

MEETING NOTICE FOR THE CITY OF HUBBARD

TUESDAY

MAY 5, 2020

.....
ELECTED MEMBERS: AUDRITSH, DODGE, PRINSLOW, ROSTOCIL, THOMAS
APPOINTED MEMBERS: SOBO, VIERS, YONALLY
.....

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

One tap mobile

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+16699006833,,84783230867#,,#,669830# US (San Jose)

Dial by your location

+1 408 638 0968 US (San Jose)
+1 669 900 6833 US (San Jose)
+1 346 248 7799 US (Houston)
+1 301 715 8592 US
+1 312 626 6799 US (Chicago)
+1 646 876 9923 US (New York)
+1 253 215 8782 US

Find your local number: <https://us02web.zoom.us/j/91012020000>

Meeting ID: 847 8323 0867

Password: 669830

*****ACCESSABILITY NOTICE*****

Please contact the Director of Administration/City Recorder, Hubbard City Hall, 3720 2nd St., Hubbard OR 97032 (Phone No. 503-981-9633) prior to the scheduled meeting time if you need assistance accessing this electronic meeting. TCC users please call Oregon Telecommunications Relay Service at 1-800-735-2900.

Agendas are posted at the Hubbard Post Office, City Hall, and the City website at www.cityofhubbard.org. You may schedule Agenda items by contacting the Director of Administration/City Recorder Vickie Nogle at 503-981-9633. (TTY / Voice 1-800-735-2900)

SEE ATTACHED AGENDA

Posted 04/30/2020
4:00 p.m.

Vickie L. Nogle, MMC
Director of Administration/City Recorder

HUBBARD BUDGET COMMITTEE MEETING AGENDA
HUBBARD CITY HALL
3720 2ND STREET (503)981-9633

MAY 5, 2020 – 6:30 PM
LOCATION: **(CONFERENCE CALL -**
Refer to Cover Sheet for details)

MEETING Notice: This meeting will be held **via conference call**. This is to enable interested citizens to listen to the meeting. Except for the public hearing portion of the meeting, all public comment is suspended during this meeting due to platform restrictions. **Should you wish to speak during the public hearing portion of the meeting, you may sign up by 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 vlnohle@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 in of the meeting, and at least 48 hours in advance of the public hearing, please contact the Director of Administration/City Recorder, Hubbard City Hall, 3720 2nd St., Hubbard OR 97032 (Phone No. 503-981-9633) prior to the scheduled meeting time.

1. CALL TO ORDER.
2. ELECT BUDGET COMMITTEE CHAIR.
3. RECEIVE BUDGET MESSAGE.
4. **PUBLIC HEARINGS.**
 - A. STATE SHARED REVENUES.
 - B. 2020-21 BUDGET.
5. COMMITTEE APPROVES THE TAX LEVY AMOUNT.
6. COMMITTEE APPROVES THE BUDGET FOR FY 2020-21.
7. ADJOURNMENT.

*******ACCESSABILITY NOTICE*******

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HUBBARD BUDGET COMMITTEE MEETING

CHAIR AGENDA

HUBBARD CITY HALL
3720 2ND STREET (503)981-9633

MAY 5, 2020 – 6:30 PM
LOCATION: (CONFERENCE CALL -
Refer to Cover Sheet for details)

1. CALL TO ORDER.
2. ELECT BUDGET COMMITTEE CHAIR.
3. RECEIVE BUDGET MESSAGE.
4. PUBLIC HEARING.

(CHAIR OPEN PUBLIC HEARING ON STATE REVENUE SHARING)

A. STATE SHARED REVENUES.

♦ **(PRESENTATION BY BUDGET OFFICER, QUESTIONS AND DISCUSSION BY BUDGET COMMITTEE)**

♦ **(ASK PUBLIC IF THERE ARE ANY COMMENTS OR QUESTIONS)**

♦ **(CLOSE PUBLIC HEARING ON STATE REVENUE SHARING)**

PUBLIC HEARING.

(CHAIR OPEN PUBLIC HEARING ON 2020-21 BUDGET)

B. 2020-21 BUDGET.

1. **(PRESENTATION BY BUDGET OFFICER, QUESTIONS AND DISCUSSION BY BUDGET COMMITTEE)**

2. **(ASK PUBLIC IF THERE ARE ANY COMMENTS OR QUESTIONS)**

3. **(CLOSE PUBLIC HEARING ON STATE REVENUE SHARING)**

5. COMMITTEE APPROVES THE TAX LEVY AMOUNT. **(ASK FOR MOTION)**
6. COMMITTEE APPROVES THE BUDGET FOR FY 2020-21. **(ASK FOR MOTION)**
7. ADJOURNMENT. **(ASK FOR MOTION)**



To: City Council & Budget Committee Members
From: Judy Smith, Finance Director/Budget Officer
Date: April 24, 2020
Re: Proposed Budget

Just as a reminder: per Oregon State Budget Law there are items that cannot be discussed before the first budget meeting on Tuesday, May 5, 2020. Here are some guidelines and please remember that 'City Council' falls under the same category as a Budget Committee Member.

Pre-meeting Topics for Budget Committee Discussions

We are sometimes asked whether the budget committee can be called together for "preliminary" discussions prior to their first "official" meeting under ORS 294.426 at which the budget message is delivered and for which notice must be published.

Following is a list of the types or topics of discussion that can be conducted prior to that first official meeting:

- Training on the budget committee process, calendar, expectations for committee members, etc.
- Committee members' preferences for ground rules, rules of order, conduct of meetings, voting / reaching consensus, fact finding process, etc.
- Orientation on the organization and its various departments, programs, staffing, etc., and on the activities or services provided by each.
- Orientation on the budget document, the fund structure and the types of activities or programs and expenditures made from each fund in the budget.
- General discussion of vision and goals, spending priorities, or philosophy on how to allocate scarce resources or make trade-off decisions as to which programs get funded and which don't.
- General economic projections by the finance officer of possible changes in resources or requirements expected next year.
- Any and all discussion of the current year budget or prior year budgets, including what, in general, might be done differently next year.

What cannot be discussed before the formally "noticed" meeting?

ORS 294.426(6): "The budget committee may not deliberate on the budget document as a body before the first meeting." So, we recommend that you do not talk about:

- Specific estimates or appropriation amounts associated with any fund or line item, resource or requirement.
- The question of whether to fund specific programs or expenditures.
- The question of whether to impose any tax levy, or the amount of any levy.

If you have any questions please feel free to call (503) 981-9633 or email me (jsmith@cityofhubbard.org).

City of Hubbard Proposed Budget

Fiscal Year 2020-2021



City of Hubbard Annual Budget

For the Fiscal Year

July 1, 2020 – June 30, 2021

ELECTED MEMBERS:

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

APPOINTED MEMBERS:

Alicia Sobo – 2018-2020
Vacant – 2018-2020
Jim Yonlley – 2019-2021
Joan Viers – 2019-2021
Vacant – 2020-2022



Fiscal Year 2020/21 Budget Message

Date: May 5, 2020

To: Honorable Mayor and City Councilors
Members of the Budget Committee
Citizens of Hubbard

The proposed budget for the Fiscal Year of July 1, 2020 to June 30, 2021, is respectfully submitted for your review and consideration.

I would first like to address the COVID-19 pandemic and how it has impacted our City, and what may unfold in the future. COVID-19 has impacted our Citizens and kept everyone at home except First Responders and Essential employees. Municipal Court revenues have declined due to the restrictions, and courts have been pushed out to approximately June/July 2020. Utility billings have been steady, but with more Citizens on the "Stay At Home" order, collections have been slow but steady. The City has been able to help ease the burden by not shutting off water services for non-payment, but instead documenting payment arrangements for citizens who cannot pay the full amount all at once. We have been forced to conduct business in very different ways, and our Citizens are some of the greatest because payments have been steady.

Even with the COVID-19 restrictions, for the FY2020-2021 budget, franchise fees are expected to be steady, State Shared Revenues are up for Liquor and Marijuana, but Gas Tax is predicted to severely decline with less people driving. Local Marijuana shops have been consistent in providing the City with increased revenue. Property tax revenues were approved as of January 1, 2020, and have already been assessed and are expected to fall in line with prior years. The City's property tax permanent tax rate of \$3.9921 per \$1,000 is applied against the estimated assessed value of \$241,294,435 which includes a 3.5% estimated growth increase. The property tax revenue estimate of \$963,272, included in the budget, is approximately 4% less than the levy amount in order to accommodate the effect of delinquent payments and discounts.

The budget has been prepared with all departments fully staffed. The proposed cost of living increase adjustment (COLA) for the FY2020-2021 salary schedule is 2.69% applied to all full time positions. The COLA is based on figures reported by the Bureau of Labor Statistics Consumer Price Index (CPI) reflecting the buying habits of all urban households. The City of Hubbard's blended average from the Pacific Size Class which is a division of the West region including cities of CA, OR, WA, AK, and HI is estimated at 2.69%. Estimated increase to Personnel Services are slightly higher than last year due to departments being fully staffed, annual step increases, the COLA increase, and the increases to PERS and employee benefits. Overtime pay is budgeted in each department to reduce the accumulation of compensatory, holiday and vacation time in excess of the maximum allowed. Overtime pay continues to be budgeted in the Police Department for the Annual Hop Festival security and work related to Traffic Safety Grants. In the Public Works Departments salaries include 'stand by pay', which is equivalent to 8 hours of straight pay per week.

The City of Hubbard obtains group medical insurance through City County Insurance Services (CIS). CIS has notified the City that Medical and Dental insurance premiums will increase by approximately 5% over the current premiums. No increases to PERS until July 1, 2021. The City is also budgeting for the Retired Employees PERS Senate Bill 1049. This bill requires employers to pay employer contributions on PERS retirees' salary as if they were an active member, but not any IAP (6%) contributions. Workers Compensation is budgeted with a less than 1% increase.

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

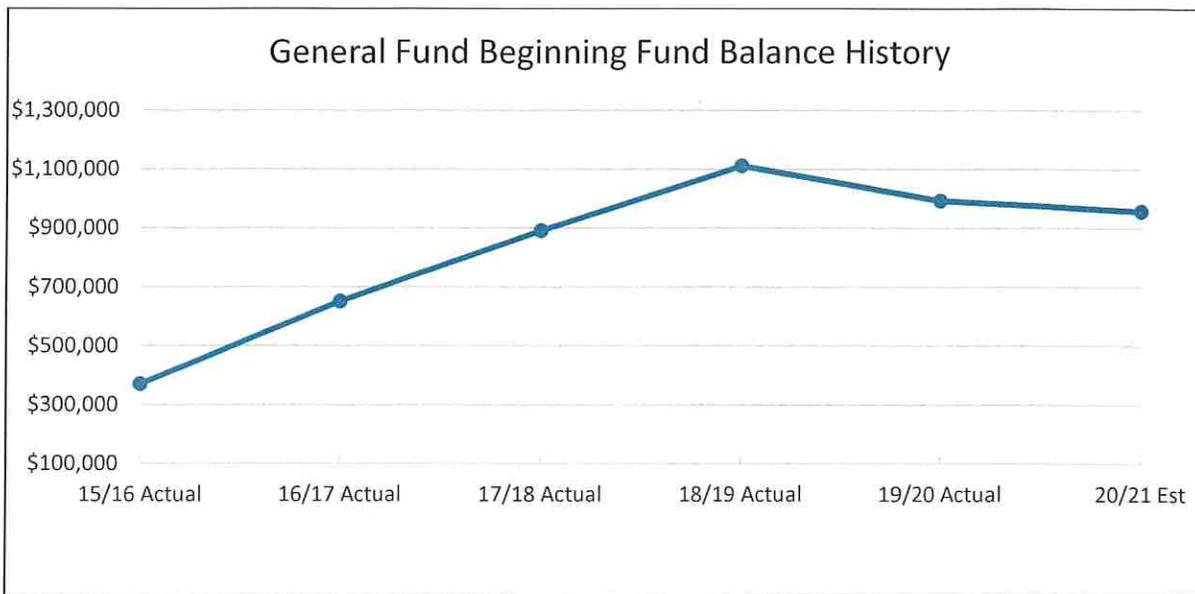
The City has entered into an Intergovernmental Agreement with Marion County. The program is called Community Prosperity Initiative. This program is to implement projects within Marion County that have economic development significance. The funding is made possible through proceeds received from the Oregon Economic Development Video Lottery Grant Program. This agreement is for a three year period ending June 30, 2022. The total amount received under this agreement will be \$45,000 and will be 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 help accomplish at least one goal outlined in the Marion County Development Strategic Plan. During February 2020 the City received the first installment of \$15,000 and is working with City Council on developing a Goal Setting/Strategic Plan process in FY2020-2021.

Included in the FY2020-2021 budget is a proposed fleet plan for the Police vehicles. Adding a fleet program was discussed between City staff and has proven to be a more efficient costing plan and a beneficial plan for both Police employees and the vehicles they drive to keep our City safe. A fleet program would lower maintenance expenditures, and vehicles would be rotated on a regular basis to have newer more reliable vehicles available to our Police and City employees.

Staff continues to work diligently to keep expenditures at a minimum and continues to streamline procedures to increase productivity while cutting costs.

General Fund

Early in 2015-2016 it was brought to the Council and Budget Committees' attention that the General Fund's ending fund balance was not sufficient to cover requirements for the start of the next fiscal year. As shown in the chart below the ending fund balance was very low. The chart also shows a positive incline for the City in the past few years, and is projected to level off next year. The General Fund has a sufficient ending fund balance to cover any unanticipated expenditures. Our goal is to ensure that annual expenses remain lower than projected revenues, while providing the services our citizens expect from their local government.



The General Fund benefited due to development of the Kooiman Estates subdivision during 2018-19 FY. The City will see decreased revenue in License and Permits, as well as Transfers In (from the construction funds for System Development Charges). The General Fund will continue seeing an

increase in Property Tax revenue and Franchise Fees in the upcoming year. This revenue will be constant revenue and will provide funding for additional services and/or projects throughout the community.

Expenditures are being budgeted at a lower level than the 2019-2020 adopted budget with regular annual increases to utilities and insurance.

Street, Sewer, Water and Park Improvement Funds

Staff anticipates service levels will remain static throughout the fully staffed Public Works department. Public Works administration and operations continue to work on back-logged projects, as well as training new staff, and continuing to move forward with both routine and new project tasks.

Each year, Staff evaluates and adjusts the Gas Tax split for the Streets and Street Construction Funds. The 2020-2021 budget reflects a 75/25 split (Streets/Street Construction).

Per the 2012 Water & Wastewater Rate Study recommendations, a sewer rate increase of \$2.18 per billing cycle and a water rate increase of \$1.74 per billing cycle are included in the 2020/21 budget.

The Sewer Construction budget reflects the beginning of the engineering phase of the water re-use project. Staff continues to wait for official direction from DEQ before beginning this project. As of April 22, 2020, \$911,003 has been collected for the water re-use project. Also, the Street Construction Capital Outlay includes funding for the following pending projects:

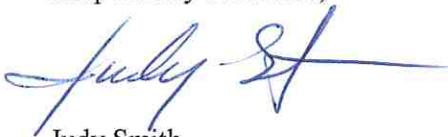
- 5th Street (between “G” & “J” Streets) Sidewalk & Paving Improvements Project (dependent on favorable project bid costs, this project scope may be extended to “F” Street)
- “G” Street (between Pacific Hwy. 99E & 2nd Street) Phase Two Planter Project
- A portion of the “G” Street (between 2nd & 3rd Streets) Sidewalk Project.

The Park Improvement capital outlay fund includes funds for two pending park projects: Barendse Park Walking Path Lighting project, and the Tennis Court Rehab project. These projects were chosen to move forward from the list of recommended projects within the City of Hubbard’s Parks Master Plan.

The Water Construction budget reflects the beginning engineering phase of the static water increase project. As of April 22, 2020, \$550,847 has been collected for this project. The Water Master Plan Update project is scheduled to be complete by June 30, 2020. This Water Master Plan provides guidance towards rough cost estimates for the various options to complete the static water increase project. In 2020-21, Council and Staff will determine the best path for moving forward on this project and begin the preliminary engineering phase.

The City is moving forward in a positive direction with healthy fund balances which will allow the City to focus on setting goals and begin funding the services/projects desired. Our focus will continue to be – keeping our priorities balanced in the face of rising costs and uncertain revenues. I would like to acknowledge and thank the City of Hubbard’s management team and staff for their efforts in contributing to the process in developing this budget. This is always a challenging time for all City staff adding to the already full workloads.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Judy Smith", with a long horizontal flourish extending to the right.

Judy Smith

Budget Officer/Finance Director

State Shared Revenues
2020-2021

The law provides that cities located within a county having more than 100,000 inhabitants must provide four (or more) of the following municipal services to be eligible to receive shared revenues:

- 1) Police Protection
- 2) Fire Protection
- 3) Street Construction, Maintenance & Lighting
- 4) Sanitary Sewers
- 5) Storm Sewers
- 6) Planning, Zoning & Subdivision Control
- 7) One (or more) Utility Services

The City of Hubbard meets the requirements to share in these funds and provides to the citizens of Hubbard the following municipal services: police protection, street construction and maintenance, sanitary sewers, storm sewers, and planning, zoning and subdivision control. Also, the City provides to the citizens of Hubbard water utility services.

The City of Hubbard receives state shared revenues based on population (a per capita) distribution.

Liquor and cigarette tax revenues may be used by cities for general governmental purposes and are budgeted in the general fund.

