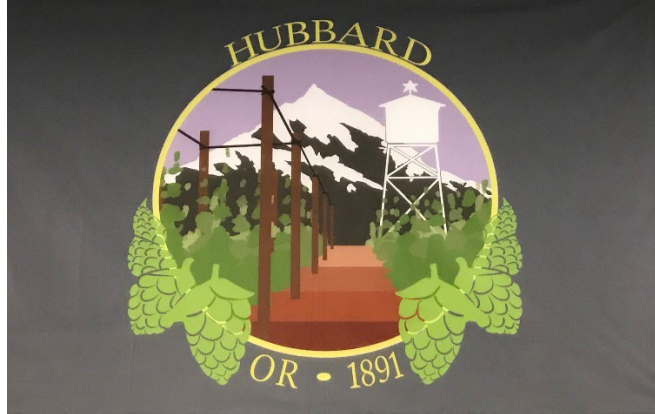


City of Hubbard Adopted Budget

Fiscal Year 2022-23



City of Hubbard Annual Budget

For the Fiscal Year

July 1, 2022 – June 30, 2023

ELECTED MEMBERS:

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

APPOINTED MEMBERS:

Joseph Steininger – 2022-2024
Vacant – 2022-2024
Vacant – 2021-2023
Vacant – 2020-2022
Vacant – 2021-2023

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BUDGET SUMMARY



Fiscal Year 2022-23 Budget Message

Date: May 31, 2022

To: Members of the Budget Committee
Residents of Hubbard

The proposed budget for the Fiscal Year of July 1, 2022 to June 30, 2023, is respectfully submitted for your review and consideration.

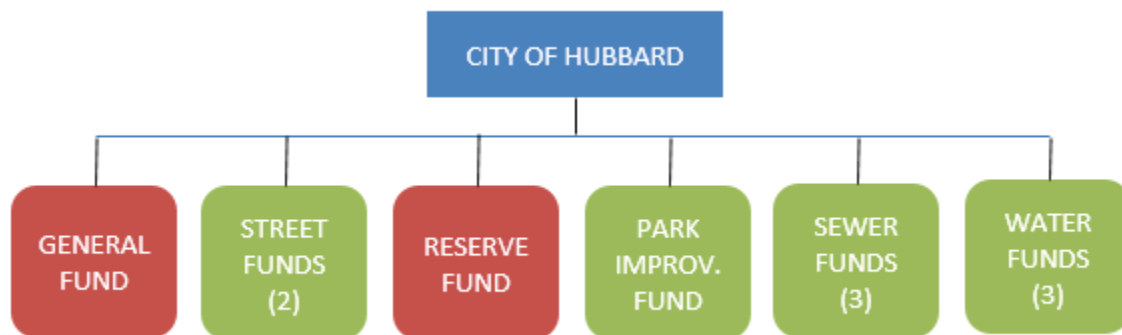
OVERVIEW

The FY 2022-23 Proposed Budget was prepared to accomplish the City's goals and policies as understood by City Management.

Total Resources of \$10.3 million balance with Total Requirements of \$10.3 million. Beginning Fund Balance for the Fiscal Year 2022-23 is estimated at \$6.3 million, of which \$1.5 million is estimated for the General Fund. The beginning carry-over Fund Balance in General Fund will be used to pay expenses before receiving property taxes in November.

The State and Local Fiscal Recovery Funds allocated to the City from the American Rescue Plan Act (ARPA) have not been included in the FY 2022-23 Proposed Budget. The City is in the process of confirming how it will spend these funds and once finalized, the City will use a supplemental budget process to adjust the budget as needed for ARPA funds and expenditures.

FUND STRUCTURE



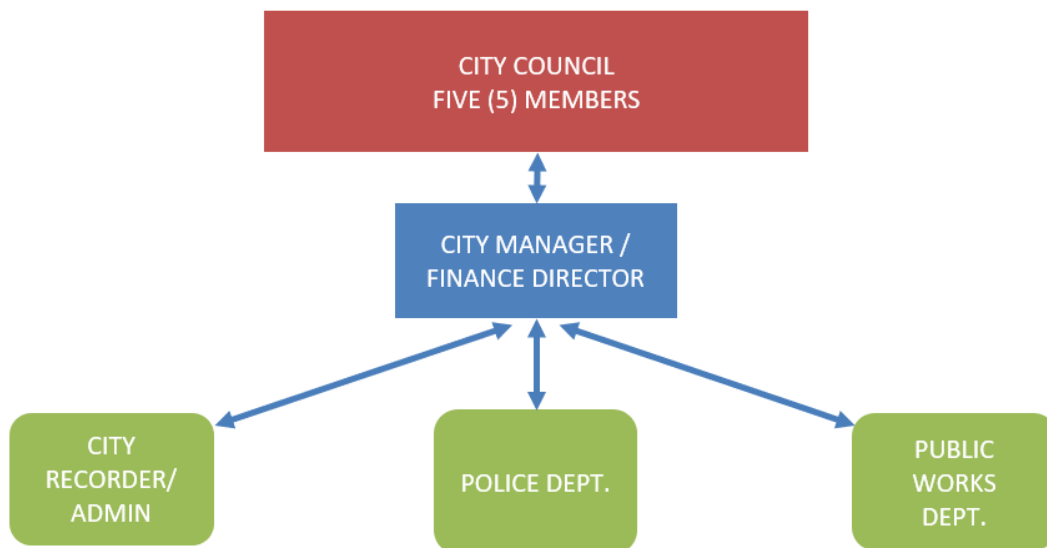
All funds budget for resources and expenditures, including Personnel Services, Materials & Services, and Capital Outlay, are tracked within those divisions. Other resources and requirements, which include Debt Service, Interfund Transfers, and Operating Contingency are not allocated to specific divisions.

STAFFING CONSIDERATIONS

The budget has been prepared with all departments fully staffed. The proposed cost of living increase adjustment (COLA) for the FY2022-23 salary schedule is 4.63% applied to all positions, except for the Police personnel in the union where the increase is an additional 3% for a total of 7.63%. Personnel Services estimates are slightly higher than last year due to annual step increases, compensation adjustments, and the COLA increase. Overtime pay is budgeted in each department to reduce the accumulation of compensatory, holiday and vacation time in excess of the maximum amount allowed.

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

During the FY 2021-22 budget, the City made a plan to hire a City Administrator. The City is currently recruiting for this position and is addressing immediate needs by contracting out various finance functions. The FY 2022-23 Proposed Budget continues to assume a full-time City Administrator, to be recruited with a Finance background to also cover key Finance functions. This is a substantial change in the management structure of the organization, creating a bridge between the policy/governance role of the City Council and the implementation of policies and goals by City Management. The new City Administrator will function as the City's Budget Manager and perform other vital Finance functions.



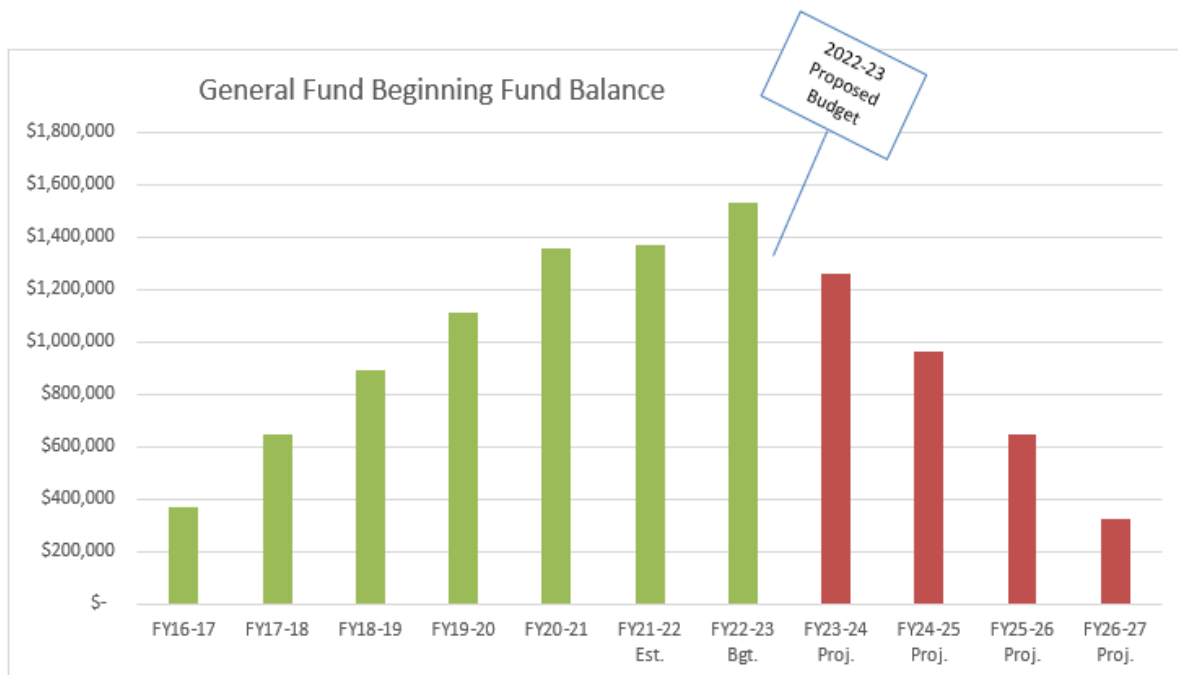
LAND USE AND ECONOMIC DEVELOPMENT

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

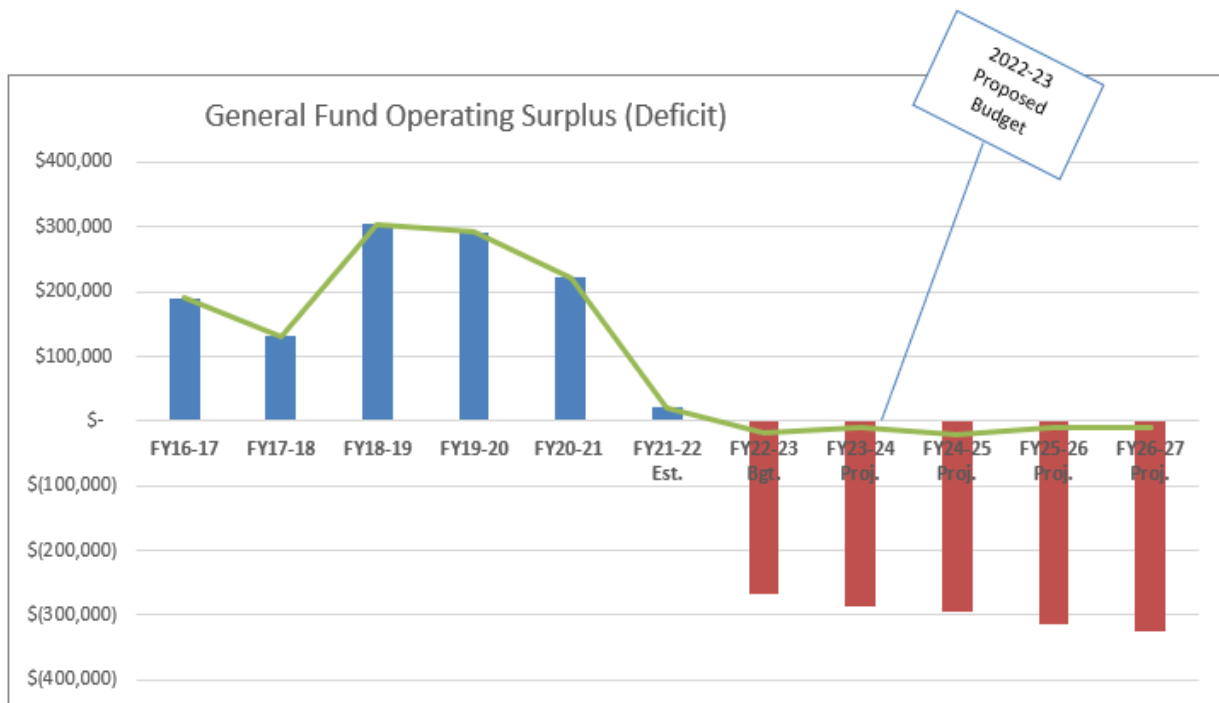
The City has entered into an Intergovernmental Agreement with Marion County for a program called Community Prosperity Initiative. This program is to implement projects within Marion County that have economic development significance. The funding is made possible through proceeds received from the Oregon Economic Development Video Lottery Grant Program. This agreement was amended in January 2022 and the agreement now ends June 30, 2024. The total amount received under this agreement will be \$75,000, distributed in \$15,000 payments for each year of the agreement. The funds must be used on a project that has economic development significance and will help accomplish at least one goal outlined in the Marion County Development Strategic Plan.

GENERAL FUND

Early in FY 2015-16 it was brought to the Council's and Budget Committee's attention that the General Fund's ending fund balance was not sufficient to cover requirements for the start of the next fiscal year. The chart below shows a positive incline for the City for the past 5 years, with changes leveling off and decreasing the next year, respectively.



The General Fund has a sufficient ending fund balance to cover unanticipated expenditures. The City's long-term goal is to ensure that annual expenses remain lower than projected revenues, while providing the services our residents expect from their local government. The proposed General Fund budget for FY 2022-23 targets current expenditures exceeding current resources by approximately \$267,186 (operating deficit).



The FY 2022-23 proposed budget expects the City's resources to be relatively steady, including franchise fees, intergovernmental and state shared revenues, and fines/fees. The City's permanent Property Tax rate is \$3.9772 per \$1,000 of assessed market value. Marion County estimates continued property tax growth of approximately 4% for FY 2022-23. Property tax revenue is estimated at \$1,020,000, net of the effect of delinquent payments, for FY 2022-23.

Overall, given current economic trends of runaway inflation and continued supply shortages, I expect increases in expenditures to continue to outpace increases in resources, which could eventually erode the City's General Fund unrestricted fund balance if left unchecked. City Council and Management will need to carefully monitor this trend and respond timely, finding solutions to increase resources and/or reduce ongoing expenditures. When the new City Administrator position is hired, the City Administrator will be able to focus on these challenges and consider all possible options, including levies.

PUBLIC WORKS FUNDS

Staff anticipates Public Works' service levels to remain relatively static in FY 2022-23. However, as our community continues to desire and support additional park amenities which can significantly increase the amount of staff time needed for ongoing maintenance and as regulatory agencies for water and wastewater continue to increase mandatory requirements, Public Works will continue to explore options to allow Staff to accomplish more with less resources in order to meet the increasing workload and operating costs. Public Works administration and operations continues to move forward with numerous projects throughout parks, streets, sewer and water.

As FY 2021-22 comes to a close, we have seen unprecedented inflation that has a direct impact on available funds for both operations and capital projects. In addition, certain types of supplies and equipment have been in short supply, with extended wait times for delivery. The Covid-19 pandemic has entered its third year. It has become increasingly difficult to fill vacant positions, and certain capital project contractors and vendors remain in short supply, potentially causing significant delays. Public Works' budgets were prepared conservatively as these factors continue to impact Public Works.

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

Each year, Staff evaluates and adjusts the Gas Tax split for the Streets and Street Construction Funds. The FY 2022-23 budget reflects a 65/35 split, respectively. This is a 10% increase from prior years going into the Street Construction Fund to support additional sidewalk improvement matches.

The Street Construction fund reflects the above-mentioned funding for sidewalk improvement matches; "A" Street improvements between 3rd and 5th Streets; "G" Street Sidewalk Improvements (across R.R. tracks); and its share of the SDC Methodology Update Project. A \$100,000 SCA grant application will be submitted for the "A" Street improvements project.

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

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

Funds have been budgeted in the Water Construction Fund for the Water System Improvements Project and its share of the SDC Methodology Study Update Project.

The Water bond was paid off in FY 2021-22. The FY 2022-23 Proposed Budget includes paying off the Water and Sewer bonds to save on interest charges and free up debt capacity.

POLICE DEPARTMENT

The Police Department has requested an increase in their budget for necessary inflation, training, equipment, personnel increases and overtime (total increase of 6.2%). During the FY 2021-22 budget, the Police Department was requested to take a budget cut in their overtime budget from \$30,000 to \$20,000. However, the overtime is still needed for various programs and public safety. The overtime incurred to date is estimated to be approximately \$30,000 for FY21-22. The Police Department has requested a total overtime budget for FY 2022-23 of \$42,300, of which \$12,000 is expected to be reimbursed through various grants.

