
Street Construction Fund		
Street Construction	\$	552,000
Transfers		500
Total	\$	<u>552,500</u>
Reserve Fund		
Capital Outlay	\$	<u>55,000</u>
Parks Improvement Fund		
Parks Improvement	\$	200,000
Transfers		500
Contingency		30,000
Total	\$	<u>230,500</u>
Sewer Fund		
Sewer	\$	477,561
Transfers		73,943
Contingency		71,634
Total	\$	<u>623,138</u>
Sewer Construction Fund		
Sewer Construction	\$	317,500
Transfers		800
Total	\$	<u>318,300</u>
Water Fund		
Water	\$	524,311
Transfers		76,936
Contingency		78,651
Total	\$	<u>679,898</u>
Water Construction Fund		
Water Construction	\$	60,000
Transfers		950
Total	\$	<u>60,950</u>
ARPA Fund		
ARPA	\$	<u>1,007,500</u>
Total Appropriations	\$	<u>6,508,247</u>
Total Unappropriated Amounts All Funds	\$	<u>6,408,935</u>
TOTAL ADOPTED BUDGET	\$	<u>12,917,182</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 2023-2024 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 21st day of June 2023.

**APPROVED:**

  
Charles Rostocil, Mayor

**ATTEST:**

  
Vickie Nogle, MMC  
Director of Administration/City Recorder

**Approved as to form:**

  
Beery, Elsner, & Hammond, City Attorney

**RESOLUTION NO. 759-2023**

**A RESOLUTION CERTIFYING THAT THE CITY OF HUBBARD PROVIDES FOUR OR MORE MUNICIPAL SERVICES IN ORDER TO BE ELIGIBLE TO RECEIVE STATE-SHARED REVENUES.**

**Findings**

- A. ORS 221.760 provides that the officer responsible for disbursing funds to cities under ORS 323.455, 366.785 to 366.820 and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the city provides four or more of the following services:
- (1) Police protection.
  - (2) Fire protection.
  - (3) Street construction, maintenance, and lighting.
  - (4) Sanitary sewer.
  - (5) Storm sewers.
  - (6) Planning, zoning, and subdivision control.
  - (7) One or more utility services.
- B. The City of Hubbard is located in Marion County, which has a population of more than 100,000 inhabitants.
- C. City officials recognize the desirability of assisting the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760.

**Based on the findings, the City of Hubbard resolves as follows:**

The City of Hubbard hereby certifies that it provides the following municipal services enumerated in ORS 221.760(1) and therefore is eligible to receive to receive state shared revenues:

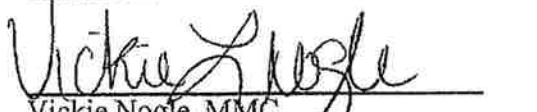
- (1) Police protection.
- (2) Street construction, maintenance, and lighting.
- (3) Sanitary sewer.
- (4) Storm sewers.
- (5) Planning, zoning, subdivision control.
- (6) Water service.

**ADOPTED BY THE CITY COUNCIL** this 13th day of June 2023.


**APPROVED:**

  
Charles Rostocil, Mayor

**ATTEST:**

  
Vickie Nogle, MMC  
Director of Administration/City Recorder

**APPROVED AS TO FORM:**

  
Beery Elsner & Hammond, City Attorney