Cigarette tax revenue has been on a slight decline from the last 3 years.

Liquor tax revenue estimates continue to slightly increase over the last 3 years.

Shared revenues for state and local retail sales taxes of marijuana are included in the 2020-2021 budget. The City is budgeting \$50,000 combined State and Local Marijuana Tax revenue.

Highway fund revenue, commonly referred to as gas tax is budgeted (75%) in the Street Fund and (25%) in the Street Construction Fund. This allocation varies from year to year as it is determined by the needs of the department.

Also, the City of Hubbard receives approximately \$30,000 of State Shared Revenue funds. This money is an additional tax distribution from the State based on 14% of Liquor revenue and is based on income, population and property taxes. Historically, one half of the State Shared Revenue funds have been allocated to the General Fund and the other half has been allocated to the Parks Improvement Fund, and the same trend has been continued in the proposed 2020-2021 Fiscal Year Budget.

City of Hubbard
Proposed Budget
Summary of Resources and
Requirements - All Funds
FY 2020-2021

| 2018 Actual | 2019 Actual | 2020 Adopted | All Funds | 2021 Proposed | 2021 Approved | 2021 Adopted |
|------------------|------------------|------------------|---------------------------------|------------------|------------------|-----------------|
| 2,749,676 | 3,467,002 | 4,166,286 | Beginning Fund Balance | 5,351,515 | - | - |
| 820,586 | 897,259 | 931,880 | Property Taxes | 988,272 | - | - |
| 184,245 | 185,690 | 184,200 | Franchise Fees | 193,300 | - | - |
| 77,061 | 131,153 | 106,065 | License and Permits | 94,380 | - | - |
| 1,286,315 | 1,616,372 | 1,484,807 | Charges for Services | 1,399,300 | - | - |
| 319,672 | 382,946 | 392,555 | Intergovernmental Revenue | 384,000 | - | - |
| 1,835 | 129,720 | 57,000 | Grants | 302,200 | - | - |
| 232,948 | 241,781 | 229,700 | Fines and Fees | 242,373 | - | - |
| 104,741 | 149,111 | 164,540 | Miscellaneous | 97,150 | - | - |
| 371,636 | 411,136 | 360,431 | Transfers from other Funds | 285,557 | - | - |
| 6,148,715 | 7,612,169 | 8,077,464 | Total | 9,338,047 | - | - |
| 1,103,703 | 1,380,494 | 1,727,265 | Personnel Services | 1,835,338 | - | - |
| 1,085,727 | 946,925 | 1,130,002 | Materials and Services | 1,038,577 | - | - |
| 150,213 | 150,213 | 150,213 | Debt Service | 150,213 | - | - |
| 201,971 | 360,874 | 984,759 | Capital Outlay | 761,790 | - | - |
| 371,636 | 411,136 | 360,431 | Transfers | 285,557 | - | - |
| - | - | 3,516,701 | Contingency | 574,956 | - | - |
| 3,235,464 | 4,362,528 | 208,093 | Reserve for Future Expenditures | 4,691,616 | - | - |
| 6,148,715 | 7,612,169 | 8,077,464 | Total | 9,338,047 | - | - |

**City of Hubbard
Proposed Budget
Resources
FY 2020-2021**

| 2018 Actual | 2019 Actual | 2020 Adopted | All Funds Resources | 2021 Proposed | 2021 Approved | 2021 Adopted |
|------------------|------------------|------------------|----------------------------|------------------|------------------|-----------------|
| 2,749,676 | 3,467,002 | 4,166,286 | Beginning Fund Balance | 5,351,515 | - | - |
| 820,586 | 897,259 | 931,880 | Property Taxes | 988,272 | - | - |
| 184,245 | 185,690 | 184,200 | Franchise Fees | 193,300 | - | - |
| 77,061 | 131,153 | 106,065 | License and Permits | 94,380 | - | - |
| 1,286,315 | 1,616,372 | 1,484,807 | Charges for Services | 1,399,300 | - | - |
| 319,672 | 382,946 | 392,555 | Intergovernmental Revenue | 384,000 | - | - |
| 1,835 | 129,720 | 57,000 | Grants | 302,200 | - | - |
| 232,948 | 241,781 | 229,700 | Fines and Fees | 242,373 | - | - |
| 104,741 | 149,111 | 164,540 | Miscellaneous | 97,150 | - | - |
| 371,636 | 411,136 | 360,431 | Transfers from other Funds | 285,557 | - | - |
| 6,148,715 | 7,612,169 | 8,077,464 | Total | 9,338,047 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | All Funds Resources | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------|------------------|------------------|----------------------------|------------------|------------------|-----------------|
| <u>General Fund</u> | | | | | | |
| 370,480 | 650,775 | 805,852 | Beginning Fund Balance | 1,185,164 | - | - |
| 820,586 | 897,259 | 931,880 | Property Taxes | 988,272 | - | - |
| 184,245 | 185,690 | 184,200 | Franchise Fees | 193,300 | - | - |
| 76,251 | 124,088 | 102,465 | License and Permits | 92,630 | - | - |
| 93,356 | 127,468 | 126,200 | Intergovernmental Revenue | 144,000 | - | - |
| 1,835 | 8,434 | 7,000 | Grants | 7,000 | - | - |
| 232,948 | 241,781 | 229,700 | Fines and Fees | 242,373 | - | - |
| 48,905 | 80,936 | 94,250 | Miscellaneous | 51,200 | - | - |
| 151,936 | 144,135 | 140,287 | Transfers from other Funds | 135,344 | - | - |
| 1,980,542 | 2,460,565 | 2,621,834 | Total | 3,039,283 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | All Funds Resources | 2021 Proposed | 2021 Approved | 2021 Adopted |
|--------------------|----------------|-----------------|----------------------------|------------------|------------------|-----------------|
| <u>Street Fund</u> | | | | | | |
| 111,088 | 108,653 | 48,456 | Beginning Fund Balance | 96,663 | - | - |
| 810 | 7,065 | 3,600 | License and Permits | 1,750 | - | - |
| 83,976 | 90,363 | 93,104 | Charges for Services | 100,000 | - | - |
| 134,644 | 168,363 | 184,766 | Intergovernmental Revenue | 165,000 | - | - |
| 4,132 | 8,763 | 9,100 | Miscellaneous | 5,100 | - | - |
| - | - | - | Transfer In - General Fund | - | - | - |
| 334,651 | 383,207 | 339,026 | Total | 368,513 | - | - |

**City of Hubbard
Proposed Budget
Resources
FY 2020-2021**

| 2018 Actual | 2019 Actual | 2020 Adopted | All Funds Resources | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------|------------------|------------------|----------------------------|------------------|------------------|-----------------|
| <u>Street Construction Fund</u> | | | | | | |
| 206,203 | 286,219 | 317,933 | Beginning Fund Balance | 316,492 | - | - |
| 16,639 | 83,337 | 40,330 | Charges for Services | 20,395 | - | - |
| 72,501 | 72,156 | 61,589 | Intergovernmental Revenue | 55,000 | - | - |
| - | - | 50,000 | Grants | 100,000 | - | - |
| 4,345 | 8,259 | 8,400 | Miscellaneous | 3,000 | - | - |
| <u>299,688</u> | <u>449,970</u> | <u>478,252</u> | <u>Total</u> | <u>494,887</u> | - | - |
| <u>Reserve Fund</u> | | | | | | |
| 143,928 | 194,205 | 170,914 | Beginning Fund Balance | 222,694 | - | - |
| 155 | 1,041 | 1,000 | Miscellaneous | 800 | - | - |
| 69,487 | 116,788 | 69,931 | Transfers from other Funds | - | - | - |
| <u>213,570</u> | <u>312,035</u> | <u>241,845</u> | <u>Total</u> | <u>223,494</u> | - | - |
| <u>Park Improvement Fund</u> | | | | | | |
| 311,439 | 220,781 | 205,301 | Beginning Fund Balance | 370,439 | - | - |
| - | 86,511 | 42,610 | Charges for Services | 21,510 | - | - |
| 19,171 | 14,960 | 20,000 | Intergovernmental Revenue | 20,000 | - | - |
| - | 121,286 | - | Grants | 195,200 | - | - |
| 1,854 | 772 | 700 | Miscellaneous | 300 | - | - |
| <u>332,464</u> | <u>444,309</u> | <u>268,611</u> | <u>Total</u> | <u>607,449</u> | - | - |
| <u>Sewer Fund</u> | | | | | | |
| 127,592 | 125,623 | 85,304 | Beginning Fund Balance | 110,134 | - | - |
| 441,137 | 464,199 | 479,266 | Charges for Services | 480,000 | - | - |
| 646 | 175 | 150 | Miscellaneous | 30 | - | - |
| <u>569,375</u> | <u>589,997</u> | <u>564,720</u> | <u>Total</u> | <u>590,164</u> | - | - |
| <u>Sewer Construction Fund</u> | | | | | | |
| 672,866 | 882,272 | 1,337,987 | Beginning Fund Balance | 1,564,380 | - | - |
| 187,636 | 268,481 | 206,362 | Charges for Services | 166,180 | - | - |
| - | - | - | Transfers from other Funds | - | - | - |
| 5,006 | 7,534 | 7,800 | Miscellaneous | 3,000 | - | - |
| <u>865,507</u> | <u>1,158,287</u> | <u>1,552,149</u> | <u>Total</u> | <u>1,733,560</u> | - | - |

**City of Hubbard
Proposed Budget
Resources
FY 2020-2021**

| 2018 Actual | 2019 Actual | 2020 Adopted | All Funds Resources | 2021 Proposed | 2021 Approved | 2021 Adopted |
|--------------------------------|----------------|-----------------|----------------------------|------------------|------------------|-----------------|
| <u>Sewer Bond Fund</u> | | | | | | |
| 38,128 | 38,459 | 39,464 | Beginning Fund Balance | 94,718 | - | - |
| 428 | 744 | 800 | Miscellaneous | 800 | - | - |
| 54,486 | 54,486 | 54,486 | Transfers from other Funds | 54,486 | - | - |
| <u>93,042</u> | <u>93,690</u> | <u>94,750</u> | <u>Total</u> | <u>150,004</u> | <u>-</u> | <u>-</u> |
| <u>Water Fund</u> | | | | | | |
| 209,376 | 258,836 | 327,925 | Beginning Fund Balance | 355,736 | - | - |
| 429,195 | 452,104 | 480,625 | Charges for Services | 474,625 | - | - |
| 33,702 | 32,504 | 33,740 | Miscellaneous | 28,840 | - | - |
| <u>672,273</u> | <u>743,444</u> | <u>842,290</u> | <u>Total</u> | <u>859,201</u> | <u>-</u> | <u>-</u> |
| <u>Water Construction Fund</u> | | | | | | |
| 476,130 | 618,636 | 744,507 | Beginning Fund Balance | 951,968 | - | - |
| 127,732 | 171,377 | 142,510 | Charges for Services | 136,590 | - | - |
| 5,416 | 8,151 | 8,400 | Miscellaneous | 4,000 | - | - |
| - | - | - | Transfers from other Funds | - | - | - |
| <u>609,278</u> | <u>798,165</u> | <u>895,417</u> | <u>Total</u> | <u>1,092,558</u> | <u>-</u> | <u>-</u> |
| <u>Water Bond Fund</u> | | | | | | |
| 82,447 | 82,542 | 82,643 | Beginning Fund Balance | 83,127 | - | - |
| 153 | 231 | 200 | Miscellaneous | 80 | - | - |
| 95,727 | 95,727 | 95,727 | Transfers from other Funds | 95,727 | - | - |
| <u>178,327</u> | <u>178,500</u> | <u>178,570</u> | <u>Total</u> | <u>178,934</u> | <u>-</u> | <u>-</u> |

**City of Hubbard
Proposed Budget
Resources
FY 2020-2021**

| 2018 Actual | 2019 Actual | 2020 Adopted | All Funds Resources | 2021 Proposed | 2021 Approved | 2021 Adopted |
|------------------|------------------|------------------|--------------------------|------------------|------------------|-----------------|
| 1,980,542 | 2,460,565 | 2,621,834 | General Fund | 3,039,283 | - | - |
| 334,651 | 383,207 | 339,026 | Street Fund | 368,513 | - | - |
| 299,688 | 449,970 | 478,252 | Street Construction Fund | 494,887 | - | - |
| 213,570 | 312,035 | 241,845 | Reserve Fund | 223,494 | - | - |
| 332,464 | 444,309 | 268,611 | Park Improvement Fund | 607,449 | - | - |
| 569,375 | 589,997 | 564,720 | Sewer Fund | 590,164 | - | - |
| 865,507 | 1,158,287 | 1,552,149 | Sewer Construction Fund | 1,733,560 | - | - |
| 93,042 | 93,690 | 94,750 | Sewer Bond Fund | 150,004 | - | - |
| 672,273 | 743,444 | 842,290 | Water Fund | 859,201 | - | - |
| 609,278 | 798,165 | 895,417 | Water Construction Fund | 1,092,558 | - | - |
| 178,327 | 178,500 | 178,570 | Water Bond Fund | 178,934 | - | - |
| 6,148,715 | 7,612,169 | 8,077,464 | Total | 9,338,047 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | All Funds Resources | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------|------------------|------------------|----------------------------|------------------|------------------|-----------------|
| <u>General Fund</u> | | | | | | |
| 370,480 | 650,775 | 805,852 | Beginning Fund Balance | 1,185,164 | - | - |
| 820,586 | 897,259 | 931,880 | Property Taxes | 988,272 | - | - |
| 184,245 | 185,690 | 184,200 | Franchise Fees | 193,300 | - | - |
| 76,251 | 124,088 | 102,465 | License and Permits | 92,630 | - | - |
| 93,356 | 127,468 | 126,200 | Intergovernmental Revenue | 144,000 | - | - |
| 1,835 | 8,434 | 7,000 | Grants | 7,000 | - | - |
| 232,948 | 241,781 | 229,700 | Fines and Fees | 242,373 | - | - |
| 48,905 | 80,936 | 94,250 | Miscellaneous | 51,200 | - | - |
| 151,936 | 144,135 | 140,287 | Transfers from other Funds | 135,344 | - | - |
| 1,980,542 | 2,460,565 | 2,621,834 | Total | 3,039,283 | - | - |

| | | | | | | |
|--------------------|----------------|----------------|----------------------------|----------------|---|---|
| <u>Street Fund</u> | | | | | | |
| 111,088 | 108,653 | 48,456 | Beginning Fund Balance | 96,663 | - | - |
| 810 | 7,065 | 3,600 | License and Permits | 1,750 | - | - |
| 83,976 | 90,363 | 93,104 | Charges for Services | 100,000 | - | - |
| 134,644 | 168,363 | 184,766 | Intergovernmental Revenue | 165,000 | - | - |
| 4,132 | 8,763 | 9,100 | Miscellaneous | 5,100 | - | - |
| - | - | - | Transfer In - General Fund | - | - | - |
| 334,651 | 383,207 | 339,026 | Total | 368,513 | - | - |

**City of Hubbard
Proposed Budget
Resources
FY 2020-2021**

| 2018 Actual | 2019 Actual | 2020 Adopted | All Funds Resources | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------|------------------|------------------|----------------------------|------------------|------------------|-----------------|
| <u>Street Construction Fund</u> | | | | | | |
| 206,203 | 286,219 | 317,933 | Beginning Fund Balance | 316,492 | - | - |
| 16,639 | 83,337 | 40,330 | Charges for Services | 20,395 | - | - |
| 72,501 | 72,156 | 61,589 | Intergovernmental Revenue | 55,000 | - | - |
| - | - | 50,000 | Grants | 100,000 | - | - |
| 4,345 | 8,259 | 8,400 | Miscellaneous | 3,000 | - | - |
| <u>299,688</u> | <u>449,970</u> | <u>478,252</u> | <u>Total</u> | <u>494,887</u> | <u>-</u> | <u>-</u> |
| <u>Reserve Fund</u> | | | | | | |
| 143,928 | 194,205 | 170,914 | Beginning Fund Balance | 222,694 | - | - |
| 155 | 1,041 | 1,000 | Miscellaneous | 800 | - | - |
| 69,487 | 116,788 | 69,931 | Transfers from other Funds | - | - | - |
| <u>213,570</u> | <u>312,035</u> | <u>241,845</u> | <u>Total</u> | <u>223,494</u> | <u>-</u> | <u>-</u> |
| <u>Park Improvement Fund</u> | | | | | | |
| 311,439 | 220,781 | 205,301 | Beginning Fund Balance | 370,439 | - | - |
| - | 86,511 | 42,610 | Charges for Services | 21,510 | - | - |
| 19,171 | 14,960 | 20,000 | Intergovernmental Revenue | 20,000 | - | - |
| - | 121,286 | - | Grants | 195,200 | - | - |
| 1,854 | 772 | 700 | Miscellaneous | 300 | - | - |
| <u>332,464</u> | <u>444,309</u> | <u>268,611</u> | <u>Total</u> | <u>607,449</u> | <u>-</u> | <u>-</u> |
| <u>Sewer Fund</u> | | | | | | |
| 127,592 | 125,623 | 85,304 | Beginning Fund Balance | 110,134 | - | - |
| 441,137 | 464,199 | 479,266 | Charges for Services | 480,000 | - | - |
| 646 | 175 | 150 | Miscellaneous | 30 | - | - |
| <u>569,375</u> | <u>589,997</u> | <u>564,720</u> | <u>Total</u> | <u>590,164</u> | <u>-</u> | <u>-</u> |
| <u>Sewer Construction Fund</u> | | | | | | |
| 672,866 | 882,272 | 1,337,987 | Beginning Fund Balance | 1,564,380 | - | - |
| 187,636 | 268,481 | 206,362 | Charges for Services | 166,180 | - | - |
| - | - | - | Transfers from other Funds | - | - | - |
| 5,006 | 7,534 | 7,800 | Miscellaneous | 3,000 | - | - |
| <u>865,507</u> | <u>1,158,287</u> | <u>1,552,149</u> | <u>Total</u> | <u>1,733,560</u> | <u>-</u> | <u>-</u> |