FINAL THOUGHTS

The City's General Fund has been moving forward in a positive direction with healthy fund balances, which has allowed the City to focus on setting goals and funding the services/projects desired by the residents of Hubbard. However, as noted in the discussion above, the growth has leveled off as costs are now rising faster than revenues. Declines are expected to begin in FY 2022-23.

City Management and Staff continue to work diligently to keep expenditures at a minimum and to streamline procedures to increase productivity. The City continues to focus on keeping priorities balanced in the face of rising costs and uncertain revenues.

I would like to acknowledge and thank the City of Hubbard's management team and staff for their efforts in developing this budget. This year was a very compressed timeline and everyone was extremely responsive and professional, making this project a success. I would also like to thank the City's Budget Committee member for volunteering their time to this important public process.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Christa Bosserman Wolfe'.

Christa Bosserman Wolfe, CPA
Wolfe Consulting, LLC

City of Hubbard
Proposed Budget
Summary of Resources and Requirements
ALL FUNDS
FY 2022-23

| 2020 Actual | 2021 Actual | 2022 Adopted | All Funds | 2023 Proposed | 2023 Approved | 2023 Adopted |
|------------------------|------------------------|-------------------------|----------------------------|--------------------------|--------------------------|-------------------------|
| 4,844,511 | 5,599,160 | 5,887,781 | Beginning Fund Balance | 6,344,600 | 6,344,600 | 6,344,600 |
| 900,136 | 946,108 | 962,450 | Property Taxes | 1,020,000 | 1,020,000 | 1,020,000 |
| 188,252 | 191,612 | 182,210 | Franchise Fees | 182,050 | 182,050 | 182,050 |
| 125,054 | 62,871 | 85,205 | License and Permits | 40,860 | 40,860 | 40,860 |
| 1,529,067 | 1,358,470 | 1,408,537 | Charges for Services | 1,396,153 | 1,396,153 | 1,396,153 |
| 393,645 | 418,476 | 421,095 | Intergovernmental Revenue | 376,591 | 409,540 | 409,540 |
| 22,128 | 113,836 | 351,200 | Grants | 308,700 | 308,700 | 308,700 |
| 231,473 | 277,710 | 254,500 | Fines and Fees | 259,455 | 259,455 | 259,455 |
| 170,944 | 120,904 | 82,350 | Miscellaneous | 105,090 | 105,090 | 105,090 |
| 343,623 | 288,497 | 450,102 | Transfers from other Funds | 298,738 | 298,738 | 298,738 |
| 8,748,833 | 9,377,644 | 10,085,430 | Total Resources | 10,332,238 | 10,365,187 | 10,365,187 |

| | | | | | | |
|------------------|------------------|-------------------|-----------------------------|-------------------|-------------------|-------------------|
| 1,505,296 | 1,678,022 | 1,928,800 | Personnel Services | 2,088,505 | 2,088,505 | 2,088,505 |
| 838,277 | 794,275 | 1,112,740 | Materials and Services | 1,227,090 | 1,227,090 | 1,227,090 |
| 312,264 | 369,429 | 988,712 | Capital Outlay | 1,096,150 | 1,096,150 | 1,096,150 |
| 150,213 | 192,946 | 394,000 | Debt Service | 204,500 | 204,500 | 204,500 |
| 343,623 | 288,497 | 450,102 | Transfers | 298,738 | 298,738 | 298,738 |
| - | - | 551,373 | Contingency | 661,657 | 540,037 | 540,037 |
| 5,599,160 | 6,054,475 | 4,659,703 | Reserve/Ending Fund Balance | 4,755,598 | 4,910,168 | 4,910,168 |
| 8,748,833 | 9,377,644 | 10,085,430 | Total Requirements | 10,332,238 | 10,365,187 | 10,365,187 |

**City of Hubbard
Proposed Budget
Resources By Fund
FY 2022-23**

| 2020 Actual | 2021 Actual | 2022 Adopted | All Funds Resources | 2023 Proposed | 2023 Approved | 2023 Adopted |
|------------------|------------------|-------------------|----------------------------|-------------------|-------------------|-------------------|
| 4,844,511 | 5,599,160 | 5,887,781 | Beginning Fund Balance | 6,344,600 | 6,344,600 | 6,344,600 |
| 900,136 | 946,108 | 962,450 | Property Taxes | 1,020,000 | 1,020,000 | 1,020,000 |
| 188,252 | 191,612 | 182,210 | Franchise Fees | 182,050 | 182,050 | 182,050 |
| 125,054 | 62,871 | 85,205 | License and Permits | 40,860 | 40,860 | 40,860 |
| 1,529,067 | 1,358,470 | 1,408,537 | Charges for Services | 1,396,153 | 1,396,153 | 1,396,153 |
| 393,645 | 418,476 | 421,095 | Intergovernmental Revenue | 376,591 | 409,540 | 409,540 |
| 22,128 | 113,836 | 351,200 | Grants | 308,700 | 308,700 | 308,700 |
| 231,473 | 277,710 | 254,500 | Fines and Fees | 259,455 | 259,455 | 259,455 |
| 170,946 | 120,904 | 82,350 | Miscellaneous | 105,090 | 105,090 | 105,090 |
| 343,623 | 288,497 | 450,102 | Transfers from other Funds | 298,738 | 298,738 | 298,738 |
| 8,748,835 | 9,377,644 | 10,085,430 | Total Resources | 10,332,238 | 10,365,187 | 10,365,187 |

| 2020 Actual | 2021 Actual | 2022 Adopted | All Funds Resources | 2023 Proposed | 2023 Approved | 2023 Adopted |
|---------------------|------------------|------------------|----------------------------|------------------|------------------|------------------|
| General Fund | | | | | | |
| 1,110,802 | 1,355,473 | 1,372,163 | Beginning Fund Balance | 1,534,218 | 1,534,218 | 1,534,218 |
| 900,136 | 946,108 | 962,450 | Property Taxes | 1,020,000 | 1,020,000 | 1,020,000 |
| 188,252 | 191,612 | 182,210 | Franchise Fees | 182,050 | 182,050 | 182,050 |
| 120,734 | 60,981 | 84,105 | License and Permits | 39,750 | 39,750 | 39,750 |
| 159,562 | 162,632 | 153,000 | Intergovernmental Revenue | 124,540 | 124,540 | 124,540 |
| 2,128 | 13,836 | 11,000 | Grants | 13,500 | 13,500 | 13,500 |
| 231,473 | 277,710 | 254,500 | Fines and Fees | 259,455 | 259,455 | 259,455 |
| 94,699 | 69,234 | 33,200 | Miscellaneous | 29,400 | 29,400 | 29,400 |
| 123,479 | 123,284 | 149,632 | Transfers from other Funds | 159,838 | 159,838 | 159,838 |
| 2,931,264 | 3,200,870 | 3,202,260 | Total | 3,362,752 | 3,362,752 | 3,362,752 |

| | | | | | | |
|--------------------|----------------|----------------|----------------------------|----------------|----------------|----------------|
| Street Fund | | | | | | |
| 62,811 | 89,893 | 92,751 | Beginning Fund Balance | 147,141 | 147,141 | 147,141 |
| 4,320 | 1,890 | 1,100 | License and Permits | 1,110 | 1,110 | 1,110 |
| 97,852 | 97,699 | 100,000 | Charges for Services | 100,000 | 100,000 | 100,000 |
| 175,562 | 178,624 | 186,071 | Intergovernmental Revenue | 172,000 | 172,000 | 172,000 |
| 12,888 | 4,759 | 5,100 | Miscellaneous | 2,150 | 2,150 | 2,150 |
| - | 15,000 | - | Transfers from other Funds | - | - | - |
| 353,433 | 387,865 | 385,022 | Total | 422,401 | 422,401 | 422,401 |

**City of Hubbard
Proposed Budget
Resources By Fund
FY 2022-23**

| 2020 Actual | 2021 Actual | 2022 Adopted | All Funds Resources | 2023 Proposed | 2023 Approved | 2023 Adopted |
|--|------------------------|-------------------------|--------------------------------|--------------------------|--------------------------|-------------------------|
| <u>Street Construction Fund</u> | | | | | | |
| 378,035 | 256,495 | 304,534 | Beginning Fund Balance | 398,575 | 398,575 | 398,575 |
| 51,137 | 17,228 | 17,312 | Charges for Services | 9,192 | 9,192 | 9,192 |
| 58,521 | 59,541 | 62,024 | Intergovernmental Revenue | 60,051 | 93,000 | 93,000 |
| - | 100,000 | 145,000 | Grants | 100,000 | 100,000 | 100,000 |
| 8,630 | 3,325 | 4,000 | Miscellaneous | 3,500 | 3,500 | 3,500 |
| 496,323 | 436,589 | 532,870 | Total | 571,318 | 604,267 | 604,267 |
| <u>Reserve Fund</u> | | | | | | |
| 259,400 | 276,720 | 98,812 | Beginning Fund Balance | 114,889 | 114,889 | 114,889 |
| 953 | 376 | 300 | Miscellaneous | 1,000 | 1,000 | 1,000 |
| 69,931 | - | 29,700 | Transfers from other Funds | 20,000 | 20,000 | 20,000 |
| 330,284 | 277,096 | 128,812 | Total | 135,889 | 135,889 | 135,889 |
| <u>Park Improvement Fund</u> | | | | | | |
| 305,649 | 351,364 | 374,891 | Beginning Fund Balance | 400,895 | 400,895 | 400,895 |
| 46,871 | 4,300 | 18,232 | Charges for Services | 9,734 | 9,734 | 9,734 |
| - | 17,679 | 20,000 | Intergovernmental Revenue | 20,000 | 20,000 | 20,000 |
| - | - | 195,200 | Grants | 195,200 | 195,200 | 195,200 |
| 865 | 679 | 400 | Miscellaneous | 3,600 | 3,600 | 3,600 |
| 353,385 | 374,022 | 608,723 | Total | 629,429 | 629,429 | 629,429 |
| <u>Sewer Fund</u> | | | | | | |
| 106,316 | 217,839 | 298,194 | Beginning Fund Balance | 260,331 | 260,331 | 260,331 |
| 494,588 | 500,347 | 495,000 | Charges for Services | 506,017 | 506,017 | 506,017 |
| 2,754 | 1,330 | 60 | Miscellaneous | 3,500 | 3,500 | 3,500 |
| 603,658 | 719,516 | 793,254 | Total | 769,849 | 769,849 | 769,849 |
| <u>Sewer Construction Fund</u> | | | | | | |
| 1,345,919 | 1,564,331 | 1,709,437 | Beginning Fund Balance | 1,847,728 | 1,847,728 | 1,847,728 |
| 220,341 | 165,635 | 179,316 | Charges for Services | 167,407 | 167,407 | 167,407 |
| 6,901 | 3,765 | 2,800 | Miscellaneous | 15,000 | 15,000 | 15,000 |
| 1,573,160 | 1,733,731 | 1,891,553 | Total | 2,030,135 | 2,030,135 | 2,030,135 |
| <u>Sewer Bond Fund</u> | | | | | | |
| 39,632 | 40,279 | 39,665 | Beginning Fund Balance | 40,600 | 40,600 | 40,600 |
| 647 | 404 | 300 | Miscellaneous | - | - | - |
| 54,486 | 54,486 | 166,535 | Transfers from other Funds | 118,900 | 118,900 | 118,900 |
| 94,765 | 95,169 | 206,500 | Total | 159,500 | 159,500 | 159,500 |

**City of Hubbard
Proposed Budget
Resources By Fund
FY 2022-23**

| 2020 Actual | 2021 Actual | 2022 Adopted | All Funds Resources | 2023 Proposed | 2023 Approved | 2023 Adopted |
|---------------------------------------|------------------|-------------------|----------------------------|-------------------|-------------------|-------------------|
| <u>Water Fund</u> | | | | | | |
| 346,476 | 399,467 | 438,534 | Beginning Fund Balance | 475,763 | 475,763 | 475,763 |
| 467,423 | 480,700 | 474,625 | Charges for Services | 514,300 | 514,300 | 514,300 |
| 35,327 | 33,803 | 33,590 | Miscellaneous | 36,940 | 36,940 | 36,940 |
| 849,225 | 913,971 | 946,749 | Total | 1,027,003 | 1,027,003 | 1,027,003 |
| <u>Water Construction Fund</u> | | | | | | |
| 806,544 | 964,161 | 1,075,635 | Beginning Fund Balance | 1,124,459 | 1,124,459 | 1,124,459 |
| 150,856 | 92,560 | 124,052 | Charges for Services | 89,503 | 89,503 | 89,503 |
| 20,000 | - | - | Grants | - | - | - |
| 7,071 | 3,083 | 2,500 | Miscellaneous | 10,000 | 10,000 | 10,000 |
| 984,471 | 1,059,804 | 1,202,187 | Total | 1,223,962 | 1,223,962 | 1,223,962 |
| <u>Water Bond Fund</u> | | | | | | |
| 82,927 | 83,138 | 83,165 | Beginning Fund Balance | - | - | - |
| 211 | 145 | 100 | Miscellaneous | - | - | - |
| 95,727 | 95,727 | 104,235 | Transfers from other Funds | - | - | - |
| 178,865 | 179,010 | 187,500 | Total | - | - | - |
| 8,748,835 | 9,377,644 | 10,085,430 | GRAND TOTAL | 10,332,238 | 10,365,187 | 10,365,187 |

City of Hubbard
Proposed Budget
Requirements by Fund - Category
FY 2022-23

| 2020 Actual | 2021 Actual | 2022 Adopted | All Funds Requirements | 2023 Proposed | 2023 Approved | 2023 Adopted |
|------------------|------------------|-------------------|-----------------------------|-------------------|-------------------|-------------------|
| 1,505,296 | 1,678,022 | 1,928,800 | Personnel Services | 2,088,505 | 2,088,505 | 2,088,505 |
| 838,277 | 794,275 | 1,112,740 | Materials and Services | 1,227,090 | 1,227,090 | 1,227,090 |
| 312,264 | 369,429 | 988,712 | Capital Outlay | 1,096,150 | 1,096,150 | 1,096,150 |
| 150,213 | 192,946 | 394,000 | Debt Service | 204,500 | 204,500 | 204,500 |
| 343,623 | 288,497 | 450,102 | Transfers | 298,738 | 298,738 | 298,738 |
| - | - | 551,373 | Contingency | 661,657 | 540,037 | 540,037 |
| 5,599,160 | 6,054,475 | 4,659,703 | Reserve/Ending Fund Balance | 4,755,598 | 4,910,168 | 4,910,168 |
| 8,748,833 | 9,377,644 | 10,085,430 | Total Requirements | 10,332,238 | 10,365,187 | 10,365,187 |

| 2020 Actual | 2021 Actual | 2022 Adopted | All Funds Requirements | 2023 Proposed | 2023 Approved | 2023 Adopted |
|---------------------|------------------|------------------|-----------------------------|------------------|------------------|------------------|
| General Fund | | | | | | |
| 1,066,602 | 1,164,472 | 1,268,700 | Personnel Services | 1,366,400 | 1,366,400 | 1,366,400 |
| 461,458 | 451,846 | 644,600 | Materials and Services | 684,319 | 684,319 | 684,319 |
| - | 7,118 | - | Capital Outlay | - | - | - |
| - | 42,733 | - | Debt Service | 45,000 | 45,000 | 45,000 |
| 47,731 | 15,000 | 6,500 | Transfers | 9,000 | 9,000 | 9,000 |
| - | - | 345,313 | Contingency | 307,608 | 307,608 | 307,608 |
| 1,355,473 | 1,519,703 | 937,147 | Reserve/Ending Fund Balance | 950,425 | 950,425 | 950,425 |
| 2,931,264 | 3,200,872 | 3,202,260 | Total | 3,362,752 | 3,362,752 | 3,362,752 |

| | | | | | | |
|--------------------|----------------|----------------|-----------------------------|----------------|----------------|----------------|
| Street Fund | | | | | | |
| 145,971 | 138,180 | 159,400 | Personnel Services | 180,305 | 180,305 | 180,305 |
| 92,438 | 98,501 | 118,100 | Materials and Services | 130,800 | 130,800 | 130,800 |
| 25,131 | 18,511 | 30,600 | Transfers | 26,052 | 26,052 | 26,052 |
| - | - | 44,087 | Contingency | 46,666 | 46,666 | 46,666 |
| 89,893 | 132,673 | 32,835 | Reserve/Ending Fund Balance | 38,578 | 38,578 | 38,578 |
| 353,433 | 387,865 | 385,022 | Total | 422,401 | 422,401 | 422,401 |

| | | | | | | |
|---------------------------------|----------------|----------------|-----------------------------|----------------|----------------|----------------|
| Street Construction Fund | | | | | | |
| 237,294 | 159,945 | 235,900 | Capital Outlay | 345,000 | 345,000 | 345,000 |
| 2,534 | 1,611 | 828 | Transfers | 442 | 442 | 442 |
| - | - | - | Contingency | 51,645 | - | - |
| 256,495 | 275,034 | 296,142 | Reserve/Ending Fund Balance | 174,231 | 258,825 | 258,825 |
| 496,323 | 436,590 | 532,870 | Total | 571,318 | 604,267 | 604,267 |