**City of Hubbard
Proposed Budget
Resources
FY 2020-2021**

| 2018 Actual | 2019 Actual | 2020 Adopted | All Funds Resources | 2021 Proposed | 2021 Approved | 2021 Adopted |
|--------------------------------|----------------|-----------------|----------------------------|------------------|------------------|-----------------|
| <u>Sewer Bond Fund</u> | | | | | | |
| 38,128 | 38,459 | 39,464 | Beginning Fund Balance | 94,718 | - | - |
| 428 | 744 | 800 | Miscellaneous | 800 | - | - |
| 54,486 | 54,486 | 54,486 | Transfers from other Funds | 54,486 | - | - |
| <u>93,042</u> | <u>93,690</u> | <u>94,750</u> | <u>Total</u> | <u>150,004</u> | <u>-</u> | <u>-</u> |
| <u>Water Fund</u> | | | | | | |
| 209,376 | 258,836 | 327,925 | Beginning Fund Balance | 355,736 | - | - |
| 429,195 | 452,104 | 480,625 | Charges for Services | 474,625 | - | - |
| 33,702 | 32,504 | 33,740 | Miscellaneous | 28,840 | - | - |
| <u>672,273</u> | <u>743,444</u> | <u>842,290</u> | <u>Total</u> | <u>859,201</u> | <u>-</u> | <u>-</u> |
| <u>Water Construction Fund</u> | | | | | | |
| 476,130 | 618,636 | 744,507 | Beginning Fund Balance | 951,968 | - | - |
| 127,732 | 171,377 | 142,510 | Charges for Services | 136,590 | - | - |
| 5,416 | 8,151 | 8,400 | Miscellaneous | 4,000 | - | - |
| - | - | - | Transfers from other Funds | - | - | - |
| <u>609,278</u> | <u>798,165</u> | <u>895,417</u> | <u>Total</u> | <u>1,092,558</u> | <u>-</u> | <u>-</u> |
| <u>Water Bond Fund</u> | | | | | | |
| 82,447 | 82,542 | 82,643 | Beginning Fund Balance | 83,127 | - | - |
| 153 | 231 | 200 | Miscellaneous | 80 | - | - |
| 95,727 | 95,727 | 95,727 | Transfers from other Funds | 95,727 | - | - |
| <u>178,327</u> | <u>178,500</u> | <u>178,570</u> | <u>Total</u> | <u>178,934</u> | <u>-</u> | <u>-</u> |

**City of Hubbard
Proposed Budget
Requirements
FY 2020-2021**

| 2018 Actual | 2019 Actual | 2020 Adopted | All Funds Requirements | 2021 Proposed | 2021 Approved | 2021 Adopted |
|------------------|------------------|------------------|---------------------------------|------------------|------------------|-----------------|
| 1,103,703 | 1,380,494 | 1,727,265 | Personnel Services | 1,835,338 | - | - |
| 1,085,727 | 946,925 | 1,130,002 | Materials and Services | 1,038,577 | - | - |
| 150,213 | 150,213 | 150,213 | Debt Service | 150,213 | - | - |
| 201,971 | 360,874 | 984,759 | Capital Outlay | 761,790 | - | - |
| 371,636 | 411,136 | 360,431 | Transfers | 285,557 | - | - |
| - | - | 3,516,701 | Contingency | 574,956 | - | - |
| 3,235,464 | 4,362,528 | 208,093 | Reserve for Future Expenditures | 4,678,381 | - | - |
| 6,148,715 | 7,612,169 | 8,077,464 | Total | 9,324,812 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | All Funds Requirements | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------|------------------|------------------|---------------------------------|------------------|------------------|-----------------|
| <u>General Fund</u> | | | | | | |
| 695,776 | 951,196 | 1,191,950 | Personnel Services | 1,262,429 | - | - |
| 631,107 | 553,304 | 638,085 | Materials and Services | 636,250 | - | - |
| - | - | 56,000 | Capital Outlay | - | - | - |
| 43,699 | 83,943 | 47,731 | Transfers | - | - | - |
| - | - | 688,068 | Contingency | 284,802 | - | - |
| 609,960 | 872,122 | - | Reserve for Future Expenditures | 855,802 | - | - |
| 1,980,542 | 2,460,565 | 2,621,834 | Total | 2,183,481 | - | - |

| | | | | | | |
|--------------------|----------------|----------------|---------------------------------|----------------|---|---|
| <u>Street Fund</u> | | | | | | |
| 103,932 | 123,976 | 130,954 | Personnel Services | 139,893 | - | - |
| 141,393 | 103,100 | 129,700 | Materials and Services | 107,727 | - | - |
| 38,346 | 32,274 | 31,022 | Transfers | 24,300 | - | - |
| - | - | 47,350 | Contingency | 40,788 | - | - |
| 50,980 | 123,856 | - | Reserve for Future Expenditures | 55,805 | - | - |
| 334,651 | 383,207 | 339,026 | Total | 368,513 | - | - |

| | | | | | | |
|---------------------------------|----------------|----------------|---------------------------------|----------------|---|---|
| <u>Street Construction Fund</u> | | | | | | |
| - | - | - | Materials and Services | - | - | - |
| 91 | 162,631 | 265,900 | Capital Outlay | 177,420 | - | - |
| - | 2,697 | 1,940 | Transfers | 975 | - | - |
| - | - | 210,412 | Contingency | 26,759 | - | - |
| 299,596 | 284,641 | - | Reserve for Future Expenditures | 289,733 | - | - |
| 299,688 | 449,970 | 478,252 | Total | 494,887 | - | - |

**City of Hubbard
Proposed Budget
Requirements
FY 2020-2021**

| 2018 Actual | 2019 Actual | 2020 Adopted | All Funds Requirements | 2021 Proposed | 2021 Approved | 2021 Adopted |
|--------------------------------|------------------|------------------|---------------------------------|------------------|------------------|-----------------|
| <u>Reserve Fund</u> | | | | | | |
| 39,823 | 82,454 | 156,859 | Capital Outlay | 88,230 | - | - |
| 173,746 | 229,581 | 84,986 | Reserve for Future Expenditures | 122,029 | - | - |
| <u>213,570</u> | <u>312,035</u> | <u>241,845</u> | <u>Total</u> | <u>210,259</u> | <u>-</u> | <u>-</u> |
| <u>Park Improvement Fund</u> | | | | | | |
| - | - | - | Materials and Services | - | - | - |
| 157,403 | - | 226,000 | Capital Outlay | 236,140 | - | - |
| - | 2,282 | 1,710 | Transfers | 870 | - | - |
| - | - | 40,901 | Contingency | 35,552 | - | - |
| 175,060 | 442,027 | - | Reserve for Future Expenditures | 334,887 | - | - |
| <u>332,464</u> | <u>444,309</u> | <u>268,611</u> | <u>Total</u> | <u>607,449</u> | <u>-</u> | <u>-</u> |
| <u>Sewer Fund</u> | | | | | | |
| 180,594 | 164,621 | 226,361 | Personnel Services | 220,967 | - | - |
| 169,288 | 157,971 | 156,786 | Materials and Services | 153,800 | - | - |
| 129,442 | 122,611 | 110,592 | Transfers | 105,486 | - | - |
| - | - | 70,981 | Contingency | 72,038 | - | - |
| 90,051 | 144,794 | - | Reserve for Future Expenditures | 37,873 | - | - |
| <u>569,375</u> | <u>589,997</u> | <u>564,720</u> | <u>Total</u> | <u>590,164</u> | <u>-</u> | <u>-</u> |
| <u>Sewer Construction Fund</u> | | | | | | |
| - | - | - | Materials and Services | - | - | - |
| - | - | 130,000 | Capital Outlay | 130,000 | - | - |
| - | 5,009 | 3,220 | Transfers | 1,650 | - | - |
| - | - | 1,418,929 | Contingency | 19,748 | - | - |
| 865,507 | 1,153,278 | - | Reserve for Future Expenditure | 1,582,162 | - | - |
| <u>865,507</u> | <u>1,158,287</u> | <u>1,552,149</u> | <u>Total</u> | <u>1,733,560</u> | <u>-</u> | <u>-</u> |
| <u>Sewer Bond Fund</u> | | | | | | |
| 54,486 | 54,486 | 54,486 | Debt Service | 54,486 | - | - |
| 38,556 | 39,204 | 40,264 | Reserve for Future Expenditure | 95,518 | - | - |
| <u>93,042</u> | <u>93,690</u> | <u>94,750</u> | <u>Total</u> | <u>150,004</u> | <u>-</u> | <u>-</u> |
| <u>Water Fund</u> | | | | | | |
| 123,401 | 140,701 | 178,000 | Personnel Services | 212,049 | - | - |
| 143,939 | 132,550 | 205,431 | Materials and Services | 140,800 | - | - |
| 160,150 | 157,993 | 161,126 | Transfers | 150,626 | - | - |
| - | - | 297,733 | Contingency | 75,521 | - | - |
| 244,784 | 312,200 | - | Reserve for Future Expenditures | 280,205 | - | - |
| <u>672,273</u> | <u>743,444</u> | <u>842,290</u> | <u>Total</u> | <u>859,201</u> | <u>-</u> | <u>-</u> |

**City of Hubbard
Proposed Budget
Requirements
FY 2020-2021**

| 2018 Actual | 2019 Actual | 2020 Adopted | All Funds Requirements | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------|----------------|-----------------|---------------------------------|------------------|------------------|-----------------|
| | | | <u>Water Construction Fund</u> | | | |
| - | - | - | Materials and Services | - | - | - |
| 4,654 | 115,788 | 150,000 | Capital Outlay | 130,000 | - | - |
| - | 4,326 | 3,090 | Transfers | 1,650 | - | - |
| - | - | 742,327 | Contingency | 19,748 | - | - |
| 604,624 | 678,050 | - | Reserve for Future Expenditures | 941,160 | - | - |
| <u>609,278</u> | <u>798,165</u> | <u>895,417</u> | <u>Total</u> | <u>1,092,558</u> | <u>-</u> | <u>-</u> |
| | | | <u>Water Bond Fund</u> | | | |
| 95,727 | 95,727 | 95,727 | Debt Service | 95,727 | - | - |
| 82,600 | 82,773 | 82,843 | Reserve for Future Expenditure | 83,207 | - | - |
| <u>178,327</u> | <u>178,500</u> | <u>178,570</u> | <u>Total</u> | <u>178,934</u> | <u>-</u> | <u>-</u> |

**City of Hubbard
Proposed Budget
Requirements By Fund
FY 2020-2021**

| 2018 Actual | 2019 Actual | 2020 Adopted | Requirements By Fund | 2021 Proposed | 2021 Approved | 2021 Adopted |
|------------------|------------------|------------------|--------------------------|------------------|------------------|-----------------|
| 1,980,542 | 2,460,565 | 2,621,834 | General Fund | 2,183,481 | - | - |
| 334,651 | 383,207 | 339,026 | Street Fund | 312,708 | - | - |
| 299,688 | 449,970 | 478,252 | Street Construction Fund | 205,154 | - | - |
| 213,570 | 312,035 | 156,859 | Reserve Fund | 210,259 | - | - |
| 332,464 | 444,309 | 639,050 | Park Improvement Fund | 272,562 | - | - |
| 569,375 | 589,997 | 564,720 | Sewer Fund | 552,291 | - | - |
| 866,011 | 1,158,287 | 1,552,149 | Sewer Construction Fund | 1,733,560 | - | - |
| 93,042 | 93,690 | 94,750 | Sewer Bond Fund | 150,004 | - | - |
| 628,209 | 743,444 | 842,290 | Water Fund | 578,996 | - | - |
| 609,278 | 798,165 | 895,417 | Water Construction Fund | 151,398 | - | - |
| 210,529 | 178,500 | 178,570 | Water Bond Fund | 178,934 | - | - |
| 6,137,357 | 7,612,169 | 8,362,917 | Total | 6,529,347 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Requirements By Fund | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------|------------------|------------------|--------------------------------|------------------|------------------|-----------------|
| <u>General Fund</u> | | | | | | |
| 257,989 | 228,805 | 240,060 | Admin | 203,682 | - | - |
| 46,400 | 58,458 | 67,955 | Court | 66,922 | - | - |
| 15,345 | 7,505 | 20,190 | Council | 25,200 | - | - |
| 129,765 | 150,250 | 180,383 | Community Development | 119,620 | - | - |
| 740,237 | 898,899 | 1,193,121 | Police | 1,298,872 | - | - |
| 137,146 | 160,583 | 184,326 | Parks | 184,383 | - | - |
| 43,699 | 83,943 | 47,731 | Transfers | - | - | - |
| - | - | 688,068 | Contingency | 284,802 | - | - |
| 609,960 | 872,122 | - | Reserve for Future Expenditure | 855,802 | - | - |
| 1,980,542 | 2,460,565 | 2,621,834 | Total | 2,183,481 | - | - |
| <u>Street Fund</u> | | | | | | |
| 245,326 | 227,076 | 260,654 | Street Department | 247,620 | - | - |
| 38,346 | 32,274 | 31,022 | Transfers | 24,300 | - | - |
| - | - | 47,350 | Contingency | 40,788 | - | - |
| 50,980 | 123,856 | - | Reserve for Future Expenditure | 55,805 | - | - |
| 334,651 | 383,207 | 339,026 | Total | 312,708 | - | - |

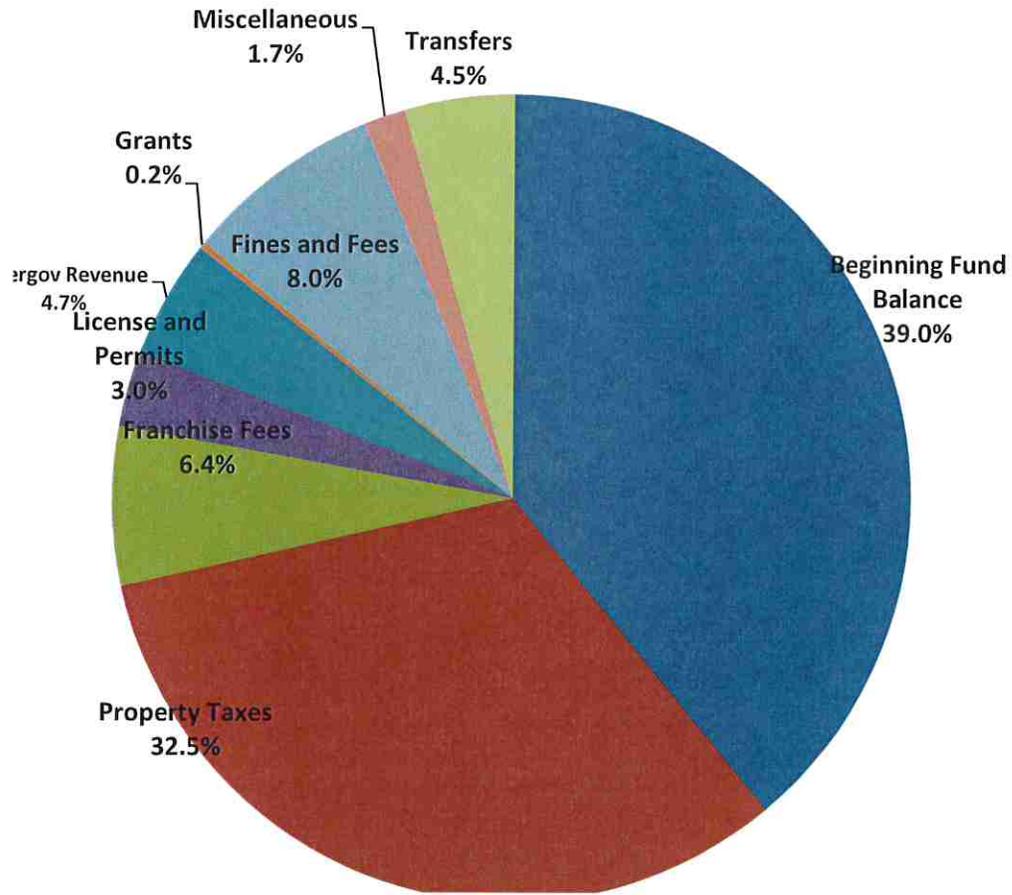
**City of Hubbard
Proposed Budget
Requirements By Fund
FY 2020-2021**