City of Hubbard
Proposed Budget
Requirements by Fund - Category
FY 2022-23

| 2020 Actual | 2021 Actual | 2022 Adopted | All Funds Requirements | 2023 Proposed | 2023 Approved | 2023 Adopted |
|---------------------------------------|----------------|-----------------|-----------------------------|------------------|------------------|-----------------|
| <u>Reserve Fund</u> | | | | | | |
| 53,564 | 190,158 | 128,812 | Capital Outlay | - | - | - |
| 276,720 | 86,938 | - | Reserve/Ending Fund Balance | 135,889 | 135,889 | 135,889 |
| 330,284 | 277,096 | 128,812 | Total | 135,889 | 135,889 | 135,889 |
| <u>Park Improvement Fund</u> | | | | | | |
| 140 | - | 244,000 | Capital Outlay | 284,650 | 284,650 | 284,650 |
| 1,881 | 173 | 732 | Transfers | 390 | 390 | 390 |
| - | - | - | Contingency | 42,698 | 42,698 | 42,698 |
| 351,364 | 373,849 | 363,991 | Reserve/Ending Fund Balance | 301,692 | 301,692 | 301,692 |
| 353,385 | 374,022 | 608,723 | Total | 629,429 | 629,429 | 629,429 |
| <u>Sewer Fund</u> | | | | | | |
| 145,514 | 189,334 | 250,900 | Personnel Services | 271,400 | 271,400 | 271,400 |
| 134,749 | 125,936 | 194,660 | Materials and Services | 206,040 | 206,040 | 206,040 |
| 105,557 | 108,047 | 236,343 | Transfers | 185,043 | 185,043 | 185,043 |
| - | - | 77,888 | Contingency | 71,616 | 71,616 | 71,616 |
| 217,839 | 296,199 | 33,463 | Reserve/Ending Fund Balance | 35,750 | 35,750 | 35,750 |
| 603,659 | 719,516 | 793,254 | Total | 769,849 | 769,849 | 769,849 |
| <u>Sewer Construction Fund</u> | | | | | | |
| 4,805 | 8,366 | 230,000 | Capital Outlay | 316,500 | 316,500 | 316,500 |
| 4,024 | 648 | 1,376 | Transfers | 734 | 734 | 734 |
| - | - | - | Contingency | 47,475 | - | - |
| 1,564,331 | 1,724,716 | 1,660,177 | Reserve/Ending Fund Balance | 1,665,426 | 1,712,901 | 1,712,901 |
| 1,573,160 | 1,733,730 | 1,891,553 | Total | 2,030,135 | 2,030,135 | 2,030,135 |
| <u>Sewer Bond Fund</u> | | | | | | |
| 54,486 | 54,486 | 206,500 | Debt Service | 159,500 | 159,500 | 159,500 |
| 40,279 | 40,683 | - | Reserve/Ending Fund Balance | - | - | - |
| 94,765 | 95,169 | 206,500 | Total | 159,500 | 159,500 | 159,500 |

City of Hubbard
Proposed Budget
Requirements by Fund - Category
FY 2022-23

| 2020 Actual | 2021 Actual | 2022 Adopted | All Funds Requirements | 2023 Proposed | 2023 Approved | 2023 Adopted |
|---------------------------------------|------------------------|-------------------------|-----------------------------------|--------------------------|--------------------------|-------------------------|
| <u>Water Fund</u> | | | | | | |
| 147,209 | 186,036 | 249,800 | Personnel Services | 270,400 | 270,400 | 270,400 |
| 149,632 | 117,991 | 155,380 | Materials and Services | 205,930 | 205,930 | 205,930 |
| 152,917 | 143,853 | 172,335 | Transfers | 76,337 | 76,337 | 76,337 |
| - | - | 84,085 | Contingency | 71,450 | 71,450 | 71,450 |
| 399,467 | 466,090 | 285,149 | Reserve/Ending Fund Balance | 402,886 | 402,886 | 402,886 |
| 849,225 | 913,970 | 946,749 | Total | 1,027,003 | 1,027,003 | 1,027,003 |
| <u>Water Construction Fund</u> | | | | | | |
| 16,462 | 3,843 | 150,000 | Capital Outlay | 150,000 | 150,000 | 150,000 |
| 3,848 | 654 | 1,388 | Transfers | 740 | 740 | 740 |
| - | - | - | Contingency | 22,500 | - | - |
| 964,161 | 1,055,307 | 1,050,799 | Reserve/Ending Fund Balance | 1,050,722 | 1,073,222 | 1,073,222 |
| 984,471 | 1,059,804 | 1,202,187 | Total | 1,223,962 | 1,223,962 | 1,223,962 |
| <u>Water Bond Fund</u> | | | | | | |
| 95,727 | 95,727 | 187,500 | Debt Service | - | - | - |
| 83,138 | 83,283 | - | Reserve/Ending Fund Balance | - | - | - |
| 178,865 | 179,010 | 187,500 | Total | - | - | - |
| 8,748,833 | 9,377,644 | 10,085,430 | GRAND TOTAL | 10,332,238 | 10,365,187 | 10,365,187 |

**City of Hubbard
Proposed Budget
Requirements By Fund - Program
FY 2022-23**

| 2020 Actual | 2021 Actual | 2022 Adopted | Requirements By Fund | 2023 Proposed | 2023 Approved | 2023 Adopted |
|------------------|------------------|-------------------|---------------------------|-------------------|-------------------|-------------------|
| 2,931,264 | 3,200,872 | 3,208,760 | General Fund | 3,362,752 | 3,362,752 | 3,362,752 |
| 353,433 | 387,865 | 385,022 | Street Fund | 422,401 | 422,401 | 422,401 |
| 496,323 | 436,590 | 532,870 | Street Construction Fund | 571,318 | 604,267 | 604,267 |
| 330,284 | 277,096 | 128,812 | Reserve Fund | 135,889 | 135,889 | 135,889 |
| 353,385 | 374,022 | 608,723 | Park Improvement Fund | 629,429 | 629,429 | 629,429 |
| 603,659 | 719,516 | 793,254 | Sewer Fund | 769,849 | 769,849 | 769,849 |
| 1,573,160 | 1,733,730 | 1,891,553 | Sewer Construction Fund | 2,030,135 | 2,030,135 | 2,030,135 |
| 94,765 | 95,169 | 206,500 | Sewer Bond Fund | 159,500 | 159,500 | 159,500 |
| 849,225 | 913,970 | 946,749 | Water Fund | 1,027,003 | 1,027,003 | 1,027,003 |
| 984,471 | 1,059,804 | 1,202,187 | Water Construction Fund | 1,223,962 | 1,223,962 | 1,223,962 |
| 178,865 | 179,010 | 187,500 | Water Bond Fund | - | - | - |
| 8,748,833 | 9,377,644 | 10,091,930 | Total Requirements | 10,332,238 | 10,365,187 | 10,365,187 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Requirements By Fund | 2023 Proposed | 2023 Approved | 2023 Adopted |
|----------------------------|------------------|------------------|-----------------------------|------------------|------------------|------------------|
| <u>General Fund</u> | | | | | | |
| 215,400 | 182,044 | 223,650 | Admin | 238,219 | 238,219 | 238,219 |
| 45,561 | 59,503 | 64,580 | Court | 66,380 | 66,380 | 66,380 |
| 5,836 | 9,191 | 19,950 | Council | 17,950 | 17,950 | 17,950 |
| 112,670 | 84,480 | 130,120 | Community Development | 182,384 | 182,384 | 182,384 |
| 978,242 | 1,115,416 | 1,261,500 | Police | 1,295,505 | 1,295,505 | 1,295,505 |
| 170,351 | 172,802 | 213,500 | Parks | 250,280 | 250,280 | 250,280 |
| - | 42,733 | - | Debt Service | 45,000 | 45,000 | 45,000 |
| 47,731 | 15,000 | 13,000 | Transfers | 9,000 | 9,000 | 9,000 |
| - | - | 345,313 | Contingency | 307,608 | 307,608 | 307,608 |
| 1,355,473 | 1,519,703 | 937,147 | Reserve/Ending Fund Balance | 950,425 | 950,425 | 950,425 |
| 2,931,264 | 3,200,872 | 3,208,760 | Total | 3,362,752 | 3,362,752 | 3,362,752 |

| | | | | | | |
|---------------------------|----------------|----------------|-----------------------------|----------------|----------------|----------------|
| <u>Street Fund</u> | | | | | | |
| 238,409 | 236,681 | 277,500 | Street Department | 311,105 | 311,105 | 311,105 |
| 25,131 | 18,511 | 30,600 | Transfers | 26,052 | 26,052 | 26,052 |
| - | - | 44,087 | Contingency | 46,666 | 46,666 | 46,666 |
| 89,893 | 132,673 | 32,835 | Reserve/Ending Fund Balance | 38,578 | 38,578 | 38,578 |
| 353,433 | 387,865 | 385,022 | Total | 422,401 | 422,401 | 422,401 |

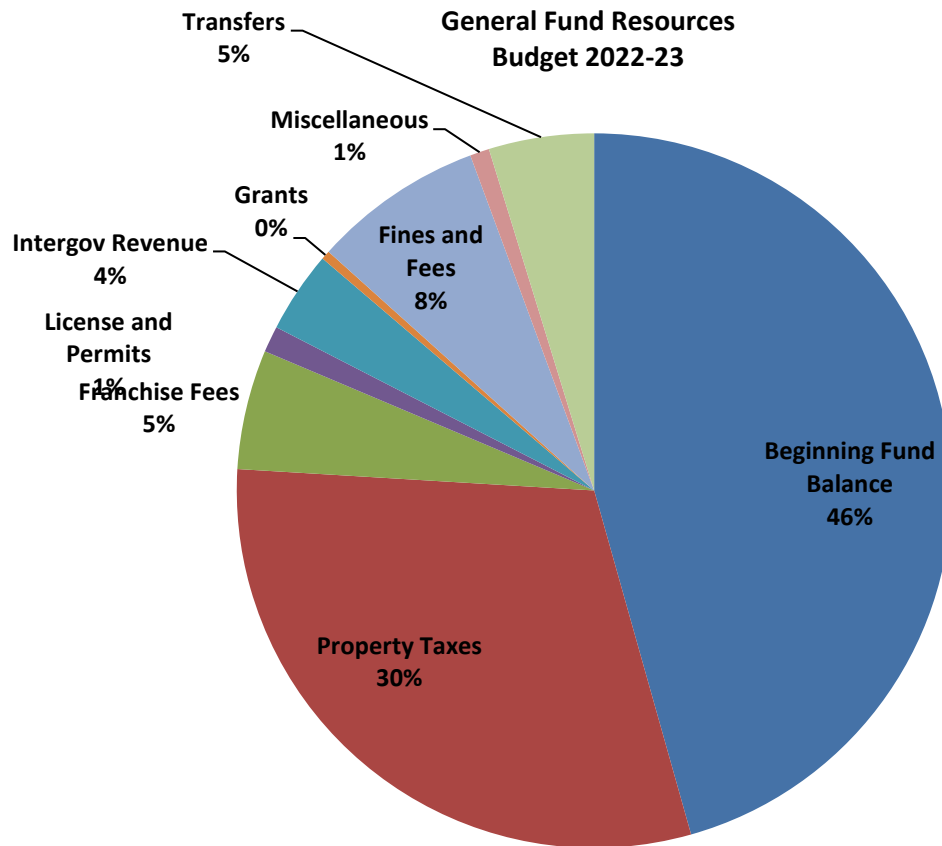
**City of Hubbard
Proposed Budget
Requirements By Fund - Program
FY 2022-23**

| 2020 Actual | 2021 Actual | 2022 Adopted | Requirements By Fund | 2023 Proposed | 2023 Approved | 2023 Adopted |
|--|----------------|-----------------|-----------------------------|------------------|------------------|-----------------|
| <u>Street Construction Fund</u> | | | | | | |
| 237,294 | 159,945 | 235,900 | Street Const. Department | 345,000 | 345,000 | 345,000 |
| 2,534 | 1,611 | 828 | Transfers | 442 | 442 | 442 |
| - | - | - | Contingency | 51,645 | - | - |
| 256,495 | 275,034 | 296,142 | Reserve/Ending Fund Balance | 174,231 | 258,825 | 258,825 |
| 496,323 | 436,590 | 532,870 | Total | 571,318 | 604,267 | 604,267 |
| <u>Reserve Fund</u> | | | | | | |
| 53,564 | 190,158 | 128,812 | Capital Outlay | - | - | - |
| 276,720 | 86,938 | - | Reserve/Ending Fund Balance | 135,889 | 135,889 | 135,889 |
| 330,284 | 277,096 | 128,812 | Total | 135,889 | 135,889 | 135,889 |
| <u>Park Improvement Fund</u> | | | | | | |
| 140 | - | 244,000 | Park Improv Department | 284,650 | 284,650 | 284,650 |
| 1,881 | 173 | 732 | Transfers | 390 | 390 | 390 |
| - | - | - | Contingency | 42,698 | 42,698 | 42,698 |
| 351,364 | 373,849 | 363,991 | Reserve/Ending Fund Balance | 301,692 | 301,692 | 301,692 |
| 353,385 | 374,022 | 608,723 | Total | 629,429 | 629,429 | 629,429 |
| <u>Sewer Fund</u> | | | | | | |
| 280,263 | 315,270 | 445,560 | Sewer Department | 477,440 | 477,440 | 477,440 |
| 105,557 | 108,047 | 236,343 | Transfers | 185,043 | 185,043 | 185,043 |
| - | - | 77,888 | Contingency | 71,616 | 71,616 | 71,616 |
| 217,839 | 296,199 | 33,463 | Reserve/Ending Fund Balance | 35,750 | 35,750 | 35,750 |
| 603,659 | 719,516 | 793,254 | Total | 769,849 | 769,849 | 769,849 |
| <u>Sewer Construction Fund</u> | | | | | | |
| 4,805 | 8,366 | 230,000 | Sewer Const. Department | 316,500 | 316,500 | 316,500 |
| 4,024 | 648 | 1,376 | Transfers | 734 | 734 | 734 |
| - | - | - | Contingency | 47,475 | - | - |
| 1,564,331 | 1,724,716 | 1,660,177 | Reserve/Ending Fund Balance | 1,665,426 | 1,712,901 | 1,712,901 |
| 1,573,160 | 1,733,730 | 1,891,553 | Total | 2,030,135 | 2,030,135 | 2,030,135 |
| <u>Sewer Bond Fund</u> | | | | | | |
| 54,486 | 54,486 | 206,500 | Debt Service | 159,500 | 159,500 | 159,500 |
| 40,279 | 40,683 | - | Reserve/Ending Fund Balance | - | - | - |
| 94,765 | 95,169 | 206,500 | Total | 159,500 | 159,500 | 159,500 |
| <u>Water Fund</u> | | | | | | |