| 2018 Actual | 2019 Actual | 2020 Adopted | Requirements By Fund | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------|------------------|------------------|--------------------------------|------------------|------------------|-----------------|
| <u>Street Construction Fund</u> | | | | | | |
| 91 | 162,631 | 265,900 | Street Const. Department | 177,420 | - | - |
| - | 2,697 | 1,940 | Transfers | 975 | - | - |
| - | - | 210,412 | Contingency | 26,759 | - | - |
| 299,596 | 284,641 | - | Reserve for Future Expenditure | - | - | - |
| <u>299,688</u> | <u>449,970</u> | <u>478,252</u> | <u>Total</u> | <u>205,154</u> | <u>-</u> | <u>-</u> |
| <u>Reserve Fund</u> | | | | | | |
| 39,823 | 82,454 | 156,859 | Capital Outlay | 88,230 | - | - |
| 173,746 | 229,581 | - | Reserve for Future Expenditure | 122,029 | - | - |
| <u>213,570</u> | <u>312,035</u> | <u>156,859</u> | <u>Total</u> | <u>210,259</u> | <u>-</u> | <u>-</u> |
| <u>Park Improvement Fund</u> | | | | | | |
| 157,403 | - | 226,000 | Park Improv Department | 236,140 | - | - |
| - | 2,282 | 1,710 | Transfers | 870 | - | - |
| - | - | 40,901 | Contingency | 35,552 | - | - |
| 175,060 | 442,027 | 370,439 | Reserve for Future Expenditure | 334,887 | - | - |
| <u>332,464</u> | <u>444,309</u> | <u>639,050</u> | <u>Total</u> | <u>272,562</u> | <u>-</u> | <u>-</u> |
| <u>Sewer Fund</u> | | | | | | |
| 349,882 | 322,592 | 383,147 | Sewer Department | 374,767 | - | - |
| 129,442 | 122,611 | 110,592 | Transfers | 105,486 | - | - |
| - | - | 70,981 | Contingency | 72,038 | - | - |
| 90,051 | 144,794 | - | Reserve for Future Expenditure | 37,873 | - | - |
| <u>569,375</u> | <u>589,997</u> | <u>564,720</u> | <u>Total</u> | <u>552,291</u> | <u>-</u> | <u>-</u> |
| <u>Sewer Construction Fund</u> | | | | | | |
| - | - | 130,000 | Sewer Const. Department | 130,000 | - | - |
| 504 | 5,009 | 3,220 | Transfers | 1,650 | - | - |
| - | - | 1,418,929 | Contingency | 19,748 | - | - |
| 865,507 | 1,153,278 | - | Reserve for Future Expenditure | 1,582,162 | - | - |
| <u>866,011</u> | <u>1,158,287</u> | <u>1,552,149</u> | <u>Total</u> | <u>1,733,560</u> | <u>-</u> | <u>-</u> |
| <u>Sewer Bond Fund</u> | | | | | | |
| 54,486 | 54,486 | 54,486 | Debt Service | 54,486 | - | - |
| 38,556 | 39,204 | 40,264 | Reserve for Future Expenditure | 95,518 | - | - |
| <u>93,042</u> | <u>93,690</u> | <u>94,750</u> | <u>Total</u> | <u>150,004</u> | <u>-</u> | <u>-</u> |

**City of Hubbard
Proposed Budget
Requirements By Fund
FY 2020-2021**

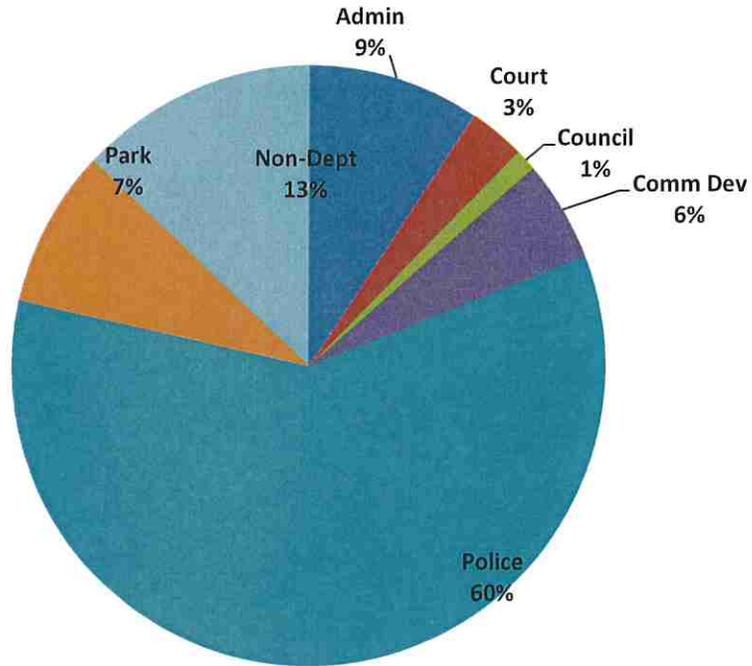
| 2018 Actual | 2019 Actual | 2020 Adopted | Requirements By Fund | 2021 Proposed | 2021 Approved | 2021 Adopted |
|--------------------------------|----------------|-----------------|--------------------------------|------------------|------------------|-----------------|
| <u>Water Fund</u> | | | | | | |
| 267,339 | 273,251 | 383,431 | Water Department | 352,849 | - | - |
| 116,086 | 157,993 | 161,126 | Transfers | 150,626 | - | - |
| - | - | 297,733 | Contingency | 75,521 | - | - |
| 244,784 | 312,200 | - | Reserve for Future Expenditure | 280,205 | - | - |
| <u>628,209</u> | <u>743,444</u> | <u>842,290</u> | <u>Total</u> | <u>578,996</u> | <u>-</u> | <u>-</u> |
| <u>Water Construction Fund</u> | | | | | | |
| 4,654 | 115,788 | 150,000 | Water Const. Department | 130,000 | - | - |
| - | 4,326 | 3,090 | Transfers | 1,650 | - | - |
| - | - | 742,327 | Contingency | 19,748 | - | - |
| 604,624 | 678,050 | - | Reserve for Future Expenditure | 941,160 | - | - |
| <u>609,278</u> | <u>798,165</u> | <u>895,417</u> | <u>Total</u> | <u>151,398</u> | <u>-</u> | <u>-</u> |
| <u>Water Bond Fund</u> | | | | | | |
| 95,727 | 95,727 | 95,727 | Debt Service | 95,727 | - | - |
| 114,802 | 82,773 | 82,843 | Reserve for Future Expenditure | 83,207 | - | - |
| <u>210,529</u> | <u>178,500</u> | <u>178,570</u> | <u>Total</u> | <u>178,934</u> | <u>-</u> | <u>-</u> |

General Fund Resources
Budget 2020-2021

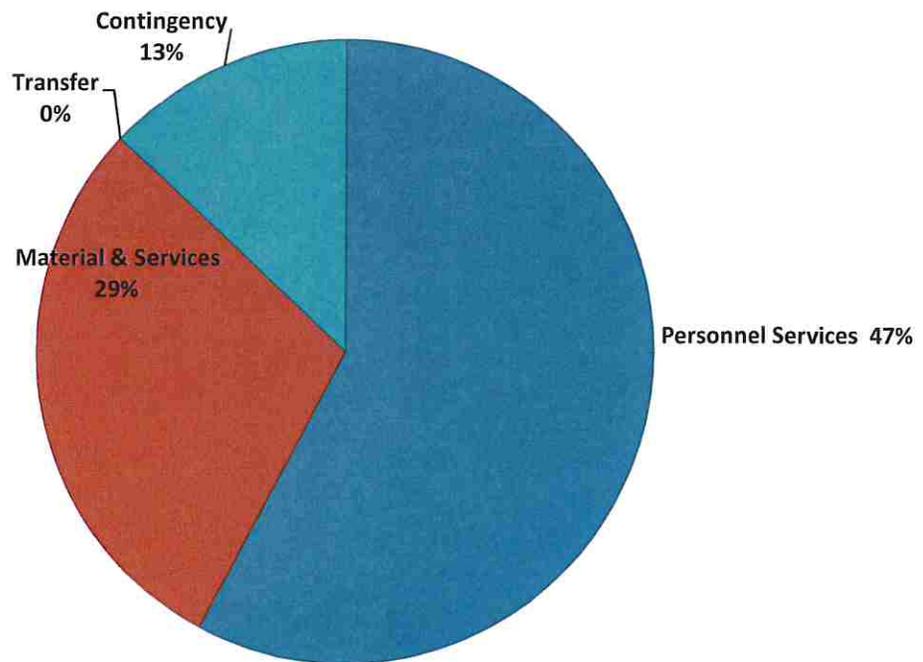


| 2018 Actual | 2019 Actual | 2020 Adopted | General Fund Resource Summary | 2021 Proposed | 2021 Approved | 2021 Adopted |
|------------------|------------------|------------------|----------------------------------|------------------|------------------|-----------------|
| 370,480 | 650,775 | 805,852 | Beginning Fund Balance | 1,185,164 | - | - |
| 820,586 | 897,259 | 931,880 | Property Taxes | 988,272 | - | - |
| 184,245 | 185,690 | 184,200 | Franchise Fees | 193,300 | - | - |
| 76,251 | 124,088 | 102,465 | License and Permits | 92,630 | - | - |
| 93,356 | 127,468 | 126,200 | Intergovernmental Revenue | 144,000 | - | - |
| 1,835 | 8,434 | 7,000 | Grants | 7,000 | - | - |
| 232,948 | 241,781 | 229,700 | Fines and Fees | 242,373 | - | - |
| 48,905 | 80,936 | 94,250 | Miscellaneous Revenue | 51,200 | - | - |
| 151,936 | 144,135 | 140,287 | Transfers | 135,344 | - | - |
| 1,980,542 | 2,460,565 | 2,621,834 | TOTAL RESOURCES | 3,039,283 | - | - |

GF Exp by Department



GF Exp by Category



| 2018 Actual | 2019 Actual | 2020 Adopted | General Fund Expense Summary | 2021 Proposed | 2021 Approved | 2021 Adopted |
|------------------|------------------|------------------|---------------------------------|------------------|------------------|-----------------|
| Summary | | | | | | |
| 695,776 | 951,196 | 1,191,950 | Personnel Services | 1,262,429 | - | - |
| 631,107 | 553,304 | 638,085 | Materials and Services | 636,250 | - | - |
| - | - | 56,000 | Capital | - | - | - |
| 43,699 | 83,943 | 47,731 | Transfers | - | - | - |
| - | - | 688,068 | Contingency | 284,802 | - | - |
| 609,960 | 872,122 | - | Reserve for Future Expenditures | 855,802 | - | - |
| <u>1,980,542</u> | <u>2,460,565</u> | <u>2,621,834</u> | | <u>2,183,481</u> | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | General Fund Expenses by Dept | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------------------|----------------|-----------------|----------------------------------|------------------|------------------|-----------------|
| Admin Expenses | | | | | | |
| 92,438 | 116,124 | 152,130 | Personnel Services Total | 113,632 | - | - |
| 165,551 | 112,681 | 87,930 | Materials & Services Total | 90,050 | - | - |
| - | - | - | Capital Outlay Total | - | - | - |
| <u>257,989</u> | <u>228,805</u> | <u>240,060</u> | | <u>203,682</u> | - | - |
| 1.15 | 1.15 | 1.15 | FTE | 1.15 | 1.15 | 1.15 |
| Court Expenses | | | | | | |
| 17,964 | 38,649 | 47,160 | Personnel Services Total | 44,372 | - | - |
| 28,436 | 19,808 | 20,795 | Materials & Services Total | 22,550 | - | - |
| - | - | - | Capital Outlay Total | - | - | - |
| <u>46,400</u> | <u>58,458</u> | <u>67,955</u> | | <u>66,922</u> | - | - |
| 0.47 | 0.47 | 0.47 | FTE | 0.47 | 0.47 | 0.47 |
| Council Expenses | | | | | | |
| 15,345 | 7,505 | 20,190 | Materials & Services Total | 25,200 | - | - |
| - | - | - | Capital Outlay Total | - | - | - |
| <u>15,345</u> | <u>7,505</u> | <u>20,190</u> | | <u>25,200</u> | - | - |
| Comm. Dev. Expenses | | | | | | |
| 26,182 | 25,668 | 33,913 | Personnel Services Total | 23,120 | - | - |
| 103,584 | 124,582 | 146,470 | Materials & Services Total | 96,500 | - | - |
| - | - | - | Capital Outlay Total | - | - | - |
| <u>129,765</u> | <u>150,250</u> | <u>180,383</u> | | <u>119,620</u> | - | - |
| 0.20 | 0.20 | 0.20 | FTE | 0.23 | 0.23 | 0.23 |

| 2018 Actual | 2019 Actual | 2020 Adopted | General Fund Expenses by Dept | 2021 Proposed | 2021 Approved | 2021 Adopted |
|------------------------|----------------|-----------------|--|------------------|------------------|-----------------|
| Police Expenses | | | | | | |
| 460,200 | 665,717 | 835,561 | Personnel Services Total | 953,022 | - | - |
| 280,037 | 233,182 | 301,560 | Materials & Services Total | 345,850 | - | - |
| - | - | 56,000 | Capital Outlay Total | - | - | - |
| <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| 740,237 | 898,899 | 1,193,121 | | 1,298,872 | - | - |
| 7.04 | 6.04 | 6.04 | FTE | 7.04 | 7.04 | 7.04 |
| Park Expenses | | | | | | |
| 98,992 | 105,037 | 123,186 | Personnel Services Total | 128,283 | - | - |
| 38,154 | 55,546 | 61,140 | Materials & Services Total | 56,100 | - | - |
| - | - | - | Capital Outlay Total | - | - | - |
| <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| 137,146 | 160,583 | 184,326 | | 184,383 | - | - |
| 1.33 | 1.34 | 1.23 | FTE | 1.52 | 1.52 | 1.52 |
| Transfers | | | | | | |
| 43,699 | 83,943 | 47,731 | Transfers Total | - | - | - |
| <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| 43,699 | 83,943 | 47,731 | | - | - | - |
| - | - | 688,068 | Contingency | 284,802 | - | - |
| 609,960 | 872,122 | - | Reserve for Future Expenditures | 855,802 | - | - |
| <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

| 2018 Actual | 2019 Actual | 2020 Adopted | Account | General Fund Detail | 2021 Proposed | 2021 Approved | 2021 Adopted |
|------------------|----------------|-----------------|--------------|----------------------------------|------------------|------------------|-----------------|
| Resources | | | | | | | |
| 801,472 | 860,333 | 906,880 | 100-300-3111 | Property Taxes | 963,272 | | - |
| 19,114 | 36,925 | 25,000 | 100-300-3112 | Delinq Prop Taxes | 25,000 | | - |
| 820,586 | 897,259 | 931,880 | | Property Taxes | 988,272 | - | - |
| 225 | 229 | 300 | 100-300-3180 | FF-All other | 300 | | - |
| 107,832 | 108,923 | 108,000 | 100-300-3181 | FF-PGE | 110,000 | | - |
| 3,548 | 3,059 | 4,200 | 100-300-3182 | FF-Qwest | 4,200 | | - |
| 26,115 | 25,219 | 25,000 | 100-300-3183 | FF-NW Natural | 26,000 | | - |
| 11,571 | 11,227 | 11,500 | 100-300-3184 | FF-Wave | 11,500 | | - |
| 33,739 | 35,747 | 34,000 | 100-300-3185 | FF-Republic Services | 40,000 | | - |
| 1,216 | 1,287 | 1,200 | 100-300-3186 | FF-Gervais Telephone | 1,300 | | - |
| 184,245 | 185,690 | 184,200 | | Franchise Fees | 193,300 | - | - |
| 840 | 1,050 | 800 | 100-302-3401 | Fingerprints | 800 | | - |
| 2,670 | 2,070 | 2,000 | 100-301-3401 | Lien Search | 3,000 | | - |
| 890 | 3,915 | 3,385 | 100-301-3221 | Farmers Market | 3,000 | | - |
| - | - | 500 | 100-301-3225 | Food Carts | 250 | | - |
| 426 | 1,650 | 1,000 | 100-305-3305 | School Excise Revenue | 500 | | - |
| - | - | - | 100-305-3350 | ECO Dev Comm Project | 15,000 | | - |
| 4,610 | 5,050 | 4,600 | 100-301-3211 | Business Registration | 4,825 | | - |
| 210 | 230 | 180 | 100-301-3402 | Business OLCC Fee | 255 | | - |
| 47,569 | 44,250 | 55,000 | 100-305-3401 | Land Use Fees | 35,000 | | - |
| 19,037 | 65,874 | 35,000 | 100-305-3402 | Building Permits | 30,000 | | - |
| 76,251 | 124,088 | 102,465 | | License and Permits | 92,630 | - | - |
| 19,171 | 23,227 | 20,000 | 100-300-3301 | Revenue Sharing | 25,000 | | - |
| 4,078 | 3,793 | 3,900 | 100-300-3302 | CIG Tax | 4,000 | | - |
| 52,346 | 53,524 | 61,300 | 100-300-3303 | OLCC Tax | 65,000 | | - |
| - | - | - | 100-300-3304 | 911 Tax | - | | - |
| 15,042 | 15,691 | 13,000 | 100-300-3305 | Marijuana Tax - State | 18,000 | | - |
| 2,719 | 31,232 | 28,000 | 100-300-3306 | Marijuana Tax - Local | 32,000 | | - |
| 93,356 | 127,468 | 126,200 | | Intergovernmental Revenue | 144,000 | - | - |
| - | 429 | 2,000 | 100-302-3341 | Seat Belt Grant | 2,000 | | - |
| - | 7,053 | - | 100-302-3353 | DPSST MICRO-GRANT (Bike Safety) | - | | - |
| 1,835 | - | 2,000 | 100-302-3342 | ODOT Grant Duii | 2,000 | | - |
| - | 953 | 1,000 | 100-302-3346 | BVP Reimb Grant | 1,000 | | - |
| - | - | 2,000 | 100-302-3351 | Ped. Enf. Grant | 2,000 | | - |
| 1,835 | 8,434 | 7,000 | | Grants | 7,000 | - | - |
| 64,085 | 69,776 | 60,000 | 100-303-3401 | Municipal Court | 68,000 | | - |
| 10,795 | 16,405 | 13,000 | 100-303-3402 | Marion County Court | 14,673 | | - |
| 138,933 | 139,101 | 141,000 | 100-300-3415 | General Service Fee | 141,000 | | - |
| 6,894 | 5,585 | 3,800 | 100-303-3611 | Collections Interest | 7,000 | | - |
| 573 | 473 | 400 | 100-303-3405 | Temp Offense Surcharge | 200 | | - |
| 9,150 | 8,400 | 9,000 | 100-302-3402 | Vehicle Impound | 9,000 | | - |
| 1,010 | 700 | 1,000 | 100-302-3403 | Police Reports | 1,000 | | - |
| 1,507 | 1,341 | 1,500 | 100-302-3644 | PD Training Rev | 1,500 | | - |
| 232,948 | 241,781 | 229,700 | | Fines and Fees | 242,373 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Account | General Fund Detail | 2021 Proposed | 2021 Approved | 2021 Adopted |
|------------------|------------------|------------------|--------------|-------------------------------|------------------|------------------|-----------------|
| 4,178 | 2,449 | 3,000 | 100-300-3601 | Miscellaneous Revenue Admin | 500 | - | - |
| 43,870 | 77,223 | 87,500 | 100-300-3611 | Interest Income | 50,000 | - | - |
| 25 | - | 800 | 100-302-3404 | Sale Of Surp Prop | 250 | - | - |
| 723 | 96 | 100 | 100-302-3601 | Miscellaneous Revenue Police | 100 | - | - |
| 109 | 819 | 2,500 | 100-302-3643 | K9 Program Revenues | - | - | - |
| - | 350 | 350 | 100-304-3601 | Miscellaneous Revenue Parks | 350 | - | - |
| 48,905 | 80,936 | 94,250 | | Miscellaneous Revenue | 51,200 | - | - |
| 21,460 | 22,605 | 24,031 | 100-391-3910 | Transfer In Water FFees | 24,031 | - | - |
| 22,057 | 23,210 | 23,963 | 100-391-3912 | Transfer In Sewer FFees | 24,000 | - | - |
| - | 14,314 | 9,960 | 100-391-3914 | Transfer In SDC Admin | 5,145 | - | - |
| 108,420 | 84,005 | 82,333 | 100-391-3920 | Trans In OP OH | 82,168 | - | - |
| 151,936 | 144,135 | 140,287 | | Transfers | 135,344 | - | - |
| 370,480 | 650,775 | 805,852 | 100-399-9999 | Beginning Fund Balance | 1,185,164 | - | - |
| 1,980,542 | 2,460,565 | 2,621,834 | | Total Resources | 3,039,283 | - | - |

Requirements

Administration

Personnel Services

| | | | | | | | |
|--------|---------|---------|--------------|---------------------------------|---------|---|---|
| - | - | 92,841 | 100-410-1100 | SALARIES AND WAGES | 70,290 | - | - |
| 49,191 | 44,388 | - | 100-410-1101 | Director of Admin/Recorder | - | - | - |
| 3,953 | 18,361 | - | 100-410-1102 | Finance Director | - | - | - |
| 2,530 | 6,719 | - | 100-410-1105 | Administrative Assistant | - | - | - |
| - | - | 50,539 | 100-410-4100 | EMPLOYEE BENEFITS | 43,342 | - | - |
| 16,215 | 19,011 | - | 100-410-4110 | EB-Medical & Dental | - | - | - |
| 1 | 202 | - | 100-410-4120 | EB-Insurance (life & disab) | - | - | - |
| 6,336 | 5,664 | - | 100-410-4150 | EB-Employer Taxes | - | - | - |
| 14,014 | 21,709 | 8,750 | 100-410-4170 | EB-PERS | - | - | - |
| 199 | 72 | - | 100-410-4190 | EB-Workers Comp | - | - | - |
| 92,438 | 116,124 | 152,130 | | Total Personnel Services | 113,632 | - | - |

Materials and Services

| | | | | | | | |
|---------|--------|--------|--------------|--------------------------------|--------|---|---|
| 135,397 | 79,838 | 47,400 | 100-410-5100 | PROFESSIONAL SERVICES | 45,000 | - | - |
| 1,205 | - | 200 | 100-410-5200 | CONTRACTED SUPPORT | 200 | - | - |
| 27 | - | 200 | 100-410-5300 | OPERATIONAL SUPPLIES | 200 | - | - |
| - | - | - | 100-410-5500 | FEASIBILITLY STUDY (CH) GRANT | - | - | - |
| 2,085 | 4,122 | 3,100 | 100-410-6100 | BUILDING MAINT & SUPPLIES | 3,600 | - | - |
| 1,876 | 2,031 | 1,800 | 100-410-6200 | RENTALS AND LEASES | 1,850 | - | - |
| 4,946 | 3,567 | 4,030 | 100-410-6300 | INSURANCE | 4,800 | - | - |
| 1,594 | 496 | 1,000 | 100-410-6400 | ADVERTISING & RECRUITMENT | 1,000 | - | - |
| 4,757 | 10,484 | 12,400 | 100-410-6500 | LEARNING, DUES & MEMBERSHIPS | 13,800 | - | - |
| 5,624 | 4,950 | 8,050 | 100-410-6600 | OFFICE SUPPLIES & MISC EXPENSE | 8,100 | - | - |
| 2,292 | 1,324 | 4,500 | 100-410-6700 | EQUIP MAINT & SUPPLIES | 5,500 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Account | General Fund Detail | 2021 Proposed | 2021 Approved | 2021 Adopted |
|-------------------------------|----------------|-----------------|--------------|-------------------------------------|------------------|------------------|-----------------|
| - | - | - | 100-410-6800 | UNIFORMS | - | - | - |
| 5,750 | 5,870 | 5,250 | 100-410-6900 | UTILITIES | 6,000 | - | - |
| 165,551 | 112,681 | 87,930 | | Total Materials and Service | 90,050 | - | - |
| 257,989 | 228,805 | 240,060 | | Total Admin | 203,682 | - | - |
| Court | | | | | | | |
| Personnel Services | | | | | | | |
| - | - | 27,198 | 100-412-1100 | SALARIES AND WAGES | 28,800 | - | - |
| 4,919 | 4,439 | - | 100-412-1101 | Director of Admin/Recorder | - | - | - |
| 593 | 2,754 | - | 100-412-1102 | Finance Director | - | - | - |
| 5,904 | 15,677 | - | 100-412-1105 | Administrative Assistant | - | - | - |
| 156 | - | - | 100-412-1111 | Interpreter | - | - | - |
| - | - | - | 100-412-1112 | Bailiff | - | - | - |
| - | - | 18,462 | 100-412-4100 | EMPLOYEE BENEFITS | 15,572 | - | - |
| 3,376 | 8,270 | - | 100-412-4110 | EB-Medical & Dental | - | - | - |
| 22 | 67 | - | 100-412-4120 | EB-Insurance (life & disab) | - | - | - |
| 916 | 1,767 | - | 100-412-4150 | EB-Employer Taxes | - | - | - |
| 2,020 | 5,656 | 1,500 | 100-412-4170 | EB-PERS | - | - | - |
| 59 | 20 | - | 100-412-4190 | EB-Workers Comp | - | - | - |
| 17,964 | 38,649 | 47,160 | | Total Personnel Services | 44,372 | - | - |
| Materials and Services | | | | | | | |
| 24,046 | 13,498 | 13,500 | 100-412-5100 | PROFESSIONAL SERVICES | 13,500 | - | - |
| - | - | 50 | 100-412-5300 | OPERATIONAL SUPPLIES | 50 | - | - |
| 280 | 458 | 775 | 100-412-6100 | BUILDING MAINT & SUPPLIES | 600 | - | - |
| 394 | 433 | 475 | 100-412-6200 | RENTALS AND LEASES | 500 | - | - |
| 899 | 934 | 795 | 100-412-6300 | INSURANCE | 1,100 | - | - |
| 100 | - | 100 | 100-412-6400 | ADVERTISING & RECRUITMENT | 100 | - | - |
| - | 1,368 | 1,550 | 100-412-6500 | LEARNING, DUES & MEMBERSHIPS | 2,100 | - | - |
| 1,388 | 1,557 | 2,000 | 100-412-6600 | OFFICE SUPPLIES & MISC EXPENSE | 2,400 | - | - |
| 11 | 43 | 200 | 100-412-6700 | EQUIP MAINT & SUPPLIES | 700 | - | - |
| 1,318 | 1,518 | 1,350 | 100-412-6900 | UTILITIES | 1,500 | - | - |
| 28,436 | 19,808 | 20,795 | | Total Material and Services | 22,550 | - | - |
| 46,400 | 58,458 | 67,955 | | Total Court | 66,922 | - | - |
| Council | | | | | | | |
| Materials and Services | | | | | | | |
| 14,285 | 4,506 | 15,000 | 100-413-5100 | PROFESSIONAL SERVICES | 15,000 | - | - |
| 1,052 | 2,999 | 3,500 | 100-413-5300 | OPERATIONAL SUPPLIES | 3,500 | - | - |
| - | - | - | 100-413-5500 | PROGRAM & GRANT EXPENSES | 5,000 | - | - |
| - | - | 1,000 | 100-413-6500 | LEARNING, DUES & MEMBERSHIPS | 1,000 | - | - |
| 8 | - | 690 | 100-413-6600 | OFFICE SUPPLIES | 700 | - | - |
| 15,345 | 7,505 | 20,190 | | Total Materials and Services | 25,200 | - | - |
| 15,345 | 7,505 | 20,190 | | Total Council | 25,200 | - | - |
| Community Development | | | | | | | |
| Personnel Services | | | | | | | |
| - | - | 19,929 | 100-419-1100 | SALARIES AND WAGES | 14,409 | - | - |
| 12,298 | 11,097 | - | 100-419-1101 | Director of Admin/Recorder | - | - | - |
| 494 | 2,295 | - | 100-419-1102 | Finance Director | - | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Account | General Fund Detail | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------|----------------|-----------------|--------------|-------------------------------------|------------------|------------------|-----------------|
| 2,668 | 2,329 | - | 100-419-1104 | Public Works Superintendent | - | - | - |
| - | - | 12,734 | 100-419-4100 | EMPLOYEE BENEFITS | 8,711 | - | - |
| 4,644 | 3,982 | - | 100-419-4110 | EB-Medical & Dental | - | - | - |
| 48 | 45 | - | 100-419-4120 | EB-Insurance (life & disab) | - | - | - |
| 1,238 | 1,203 | - | 100-419-4150 | EB-Employer Taxes | - | - | - |
| 4,758 | 4,706 | 1,250 | 100-419-4170 | EB-PERS | - | - | - |
| 33 | 11 | - | 100-419-4190 | EB-Workers Comp | - | - | - |
| 26,182 | 25,668 | 33,913 | | Total Personnel Services | 23,120 | - | - |
| | | | | Material Services | | | |
| 59,989 | 33,502 | 57,500 | 100-419-5100 | PROFESSIONAL SERVICES | 22,500 | - | - |
| 41,959 | 88,507 | 84,200 | 100-419-5400 | INTERGOVNMENTAL SERVICES | 45,500 | - | - |
| - | 750 | 2,600 | 100-419-5500 | PROGRAM & GRANT EXPENSES | 26,000 | - | - |
| 1,636 | 1,823 | 2,170 | 100-419-6500 | LEARNING, DUES & MEMBERSHIPS | 2,500 | - | - |
| 103,584 | 124,582 | 146,470 | | Total Materials and Services | 96,500 | - | - |
| 129,765 | 150,250 | 180,383 | | Total Community Development | 119,620 | - | - |
| | | | | Police | | | |
| | | | | Personnel Services | | | |
| - | - | 500,222 | 100-421-1100 | SALARIES AND WAGES | 525,862 | - | - |
| 1,640 | 1,480 | - | 100-421-1101 | Director of Admin/Recorder | - | - | - |
| 198 | 918 | - | 100-421-1102 | Finance Director | - | - | - |
| 51,619 | 99,145 | - | 100-421-1103 | Chief Of Police | - | - | - |
| 36,986 | 46,548 | - | 100-421-1105 | Administrative Assistant | - | - | - |
| 153,292 | 265,050 | - | 100-421-1106 | Police Officers | - | - | - |
| - | - | - | 100-421-1200 | Reserve Officers | - | - | - |
| - | 1,047 | - | 100-421-1210 | Overtime Holiday | - | - | - |
| 52,414 | 5,142 | - | 100-421-1212 | Overtime | - | - | - |
| - | - | - | 100-421-1300 | Overtime | - | - | - |
| - | - | 333,589 | 100-421-4100 | EMPLOYEE BENEFITS | 396,160 | - | - |
| 69,110 | 120,976 | - | 100-421-4110 | EB-Medical & Dental | - | - | - |
| 685 | 1,095 | - | 100-421-4120 | EB-Insurance (life & disab) | - | - | - |
| 23,448 | 32,307 | - | 100-421-4150 | EB-Employer Taxes | - | - | - |
| 59,358 | 81,366 | 1,750 | 100-421-4170 | EB-PERS | 31,000 | - | - |
| 11,450 | 10,644 | - | 100-421-4190 | EB-Workers Comp | - | - | - |
| 460,200 | 665,717 | 835,561 | | Total Personnel Services | 953,022 | - | - |
| | | | | Material and Services | | | |
| 28,766 | 27,345 | 26,210 | 100-421-5100 | PROFESSIONAL SERVICES | 26,200 | - | - |
| 70,383 | 5,222 | 7,000 | 100-421-5200 | CONTRACTED SUPPORT | 7,000 | - | - |
| 7,241 | 7,568 | 10,000 | 100-421-5300 | OPERATIONAL SUPPLIES | 10,000 | - | - |
| 88,963 | 90,049 | 106,000 | 100-421-5400 | INTERGOVERNMENTAL SERVICES | 117,000 | - | - |
| 989 | 8,012 | 11,500 | 100-421-5500 | PROGRAM & GRANT EXPENSES | 8,000 | - | - |
| - | - | - | 100-421-5560 | 911 TAX - PROGRAM EXPENSE | - | - | - |
| 2,169 | 4,920 | 3,200 | 100-421-6100 | BUILDING MAINT & SUPPLIES | 5,000 | - | - |
| 2,249 | 2,407 | 3,000 | 100-421-6200 | RENTALS AND LEASES | 53,500 | - | - |
| 18,731 | 18,712 | 17,650 | 100-421-6300 | INSURANCE | 21,500 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Account | General Fund Detail | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------|----------------|-----------------|--------------|-------------------------------------|------------------|------------------|-----------------|
| 4,129 | 233 | 2,000 | 100-421-6400 | ADVERTISING & RECRUITMENT | 2,000 | | - |
| 5,444 | 12,785 | 16,500 | 100-421-6500 | LEARNING, DUES & MEMBERSHIPS | 16,500 | | - |
| 5,669 | 3,375 | 5,500 | 100-421-6600 | OFFICE SUPPLIES & MISC EXPENSE | 5,500 | | - |
| 30,855 | 37,451 | 75,000 | 100-421-6700 | EQUIP MAINT & SUPPLIES | 55,000 | | - |
| 4,591 | 4,876 | 6,000 | 100-421-6800 | UNIFORMS | 6,000 | | - |
| 9,860 | 10,227 | 12,000 | 100-421-6900 | UTILITIES | 12,650 | | - |
| 280,037 | 233,182 | 301,560 | | Total Materials and Services | 345,850 | - | - |
| - | - | 56,000 | 100-421-7000 | CAPITAL OUTLAY | - | - | - |
| 740,237 | 898,899 | 1,193,121 | | Total Police | 1,298,872 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Account | General Fund Detail | 2021 Proposed | 2021 Approved | 2021 Adopted |
|------------------------------|------------------|------------------|--------------|--|------------------|------------------|-----------------|
| Parks | | | | | | | |
| Personnel Services | | | | | | | |
| - | - | 74,064 | 100-452-1100 | SALARIES AND WAGES | 75,568 | - | - |
| 1,640 | 1,480 | - | 100-452-1101 | Director of Admin/Recorder | - | - | - |
| 198 | 918 | - | 100-452-1102 | Finance Director | - | - | - |
| 13,341 | 6,462 | - | 100-452-1104 | Public Works Super | - | - | - |
| 12,314 | 14,064 | - | 100-452-1105 | Administrative Assistant | - | - | - |
| 12,931 | 13,631 | - | 100-452-1107 | Utility Worker 1 | - | - | - |
| 5,143 | 11,318 | - | 100-452-1109 | PW Maintenance PT | - | - | - |
| - | - | - | 100-452-1113 | PT Office Assistant | - | - | - |
| 10,541 | 13,121 | - | 100-452-1114 | PW Foreman | - | - | - |
| - | - | - | 100-452-1302 | Pager Pay | - | - | - |
| - | - | - | 100-452-1303 | Comp Time | - | - | - |
| - | - | 48,622 | 100-452-4100 | EMPLOYEE BENEFITS | 52,715 | - | - |
| 21,054 | 19,677 | - | 100-452-4110 | EB-Medical & Dental | - | - | - |
| 180 | 164 | - | 100-452-4120 | EB-Insurance (life & disab) | - | - | - |
| 4,489 | 4,749 | - | 100-452-4150 | EB-Employer Taxes | - | - | - |
| 15,837 | 16,972 | 500 | 100-452-4170 | EB-PERS | - | - | - |
| 1,324 | 1,545 | - | 100-452-4190 | EB-Workers Comp | - | - | - |
| 98,992 | 105,037 | 123,186 | | Total Personnel Services | 128,283 | - | - |
| Material and Services | | | | | | | |
| 7,748 | 4,875 | 4,600 | 100-452-5100 | PROFESSIONAL SERVICES | 4,600 | - | - |
| 63 | 13 | 400 | 100-452-5200 | CONTRACTED SUPPORT | 400 | - | - |
| 9,925 | 21,894 | 18,800 | 100-452-5300 | OPERATIONAL SUPPLIES | 15,800 | - | - |
| 1,355 | 4,001 | 7,900 | 100-452-6100 | BUILDING MAINT & SUPPLIES | 5,900 | - | - |
| 656 | 305 | 600 | 100-452-6200 | RENTALS AND LEASES | 500 | - | - |
| 3,253 | 3,381 | 4,040 | 100-452-6300 | INSURANCE | 5,000 | - | - |
| 35 | 208 | 500 | 100-452-6400 | ADVERTISING & RECRUITMENT | 100 | - | - |
| 689 | 1,488 | 1,400 | 100-452-6500 | LEARNING, DUES & MEMBERSHIPS | 1,100 | - | - |
| 454 | 823 | 1,800 | 100-452-6600 | OFFICE SUPPLIES & MISC EXPENSE | 1,600 | - | - |
| 6,973 | 10,164 | 13,300 | 100-452-6700 | EQUIP MAINT & SUPPLIES | 9,300 | - | - |
| 153 | 228 | 400 | 100-452-6800 | UNIFORMS | 500 | - | - |
| 6,850 | 8,166 | 7,400 | 100-452-6900 | UTILITIES | 11,300 | - | - |
| 38,154 | 55,546 | 61,140 | | Total Material and Services | 56,100 | - | - |
| 137,146 | 160,583 | 184,326 | | Total Parks | 184,383 | - | - |
| Non-Departmental | | | | | | | |
| Transfers | | | | | | | |
| - | - | - | 100-491-8001 | Trans To Street Fund | - | - | - |
| 43,699 | 83,943 | 47,731 | 100-491-8003 | Trans To Reserve | - | - | - |
| - | - | 688,068 | 100-900-9900 | Contingency | 284,802 | - | - |
| 609,960 | 872,122 | - | | Reserve for Future Expenditures | 855,802 | - | - |
| 1,980,542 | 2,460,565 | 2,621,834 | | Total General Fund Requirements | 3,039,283 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Street Fund Summary | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------|----------------|-----------------|------------------------------|------------------|------------------|-----------------|
| 111,088 | 108,653 | 48,456 | Beginning Fund Balance | 96,663 | - | - |
| 810 | 7,065 | 3,600 | License and Permits | 1,750 | - | - |
| 83,976 | 90,363 | 93,104 | Charges for Services | 100,000 | - | - |
| 134,644 | 168,363 | 184,766 | Intergovernmental Revenue | 165,000 | - | - |
| - | - | - | Transfer In - General Fund | - | - | - |
| 4,132 | 8,763 | 9,100 | Miscellaneous | 5,100 | - | - |
| 334,651 | 383,207 | 339,026 | Total | 368,513 | - | - |
| 103,932 | 123,976 | 130,954 | Personnel Services | 139,893 | - | - |
| 141,393 | 103,100 | 129,700 | Materials and Services | 107,727 | - | - |
| 38,346 | 32,274 | 31,022 | Transfers | 24,300 | - | - |
| - | - | 47,350 | Contingency | 40,788 | - | - |
| 50,980 | 123,856 | - | Reserve for Future Expenditu | 55,805 | - | - |
| 334,651 | 383,207 | 339,026 | Total | 368,513 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Account | Street Fund Detail | 2021 Proposed | 2021 Approved | 2021 Adopted |
|-------------------------------|----------------|-----------------|--------------|---------------------------------|------------------|------------------|-----------------|
| Resources | | | | | | | |
| 134,644 | 168,363 | 184,766 | 121-300-3190 | Gas Tax | 165,000 | - | - |
| 83,976 | 90,363 | 93,104 | 121-300-3407 | Transportation Utility | 100,000 | - | - |
| 810 | 7,065 | 3,600 | 121-300-3408 | Row Permits | 1,750 | - | - |
| 3,247 | 8,763 | 9,000 | 121-300-3611 | Interest Income | 5,000 | - | - |
| 886 | - | 100 | 121-300-3601 | Miscellaneous Revenue | 100 | - | - |
| 4,132 | 8,763 | 9,100 | | Miscellaneous Revenue | 5,100 | - | - |
| - | - | - | 121-391-3901 | Transfer In - General Fund | - | - | - |
| - | - | - | | | - | - | - |
| 111,088 | 108,653 | 48,456 | 121-399-9999 | Beginning Fund Balance | 96,663 | - | - |
| 334,651 | 383,207 | 339,026 | | Total Resources | 368,513 | - | - |
| Requirements | | | | | | | |
| Personnel Services | | | | | | | |
| - | - | 75,777 | 121-431-1100 | SALARIES AND WAGES | 84,139 | - | - |
| 4,099 | 3,699 | - | 121-431-1101 | Director of Admin/Recorder | - | - | - |
| 1,482 | 6,885 | - | 121-431-1102 | Finance Director | - | - | - |
| 10,673 | 5,170 | - | 121-431-1104 | Public Works Super | - | - | - |
| 14,001 | 18,543 | - | 121-431-1105 | Administrative Assistant | - | - | - |
| 15,160 | 15,982 | - | 121-431-1107 | Utility Worker 1 | - | - | - |
| - | - | - | 121-431-1113 | PT Office Assistant | - | - | - |
| 8,433 | 10,842 | - | 121-431-1114 | PW Foreman | - | - | - |
| 4,879 | 11,318 | - | 121-431-1109 | PW Maintenance PT | - | - | - |
| - | - | 51,427 | 121-431-4100 | EMPLOYEE BENEFITS | 55,754 | - | - |
| 22,300 | 23,858 | - | 121-431-4110 | EB-Medical & Dental | - | - | - |
| 184 | 199 | - | 121-431-4120 | EB-Insurance (life & disab) | - | - | - |
| 4,717 | 5,660 | - | 121-431-4150 | EB-Employer Taxes | - | - | - |
| 15,651 | 19,818 | 3,750 | 121-431-4170 | EB-PERS | - | - | - |
| 2,353 | 2,003 | - | 121-431-4190 | EB-Workers Comp | - | - | - |
| 103,932 | 123,976 | 130,954 | | Total Personnel Services | 139,893 | - | - |
| 1.26 | 1.26 | 1.56 | | FTE | 1.56 | 1.56 | 1.56 |
| Materials and Services | | | | | | | |
| 66,846 | 23,044 | 30,850 | 121-431-5100 | PROFESSIONAL SERVICES | 10,100 | - | - |
| 17,816 | 26,342 | 26,700 | 121-431-5200 | CONTRACTED SUPPORT | 27,700 | - | - |
| 141 | 115 | 100 | 121-431-5300 | OPERATIONAL SUPPLIES | 100 | - | - |
| 15,162 | 5,830 | 13,200 | 121-431-5500 | PROGRAM & GRANT EXPENSES | 11,200 | - | - |
| 405 | 1,730 | 4,350 | 121-431-6100 | BUILDING MAINT & SUPPLIES | 2,250 | - | - |
| 289 | 262 | 400 | 121-431-6200 | RENTALS AND LEASES | 400 | - | - |
| 3,295 | 3,425 | 3,400 | 121-431-6300 | INSURANCE | 4,200 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Account | Street Fund Detail | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------|----------------|-----------------|--------------|---------------------------------------|------------------|------------------|-----------------|
| - | 191 | 500 | 121-431-6400 | ADVERTISING & RECRUITMENT | 100 | - | - |
| 452 | 583 | 800 | 121-431-6500 | LEARNING, DUES & MEMBERSH | 600 | - | - |
| 1,443 | 2,373 | 3,300 | 121-431-6600 | OFFICE SUPPLIES & MISC EXPEN | 2,200 | - | - |
| 1,715 | 3,610 | 7,600 | 121-431-6700 | EQUIP MAINT & SUPPLIES | 5,600 | - | - |
| 151 | 200 | 300 | 121-431-6800 | UNIFORMS | 300 | - | - |
| 33,677 | 35,396 | 38,200 | 121-431-6900 | UTILITIES | 42,977 | - | - |
| 141,393 | 103,100 | 129,700 | | Total Materials and Service | 107,727 | - | - |
| | | | | Transfers Out | | | |
| 7,472 | 9,361 | 6,700 | 121-491-8003 | Trans To Reserve Fund | - | - | - |
| 30,874 | 22,913 | 24,322 | 121-491-8701 | Operational Overhead | 24,300 | - | - |
| 38,346 | 32,274 | 31,022 | | Total Transfers Out | 24,300 | - | - |
| - | - | 47,350 | 121-900-9900 | Contingency | 40,788 | - | - |
| 50,980 | 123,856 | - | | Reserve for Future Expenditure | 55,805 | - | - |
| 334,651 | 383,207 | 339,026 | | Total Requirements | 368,513 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Street Construction Fund Summary | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------|----------------|-----------------|-------------------------------------|------------------|------------------|-----------------|
| 206,203 | 286,219 | 317,933 | Beginning Fund Balance | 316,492 | - | - |
| 16,639 | 83,337 | 40,330 | Charges for Services | 20,395 | - | - |
| 72,501 | 72,156 | 61,589 | Intergovernmental Revenue | 55,000 | - | - |
| - | - | 50,000 | Grants | 100,000 | - | - |
| 4,345 | 8,259 | 8,400 | Miscellaneous | 3,000 | - | - |
| 299,688 | 449,970 | 478,252 | Total | 494,887 | - | - |
| - | - | - | Materials and Services | - | - | - |
| 91 | 162,631 | 265,900 | Capital Outlay | 177,420 | - | - |
| - | 2,697 | 1,940 | Transfers | 975 | - | - |
| - | - | 210,412 | Contingency | 26,759 | - | - |
| 299,596 | 284,641 | - | Reserve for Future Expenditur | 289,733 | - | - |
| 299,688 | 449,970 | 478,252 | Total | 494,887 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Account | Street Construction Fund Detail | 2021 Proposed | 2021 Approved | 2021 Adopted |
|------------------------------|----------------|-----------------|--------------|--|------------------|------------------|-----------------|
| Resources | | | | | | | |
| 72,501 | 72,156 | 61,589 | 122-300-3190 | Gas Tax | 55,000 | - | - |
| - | - | 50,000 | 122-300-3341 | Special Allotment Grant | 100,000 | - | - |
| 15,616 | 79,290 | 38,290 | 122-300-3551 | SDC-Improvement | 19,320 | - | - |
| 8 | - | 100 | 122-300-3550 | Assessment Principal | 100 | - | - |
| 1,014 | 4,046 | 1,940 | 122-300-3554 | SDC Administration | 975 | - | - |
| 16,639 | 83,337 | 40,330 | | Charges for Services | 20,395 | - | - |
| 4,345 | 8,259 | 8,400 | 122-300-3611 | Interest Income | 3,000 | - | - |
| 4,345 | 8,259 | 8,400 | | Miscellaneous Revenue | 3,000 | - | - |
| 206,203 | 286,219 | 317,933 | 122-399-9999 | Beginning Fund Balance | 316,492 | - | - |
| 299,688 | 449,970 | 478,252 | | Total Resources | 494,887 | - | - |
| Requirements | | | | | | | |
| Materials and Service | | | | | | | |
| - | - | - | 122-431-5100 | PROFESSIONAL SERVICES | - | - | - |
| - | - | - | 122-431-5500 | PROGRAM & GRANT EXPENSES | - | - | - |
| - | - | - | 122-431-6400 | ADVERTISING & RECRUITMENT | - | - | - |
| - | - | - | | Total Materials and Services | - | - | - |
| 91 | 162,631 | 265,900 | 122-431-7000 | CAPITAL OUTLAY | 177,420 | - | - |
| - | 2,697 | 1,940 | 122-491-8801 | TRANSFER OUT | 975 | - | - |
| - | - | 210,412 | 122-900-9900 | Contingency | 26,759 | - | - |
| 299,596 | 284,641 | 0 | | Reserve for Future Expenditures | 289,733 | - | - |
| 299,688 | 449,970 | 478,252 | | Total Requirements | 494,887 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Reserve Fund Summary | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------|----------------|-----------------|----------------------------|------------------|------------------|-----------------|
| 143,928 | 194,205 | 170,914 | Beginning Fund Balance | 222,694 | - | - |
| 155 | 1,041 | 1,000 | Miscellaneous | 800 | - | - |
| 69,487 | 116,788 | 69,931 | Transfers from other Func | - | - | - |
| 213,570 | 312,035 | 241,845 | Total | 223,494 | - | - |
| 39,823 | 82,454 | 156,859 | Capital Outlay | 88,230 | - | - |
| - | - | - | Contingency | 13,235 | - | - |
| 173,746 | 229,581 | 84,986 | Reserve for Future Expendi | 122,029 | - | - |
| 213,570 | 312,035 | 241,845 | Total | 223,494 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Reserve Fund Detail | | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------|----------------|-----------------|------------------------|--|------------------|------------------|-----------------|
| Resources | | | | | | | |
| - | - | - | 123-300-3642 | Donations | | | |
| 155 | 1,041 | 1,000 | 123-300-3611 | Interest | 800 | - | - |
| 155 | 1,041 | 1,000 | | Miscellaneous Revenue | 800 | - | - |
| 43,699 | 83,943 | 47,731 | 123-391-0100 | Trans From-General | - | - | - |
| 7,472 | 9,361 | 6,700 | 123-391-0121 | Trans From-Streets | - | - | - |
| 9,158 | 11,742 | 5,000 | 123-391-0201 | Trans From-Sewer | - | - | - |