**City of Hubbard
Proposed Budget
Requirements By Fund - Program
FY 2022-23**

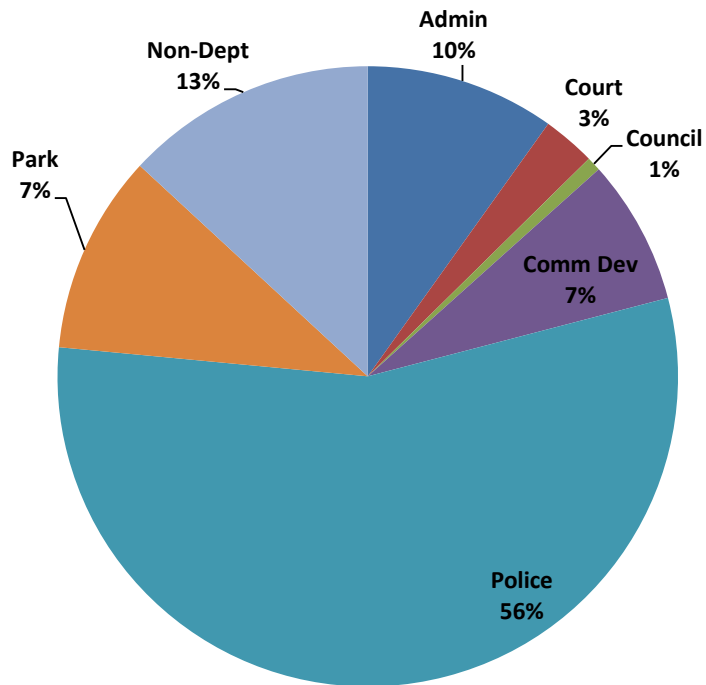
| 2020 Actual | 2021 Actual | 2022 Adopted | Requirements By Fund | 2023 Proposed | 2023 Approved | 2023 Adopted |
|---------------------------------------|------------------------|-------------------------|---------------------------------|--------------------------|--------------------------|-------------------------|
| 296,841 | 304,027 | 405,180 | Water Department | 476,330 | 476,330 | 476,330 |
| 152,917 | 143,853 | 172,335 | Transfers | 76,337 | 76,337 | 76,337 |
| - | - | 84,085 | Contingency | 71,450 | 71,450 | 71,450 |
| 399,467 | 466,090 | 285,149 | Reserve/Ending Fund Balance | 402,886 | 402,886 | 402,886 |
| 849,225 | 913,970 | 946,749 | Total | 1,027,003 | 1,027,003 | 1,027,003 |
| <u>Water Construction Fund</u> | | | | | | |
| 16,462 | 3,843 | 150,000 | Water Const. Department | 150,000 | 150,000 | 150,000 |
| 3,848 | 654 | 1,388 | Transfers | 740 | 740 | 740 |
| - | - | - | Contingency | 22,500 | - | - |
| 964,161 | 1,055,307 | 1,050,799 | Reserve/Ending Fund Balance | 1,050,722 | 1,073,222 | 1,073,222 |
| 984,471 | 1,059,804 | 1,202,187 | Total | 1,223,962 | 1,223,962 | 1,223,962 |
| <u>Water Bond Fund</u> | | | | | | |
| 95,727 | 95,727 | 187,500 | Debt Service | - | - | - |
| 83,138 | 83,283 | - | Reserve/Ending Fund Balance | - | - | - |
| 178,865 | 179,010 | 187,500 | Total | - | - | - |
| 8,748,833 | 9,377,644 | 10,091,930 | GRAND TOTAL | 10,332,238 | 10,365,187 | 10,365,187 |

GENERAL FUND

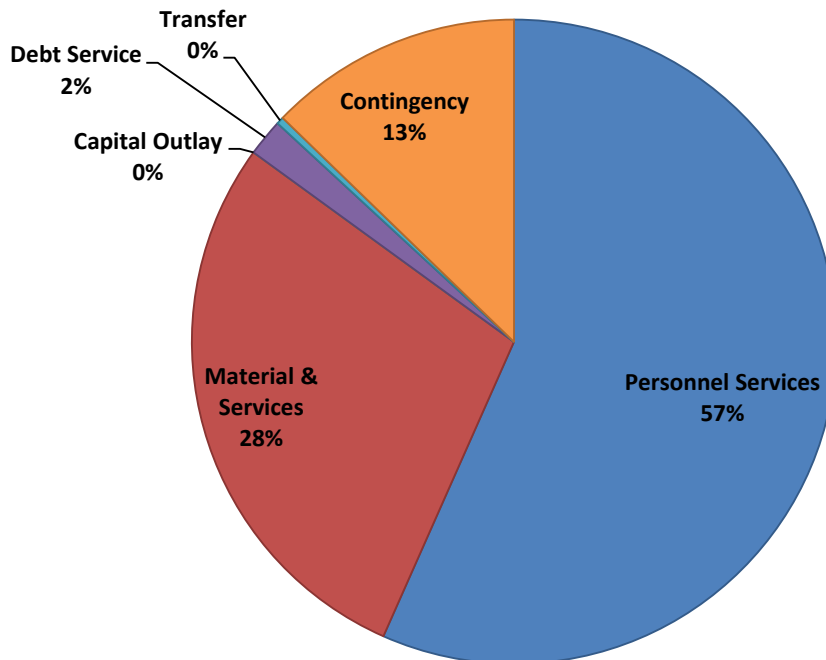


| 2020 Actual | 2021 Actual | 2022 Adopted | General Fund Resource Summary | 2023 Proposed | 2023 Approved | 2023 Adopted |
|------------------|------------------|------------------|----------------------------------|------------------|------------------|------------------|
| 1,110,802 | 1,355,473 | 1,372,163 | Beginning Fund Balance | 1,534,218 | 1,534,218 | 1,534,218 |
| 900,136 | 946,108 | 962,450 | Property Taxes | 1,020,000 | 1,020,000 | 1,020,000 |
| 188,252 | 191,612 | 182,210 | Franchise Fees | 182,050 | 182,050 | 182,050 |
| 120,734 | 60,981 | 84,105 | License and Permits | 39,750 | 39,750 | 39,750 |
| 159,562 | 162,632 | 153,000 | Intergovernmental Revenue | 124,540 | 124,540 | 124,540 |
| 2,128 | 13,836 | 11,000 | Grants | 13,500 | 13,500 | 13,500 |
| 231,473 | 277,710 | 254,500 | Fines and Fees | 259,455 | 259,455 | 259,455 |
| 94,699 | 69,236 | 33,200 | Miscellaneous Revenue | 29,400 | 29,400 | 29,400 |
| 123,479 | 123,284 | 149,632 | Transfers | 159,838 | 159,838 | 159,838 |
| 2,931,264 | 3,200,872 | 3,202,260 | TOTAL RESOURCES | 3,362,752 | 3,362,752 | 3,362,752 |

General Fund Expenditures by Department



General Fund Expenditures by Category



| 2020 Actual | 2021 Actual | 2022 Adopted | General Fund Expense Summary | 2023 Proposed | 2023 Approved | 2023 Adopted |
|----------------|----------------|-----------------|---------------------------------|------------------|------------------|------------------|
| Summary | | | | | | |
| 1,066,602 | 1,164,472 | 1,268,700 | Personnel Services | 1,366,400 | 1,366,400 | 1,366,400 |
| 461,458 | 451,846 | 644,600 | Materials and Services | 684,319 | 684,319 | 684,319 |
| - | 7,118 | - | Capital | - | - | - |
| - | 42,733 | - | Debt Service | 45,000 | 45,000 | 45,000 |
| 47,731 | 15,000 | 6,500 | Transfers | 9,000 | 9,000 | 9,000 |
| - | - | 345,313 | Contingency | 307,608 | 307,608 | 307,608 |
| 1,355,473 | 1,519,703 | 937,147 | Reserve/Ending Fund Balance | 950,425 | 950,425 | 950,425 |
| 2,931,264 | 3,200,872 | 3,202,260 | TOTAL REQUIREMENTS | 3,362,752 | 3,362,752 | 3,362,752 |

| 2020 Actual | 2021 Actual | 2022 Adopted | General Fund Expenses by Dept | 2023 Proposed | 2023 Approved | 2023 Adopted |
|-----------------------|----------------|-----------------|----------------------------------|------------------|------------------|-----------------|
| Admin Expenses | | | | | | |
| 141,837 | 108,181 | 136,400 | Personnel Services Total | 139,600 | 139,600 | 139,600 |
| 73,563 | 73,863 | 87,250 | Materials & Services Total | 98,619 | 98,619 | 98,619 |
| - | - | - | Capital Outlay Total | - | - | - |
| 215,400 | 182,044 | 223,650 | | 238,219 | 238,219 | 238,219 |

| | | | | | | |
|-----------------------|--------|--------|----------------------------|--------|--------|--------|
| Court Expenses | | | | | | |
| 32,904 | 45,275 | 41,800 | Personnel Services Total | 43,375 | 43,375 | 43,375 |
| 12,657 | 14,228 | 22,780 | Materials & Services Total | 23,005 | 23,005 | 23,005 |
| - | - | - | Capital Outlay Total | - | - | - |
| 45,561 | 59,503 | 64,580 | | 66,380 | 66,380 | 66,380 |

| | | | | | | |
|-------------------------|-------|--------|----------------------------|--------|--------|--------|
| Council Expenses | | | | | | |
| 5,836 | 9,191 | 19,950 | Materials & Services Total | 17,950 | 17,950 | 17,950 |
| - | - | - | Capital Outlay Total | - | - | - |
| 5,836 | 9,191 | 19,950 | | 17,950 | 17,950 | 17,950 |

| | | | | | | |
|----------------------------|--------|---------|----------------------------|---------|---------|---------|
| Comm. Dev. Expenses | | | | | | |
| 30,205 | 21,583 | 24,300 | Personnel Services Total | 25,170 | 25,170 | 25,170 |
| 82,465 | 62,897 | 105,820 | Materials & Services Total | 157,214 | 157,214 | 157,214 |
| - | - | - | Capital Outlay Total | - | - | - |
| 112,670 | 84,480 | 130,120 | | 182,384 | 182,384 | 182,384 |

| 2020 Actual | 2021 Actual | 2022 Adopted | General Fund Expense Summary | 2023 Proposed | 2023 Approved | 2023 Adopted |
|------------------------|----------------|-----------------|---|------------------|------------------|-----------------|
| Police Expenses | | | | | | |
| 742,883 | 862,896 | 925,000 | Personnel Services Total | 992,055 | 992,055 | 992,055 |
| 235,360 | 245,402 | 336,500 | Materials & Services Total | 303,450 | 303,450 | 303,450 |
| - | 7,118 | - | Capital Outlay Total | - | - | - |
| 978,242 | 1,115,416 | 1,261,500 | | 1,295,505 | 1,295,505 | 1,295,505 |
| Park Expenses | | | | | | |
| 118,774 | 126,538 | 141,200 | Personnel Services Total | 166,200 | 166,200 | 166,200 |
| 51,577 | 46,264 | 72,300 | Materials & Services Total | 84,080 | 84,080 | 84,080 |
| - | - | - | Capital Outlay Total | - | - | - |
| 170,351 | 172,802 | 213,500 | | 250,280 | 250,280 | 250,280 |
| Debt Service | | | | | | |
| - | 42,733 | - | Principal Total | 45,000 | 45,000 | 45,000 |
| - | 42,733 | - | | 45,000 | 45,000 | 45,000 |
| Transfers | | | | | | |
| 47,731 | 15,000 | 6,500 | Transfers Total | 9,000 | 9,000 | 9,000 |
| 47,731 | 15,000 | 6,500 | | 9,000 | 9,000 | 9,000 |
| - | - | 345,313 | Contingency | 307,608 | 307,608 | 307,608 |
| 15,000 | - | 662,147 | Reserve for Future Expenditures | 675,425 | 675,425 | 675,425 |
| 1,340,473 | 1,519,703 | 275,000 | Unappropriated Ending Fund Balance | 275,000 | 275,000 | 275,000 |
| 2,931,264 | 3,200,872 | 3,202,260 | TOTAL EXPENDITURES | 3,362,752 | 3,362,752 | 3,362,752 |

| 2020 Actual | 2021 Actual | 2022 Adopted | General Fund Summary | 2023 Proposed | 2023 Approved | 2023 Adopted |
|------------------|------------------|------------------|---------------------------|------------------|------------------|------------------|
| 6/30/2020 | 6/30/2021 | 6/30/2022 | | | | |
| 1,110,802 | 1,355,473 | 1,372,163 | Beginning Fund Balance | 1,534,218 | 1,534,218 | 1,534,218 |
| 900,136 | 946,108 | 962,450 | Property Taxes | 1,020,000 | 1,020,000 | 1,020,000 |
| 188,252 | 191,612 | 182,210 | Franchise Fees | 182,050 | 182,050 | 182,050 |
| 120,734 | 60,981 | 84,105 | License and Permits | 39,750 | 39,750 | 39,750 |
| 159,562 | 162,632 | 153,000 | Intergovernmental Revenue | 124,540 | 124,540 | 124,540 |
| 2,128 | 13,836 | 11,000 | Grants | 13,500 | 13,500 | 13,500 |
| 231,473 | 277,710 | 254,500 | Fines and Fees | 259,455 | 259,455 | 259,455 |
| 94,699 | 69,236 | 33,200 | Miscellaneous Revenue | 29,400 | 29,400 | 29,400 |
| 123,479 | 123,284 | 149,632 | Transfers | 159,838 | 159,838 | 159,838 |
| 2,931,264 | 3,200,872 | 3,202,260 | Total Resources | 3,362,752 | 3,362,752 | 3,362,752 |
| 1,066,602 | 1,164,472 | 1,268,700 | Personnel Services | 1,366,400 | 1,366,400 | 1,366,400 |
| 461,458 | 451,846 | 644,600 | Materials and Services | 684,319 | 684,319 | 684,319 |
| - | 7,118 | - | Capital Outlay | - | - | - |
| - | 42,733 | - | Debt Service | 45,000 | 45,000 | 45,000 |
| 47,731 | 15,000 | 6,500 | Transfers | 9,000 | 9,000 | 9,000 |
| - | - | 345,313 | Contingency | 307,608 | 307,608 | 307,608 |
| 15,000 | - | 662,147 | Reserve for Future Exp. | 675,425 | 675,425 | 675,425 |
| 1,340,473 | 1,519,703 | 275,000 | Unappr. Ending Fund Bal. | 275,000 | 275,000 | 275,000 |
| 2,931,264 | 3,200,872 | 3,202,260 | Total Requirements | 3,362,752 | 3,362,752 | 3,362,752 |

| 2020 Actual | 2021 Actual | 2022 Adopted | General Fund Detail | | 2023 Proposed | 2023 Approved | 2023 Adopted |
|------------------|----------------|-----------------|------------------------|----------------------------------|------------------|------------------|-----------------|
| 6/30/2020 | 6/30/2021 | 6/30/2022 | Account | | | | |
| RESOURCES | | | | | | | |
| 877,842 | 924,792 | 942,450 | 100-300-3111 | Property Taxes | 1,000,000 | 1,000,000 | 1,000,000 |
| 22,293 | 21,316 | 20,000 | 100-300-3112 | Delinq Prop Taxes | 20,000 | 20,000 | 20,000 |
| 900,136 | 946,108 | 962,450 | | Property Taxes | 1,020,000 | 1,020,000 | 1,020,000 |
| 143 | 7 | 10 | 100-300-3180 | FF-All other | 50 | 50 | 50 |
| 109,061 | 114,651 | 110,000 | 100-300-3181 | FF-PGE | 110,000 | 110,000 | 110,000 |
| 3,074 | 3,021 | 3,000 | 100-300-3182 | FF-Qwest | 3,000 | 3,000 | 3,000 |
| 26,011 | 26,341 | 20,000 | 100-300-3183 | FF-NW Natural | 20,000 | 20,000 | 20,000 |
| 9,722 | 8,408 | 8,000 | 100-300-3184 | FF-Wave | 8,000 | 8,000 | 8,000 |
| 39,018 | 38,035 | 40,000 | 100-300-3185 | FF-Republic Services | 40,000 | 40,000 | 40,000 |
| 1,223 | 1,149 | 1,200 | 100-300-3186 | FF-Gervais Telephone | 1,000 | 1,000 | 1,000 |
| 188,252 | 191,612 | 182,210 | | Franchise Fees | 182,050 | 182,050 | 182,050 |
| 5,475 | 5,775 | 5,300 | 100-301-3211 | Business Registration | 5,300 | 5,300 | 5,300 |
| 494 | - | - | 100-301-3221 | Farmers Market | - | - | - |
| - | - | 250 | 100-301-3225 | Food Carts | - | - | - |
| 3,060 | 3,540 | 3,000 | 100-301-3401 | Lien Search | 1,800 | 1,800 | 1,800 |
| 315 | 240 | 255 | 100-301-3402 | Business OLCC Fee | 150 | 150 | 150 |
| 650 | 240 | 800 | 100-302-3401 | Fingerprints | 1,000 | 1,000 | 1,000 |
| 1,151 | 333 | 500 | 100-305-3305 | School Excise Revenue | 500 | 500 | 500 |
| 15,000 | - | 15,000 | 100-305-3350 | ECO Dev Comm Project | 15,000 | 15,000 | 15,000 |
| - | 15,000 | - | 100-305-3351 | Community Prosperity Initiative | - | - | - |
| 40,140 | 11,839 | 35,000 | 100-305-3401 | Land Use Fees | 7,000 | 7,000 | 7,000 |
| 54,449 | 24,014 | 24,000 | 100-305-3402 | Building Permits | 9,000 | 9,000 | 9,000 |
| 120,734 | 60,981 | 84,105 | | License and Permits | 39,750 | 39,750 | 39,750 |
| 41,227 | 27,630 | 20,000 | 100-300-3301 | Revenue Sharing | 20,290 | 20,290 | 20,290 |
| 3,681 | 3,162 | 3,000 | 100-300-3302 | CIG Tax | 2,600 | 2,600 | 2,600 |
| 57,728 | 64,428 | 60,000 | 100-300-3303 | OLCC Tax | 63,650 | 63,650 | 63,650 |
| 20,011 | 39,842 | 35,000 | 100-300-3305 | Marijuana Tax - State | 6,000 | 6,000 | 6,000 |
| 36,915 | 27,571 | 35,000 | 100-300-3306 | Marijuana Tax - Local | 32,000 | 32,000 | 32,000 |
| 159,562 | 162,632 | 153,000 | | Intergovernmental Revenue | 124,540 | 124,540 | 124,540 |
| 571 | 11,022 | 2,000 | 100-302-3341 | Seat Belt Grant | 3,000 | 3,000 | 3,000 |
| - | 1,206 | 2,000 | 100-302-3342 | ODOT Grant DUII | 3,000 | 3,000 | 3,000 |
| 557 | 1,608 | 1,000 | 100-302-3346 | BVP Reimb Grant | 1,500 | 1,500 | 1,500 |
| - | - | 2,000 | 100-302-3348 | Speed Enforcement | 2,000 | 2,000 | 2,000 |
| - | - | 2,000 | 100-302-3351 | Ped. Enf. Grant | 2,000 | 2,000 | 2,000 |
| 1,000 | - | 2,000 | 100-302-3357 | Distracted Driver | 2,000 | 2,000 | 2,000 |
| 2,128 | 13,836 | 11,000 | | Grants | 13,500 | 13,500 | 13,500 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Account | General Fund Detail | 2023 Proposed | 2023 Approved | 2023 Adopted |
|------------------|------------------|------------------|--------------|-------------------------------|------------------|------------------|------------------|
| 64,163 | 96,021 | 68,000 | 100-303-3401 | Municipal Court | 78,000 | 78,000 | 78,000 |
| 9,782 | 15,441 | 14,000 | 100-303-3402 | Marion County Court | 11,000 | 11,000 | 11,000 |
| - | 9,925 | 10,000 | 100-303-3403 | State Court Fees | 6,500 | 6,500 | 6,500 |
| 142,859 | 140,643 | 150,000 | 100-300-3415 | General Service Fee | 150,000 | 150,000 | 150,000 |
| 7,495 | 10,296 | 4,700 | 100-303-3611 | Collections Interest | 9,100 | 9,100 | 9,100 |
| 185 | 480 | 300 | 100-303-3405 | Temp Offense Surcharge | 55 | 55 | 55 |
| 5,100 | 2,550 | 5,000 | 100-302-3402 | Vehicle Impound | 2,500 | 2,500 | 2,500 |
| 660 | 700 | 1,000 | 100-302-3403 | Police Reports | 800 | 800 | 800 |
| 1,229 | 1,654 | 1,500 | 100-302-3644 | PD Training Rev | 1,500 | 1,500 | 1,500 |
| 231,473 | 277,710 | 254,500 | | Fines and Fees | 259,455 | 259,455 | 259,455 |
| 9,792 | 226 | 300 | 100-300-3601 | Miscellaneous Revenue Admin | 11,000 | 11,000 | 11,000 |
| 74,029 | 26,957 | 32,000 | 100-300-3611 | Interest Income | 15,000 | 15,000 | 15,000 |
| (206) | 20 | - | 100-301-3601 | Miscellaneous Revenue | - | - | - |
| - | 4,300 | - | 100-301-3226 | Disc Golf Donations | - | - | - |
| - | - | - | 100-302-3404 | Sale Of Surp Prop | - | - | - |
| 10,839 | 37,172 | 500 | 100-302-3601 | Miscellaneous Revenue Police | 3,000 | 3,000 | 3,000 |
| 120 | - | - | 100-302-3643 | K9 Program Revenues | - | - | - |
| 125 | 560 | 400 | 100-304-3601 | Miscellaneous Revenue Parks | 400 | 400 | 400 |
| 94,699 | 69,236 | 33,200 | | Miscellaneous Revenue | 29,400 | 29,400 | 29,400 |
| 23,371 | 23,753 | 24,031 | 100-391-3910 | Transfer In Water Fees | 25,451 | 25,451 | 25,451 |
| 24,729 | 25,017 | 24,000 | 100-391-3912 | Transfer In Sewer Fees | 26,155 | 26,155 | 26,155 |
| 12,287 | 3,086 | 4,324 | 100-391-3914 | Transfer In SDC Admin | 2,306 | 2,306 | 2,306 |
| 63,092 | 71,428 | 97,277 | 100-391-3920 | Trans In OP OH | 105,926 | 105,926 | 105,926 |
| 123,479 | 123,284 | 149,632 | | Transfers | 159,838 | 159,838 | 159,838 |
| | | | 100-000-2250 | | | | |
| 1,110,802 | 1,355,473 | 1,372,163 | 100-399-9999 | Beginning Fund Balance | 1,534,218 | 1,534,218 | 1,534,218 |
| 2,931,264 | 3,200,872 | 3,202,260 | | TOTAL RESOURCES | 3,362,752 | 3,362,752 | 3,362,752 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Account | General Fund Detail | 2023 Proposed | 2023 Approved | 2023 Adopted |
|------------------------|----------------|-----------------|-----------------------------|--------------------------------|------------------|------------------|-----------------|
| REQUIREMENTS | | | | | | | |
| Administration | | | | | | | |
| Personnel Services | | | | | | | |
| - | - | - | 100-410-1100 | SALARIES AND WAGES | - | - | - |
| 48,886 | 39,294 | 38,900 | 100-410-1101 | Director of Admin/Recorder | 40,800 | 40,800 | 40,800 |
| - | - | 38,000 | 100-410-1120 | City Manager/Finance Director | 38,000 | 38,000 | 38,000 |
| 27,481 | 15,998 | - | 100-410-1102 | Finance Director | - | - | - |
| 5,259 | 5,710 | 5,900 | 100-410-1105 | Administrative Assistant | 6,200 | 6,200 | 6,200 |
| - | - | 2,400 | 100-410-1212 | Overtime | 2,400 | 2,400 | 2,400 |
| - | - | - | 100-410-4100 | EMPLOYEE BENEFITS | - | - | - |
| 18,258 | 13,503 | 18,300 | 100-410-4110 | EB-Medical & Dental | 18,300 | 18,300 | 18,300 |
| 212 | 173 | 100 | 100-410-4120 | EB-Insurance (life & disab) | 200 | 200 | 200 |
| 6,515 | 3,359 | 6,500 | 100-410-4150 | EB-Employer Taxes | 6,700 | 6,700 | 6,700 |
| 35,196 | 30,144 | 26,200 | 100-410-4170 | EB-PERS | 26,900 | 26,900 | 26,900 |
| 30 | - | 100 | 100-410-4190 | EB-Workers Comp | 100 | 100 | 100 |
| 141,837 | 108,181 | 136,400 | Total Personnel Services | | 139,600 | 139,600 | 139,600 |
| Materials and Services | | | | | | | |
| 42,164 | 43,620 | 44,250 | 100-410-5100 | PROFESSIONAL SERVICES | 55,600 | 55,600 | 55,600 |
| - | - | 200 | 100-410-5200 | CONTRACTED SUPPORT | - | - | - |
| 12 | - | 200 | 100-410-5300 | OPERATIONAL SUPPLIES | - | - | - |
| 3,705 | 3,156 | 3,600 | 100-410-6100 | BUILDING MAINT & SUPPLIES | 3,600 | 3,600 | 3,600 |
| 1,458 | 1,495 | 1,800 | 100-410-6200 | RENTALS AND LEASES | 1,800 | 1,800 | 1,800 |
| 3,611 | 3,889 | 4,900 | 100-410-6300 | INSURANCE | 5,389 | 5,389 | 5,389 |
| 343 | 469 | 1,000 | 100-410-6400 | ADVERTISING & RECRUITMENT | 1,000 | 1,000 | 1,000 |
| 8,305 | 7,419 | 11,700 | 100-410-6500 | LEARNING, DUES & MEMBERSHIPS | 11,700 | 11,700 | 11,700 |
| 6,130 | 5,443 | 8,050 | 100-410-6600 | OFFICE SUPPLIES & MISC EXPENSE | 7,500 | 7,500 | 7,500 |
| 2,263 | 2,415 | 5,500 | 100-410-6700 | EQUIP MAINT & SUPPLIES | 5,500 | 5,500 | 5,500 |
| 5,573 | 5,958 | 6,050 | 100-410-6900 | UTILITIES | 6,530 | 6,530 | 6,530 |
| 73,563 | 73,863 | 87,250 | Total Materials and Service | | 98,619 | 98,619 | 98,619 |
| 215,400 | 182,044 | 223,650 | Total Admin | | 238,219 | 238,219 | 238,219 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Account | General Fund Detail | 2023 Proposed | 2023 Approved | 2023 Adopted |
|----------------|----------------|-----------------|-------------------------------------|--------------------------------|------------------|------------------|-----------------|
| | | | | Court | | | |
| | | | | Personnel Services | | | |
| - | - | - | 100-412-1100 | SALARIES AND WAGES | - | - | - |
| 4,889 | 4,226 | 4,300 | 100-412-1101 | Director of Admin/Recorder | 4,500 | 4,500 | 4,500 |
| - | - | 2,300 | 100-412-1120 | City Manager/Finance Director | 2,300 | 2,300 | 2,300 |
| 4,122 | 970 | - | 100-412-1102 | Finance Director | - | - | - |
| 12,272 | 17,332 | 19,800 | 100-412-1105 | Administrative Assistant | 20,700 | 20,700 | 20,700 |
| - | - | 300 | 100-412-1212 | Overtime | 300 | 300 | 300 |
| - | - | - | 100-412-4100 | EMPLOYEE BENEFITS | - | - | - |
| 4,227 | 4,789 | 5,300 | 100-412-4110 | EB-Medical & Dental | 5,300 | 5,300 | 5,300 |
| 57 | 69 | 100 | 100-412-4120 | EB-Insurance (life & disab) | 175 | 175 | 175 |
| 1,655 | 1,809 | 2,000 | 100-412-4150 | EB-Employer Taxes | 2,100 | 2,100 | 2,100 |
| 5,674 | 6,522 | 7,700 | 100-412-4170 | EB-PERS | 8,000 | 8,000 | 8,000 |
| 8 | 9,558 | - | 100-412-4190 | EB-Workers Comp | - | - | - |
| 32,904 | 45,275 | 41,800 | Total Personnel Services | | 43,375 | 43,375 | 43,375 |
| | | | | Materials and Services | | | |
| 7,209 | 10,183 | 13,860 | 100-412-5100 | PROFESSIONAL SERVICES | 14,010 | 14,010 | 14,010 |
| - | - | 50 | 100-412-5300 | OPERATIONAL SUPPLIES | - | - | - |
| 548 | 263 | 570 | 100-412-6100 | BUILDING MAINT & SUPPLIES | 570 | 570 | 570 |
| 301 | 303 | 470 | 100-412-6200 | RENTALS AND LEASES | 500 | 500 | 500 |
| 934 | 879 | 1,100 | 100-412-6300 | INSURANCE | 1,200 | 1,200 | 1,200 |
| 73 | 0 | 100 | 100-412-6400 | ADVERTISING & RECRUITMENT | 100 | 100 | 100 |
| 75 | - | 2,070 | 100-412-6500 | LEARNING, DUES & MEMBERSHIPS | 2,070 | 2,070 | 2,070 |
| 2,132 | 1,288 | 2,400 | 100-412-6600 | OFFICE SUPPLIES & MISC EXPENSE | 2,250 | 2,250 | 2,250 |
| 149 | 6 | 700 | 100-412-6700 | EQUIP MAINT & SUPPLIES | 700 | 700 | 700 |
| 1,235 | 1,306 | 1,460 | 100-412-6900 | UTILITIES | 1,605 | 1,605 | 1,605 |
| 12,657 | 14,228 | 22,780 | Total Material and Services | | 23,005 | 23,005 | 23,005 |
| 45,561 | 59,503 | 64,580 | Total Court | | 66,380 | 66,380 | 66,380 |
| | | | | Council | | | |
| | | | | Materials and Services | | | |
| 3,353 | 8,555 | 15,000 | 100-413-5100 | PROFESSIONAL SERVICES | 13,000 | 13,000 | 13,000 |
| 2,383 | 376 | 3,500 | 100-413-5300 | OPERATIONAL SUPPLIES | - | - | - |
| 101 | - | - | 100-413-5500 | PROGRAM & GRANT EXPENSES | - | - | - |
| - | - | 1,000 | 100-413-6500 | LEARNING, DUES & MEMBERSHIPS | 1,000 | 1,000 | 1,000 |
| - | 260 | 450 | 100-413-6600 | OFFICE SUPPLIES | 3,950 | 3,950 | 3,950 |
| 5,836 | 9,191 | 19,950 | Total Materials and Services | | 17,950 | 17,950 | 17,950 |
| 5,836 | 9,191 | 19,950 | Total Council | | 17,950 | 17,950 | 17,950 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Account | General Fund Detail | 2023 Proposed | 2023 Approved | 2023 Adopted |
|-----------------------|----------------|-----------------|------------------------------|--------------------------------|------------------|------------------|-----------------|
| Community Development | | | | | | | |
| Personnel Services | | | | | | | |
| - | - | - | 100-419-1100 | SALARIES AND WAGES | - | - | - |
| 12,222 | 9,081 | 8,600 | 100-419-1101 | Director of Admin/Recorder | 9,100 | 9,100 | 9,100 |
| - | - | 2,300 | 100-419-1120 | City Manager/Finance Director | 2,300 | 2,300 | 2,300 |
| 3,435 | 970 | - | 100-419-1102 | Finance Director | - | - | - |
| 2,379 | 633 | 4,000 | 100-419-1104 | Public Works Superintendent | 4,100 | 4,100 | 4,100 |
| - | 2,673 | - | 100-419-1105 | Administrative Assistant | - | - | - |
| - | - | 300 | 100-419-1212 | Overtime | 300 | 300 | 300 |
| - | - | - | 100-419-4100 | EMPLOYEE BENEFITS | - | - | - |
| 3,943 | 2,880 | 3,100 | 100-419-4110 | EB-Medical & Dental | 3,100 | 3,100 | 3,100 |
| 46 | 42 | - | 100-419-4120 | EB-Insurance (life & disab) | 70 | 70 | 70 |
| 1,380 | 1,022 | 1,200 | 100-419-4150 | EB-Employer Taxes | 1,200 | 1,200 | 1,200 |
| 6,796 | 4,283 | 4,800 | 100-419-4170 | EB-PERS | 5,000 | 5,000 | 5,000 |
| 5 | - | - | 100-419-4190 | EB-Workers Comp | - | - | - |
| 30,205 | 21,583 | 24,300 | Total Personnel Services | | 25,170 | 25,170 | 25,170 |
| Material Services | | | | | | | |
| 18,802 | 17,909 | 22,500 | 100-419-5100 | PROFESSIONAL SERVICES | 26,000 | 26,000 | 26,000 |
| 61,416 | 44,880 | 35,220 | 100-419-5400 | INTERGOVNMENTAL SERVICES | 78,112 | 78,112 | 78,112 |
| - | - | 45,000 | 100-419-5500 | PROGRAM & GRANT EXPENSES | 49,882 | 49,882 | 49,882 |
| 407 | - | 750 | 100-419-5501 | PROGRAM EXPENSES - FARMERS MKT | 750 | 750 | 750 |
| 1,841 | 108 | 2,350 | 100-419-6500 | LEARNING, DUES & MEMBERSHIPS | 2,470 | 2,470 | 2,470 |
| 82,465 | 62,897 | 105,820 | Total Materials and Services | | 157,214 | 157,214 | 157,214 |
| 112,670 | 84,480 | 130,120 | Total Community Development | | 182,384 | 182,384 | 182,384 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Account | General Fund Detail | 2023 Proposed | 2023 Approved | 2023 Adopted |
|-----------------------|----------------|-----------------|------------------------------|--------------------------------|------------------|------------------|-----------------|
| Police | | | | | | | |
| Personnel Services | | | | | | | |
| 2,763 | 13,757 | - | 100-421-1100 | SALARIES AND WAGES | - | - | - |
| 1,630 | 5,169 | 6,900 | 100-421-1101 | Director of Admin/Recorder | 7,300 | 7,300 | 7,300 |
| - | - | 6,900 | 100-421-1120 | City Manager/Finance Director | 6,900 | 6,900 | 6,900 |
| 1,374 | 2,909 | - | 100-421-1102 | Finance Director | - | - | - |
| 100,851 | 103,563 | 106,000 | 100-421-1103 | Chief Of Police | 105,200 | 105,200 | 105,200 |
| 47,586 | 50,571 | 51,400 | 100-421-1105 | Administrative Assistant | 53,800 | 53,800 | 53,800 |
| 293,042 | 328,251 | 340,600 | 100-421-1106 | Police Officers | 363,600 | 363,600 | 363,600 |
| 10,661 | 5,953 | 20,300 | 100-421-1212 | Overtime | 42,300 | 42,300 | 42,300 |
| - | 276 | - | 100-421-4100 | EMPLOYEE BENEFITS | - | - | - |
| 141,484 | 165,009 | 171,700 | 100-421-4110 | EB-Medical & Dental | 171,800 | 171,800 | 171,800 |
| 1,139 | 1,190 | 1,000 | 100-421-4120 | EB-Insurance (life & disab) | 955 | 955 | 955 |
| 35,116 | 38,825 | 40,500 | 100-421-4150 | EB-Employer Taxes | 43,400 | 43,400 | 43,400 |
| 102,593 | 147,424 | 171,500 | 100-421-4170 | EB-PERS | 187,800 | 187,800 | 187,800 |
| 4,643 | - | 8,200 | 100-421-4190 | EB-Workers Comp | 9,000 | 9,000 | 9,000 |
| 742,883 | 862,896 | 925,000 | Total Personnel Services | | 992,055 | 992,055 | 992,055 |
| Material and Services | | | | | | | |
| 17,169 | 28,165 | 26,200 | 100-421-5100 | PROFESSIONAL SERVICES | 37,500 | 37,500 | 37,500 |
| 1,956 | 5,441 | 7,500 | 100-421-5200 | CONTRACTED SUPPORT | - | - | - |
| 5,620 | 7,876 | 10,000 | 100-421-5300 | OPERATIONAL SUPPLIES | 10,000 | 10,000 | 10,000 |
| 100,272 | 102,280 | 117,000 | 100-421-5400 | INTERGOVERNMENTAL SERVICES | 120,000 | 120,000 | 120,000 |
| 1,024 | 589 | 10,000 | 100-421-5500 | PROGRAM & GRANT EXPENSES | 1,500 | 1,500 | 1,500 |
| 4,104 | 4,175 | 5,000 | 100-421-6100 | BUILDING MAINT & SUPPLIES | 4,700 | 4,700 | 4,700 |
| 2,053 | 9,026 | 48,500 | 100-421-6200 | RENTALS AND LEASES | 5,000 | 5,000 | 5,000 |
| 18,639 | 19,555 | 22,300 | 100-421-6300 | INSURANCE | 24,750 | 24,750 | 24,750 |
| 648 | 45 | 2,000 | 100-421-6400 | ADVERTISING & RECRUITMENT | 2,000 | 2,000 | 2,000 |
| 7,985 | 6,420 | 13,500 | 100-421-6500 | LEARNING, DUES & MEMBERSHIPS | 18,500 | 18,500 | 18,500 |
| 3,936 | 5,007 | 5,500 | 100-421-6600 | OFFICE SUPPLIES & MISC EXPENSE | 5,500 | 5,500 | 5,500 |
| 55,099 | 39,982 | 50,000 | 100-421-6700 | EQUIP MAINT & SUPPLIES | 55,000 | 55,000 | 55,000 |
| 6,513 | 5,704 | 6,000 | 100-421-6800 | UNIFORMS | 6,000 | 6,000 | 6,000 |
| 10,343 | 11,137 | 13,000 | 100-421-6900 | UTILITIES | 13,000 | 13,000 | 13,000 |
| 235,360 | 245,402 | 336,500 | Total Materials and Services | | 303,450 | 303,450 | 303,450 |
| 978,242 | 1,108,298 | 1,261,500 | Total Police | | 1,295,505 | 1,295,505 | 1,295,505 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Account | General Fund Detail | 2023 Proposed | 2023 Approved | 2023 Adopted |
|------------------------------|----------------|-----------------|--------------|------------------------------------|------------------|------------------|-----------------|
| Parks | | | | | | | |
| Personnel Services | | | | | | | |
| - | - | - | 100-452-1100 | SALARIES AND WAGES | - | - | - |
| 1,630 | 1,607 | 1,700 | 100-452-1101 | Director of Admin/Recorder | 1,800 | 1,800 | 1,800 |
| - | - | 2,300 | 100-452-1120 | City Manager/Finance Director | 2,300 | 2,300 | 2,300 |
| 1,374 | 970 | - | 100-452-1102 | Finance Director | - | - | - |
| - | - | 14,500 | 100-452-1104 | Public Works Super | 15,900 | 15,900 | 15,900 |
| 15,638 | 17,204 | 17,800 | 100-452-1105 | Administrative Assistant | 18,500 | 18,500 | 18,500 |
| 26,215 | 36,301 | 17,800 | 100-452-1107 | Utility Worker I | 20,600 | 20,600 | 20,600 |
| 5,542 | 5,936 | 5,800 | 100-452-1108 | Utility Worker II | 6,500 | 6,500 | 6,500 |
| 6,188 | - | 15,500 | 100-452-1109 | Utility Worker I Steele | 17,400 | 17,400 | 17,400 |
| - | - | 6,400 | 100-452-1113 | PT Office Assistant | 6,600 | 6,600 | 6,600 |
| 15,858 | 14,030 | - | 100-452-1114 | PW Foreman | - | - | - |
| - | - | 2,300 | 100-452-1212 | Overtime | 5,600 | 5,600 | 5,600 |
| - | 45 | - | 100-452-1302 | Pager Pay | - | - | - |
| - | - | - | 100-452-4100 | EMPLOYEE BENEFITS | - | - | - |
| 20,691 | 21,868 | 22,800 | 100-452-4110 | EB-Medical & Dental | 32,000 | 32,000 | 32,000 |
| 172 | 194 | 100 | 100-452-4120 | EB-Insurance (life & disab) | 100 | 100 | 100 |
| 5,560 | 5,835 | 6,400 | 100-452-4150 | EB-Employer Taxes | 7,200 | 7,200 | 7,200 |
| 19,268 | 22,548 | 26,700 | 100-452-4170 | EB-PERS | 30,400 | 30,400 | 30,400 |
| 638 | - | 1,100 | 100-452-4190 | EB-Workers Comp | 1,300 | 1,300 | 1,300 |
| 118,774 | 126,538 | 141,200 | | Total Personnel Services | 166,200 | 166,200 | 166,200 |
| Material and Services | | | | | | | |
| 2,785 | 3,689 | 4,800 | 100-452-5100 | PROFESSIONAL SERVICES | 6,200 | 6,200 | 6,200 |
| 90 | 35 | 400 | 100-452-5200 | CONTRACTED SUPPORT | - | - | - |
| 14,115 | 6,523 | 17,000 | 100-452-5300 | OPERATIONAL SUPPLIES | 23,500 | 23,500 | 23,500 |
| - | 3,860 | - | 100-452-5500 | PROGRAM & GRANT EXPENSES | - | - | - |
| 1,837 | 3,207 | 8,100 | 100-452-6100 | BUILDING MAINT & SUPPLIES | 7,600 | 7,600 | 7,600 |
| 223 | 256 | 900 | 100-452-6200 | RENTALS AND LEASES | 900 | 900 | 900 |
| 4,265 | 4,475 | 5,000 | 100-452-6300 | INSURANCE | 5,700 | 5,700 | 5,700 |
| 157 | 0 | 100 | 100-452-6400 | ADVERTISING & RECRUITMENT | 200 | 200 | 200 |
| 1,162 | 764 | 1,100 | 100-452-6500 | LEARNING, DUES & MEMBERSHIPS | 1,200 | 1,200 | 1,200 |
| 622 | 1,267 | 1,600 | 100-452-6600 | OFFICE SUPPLIES & MISC EXPENSE | 1,600 | 1,600 | 1,600 |
| 14,229 | 10,932 | 21,500 | 100-452-6700 | EQUIP MAINT & SUPPLIES | 24,100 | 24,100 | 24,100 |
| 428 | 316 | 500 | 100-452-6800 | UNIFORMS | 600 | 600 | 600 |
| 11,664 | 10,940 | 11,300 | 100-452-6900 | UTILITIES | 12,480 | 12,480 | 12,480 |
| 51,577 | 46,264 | 72,300 | | Total Material and Services | 84,080 | 84,080 | 84,080 |
| 170,351 | 172,802 | 213,500 | | Total Parks | 250,280 | 250,280 | 250,280 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Account | General Fund Detail | 2023 Proposed | 2023 Approved | 2023 Adopted |
|-------------------------|----------------|-----------------|--------------|---|------------------|------------------|-----------------|
| Debt Service | | | | | | | |
| - | 42,733 | - | 100-421-9100 | Debt Service - Lease Principal | 45,000 | 45,000 | 45,000 |
| Non-Departmental | | | | | | | |
| - | 7,118 | - | 100-480-7000 | Capital Outlay | - | - | - |
| Transfers | | | | | | | |
| - | 15,000 | - | 100-491-8001 | Trans To Street Fund | - | - | - |
| 47,731 | - | 6,500 | 100-491-8003 | Trans To Reserve Fund | 9,000 | 9,000 | 9,000 |
| 47,731 | 15,000 | 6,500 | | Total Transfers | 9,000 | 9,000 | 9,000 |
| - | - | 345,313 | 100-900-9900 | Contingency | 307,608 | 307,608 | 307,608 |
| 15,000 | - | - | | Reserve - ECO Dev Comm Project Grant | - | - | - |
| - | - | 662,147 | 100-900-9990 | Reserve for Future Expenditures | 675,425 | 675,425 | 675,425 |
| 1,340,473 | 1,519,703 | 275,000 | | Unappropriated Ending Fund Balance | 275,000 | 275,000 | 275,000 |
| 2,931,264 | 3,200,872 | 3,202,260 | | Total General Fund REQUIREMENTS | 3,362,752 | 3,362,752 | 3,362,752 |