| 9,158 | 11,742 | 10,500 | 123-391-0205 | Trans From-Water | - | - | - |
| 69,487 | 116,788 | 69,931 | | Transfers | - | - | - |
| 143,928 | 194,205 | 170,914 | 123-399-9999 | Beginning Fund Balance | 222,694 | - | - |
| 213,570 | 312,035 | 241,845 | | Total Resources | 223,494 | - | - |
| Requirements | | | | | | | |
| - | - | - | 123-423-7000 | Capital Outlay | | | |
| - | - | - | 123-423-7504 | Dump Truck | - | - | - |
| - | - | 50,000 | 123-423-7505 | Backhoe | 50,000 | - | - |
| - | 11,148 | - | 123-423-7506 | Pub Wrks Trac/Mower | - | - | - |
| - | - | 6,859 | 123-423-7515 | Plotter | 6,859 | - | - |
| - | 25,809 | 45,000 | 123-423-7710 | Pub Wrks Pick Up | 21,371 | - | - |
| - | - | - | 123-423-7712 | Software | - | - | - |
| - | - | - | 123-423-7725 | Server | - | - | - |
| - | 45,497 | - | 123-423-7726 | City Hall Siding | - | - | - |
| - | - | - | 123-423-7727 | City Hall Carpet | 10,000 | - | - |
| 39,823 | - | 55,000 | 123-423-7740 | Police Vehicle | - | - | - |
| - | - | - | 123-423-7741 | Security Camera System | - | - | - |
| 39,823 | 82,454 | 156,859 | | Total Capital Outlay | 88,230 | - | - |
| - | - | - | 123-900-9900 | Contingency | 13,235 | - | - |
| 173,746 | 229,581 | 84,986 | 123-900-9990 | Reserve for Future Expenditures | 122,029 | - | - |
| 213,570 | 312,035 | 241,845 | | Total Requirements | 223,494 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Parks Improvement Fund Summary | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------|----------------|-----------------|-----------------------------------|------------------|------------------|-----------------|
| 311,439 | 220,781 | 205,301 | Beginning Fund Balance | 370,439 | - | - |
| - | 86,511 | 42,610 | Charges for Services | 21,510 | - | - |
| 19,171 | 14,960 | 20,000 | Intergovernmental Revenue | 20,000 | - | - |
| - | 121,286 | - | Grants | 195,200 | - | - |
| 1,854 | 772 | 700 | Miscellaneous | 300 | - | - |
| 332,464 | 444,309 | 268,611 | Total | 607,449 | - | - |
| - | - | - | Materials and Services | - | - | - |
| 157,403 | - | 226,000 | Capital Outlay | 236,140 | - | - |
| - | 2,282 | 1,710 | Transfers | 870 | - | - |
| - | - | 40,901 | Contingency | 35,552 | - | - |
| 175,060 | 442,027 | - | Reserve for Future Expenditure | 334,887 | - | - |
| 332,464 | 444,309 | 268,611 | Total | 607,449 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Account | Park Improvement Fund Detail | 2021 Proposed | 2021 Approved | 2021 Adopted |
|-------------------------------|----------------|-----------------|--------------|-------------------------------------|------------------|------------------|-----------------|
| Resources | | | | | | | |
| 19,171 | 14,960 | 20,000 | 125-300-3301 | State Shared Revenue | 20,000 | - | - |
| - | 121,286 | - | 125-300-3341 | State Parks Dept. Grant | 195,200 | - | - |
| - | 71,823 | 35,380 | 125-300-3551 | SDC-Improvement | 17,850 | - | - |
| - | 11,217 | 5,520 | 125-300-3552 | SDC-Reimbursement | 2,790 | - | - |
| - | 3,471 | 1,710 | 125-300-3554 | SDC-Administration | 870 | - | - |
| - | 86,511 | 42,610 | | Charges for Services | 21,510 | - | - |
| 354 | 772 | 700 | 125-300-3611 | Interest Income | 300 | - | - |
| 1,500 | - | - | 125-300-3642 | Donations | - | - | - |
| - | - | - | 125-300-3601 | Miscellaneous Revenue | - | - | - |
| 1,854 | 772 | 700 | | Miscellaneous Revenue | 300 | - | - |
| 311,439 | 220,781 | 205,301 | 125-399-9999 | Beginning Fund Balance | 370,439 | - | - |
| 332,464 | 444,309 | 268,611 | | Total Resources | 607,449 | - | - |
| Requirements | | | | | | | |
| Materials and Services | | | | | | | |
| - | - | - | 125-452-5100 | PROFESSIONAL SERVICES | - | - | - |
| - | - | - | | Total Materials and Service: | - | - | - |
| 157,403 | - | 226,000 | 125-452-7000 | CAPITAL OUTLAY | 236,140 | - | - |
| - | 2,282 | 1,710 | 125-491-8000 | TRANSFERS OUT | 870 | - | - |
| - | - | 40,901 | 125-900-9900 | Contingency | 35,552 | - | - |
| 175,060 | 442,027 | - | | Reserve for Future Expendit | 334,887 | - | - |
| 332,464 | 444,309 | 268,611 | | Total Requirements | 607,449 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Sewer Fund Summary | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------|----------------|-----------------|------------------------------|------------------|------------------|-----------------|
| 127,592 | 125,623 | 85,304 | Beginning Fund Balance | 110,134 | - | - |
| 441,137 | 464,199 | 479,266 | Charges for Services | 480,000 | - | - |
| 646 | 175 | 150 | Miscellaneous | 30 | - | - |
| 569,375 | 589,997 | 564,720 | Total | 590,164 | - | - |
| 180,594 | 164,621 | 226,361 | Personnel Services | 220,967 | - | - |
| 169,288 | 157,971 | 156,786 | Materials and Services | 153,800 | - | - |
| 129,442 | 122,611 | 110,592 | Transfers | 105,486 | - | - |
| - | - | 70,981 | Contingency | 72,038 | - | - |
| 90,051 | 144,794 | - | Reserve for Future Expenditu | 37,873 | - | - |
| 569,375 | 589,997 | 564,720 | Total | 590,164 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Account | Sewer Fund Proposed Budget | 2021 Proposed | 2021 Approved | 2021 Adopted |
|-------------------------------|----------------|-----------------|--------------|------------------------------------|------------------|------------------|-----------------|
| Resources | | | | | | | |
| 441,137 | 464,199 | 479,266 | 201-300-3441 | FY 2019-2020 | 480,000 | - | - |
| 502 | 17 | 50 | 201-300-3611 | Interest Income | 30 | - | - |
| 144 | 158 | 100 | 201-300-3601 | Miscellaneous Revenue | - | - | - |
| 646 | 175 | 150 | | Miscellaneous Revenue | 30 | - | - |
| 127,592 | 125,623 | 85,304 | 201-399-9999 | Beginning Fund Balance | 110,134 | - | - |
| 569,375 | 589,997 | 564,720 | | Total Resources | 590,164 | - | - |
| Requirements | | | | | | | |
| Personnel Services | | | | | | | |
| - | - | 130,676 | 201-432-1100 | SALARIES AND WAGES | 132,121 | - | - |
| 4,099 | 3,699 | - | 201-432-1101 | Director of Admin/Recorder | - | - | - |
| 1,482 | 6,885 | - | 201-432-1102 | Finance Director | - | - | - |
| 38,245 | 18,525 | - | 201-432-1104 | Public Works Super | - | - | - |
| 14,845 | 20,782 | - | 201-432-1105 | Administrative Assistant | - | - | - |
| 4,459 | 4,700 | - | 201-432-1107 | Utility Worker 1 | - | - | - |
| | - | - | 201-432-1113 | PT Office Assistant | - | - | - |
| 40,760 | 37,837 | - | 201-432-1114 | Public Works Foreman | - | - | - |
| 1,187 | 5,659 | - | 201-432-1109 | PW Maintenance PT | - | - | - |
| - | - | 91,935 | 201-432-4100 | EMPLOYEE BENEFITS | 88,846 | - | - |
| 32,918 | 26,618 | - | 201-432-4110 | EB-Medical & Dental | - | - | - |
| 324 | 241 | - | 201-432-4120 | EB-Insurance (life & disab) | - | - | - |
| 8,422 | 7,645 | - | 201-432-4150 | EB-Employer Taxes | - | - | - |
| 31,727 | 29,954 | 3,750 | 201-432-4170 | EB-PERS | - | - | - |
| 2,126 | 2,074 | - | 201-432-4190 | EB-Workers Comp | - | - | - |
| 180,594 | 164,621 | 226,361 | | Total Personnel Services | 220,967 | - | - |
| 2.00 | 1.75 | 1.89 | | FTE | 1.99 | - | - |
| Materials and Services | | | | | | | |
| 48,952 | 28,703 | 22,750 | 201-432-5100 | PROFESSIONAL SERVICES | 18,000 | - | - |
| 19,529 | 26,438 | 23,900 | 201-432-5200 | CONTRACTED SUPPORT | 26,900 | - | - |
| 8,320 | 4,871 | 7,400 | 201-432-5300 | OPERATIONAL SUPPLIES | 6,400 | - | - |
| 699 | 6,301 | 6,900 | 201-432-6100 | BUILDING MAINT & SUPPLIES | 5,900 | - | - |
| 1,329 | 1,275 | 1,800 | 201-432-6200 | RENTALS AND LEASES | 1,300 | - | - |
| 7,324 | 7,611 | 8,250 | 201-432-6300 | INSURANCE | 10,000 | - | - |
| - | 282 | 500 | 201-432-6400 | ADVERTISING & RECRUITMENT | 100 | - | - |
| 3,557 | 5,539 | 5,800 | 201-432-6500 | LEARNING, DUES & MEMBERSHIP | 5,600 | - | - |
| 6,449 | 10,208 | 8,000 | 201-432-6600 | OFFICE SUPPLIES & MISC EXPENSE | 13,000 | - | - |
| 28,305 | 23,445 | 28,886 | 201-432-6700 | EQUIP MAINT & SUPPLIES | 22,000 | - | - |
| 176 | 231 | 600 | 201-432-6800 | UNIFORMS | 600 | - | - |
| 44,650 | 43,066 | 42,000 | 201-432-6900 | UTILITIES | 44,000 | - | - |
| 169,288 | 157,971 | 156,786 | | Total Materials and Service | 153,800 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Account | Sewer Fund Proposed Budget | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------|----------------|-----------------|--------------|--|------------------|------------------|-----------------|
| | | | | Transfers Out | | | |
| 22,057 | 23,210 | 23,963 | 201-491-8601 | Franchise Fee | 24,000 | - | - |
| 9,158 | 11,742 | 5,000 | 201-491-8003 | Trans To Reserve Fund | - | - | - |
| 54,486 | 54,486 | 54,486 | 201-491-8006 | Trans To Sewer Bond | 54,486 | - | - |
| 43,741 | 33,174 | 27,143 | 201-491-8701 | Operational Overhead | 27,000 | - | - |
| <u>129,442</u> | <u>122,611</u> | <u>110,592</u> | | Total Transfers Out | 105,486 | - | - |
| - | - | 70,981 | 201-900-9900 | Contingency | 72,038 | - | - |
| 90,051 | 144,794 | | | Reserve for Future Expenditures | 37,873 | - | - |
| <u>569,375</u> | <u>589,997</u> | <u>564,720</u> | | Total Requirements | 590,164 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Sewer Construction Fund Summary | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------|------------------|------------------|------------------------------------|------------------|------------------|-----------------|
| 672,866 | 882,272 | 1,337,987 | Beginning Fund Balance | 1,564,380 | - | - |
| 187,636 | 268,481 | 206,362 | Charges for Services | 166,180 | - | - |
| - | - | - | Transfers from other Funds | - | - | - |
| 5,006 | 7,534 | 7,800 | Miscellaneous | 3,000 | - | - |
| 865,507 | 1,158,287 | 1,552,149 | Total | 1,733,560 | - | - |
| - | - | - | Materials and Services | - | - | - |
| - | - | 130,000 | Capital Outlay | 130,000 | - | - |
| - | 5,009 | 3,220 | Transfers | 1,650 | - | - |
| - | - | 1,418,929 | Contingency | 19,748 | - | - |
| 865,507 | 1,153,278 | - | Reserve for Future Expenditures | 1,582,162 | - | - |
| 865,507 | 1,158,287 | 1,552,149 | Total | 1,733,560 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Account | Sewer Construction Fund Detail | 2021 Proposed | 2021 Approved | 2021 Adopted |
|-------------------------------|------------------|------------------|--------------|--|------------------|------------------|-----------------|
| Resources | | | | | | | |
| 153,677 | 153,867 | 156,532 | 202-300-3550 | Sewer Fee Revenue | 141,000 | - | - |
| 9,019 | 27,582 | 12,250 | 202-300-3551 | SDC-Improvement | 6,180 | - | - |
| 22,806 | 79,784 | 34,360 | 202-300-3552 | SDC-Reimbursement | 17,350 | - | - |
| 2,134 | 7,248 | 3,220 | 202-300-3554 | SDC-Administration | 1,650 | - | - |
| 33,959 | 114,614 | 49,830 | | Charges for Services | 25,180 | - | - |
| - | - | - | 202-300-3601 | Misc Revenue (Sewer Line) | | | |
| 5,006 | 7,534 | 7,800 | 202-300-3611 | Interest Income | 3,000 | - | - |
| 5,006 | 7,534 | 7,800 | | Miscellaneous Revenue | 3,000 | - | - |
| 672,866 | 882,272 | 1,337,987 | 202-399-9999 | Beginning Fund Balance | 1,564,380 | - | - |
| 865,507 | 1,158,287 | 1,552,149 | | Total Resources | 1,733,560 | - | - |
| Requirements | | | | | | | |
| Materials and Services | | | | | | | |
| - | - | - | 202-432-5100 | PROFESSIONAL SERVICES | - | - | - |
| | | | | Total Materials and Services | - | - | - |
| - | - | 130,000 | 202-432-7000 | Capital Outlay | 130,000 | - | - |
| - | 5,009 | 3,220 | 202-491-8000 | TRANSFERS OUT | 1,650 | - | - |
| - | - | 1,418,929 | 202-900-9900 | CONTINGENCY | 19,748 | - | - |
| 865,507 | 1,153,278 | | | Reserve for Future Expenditures | 1,582,162 | - | - |
| 865,507 | 1,158,287 | 1,552,149 | | Total Requirements | 1,733,560 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Sewer Bond Fund Summary | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------|----------------|-----------------|---------------------------------|------------------|------------------|-----------------|
| 38,128 | 38,459 | 39,464 | Beginning Fund Balance | 94,718 | - | - |
| 428 | 744 | 800 | Miscellaneous | 800 | - | - |
| 54,486 | 54,486 | 54,486 | Transfers from other Funds | 54,486 | - | - |
| 93,042 | 93,690 | 94,750 | Total | 150,004 | - | - |
| 54,486 | 54,486 | 54,486 | Debt Service | 54,486 | - | - |
| 38,556 | 39,204 | 40,264 | Reserve for Future Expenditures | 95,518 | - | - |
| 93,042 | 93,690 | 94,750 | Total | 150,004 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Account | Sewer Bond Fund Detail | 2021 Proposed | 2021 Approved | 2021 Adopted |
|------------------------------------|----------------|-----------------|--------------|--|------------------|------------------|-----------------|
| Resources | | | | | | | |
| 428 | 744 | 800 | 203-300-3611 | Interest Income | 800 | - | - |
| - | - | - | 203-300-3601 | Miscellaneous Revenue | - | - | - |
| 428 | 744 | 800 | | Miscellaneous Revenue | 800 | - | - |
| 54,486 | 54,486 | 54,486 | 203-391-0201 | Transfer From-Sewer | 54,486 | - | - |
| 38,128 | 38,459 | 39,464 | 203-399-9999 | Beginning fund Balance | 94,718 | - | - |
| 93,042 | 93,690 | 94,750 | | Total Resources | 150,004 | - | - |
| Requirements | | | | | | | |
| Total Material and Services | | | | | | | |
| Debt Service | | | | | | | |
| 11,556 | 10,215 | 8,833 | 203-432-9001 | LOAN INTEREST | 7,406 | - | - |
| 42,930 | 44,271 | 45,653 | 203-432-9002 | LOAN PRINCIPAL | 47,080 | - | - |
| 54,486 | 54,486 | 54,486 | | Total Debt Service | 54,486 | - | - |
| 38,556 | 39,204 | 40,264 | 203-900-9990 | Reserve for Future Expenditures | 95,518 | - | - |
| 93,042 | 93,690 | 94,750 | | Total Requirements | 150,004 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Water Summary | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------|----------------|-----------------|--------------------------------|------------------|------------------|-----------------|
| 209,376 | 258,836 | 327,925 | Beginning Fund Balance | 355,736 | - | - |
| 429,195 | 452,104 | 480,625 | Charges for Services | 474,625 | - | - |
| 33,702 | 32,504 | 33,740 | Miscellaneous | 28,840 | - | - |
| 672,273 | 743,444 | 842,290 | Total | 859,201 | - | - |
| 123,401 | 140,701 | 178,000 | Personnel Services | 212,049 | - | - |
| 143,939 | 132,550 | 205,431 | Materials and Services | 140,800 | - | - |
| 160,150 | 157,993 | 161,126 | Transfers | 150,626 | - | - |
| - | - | 297,733 | Contingency | 75,521 | - | - |
| 244,784 | 312,200 | - | Reserve for Future Expenditure | 280,205 | - | - |
| 672,273 | 743,444 | 842,290 | Total | 859,201 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Account | Water Fund Detail | 2021 Proposed | 2021 Approved | 2021 Adopted |
|-------------------------------|----------------|-----------------|--------------|---------------------------------|------------------|------------------|-----------------|
| Resources | | | | | | | |
| 423,095 | 444,185 | 470,625 | 205-300-3401 | Service Charges Water | 470,625 | - | - |
| 1,334 | 2,877 | 6,000 | 205-300-3402 | Connection Chgs Water | 2,000 | - | - |
| 4,766 | 5,041 | 4,000 | 205-300-3403 | Reconnection Fee | 2,000 | - | - |
| 429,195 | 452,104 | 480,625 | | Charges For Services | 474,625 | - | - |
| 874 | 1,316 | 1,300 | 205-300-3611 | Interest Income | 800 | - | - |
| 7,906 | 9,106 | 7,200 | 205-300-3620 | Lease-Water Tower | 7,200 | - | - |
| 14,400 | 13,200 | 15,240 | 205-300-3622 | Verizon Lease | 15,840 | - | - |
| 10,521 | 8,883 | 10,000 | 205-300-3601 | Miscellaneous Revenue | 5,000 | - | - |
| 33,702 | 32,504 | 33,740 | | Miscellaneous Revenue | 28,840 | - | - |
| 209,376 | 258,836 | 327,925 | 205-399-9999 | Beginning Fund Balance | 355,736 | - | - |
| 672,273 | 743,444 | 842,290 | | Total Resources | 859,201 | - | - |
| Requirements | | | | | | | |
| Personnel Services | | | | | | | |
| - | - | 103,913 | 205-461-1100 | SALARIES AND WAGES | 128,474 | - | - |
| 4,099 | 3,699 | - | 205-461-1101 | Director of Admin/Recorder | - | - | - |
| 1,482 | 6,885 | - | 205-461-1102 | Finance Director | - | - | - |
| 24,014 | 11,632 | - | 205-461-1104 | Public Works Super | - | - | - |
| 16,531 | 25,261 | - | 205-461-1105 | Administrative Assistant | - | - | - |
| 12,039 | 12,691 | - | 205-461-1107 | Utility Worker 1 | - | - | - |
| - | - | - | 205-461-1113 | PT Office Assistant | - | - | - |
| 10,541 | 13,121 | - | 205-461-1114 | Public Works Foreman | - | - | - |
| 1,978 | 9,432 | - | 205-461-1109 | PW Maintenance PT | - | - | - |
| - | - | - | 205-461-1303 | Comp Time | - | - | - |
| - | - | 70,337 | 205-461-4100 | EMPLOYEE BENEFITS | 83,575 | - | - |
| 25,692 | 26,183 | - | 205-461-4110 | EB-Medical & Dental | - | - | - |
| 223 | 218 | - | 205-461-4120 | EB-Insurance (life & disab) | - | - | - |
| 5,670 | 6,468 | - | 205-461-4150 | EB-Employer Taxes | - | - | - |
| 19,510 | 23,391 | 3,750 | 205-461-4170 | EB-PERS | - | - | - |
| 1,620 | 1,720 | - | 205-461-4190 | EB-Workers Comp | - | - | - |
| 123,401 | 140,701 | 178,000 | | Total Personnel Services | 212,049 | - | - |
| 1.47 | 1.31 | 1.60 | | FTE | 1.77 | - | - |
| Materials and Services | | | | | | | |
| 50,093 | 29,535 | 24,950 | 205-461-5100 | PROFESSIONAL SERVICES | 21,000 | - | - |
| 9,648 | 5,164 | 12,000 | 205-461-5200 | CONTRACTED SUPPORT | 9,000 | - | - |
| 21,815 | 26,537 | 27,900 | 205-461-5300 | OPERATIONAL SUPPLIES | 26,500 | - | - |
| 637 | 1,985 | 6,700 | 205-461-6100 | BUILDING MAINT & SUPPLIES | 2,500 | - | - |
| 1,329 | 2,556 | 2,500 | 205-461-6200 | RENTALS AND LEASES | 2,500 | - | - |
| 9,443 | 9,814 | 10,995 | 205-461-6300 | INSURANCE | 13,500 | - | - |
| - | 312 | 500 | 205-461-6400 | ADVERTISING & RECRUITMENT | 100 | - | - |
| 1,465 | 4,604 | 11,700 | 205-461-6500 | LEARNING, DUES & MEMBERSHIPS | 5,600 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Account | Water Fund Detail | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------|----------------|-----------------|--------------|--|------------------|------------------|-----------------|
| 5,002 | 8,322 | 11,700 | 205-461-6600 | OFFICE SUPPLIES & MISC EXPENSE | 8,200 | - | - |
| 7,359 | 8,181 | 57,486 | 205-461-6700 | EQUIP MAINT & SUPPLIES | 12,900 | - | - |
| 165 | 193 | 600 | 205-461-6800 | UNIFORMS | 600 | - | - |
| 36,983 | 35,349 | 38,400 | 205-461-6900 | UTILITIES | 38,400 | - | - |
| 143,939 | 132,550 | 205,431 | | Total Materials and Services | 140,800 | - | - |
| | | | | Transfers Out | | | |
| 9,158 | 11,742 | 10,500 | 205-491-8003 | Trans To Reserve Fund | - | - | - |
| 95,727 | 95,727 | 95,727 | 205-491-8009 | Trans To Water Bond | 95,727 | - | - |
| - | - | - | 205-491-8206 | Trans To Water Const | - | - | - |
| 21,460 | 22,605 | 24,031 | 205-491-8601 | Trans Out - Franchise Fees | 24,031 | - | - |
| 33,805 | 27,919 | 30,868 | 205-491-8701 | Trans Out OP OH | 30,868 | - | - |
| 160,150 | 157,993 | 161,126 | | Total Transfers Out | 150,626 | - | - |
| - | - | 297,733 | 205-900-9900 | Contingency | 75,521 | - | - |
| 244,784 | 312,200 | - | | Reserve for Future Expenditures | 280,205 | - | - |
| 672,273 | 743,444 | 842,290 | | Total Requirements | 859,201 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Water Construction Fund Summary | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------|----------------|-----------------|------------------------------------|------------------|------------------|-----------------|
| 476,130 | 618,636 | 744,507 | Beginning Fund Balance | 951,968 | - | - |
| 127,732 | 171,377 | 142,510 | Charges for Service | 136,590 | - | - |
| 5,416 | 8,151 | 8,400 | Miscellaneous | 4,000 | - | - |
| - | - | - | Transfers from other Funds | - | - | - |
| 609,278 | 798,165 | 895,417 | Total | 1,092,558 | - | - |
| - | - | - | Materials and Services | - | - | - |
| 4,654 | 115,788 | 150,000 | Capital Outlay | 130,000 | - | - |
| - | 4,326 | 3,090 | Transfers | 1,650 | - | - |
| - | - | 742,327 | Contingency | 19,748 | - | - |
| 604,624 | 678,050 | - | Reserve for Future Expenditures | 941,160 | - | - |
| 609,278 | 798,165 | 895,417 | Total | 1,092,558 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Account | Water Construction Fund Detail | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------|----------------|-----------------|--------------|-------------------------------------|------------------|------------------|-----------------|
| Resources | | | | | | | |
| 107,372 | 107,347 | 110,000 | 206-300-3550 | Water Fee Revenue | 120,000 | - | - |
| 1,767 | 8,001 | 3,810 | 206-300-3551 | SDC-Improvement | 2,020 | - | - |
| 16,445 | 49,540 | 25,610 | 206-300-3552 | SDC-Reimbursement | 12,920 | - | - |
| 2,148 | 6,489 | 3,090 | 206-300-3554 | SDC-Administration | 1,650 | - | - |
| 20,360 | 64,030 | 32,510 | | Charges for Services | 16,590 | - | - |
| 5,416 | 8,151 | 8,400 | 206-300-3611 | Interest Income | 4,000 | - | - |
| 5,416 | 8,151 | 8,400 | | Miscellaneous Revenue | 4,000 | - | - |
| 476,130 | 618,636 | 744,507 | 206-399-9999 | Beginning Fund Balance | 951,968 | - | - |
| 609,278 | 798,165 | 895,417 | | Total Resources | 1,092,558 | - | - |
| Requirements | | | | | | | |
| - | - | - | 206-461-5100 | PROFESSIONAL SERVICES | - | - | - |
| - | - | - | | Total Materials and Service: | - | - | - |
| 4,654 | 115,788 | 150,000 | 206-461-7000 | Capital Outlay | 130,000 | - | - |
| - | 4,326 | 3,090 | 206-491-8000 | TRANSFERS OUT | 1,650 | - | - |
| - | - | 742,327 | 206-900-9900 | CONTINGENCY | 19,748 | - | - |
| 604,624 | 678,050 | - | 206-900-9900 | Reserve for Future Expendit | 941,160 | - | - |
| 609,278 | 798,165 | 895,417 | | Total Requirements | 1,092,558 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Water Bond Fund Summary | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------|----------------|-----------------|----------------------------|------------------|------------------|-----------------|
| 82,447 | 82,542 | 82,643 | Beginning Fund Balance | 83,127 | - | - |
| 153 | 231 | 200 | Miscellaneous | 80 | - | - |
| 95,727 | 95,727 | 95,727 | Transfers from other Funds | 95,727 | - | - |
| 178,327 | 178,500 | 178,570 | Total | 178,934 | - | - |
| 95,727 | 95,727 | 95,727 | Debt Service | 95,727 | - | - |
| 82,600 | 82,773 | 82,843 | Reserve for Future Expendi | 83,207 | - | - |
| 178,327 | 178,500 | 178,570 | Total | 178,934 | - | - |