STREET FUNDS

| 2020 Actual | 2021 Actual | 2022 Adopted | Street Fund Summary | 2023 Proposed | 2023 Approved | 2023 Adopted |
|----------------|----------------|-----------------|------------------------------------|------------------|------------------|-----------------|
| 62,811 | 89,893 | 92,751 | Beginning Fund Balance | 147,141 | 147,141 | 147,141 |
| 4,320 | 1,890 | 1,100 | License and Permits | 1,110 | 1,110 | 1,110 |
| 97,852 | 97,699 | 100,000 | Charges for Services | 100,000 | 100,000 | 100,000 |
| 175,562 | 178,624 | 186,071 | Intergovernmental Revenue | 172,000 | 172,000 | 172,000 |
| 12,888 | 4,759 | 5,100 | Miscellaneous | 2,150 | 2,150 | 2,150 |
| - | 15,000 | - | Transfers | - | - | - |
| 353,433 | 387,865 | 385,022 | Total | 422,401 | 422,401 | 422,401 |
| 145,971 | 138,180 | 159,400 | Personnel Services | 180,305 | 180,305 | 180,305 |
| 92,438 | 98,501 | 118,100 | Materials and Services | 130,800 | 130,800 | 130,800 |
| 25,131 | 18,511 | 30,600 | Transfers | 26,052 | 26,052 | 26,052 |
| - | - | 44,087 | Contingency | 46,666 | 46,666 | 46,666 |
| - | - | 32,835 | Reserve for Future Expenditures | 38,578 | 38,578 | 38,578 |
| 89,893 | 132,673 | - | Unappropriated Ending Fund Balance | - | - | - |
| 353,433 | 387,865 | 385,022 | Total | 422,401 | 422,401 | 422,401 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Account | Street Fund Detail | 2023 Proposed | 2023 Approved | 2023 Adopted |
|----------------|----------------|-----------------|--------------|-------------------------------|------------------|------------------|-----------------|
| 6/30/2020 | 6/30/2021 | 6/30/2022 | | RESOURCES | | | |
| 175,562 | 178,624 | 186,071 | 121-300-3190 | Gas Tax | 172,000 | 172,000 | 172,000 |
| 97,852 | 97,699 | 100,000 | 121-300-3407 | Transportation Utility | 100,000 | 100,000 | 100,000 |
| 4,320 | 1,890 | 1,100 | 121-300-3408 | Row Permits | 1,110 | 1,110 | 1,110 |
| 10,177 | 4,759 | 5,000 | 121-300-3611 | Interest Income | 1,150 | 1,150 | 1,150 |
| 2,711 | - | 100 | 121-300-3601 | Miscellaneous Revenue | 1,000 | 1,000 | 1,000 |
| 12,888 | 4,759 | 5,100 | | Miscellaneous Revenue | 2,150 | 2,150 | 2,150 |
| - | 15,000 | - | 121-391-3901 | Transfer In - General Fund | - | - | - |
| - | 15,000 | - | | Transfers | - | - | - |
| 62,811 | 89,893 | 92,751 | 121-399-9999 | Beginning Fund Balance | 147,141 | 147,141 | 147,141 |
| 353,433 | 387,865 | 385,022 | | TOTAL RESOURCES | 422,401 | 422,401 | 422,401 |