| 2018 Actual | 2019 Actual | 2020 Adopted | Account | Water Bond Fund Detail | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------|----------------|-----------------|--------------|------------------------------------|------------------|------------------|-----------------|
| Resources | | | | | | | |
| - | - | - | 207-300-3500 | Debt Service Revenue | - | - | - |
| 153 | 231 | 200 | 207-300-3611 | Interest Income | 80 | - | - |
| - | - | - | 207-300-3601 | Miscellaneous Revenue | - | - | - |
| 153 | 231 | 200 | | Miscellaneous Revenue | 80 | - | - |
| 95,727 | 95,727 | 95,727 | 207-391-0251 | Transfers From-Water | 95,727 | - | - |
| 82,447 | 82,542 | 82,643 | 207-399-9999 | Beginning Fund Balance | 83,127 | - | - |
| 178,327 | 178,500 | 178,570 | | Total Resources | 178,934 | - | - |
| Requirements | | | | | | | |
| Debt Service | | | | | | | |
| 14,695 | 12,312 | 9,858 | 207-461-9001 | BOND INTEREST | 7,333 | - | - |
| 81,032 | 83,415 | 85,869 | 207-461-9002 | BOND PRINCIPAL | 88,394 | - | - |
| 95,727 | 95,727 | 95,727 | | Total Debt Service | 95,727 | - | - |
| 82,600 | 82,773 | 82,843 | 207-900-9990 | Reserve for Future Expendit | 83,207 | - | - |
| 178,327 | 178,500 | 178,570 | | Total Requirements | 178,934 | - | - |

CITY OF HUBBARD
Proposed Budget
Transfer Summary
FY 2020-2021

| | Out | In |
|---|-----------------------|-----------------------|
| General Fund | - | 135,344 |
| Street Fund | 24,300 | - |
| Street Construction Fund | 975 | - |
| Reserve Fund | - | - |
| Parks Improvement Fund | 870 | - |
| Sewer Fund | 105,486 | - |
| Sewer Construction Fund | 1,650 | - |
| Sewer Bond Fund | - | 54,486 |
| Water Fund | 150,626 | - |
| Water Construction Fund | 1,650 | - |
| Water Bond Fund | - | 95,727 |
| <u>Total Transfer Out and In</u> | <u>285,557</u> | <u>285,557</u> |

**Personnel Expenses Summary
FY 2020-2021**

| | Budget Annual Compensation | Budget Annual Benefits | Budget Total |
|--------------------------|---|---------------------------------------|-------------------------|
| <u>Admin Dept</u> | | | |
| City Recorder | 83,157 | 53,922 | 137,079 |
| Finance Director | 79,094 | 46,948 | 126,042 |
| Admin Asst. | 49,598 | 26,862 | 76,460 |
| Overtime | 6,800 | 2,880 | 9,680 |
| Interpreter | 500 | 39 | 539 |
| Volunteer/Boards | | 14 | 14 |
| | 219,149 | 130,665 | 349,814 |

| | | | |
|---------------------------------|----------------|----------------|----------------|
| <u>Public Works Dept</u> | | | |
| Superintendent | 84,057 | 58,505 | 142,562 |
| Utility Worker II | 56,208 | 41,309 | 97,517 |
| Utility Worker I | 42,708 | 39,335 | 82,043 |
| PW Admin Manager | 65,688 | 57,074 | 122,762 |
| Utility Worker I | 45,224 | 20,641 | 65,865 |
| Pt Office Assist | 25,364 | 5,234 | 30,598 |
| Vacation Pay Out | - | - | - |
| Overtime Pay | 6,800 | 2,880 | 9,680 |
| | 326,049 | 224,978 | 551,027 |

| | | | |
|---------------------------|----------------|----------------|----------------|
| <u>Police Dept</u> | | | |
| Police Chief | 103,561 | 65,090 | 168,651 |
| Police Sargent | 77,416 | 53,238 | 130,654 |
| Police Officer 1-a | 68,060 | 43,971 | 112,031 |
| Police Officer 1-b | 65,132 | 59,030 | 124,162 |
| Police Officer 1-c | 62,343 | 55,120 | 117,463 |
| Police Officer 1-d | 59,325 | 53,829 | 113,154 |
| PD Admin Asst. | 48,626 | 45,537 | 94,163 |
| Reserves | - | - | - |
| Overtime | 30,000 | 13,213 | 43,213 |
| Overtime Holiday | - | - | - |
| | 514,463 | 389,028 | 903,491 |

| | | | |
|---------------|------------------|----------------|------------------|
| TOTALS | 1,059,661 | 744,672 | 1,804,333 |
|---------------|------------------|----------------|------------------|

| | | | |
|--------------------------|-------|----|------------------|
| General Fund | | | |
| Admin | | \$ | 203,682 |
| Court | | | 66,922 |
| Council | | | 25,200 |
| Community Development | | | 119,620 |
| Police | | | 1,298,872 |
| Parks | | | 184,383 |
| Transfers | | | - |
| Contingency | | | 284,802 |
| | Total | \$ | <u>2,183,481</u> |
| Street Fund | | | |
| Street | | \$ | 247,620 |
| Transfers | | | 24,300 |
| Contingency | | | 40,788 |
| | Total | \$ | <u>312,708</u> |
| Street Construction Fund | | | |
| Street Construction | | \$ | 177,420 |
| Transfers | | | 975 |
| Contingency | | | 26,759 |
| | Total | \$ | <u>205,154</u> |
| Reserve Fund | | | |
| Capital Outlay | | \$ | <u>88,230</u> |
| Parks Improvement Fund | | | |
| Parks Improvement | | \$ | 236,140 |
| Transfers | | | 870 |
| Contingency | | | 35,552 |
| | Total | \$ | <u>272,562</u> |
| Sewer Fund | | | |
| Sewer | | \$ | 374,767 |
| Transfers | | | 105,486 |
| Contingency | | | 72,038 |
| | Total | \$ | <u>552,291</u> |
| Sewer Construction Fund | | | |
| Sewer Construction | | \$ | 130,000 |
| Transfers | | | 1,650 |
| Contingency | | | 19,748 |
| | Total | \$ | <u>151,398</u> |
| Sewer Bond Fund | | | |
| Debt Service | | \$ | <u>54,486</u> |

| | | | |
|--|----------------------|----|------------------|
| Water Fund | | | |
| | Water | \$ | 352,849 |
| | Transfers | | 150,626 |
| | Contingency | | 75,521 |
| | Total | \$ | <u>578,996</u> |
| Water Construction Fund | | | |
| | Water Construction | \$ | 130,000 |
| | Transfers | | 1,650 |
| | Contingency | | 19,748 |
| | Total | \$ | <u>151,398</u> |
| Water Bond | | | |
| | Debt Service | \$ | <u>95,727</u> |
| | Total Appropriations | \$ | <u>4,646,431</u> |
| Total Unappropriated Amounts All Funds | | \$ | <u>4,691,616</u> |
| TOTAL ADOPTED BUDGET | | \$ | <u>9,338,047</u> |

ADDITIONAL HAND OUTS

HUBBARD POLICE

PO Box 380/3720 Second Street

Hubbard, OR 97032 503-981-8738



To: City of Hubbard Council and Budget Committee
From: Chief David Rash *DM*
Date: March 24, 2020
Subject: Budget Request/Sustain Lease Police Vehicles

This document was prepared for the purpose of explaining my reasons for requesting yearly funding of \$50,000 to lease police vehicles thus ensuring a fleet of vehicles so we can maintain our mission of maintaining peace and enhancing the safety and livability of the people in our community.

Currently the police department has six vehicles:

HUBBARD POLICE VEHICLES

| <u>YEAR</u> | <u>VEHICLE</u> | <u>PLATE</u> | <u>MILEAGE</u> | <u>UNIT</u> |
|-------------|----------------------|--------------|----------------|-------------|
| 2005 | Ford Crown Victorian | E229600 | 130978 | 22 |
| 2008 | Chevrolet Tahoe | E243165 | 116878 | 65 |
| 2011 | Chevrolet Tahoe | E252837 | 130975 | 37 |
| 2012 | Chevrolet Tahoe | E257300 | 90976 | 00 |
| 2015 | Ford Explorer | E261595 | 52674 | 95 |
| 2016 | Chevrolet Tahoe | E277826 | 13133 | 26 |

As far as I can determine, in prior budget cycles, the police department's purchasing policy was to save for a police vehicle and then buy one in three years. When funds were not available at the end of the three year mark, either the department didn't buy a vehicle or a source from the community gave funds. The exception to this was in 2011 and 2012, vehicles were purchased (I am not sure if a private source assisted with the funding). One of the vehicles was dedicated to the police canine program limiting its ability to be used on patrol. The 2016 Chevrolet Tahoe was purchased new in 2018. We do have a new Ford Explorer on order for the budget year 2020, but I have been told that it won't be delivered until July or later. The vendor we have selected will

invoice us prior to the end of the current budget cycle once they have a VIN number from Ford Motor Company.

As you can see we have a very aged fleet that needs repairs more frequently. After speaking to several police chiefs, I have been told that leasing vehicles is the way to build and maintain your fleet. I have spoken to a couple of vendors and at today's rate we can lease three police vehicles for approximately \$45,000 to \$50,000. Once the lease is up, the department can buy the vehicles for a minimal amount and start leasing new vehicles.

This plan would entail having \$50,000 in the police budget for fleet management every year to pay for the lease program. My lease plan would be staggered as follows to allow for maximum use of vehicles:

Vehicle 1 - Lease one unmarked vehicle (Similar to Unit 22) for three years. This vehicle would not need the full police package of lights and sirens. The vehicle would be used for meetings, court, trainings out of the area, etc. At the end of the three years, the city would purchase the vehicle outright and it would last the city for years. We would then start a three year lease program on a marked vehicle that included a police package.

Vehicle 2 - Lease one marked vehicle for four years. This would most likely be a Ford Explorer similar to Unit 95 that included a police package. At the end of four years, the city can decide to buy the vehicle or return it. The city would then start a new lease on a police vehicle for four years and so on.

Vehicle 3 - Lease one marked vehicle for five years. This would most likely be a Ford Explorer similar to Unit 95 that includes a police package. At the end of five years, the city can decide to buy the vehicle or return it. The city would then start a new lease on a police vehicle for five years and so on.

The plan is to lease the three aforementioned vehicles in the budget cycle for 2021. This would give us a dependable unmarked vehicle, plus Unit 00, Unit 26, Unit 95, the new Unit on order and the leased vehicles for 4 and 5 years. We would most likely take Unit 22, Unit 37, and Unit 65 off line and sell at auction once the new vehicles arrive. Unit 00 will most likely come off line at the conclusion of budget year 2021 if not sooner. If the city authorized the \$50,000, we would have the same amount of police vehicles (Once Unit 00 comes off line) as we do now, but a much newer and more reliable fleet that has a vehicle replacement plan in place.

The costs of maintaining our current fleet continues to go up and we have almost reached the maximum in the budget as of March 24, 2020. With newer vehicles, we will be able to reduce the amount of service and repair.

I am strongly requesting the budget committee to include the proposed \$50,000 in the 2021 budget and include the fleet allowance in future years.

Your considerations are greatly appreciated.