| REQUIREMENTS | | | | | | | |
|---------------------------|---------|---------|--------------|---------------------------------|---------|---------|---------|
| Personnel Services | | | | | | | |
| - | - | - | 121-431-1100 | SALARIES AND WAGES | - | - | - |
| 4,074 | 6,985 | 8,600 | 121-431-1101 | Director of Admin/Recorder | 9,100 | 9,100 | 9,100 |
| - | - | - | 121-431-1120 | City Manager/Finance Director | 17,200 | 17,200 | 17,200 |
| 10,305 | 7,272 | 17,300 | 121-431-1102 | Finance Director | - | - | - |
| - | - | 20,300 | 121-431-1104 | Public Works Super | 22,200 | 22,200 | 22,200 |
| 19,144 | 21,678 | 22,700 | 121-431-1105 | Administrative Assistant | 23,700 | 23,700 | 23,700 |
| 28,746 | 23,123 | 9,600 | 121-431-1107 | Utility Worker I | 14,900 | 14,900 | 14,900 |
| 5,542 | 5,936 | 8,800 | 121-431-1108 | Utility Worker II | 5,800 | 5,800 | 5,800 |
| 6,188 | - | - | 121-431-1109 | PW Maintenance PT | - | - | - |
| - | - | 6,400 | 121-431-1113 | PT Office Assistant | 6,600 | 6,600 | 6,600 |
| 13,479 | 17,322 | - | 121-431-1114 | PW Foreman | - | - | - |
| - | - | 3,000 | 121-431-1212 | Overtime | 6,300 | 6,300 | 6,300 |
| - | 46 | - | 121-431-1302 | Pager Pay | - | - | - |
| - | - | - | 121-431-4100 | EMPLOYEE BENEFITS | - | - | - |
| 24,486 | 22,780 | 24,100 | 121-431-4110 | EB-Medical & Dental | 31,800 | 31,800 | 31,800 |
| 214 | 231 | 200 | 121-431-4120 | EB-Insurance (life & disab) | 305 | 305 | 305 |
| 6,764 | 5,985 | 7,400 | 121-431-4150 | EB-Employer Taxes | 8,100 | 8,100 | 8,100 |
| 26,200 | 25,336 | 30,200 | 121-431-4170 | EB-PERS | 33,300 | 33,300 | 33,300 |
| 827 | 1,485 | 800 | 121-431-4190 | EB-Workers Comp | 1,000 | 1,000 | 1,000 |
| 145,971 | 138,180 | 159,400 | | Total Personnel Services | 180,305 | 180,305 | 180,305 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Street Fund | | 2023 Proposed | 2023 Approved | 2023 Adopted |
|------------------------|----------------|-----------------|---------------------------------|--------------------------------|------------------|------------------|-----------------|
| | | | Account | Detail | | | |
| Materials and Services | | | | | | | |
| 12,321 | 9,045 | 10,100 | 121-431-5100 | PROFESSIONAL SERVICES | 50,500 | 50,500 | 50,500 |
| 24,973 | 28,849 | 33,000 | 121-431-5200 | CONTRACTED SUPPORT | - | - | - |
| 274 | 329 | 400 | 121-431-5300 | OPERATIONAL SUPPLIES | - | - | - |
| 5,466 | 10,646 | 11,200 | 121-431-5500 | PROGRAM & GRANT EXPENSES | 12,200 | 12,200 | 12,200 |
| 845 | 1,956 | 5,800 | 121-431-6100 | BUILDING MAINT & SUPPLIES | 2,000 | 2,000 | 2,000 |
| 197 | 230 | 800 | 121-431-6200 | RENTALS AND LEASES | 500 | 500 | 500 |
| 3,574 | 3,749 | 4,300 | 121-431-6300 | INSURANCE | 4,800 | 4,800 | 4,800 |
| 59 | 1 | 100 | 121-431-6400 | ADVERTISING & RECRUITMENT | 100 | 100 | 100 |
| 189 | 336 | 800 | 121-431-6500 | LEARNING, DUES & MEMBERSHIPS | 500 | 500 | 500 |
| 2,418 | 2,117 | 2,200 | 121-431-6600 | OFFICE SUPPLIES & MISC EXPENSE | 3,100 | 3,100 | 3,100 |
| 5,019 | 3,598 | 5,300 | 121-431-6700 | EQUIP MAINT & SUPPLIES | 7,000 | 7,000 | 7,000 |
| 327 | 316 | 300 | 121-431-6800 | UNIFORMS | 400 | 400 | 400 |
| 36,775 | 37,329 | 43,800 | 121-431-6900 | UTILITIES | 49,700 | 49,700 | 49,700 |
| 92,438 | 98,501 | 118,100 | Total Materials and Service | | 130,800 | 130,800 | 130,800 |
| 238,409 | 236,681 | 277,500 | Total Street | | 311,105 | 311,105 | 311,105 |
| Transfers Out | | | | | | | |
| 6,700 | - | 6,200 | 121-491-8003 | Trans To Reserve Fund | - | - | - |
| 18,431 | 18,511 | 24,400 | 121-491-8701 | Operational Overhead | 26,052 | 26,052 | 26,052 |
| 25,131 | 18,511 | 30,600 | Total Transfers Out | | 26,052 | 26,052 | 26,052 |
| - | - | 44,087 | 121-900-9900 | Contingency | 46,666 | 46,666 | 46,666 |
| - | - | 32,835 | Reserve for Future Expenditures | | 38,578 | 38,578 | 38,578 |
| 89,893 | 132,673 | - | Unappr. Ending Fund Balance | | - | - | - |
| 353,433 | 387,865 | 385,022 | TOTAL REQUIREMENTS | | 422,401 | 422,401 | 422,401 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Street Construction Fund Summary | 2023 Proposed | 2023 Approved | 2023 Adopted |
|----------------|----------------|-----------------|-------------------------------------|------------------|------------------|-----------------|
| 378,035 | 256,495 | 304,534 | Beginning Fund Balance | 398,575 | 398,575 | 398,575 |
| 51,137 | 17,228 | 17,312 | Charges for Services | 9,192 | 9,192 | 9,192 |
| 58,521 | 59,541 | 62,024 | Intergovernmental Revenue | 60,051 | 93,000 | 93,000 |
| - | 100,000 | 145,000 | Grants | 100,000 | 100,000 | 100,000 |
| 8,630 | 3,325 | 4,000 | Miscellaneous | 3,500 | 3,500 | 3,500 |
| 496,323 | 436,589 | 532,870 | Total | 571,318 | 604,267 | 604,267 |
| 237,294 | 159,945 | 235,900 | Capital Outlay | 345,000 | 345,000 | 345,000 |
| 2,534 | 1,611 | 828 | Transfers | 442 | 442 | 442 |
| - | - | - | Contingency | 51,645 | - | - |
| - | - | 296,142 | Reserve for Future Expenditures | 174,231 | 258,825 | 258,825 |
| 256,495 | 275,034 | - | Unappropriated Ending Fund Balance | - | - | - |
| 496,323 | 436,590 | 532,870 | Total | 571,318 | 604,267 | 604,267 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Account | Street Construction Fund Detail | 2023 Proposed | 2023 Approved | 2023 Adopted |
|----------------|----------------|-----------------|--------------|--|------------------|------------------|-----------------|
| 6/30/2020 | 6/30/2021 | 6/30/2022 | | RESOURCES | | | |
| 58,521 | 59,541 | 62,024 | 122-300-3190 | Gas Tax | 60,051 | 93,000 | 93,000 |
| - | - | 145,000 | 122-300-3343 | TGM Grant | - | - | - |
| - | 100,000 | - | 122-300-3341 | Special Allotment Grant | 100,000 | 100,000 | 100,000 |
| - | 100,000 | 145,000 | | Grants | 100,000 | 100,000 | 100,000 |
| 48,604 | 15,617 | 16,384 | 122-300-3551 | SDC-Improvement | 8,750 | 8,750 | 8,750 |
| - | - | 100 | 122-300-3550 | Assessment Principal | - | - | - |
| 2,534 | 1,611 | 828 | 122-300-3554 | SDC Administration | 442 | 442 | 442 |
| 51,137 | 17,228 | 17,312 | | Charges for Services | 9,192 | 9,192 | 9,192 |
| 8,630 | 3,282 | 4,000 | 122-300-3611 | Interest Income | 3,500 | 3,500 | 3,500 |
| - | 43 | - | 122-300-3601 | Miscellaneous Revenue | - | - | - |
| 8,630 | 3,325 | 4,000 | | Miscellaneous Revenue | 3,500 | 3,500 | 3,500 |
| 378,035 | 256,495 | 304,534 | 122-399-9999 | Beginning Fund Balance | 398,575 | 398,575 | 398,575 |
| 496,323 | 436,589 | 532,870 | | TOTAL RESOURCES | 571,318 | 604,267 | 604,267 |
| | | | | REQUIREMENTS | | | |
| 237,294 | 159,945 | 235,900 | 122-431-7000 | Capital Outlay | 345,000 | 345,000 | 345,000 |
| 237,294 | 159,945 | 235,900 | | Total Street Construction | 345,000 | 345,000 | 345,000 |
| 2,534 | 1,611 | 828 | 122-491-8801 | Transfer Out | 442 | 442 | 442 |
| - | - | | 122-900-9900 | Contingency | 51,645 | - | - |
| - | - | 296,142 | 122-900-9990 | Reserve for Future Expenditures | 174,231 | 258,825 | 258,825 |
| 256,495 | 275,034 | - | | Unappr. Ending Fund Balance | - | - | - |
| 496,323 | 436,590 | 532,870 | | TOTAL REQUIREMENTS | 571,318 | 604,267 | 604,267 |

RESERVE FUND

| 2020 Actual | 2021 Actual | 2022 Adopted | Reserve Fund Summary | 2023 Proposed | 2023 Approved | 2023 Adopted |
|----------------|----------------|-----------------|------------------------------------|------------------|------------------|-----------------|
| 259,400 | 276,720 | 98,812 | Beginning Fund Balance | 114,889 | 114,889 | 114,889 |
| 953 | 376 | 300 | Miscellaneous | 1,000 | 1,000 | 1,000 |
| 69,931 | - | 29,700 | Transfers from other Funds | 20,000 | 20,000 | 20,000 |
| 330,284 | 277,096 | 128,812 | Total | 135,889 | 135,889 | 135,889 |
| 53,564 | 190,158 | 128,812 | Capital Outlay | - | - | - |
| - | - | - | Reserve for Future Expenditures | 135,889 | 135,889 | 135,889 |
| 276,720 | 86,938 | - | Unappropriated Ending Fund Balance | - | - | - |
| 330,284 | 277,096 | 128,812 | Total | 135,889 | 135,889 | 135,889 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Reserve Fund Detail | | 2023 Proposed | 2023 Approved | 2023 Adopted |
|----------------|----------------|-----------------|------------------------|--|------------------|------------------|-----------------|
|----------------|----------------|-----------------|------------------------|--|------------------|------------------|-----------------|

6/30/2020 6/30/2021 6/30/2022

RESOURCES

| | | | | | | | |
|----------------|----------------|----------------|--------------|-------------------------------|----------------|----------------|----------------|
| 953 | 376 | 300 | 123-300-3611 | Interest | 1,000 | 1,000 | 1,000 |
| 953 | 376 | 300 | | Miscellaneous Revenue | 1,000 | 1,000 | 1,000 |
| 47,731 | - | 6,500 | 123-391-0100 | Trans From-General | 9,000 | 9,000 | 9,000 |
| 6,700 | - | 6,200 | 123-391-0121 | Trans From-Streets | - | - | - |
| 5,000 | - | 8,500 | 123-391-0201 | Trans From-Sewer | - | - | - |
| 10,500 | - | 8,500 | 123-391-0205 | Trans From-Water | 11,000 | 11,000 | 11,000 |
| 69,931 | - | 29,700 | | Transfers | 20,000 | 20,000 | 20,000 |
| 259,400 | 276,720 | 98,812 | 123-399-9999 | Beginning Fund Balance | 114,889 | 114,889 | 114,889 |
| 330,284 | 277,096 | 128,812 | | TOTAL RESOURCES | 135,889 | 135,889 | 135,889 |

REQUIREMENTS

| | | | | | | | |
|----------------|----------------|----------------|--------------|--|----------------|----------------|----------------|
| - | 779 | 7,961 | 123-423-7504 | Dump Truck | - | - | - |
| - | 2,527 | 24,343 | 123-423-7505 | Backhoe | - | - | - |
| - | 636 | 23,726 | 123-423-7506 | Pub Wrks Trac/Mower | - | - | - |
| - | 88,998 | - | 123-423-7507 | PW Crew Cab with Crane | - | - | - |
| - | 6,906 | 34 | 123-423-7515 | Plotter | - | - | - |
| 45,727 | 95 | 39,663 | 123-423-7710 | Pub Wrks Pick Up | - | - | - |
| 7,837 | 24,308 | 6,402 | 123-423-7726 | City Hall Siding | - | - | - |
| - | 15,384 | - | 123-423-7727 | City Hall Carpet | - | - | - |
| - | 50,526 | 5,423 | 123-423-7740 | Police Vehicle | - | - | - |
| - | - | 21,260 | 123-423-7741 | City Hall/Police Dept - Bldg | - | - | - |
| 53,564 | 190,158 | 128,812 | | Total Capital Outlay | - | - | - |
| - | - | - | 123-900-9990 | Reserve for Future Expenditures | 135,889 | 135,889 | 135,889 |
| 276,720 | 86,938 | - | | Unappr. Ending Fund Balance | - | - | - |
| 330,284 | 277,096 | 128,812 | | TOTAL REQUIREMENTS | 135,889 | 135,889 | 135,889 |

PARKS IMPROVEMENT FUND

| 2020 Actual | 2021 Actual | 2022 Adopted | Parks Improvement Fund Summary | 2023 Proposed | 2023 Approved | 2023 Adopted |
|----------------|----------------|-----------------|------------------------------------|------------------|------------------|-----------------|
| 305,649 | 351,364 | 374,891 | Beginning Fund Balance | 400,895 | 400,895 | 400,895 |
| 46,871 | 4,300 | 18,232 | Charges for Services | 9,734 | 9,734 | 9,734 |
| - | 17,679 | 20,000 | Intergovernmental Revenue | 20,000 | 20,000 | 20,000 |
| - | - | 195,200 | Grants | 195,200 | 195,200 | 195,200 |
| 865 | 679 | 400 | Miscellaneous | 3,600 | 3,600 | 3,600 |
| 353,385 | 374,022 | 608,723 | Total | 629,429 | 629,429 | 629,429 |
| 140 | - | 244,000 | Capital Outlay | 284,650 | 284,650 | 284,650 |
| 1,881 | 173 | 732 | Transfers | 390 | 390 | 390 |
| - | - | - | Contingency | 42,698 | 42,698 | 42,698 |
| - | - | 363,991 | Reserve for Future Expenditures | 301,692 | 301,692 | 301,692 |
| 351,364 | 373,849 | - | Unappropriated Ending Fund Balance | - | - | - |
| 353,385 | 374,022 | 608,723 | Total | 629,429 | 629,429 | 629,429 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Account | Park Improvement Fund Detail | 2023 Proposed | 2023 Approved | 2023 Adopted |
|----------------|----------------|-----------------|--------------|---------------------------------|------------------|------------------|-----------------|
| 6/30/2020 | 6/30/2021 | 6/30/2022 | | RESOURCES | | | |
| - | 17,679 | 20,000 | 125-300-3301 | State Shared Revenue | 20,000 | 20,000 | 20,000 |
| - | - | 195,200 | 125-300-3341 | State Parks Dept. Grant | 195,200 | 195,200 | 195,200 |
| 38,918 | 3,570 | 15,136 | 125-300-3551 | SDC-Improvement | 8,082 | 8,082 | 8,082 |
| 6,072 | 557 | 2,364 | 125-300-3552 | SDC-Reimbursement | 1,262 | 1,262 | 1,262 |
| 1,881 | 173 | 732 | 125-300-3554 | SDC-Administration | 390 | 390 | 390 |
| 46,871 | 4,300 | 18,232 | | Charges for Services | 9,734 | 9,734 | 9,734 |
| 865 | 636 | 300 | 125-300-3611 | Interest Income | 3,500 | 3,500 | 3,500 |
| - | 43 | 100 | 125-300-3601 | Miscellaneous Revenue | 100 | 100 | 100 |
| 865 | 679 | 400 | | Miscellaneous Revenue | 3,600 | 3,600 | 3,600 |
| 305,649 | 351,364 | 374,891 | 125-399-9999 | Beginning Fund Balance | 400,895 | 400,895 | 400,895 |
| 353,385 | 374,022 | 608,723 | | TOTAL RESOURCES | 629,429 | 629,429 | 629,429 |
| REQUIREMENTS | | | | | | | |
| 140 | - | 244,000 | 125-452-7000 | Capital Outlay | 284,650 | 284,650 | 284,650 |
| 140 | - | 244,000 | Construction | Total Parks Improvement | 284,650 | 284,650 | 284,650 |
| 1,881 | 173 | 732 | 125-491-8000 | Transfers Out | 390 | 390 | 390 |
| - | - | - | 125-900-9900 | Contingency | 42,698 | 42,698 | 42,698 |
| - | - | 363,991 | 125-900-9990 | Reserve for Future Expenditures | 301,692 | 301,692 | 301,692 |
| 351,364 | 373,849 | - | | Unappr. Ending Fund Balance | - | - | - |
| 353,385 | 374,022 | 608,723 | | TOTAL REQUIREMENTS | 629,429 | 629,429 | 629,429 |

SEWER FUNDS

| 2020 Actual | 2021 Actual | 2022 Adopted | Sewer Fund Summary | 2023 Proposed | 2023 Approved | 2023 Adopted |
|----------------|----------------|-----------------|------------------------------------|------------------|------------------|-----------------|
| 106,316 | 217,839 | 298,194 | Beginning Fund Balance | 260,331 | 260,331 | 260,331 |
| 494,588 | 500,347 | 495,000 | Charges for Services | 506,017 | 506,017 | 506,017 |
| 2,754 | 1,330 | 60 | Miscellaneous | 3,500 | 3,500 | 3,500 |
| 603,658 | 719,516 | 793,254 | Total | 769,849 | 769,849 | 769,849 |
| 145,514 | 189,334 | 250,900 | Personnel Services | 271,400 | 271,400 | 271,400 |
| 134,749 | 125,936 | 194,660 | Materials and Services | 206,040 | 206,040 | 206,040 |
| 105,557 | 108,047 | 236,343 | Transfers | 185,043 | 185,043 | 185,043 |
| - | - | 77,888 | Contingency | 71,616 | 71,616 | 71,616 |
| - | - | 33,463 | Reserve/Ending Fund Balance | 35,750 | 35,750 | 35,750 |
| 217,839 | 296,199 | - | Unappropriated Ending Fund Balance | - | - | - |
| 603,659 | 719,516 | 793,254 | Total | 769,849 | 769,849 | 769,849 |

| 2020 Actual | 2021 Actual | 2022 Amended | Account | Sewer Fund Proposed Budget | 2023 Proposed | 2023 Approved | 2023 Adopted |
|----------------|----------------|-----------------|--------------|--------------------------------|------------------|------------------|-----------------|
| 6/30/2020 | 6/30/2021 | 6/30/2022 | | RESOURCES | | | |
| 494,588 | 500,347 | 495,000 | 201-300-3441 | Service Charges - Sewer | 506,017 | 506,017 | 506,017 |
| - | 308 | 60 | 201-300-3611 | Interest Income | 2,500 | 2,500 | 2,500 |
| 2,754 | 1,022 | - | 201-300-3601 | Miscellaneous Revenue | 1,000 | 1,000 | 1,000 |
| 2,754 | 1,330 | 60 | | Miscellaneous Revenue | 3,500 | 3,500 | 3,500 |
| 106,316 | 217,839 | 298,194 | 201-399-9999 | Beginning Fund Balance | 260,331 | 260,331 | 260,331 |
| 603,658 | 719,516 | 793,254 | | TOTAL RESOURCES | 769,849 | 769,849 | 769,849 |

| REQUIREMENTS | | | | | | | |
|---------------------------|---------|---------|--------------|---------------------------------|---------|---------|---------|
| Personnel Services | | | | | | | |
| - | - | - | 201-432-1100 | SALARIES AND WAGES | - | - | - |
| 4,074 | 6,985 | 8,600 | 201-432-1101 | Director of Admin/Recorder | 9,100 | 9,100 | 9,100 |
| - | - | 17,300 | 201-432-1120 | City Manager/Finance Director | 17,300 | 17,300 | 17,300 |
| 10,305 | 7,272 | - | 201-432-1102 | Finance Director | - | - | - |
| - | - | 31,900 | 201-432-1104 | Public Works Super | 34,900 | 34,900 | 34,900 |
| 20,897 | 23,916 | 25,200 | 201-432-1105 | Administrative Assistant | 26,300 | 26,300 | 26,300 |
| 10,830 | 40,168 | 21,200 | 201-432-1107 | Utility Worker I | 46,800 | 46,800 | 46,800 |
| 5,542 | 5,936 | 32,100 | 201-432-1108 | Utility Worker II | 12,700 | 12,700 | 12,700 |
| 3,094 | - | - | 201-432-1109 | PW Maintenance PT | - | - | - |
| - | - | 6,400 | 201-432-1113 | PT Office Assistant | 6,600 | 6,600 | 6,600 |
| 31,716 | 30,022 | - | 201-432-1114 | Public Works Foreman | - | - | - |
| - | - | 9,000 | 201-432-1212 | Overtime | 6,300 | 6,300 | 6,300 |
| - | 22 | - | 201-432-1302 | Pager Pay | - | - | - |
| - | - | - | 201-432-4100 | EMPLOYEE BENEFITS | - | - | - |
| 22,712 | 32,165 | 38,600 | 201-432-4110 | EB-Medical & Dental | 47,300 | 47,300 | 47,300 |
| 198 | 206 | 300 | 201-432-4120 | EB-Insurance (life & disab) | 300 | 300 | 300 |
| 6,722 | 7,915 | 11,600 | 201-432-4150 | EB-Employer Taxes | 12,300 | 12,300 | 12,300 |
| 28,567 | 33,190 | 46,900 | 201-432-4170 | EB-PERS | 49,500 | 49,500 | 49,500 |
| 857 | 1,538 | 1,800 | 201-432-4190 | EB-Workers Comp | 2,000 | 2,000 | 2,000 |
| 145,514 | 189,334 | 250,900 | | Total Personnel Services | 271,400 | 271,400 | 271,400 |

| 2020 Actual | 2021 Actual | 2022 Amended | Account | Sewer Fund Proposed Budget | 2023 Proposed | 2023 Approved | 2023 Adopted |
|------------------------|----------------|-----------------|-----------------------------|--------------------------------|------------------|------------------|-----------------|
| Materials and Services | | | | | | | |
| 13,560 | 15,091 | 18,000 | 201-432-5100 | PROFESSIONAL SERVICES | 89,100 | 89,100 | 89,100 |
| 23,515 | 15,025 | 36,400 | 201-432-5200 | CONTRACTED SUPPORT | - | - | - |
| 3,908 | 4,773 | 5,400 | 201-432-5300 | OPERATIONAL SUPPLIES | 6,500 | 6,500 | 6,500 |
| 1,898 | 2,958 | 6,300 | 201-432-6100 | BUILDING MAINT & SUPPLIES | 5,100 | 5,100 | 5,100 |
| 947 | 973 | 1,700 | 201-432-6200 | RENTALS AND LEASES | 1,700 | 1,700 | 1,700 |
| 8,694 | 9,133 | 10,200 | 201-432-6300 | INSURANCE | 11,660 | 11,660 | 11,660 |
| 104 | 2 | 100 | 201-432-6400 | ADVERTISING & RECRUITMENT | 200 | 200 | 200 |
| 3,758 | 4,355 | 5,600 | 201-432-6500 | LEARNING, DUES & MEMBERSHIPS | 6,400 | 6,400 | 6,400 |
| 11,078 | 8,366 | 13,000 | 201-432-6600 | OFFICE SUPPLIES & MISC EXPENSE | 9,100 | 9,100 | 9,100 |
| 23,251 | 23,917 | 53,360 | 201-432-6700 | EQUIP MAINT & SUPPLIES | 31,400 | 31,400 | 31,400 |
| 368 | 316 | 600 | 201-432-6800 | UNIFORMS | 600 | 600 | 600 |
| 43,670 | 41,028 | 44,000 | 201-432-6900 | UTILITIES | 44,280 | 44,280 | 44,280 |
| 134,749 | 125,936 | 194,660 | Total Materials and Service | | 206,040 | 206,040 | 206,040 |
| 280,263 | 315,270 | 445,560 | Total Sewer | | 477,440 | 477,440 | 477,440 |
| Transfers Out | | | | | | | |
| 24,729 | 25,017 | 24,000 | 201-491-8601 | Franchise Fee | 26,155 | 26,155 | 26,155 |
| 5,000 | - | 8,500 | 201-491-8003 | Trans To Reserve Fund | - | - | - |
| 54,486 | 54,486 | 166,535 | 201-491-8006 | Trans To Sewer Bond | 118,900 | 118,900 | 118,900 |
| 21,342 | 28,544 | 37,308 | 201-491-8701 | Operational Overhead | 39,988 | 39,988 | 39,988 |
| 105,557 | 108,047 | 236,343 | Total Transfers Out | | 185,043 | 185,043 | 185,043 |
| - | - | 77,888 | 201-900-9900 | Contingency | 71,616 | 71,616 | 71,616 |
| - | - | 33,463 | 201-900-9990 | Resv. for Future Exp. | 35,750 | 35,750 | 35,750 |
| 217,839 | 296,199 | - | Unappr. Ending Fund Balance | | - | - | - |
| 603,659 | 719,516 | 793,254 | TOTAL REQUIREMENTS | | 769,849 | 769,849 | 769,849 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Sewer Construction Fund Summary | 2023 Proposed | 2023 Approved | 2023 Adopted |
|------------------|------------------|------------------|------------------------------------|------------------|------------------|------------------|
| 1,345,919 | 1,564,331 | 1,709,437 | Beginning Fund Balance | 1,847,728 | 1,847,728 | 1,847,728 |
| 220,341 | 165,635 | 179,316 | Charges for Services | 167,407 | 167,407 | 167,407 |
| 6,901 | 3,765 | 2,800 | Miscellaneous | 15,000 | 15,000 | 15,000 |
| 1,573,160 | 1,733,731 | 1,891,553 | Total | 2,030,135 | 2,030,135 | 2,030,135 |
| 4,805 | 8,366 | 230,000 | Capital Outlay | 316,500 | 316,500 | 316,500 |
| 4,024 | 648 | 1,376 | Transfers | 734 | 734 | 734 |
| - | - | - | Contingency | 47,475 | - | - |
| - | - | 1,660,177 | Reserve for Future Expenditures | 1,665,426 | 1,712,901 | 1,712,901 |
| 1,564,331 | 1,724,716 | - | Unappr. Ending Fund Balance | - | - | - |
| 1,573,160 | 1,733,730 | 1,891,553 | Total | 2,030,135 | 2,030,135 | 2,030,135 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Account | Sewer Construction Fund Detail | 2023 Proposed | 2023 Approved | 2023 Adopted |
|---------------------|------------------|------------------|---------------------|-----------------------------------|------------------|------------------|------------------|
| 6/30/2020 | 6/30/2021 | 6/30/2022 | | | | | |
| RESOURCES | | | | | | | |
| 158,056 | 155,581 | 158,000 | 202-300-3550 | Sewer Fee Revenue | 156,025 | 156,025 | 156,025 |
| 15,313 | 2,472 | 5,240 | 202-300-3551 | SDC-Improvement | 2,798 | 2,798 | 2,798 |
| 42,948 | 6,934 | 14,700 | 202-300-3552 | SDC-Reimbursement | 7,850 | 7,850 | 7,850 |
| 4,024 | 648 | 1,376 | 202-300-3554 | SDC-Administration | 734 | 734 | 734 |
| 62,285 | 10,054 | 21,316 | | Charges for Services | 11,382 | 11,382 | 11,382 |
| | | | 202-300-34xx | Grant Revenue | - | - | - |
| 6,901 | 3,765 | 2,800 | 202-300-3611 | Interest Income | 15,000 | 15,000 | 15,000 |
| 6,901 | 3,765 | 2,800 | | Miscellaneous Revenue | 15,000 | 15,000 | 15,000 |
| 1,345,919 | 1,564,331 | 1,709,437 | 202-399-9999 | Beginning Fund Balance | 1,847,728 | 1,847,728 | 1,847,728 |
| 1,573,160 | 1,733,731 | 1,891,553 | | TOTAL RESOURCES | 2,030,135 | 2,030,135 | 2,030,135 |
| REQUIREMENTS | | | | | | | |
| 4,805 | 8,366 | 230,000 | 202-432-7000 | Capital Outlay | 316,500 | 316,500 | 316,500 |
| 4,805 | 8,366 | 230,000 | Construction | Total Sewer Construction | 316,500 | 316,500 | 316,500 |
| 4,024 | 648 | 1,376 | 202-491-8000 | Transfers Out | 734 | 734 | 734 |
| - | - | - | 202-900-9900 | Contingency | 47,475 | - | - |
| - | - | 1,660,177 | 202-900-9990 | Resv. for Future Exp. | 1,665,426 | 1,712,901 | 1,712,901 |
| 1,564,331 | 1,724,716 | - | | Unappr. Ending Fund Bal. | - | - | - |
| 1,573,160 | 1,733,730 | 1,891,553 | | TOTAL REQUIREMENTS | 2,030,135 | 2,030,135 | 2,030,135 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Sewer Bond Fund Summary | 2023 Proposed | 2023 Approved | 2023 Adopted |
|------------------------|------------------------|-------------------------|------------------------------------|--------------------------|--------------------------|-------------------------|
| 39,632 | 40,279 | 39,665 | Beginning Fund Balance | 40,600 | 40,600 | 40,600 |
| 647 | 404 | 300 | Miscellaneous | - | - | - |
| 54,486 | 54,486 | 166,535 | Transfers from other Funds | 118,900 | 118,900 | 118,900 |
| 94,765 | 95,169 | 206,500 | Total | 159,500 | 159,500 | 159,500 |
| 54,486 | 54,486 | 206,500 | Debt Service | 159,500 | 159,500 | 159,500 |
| 40,279 | 40,683 | - | Unappropriated Ending Fund Balance | - | - | - |
| 94,765 | 95,169 | 206,500 | Total | 159,500 | 159,500 | 159,500 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Account | Sewer Bond Fund Detail | 2023 Proposed | 2023 Approved | 2023 Adopted |
|----------------|----------------|-----------------|---------|---------------------------|------------------|------------------|-----------------|
|----------------|----------------|-----------------|---------|---------------------------|------------------|------------------|-----------------|

6/30/2020 6/30/2021 6/30/2022

RESOURCES

| | | | | | | | |
|---------------|---------------|----------------|--------------|-------------------------------|----------------|----------------|----------------|
| 647 | 404 | 300 | 203-300-3611 | Interest Income | - | - | - |
| 647 | 404 | 300 | | Miscellaneous Revenue | - | - | - |
| 54,486 | 54,486 | 166,535 | 203-391-0201 | Transfer From-Sewer | 118,900 | 118,900 | 118,900 |
| 39,632 | 40,279 | 39,665 | 203-399-9999 | Beginning Fund Balance | 40,600 | 40,600 | 40,600 |
| 94,765 | 95,169 | 206,500 | | TOTAL RESOURCES | 159,500 | 159,500 | 159,500 |

REQUIREMENTS

| | | | | | | | |
|---------------|---------------|----------------|--------------|--|----------------|----------------|----------------|
| | | | | Debt Service | | | |
| 8,833 | 3,884 | 2,500 | 203-432-9001 | LOAN INTEREST | 4,500 | 4,500 | 4,500 |
| 45,653 | 50,602 | 204,000 | 203-432-9002 | LOAN PRINCIPAL | 155,000 | 155,000 | 155,000 |
| 54,486 | 54,486 | 206,500 | | Total Debt Service | 159,500 | 159,500 | 159,500 |
| - | - | - | 203-900-9990 | Reserve for Future Expenditures | - | - | - |
| 40,279 | 40,683 | - | | Unappr. Ending Fund Balance | - | - | - |
| 94,765 | 95,169 | 206,500 | | TOTAL REQUIREMENTS | 159,500 | 159,500 | 159,500 |

WATER FUNDS

| 2020 Actual | 2021 Actual | 2022 Adopted | Water Summary | 2023 Proposed | 2023 Approved | 2023 Adopted |
|----------------|----------------|-----------------|------------------------------------|------------------|------------------|------------------|
| 346,476 | 399,467 | 438,534 | Beginning Fund Balance | 475,763 | 475,763 | 475,763 |
| 467,423 | 480,700 | 474,625 | Charges for Services | 514,300 | 514,300 | 514,300 |
| 35,327 | 33,803 | 33,590 | Miscellaneous | 36,940 | 36,940 | 36,940 |
| 849,225 | 913,971 | 946,749 | Total | 1,027,003 | 1,027,003 | 1,027,003 |
| 147,209 | 186,036 | 249,800 | Personnel Services | 270,400 | 270,400 | 270,400 |
| 149,632 | 117,991 | 155,380 | Materials and Services | 205,930 | 205,930 | 205,930 |
| 152,917 | 143,853 | 172,335 | Transfers | 76,337 | 76,337 | 76,337 |
| - | - | 84,085 | Contingency | 71,450 | 71,450 | 71,450 |
| - | - | 285,149 | Reserve for Future Expenditures | 402,886 | 402,886 | 402,886 |
| 399,467 | 466,090 | - | Unappropriated Ending Fund Balance | - | - | - |
| 849,225 | 913,970 | 946,749 | Total | 1,027,003 | 1,027,003 | 1,027,003 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Account | Water Fund Detail | 2023 Proposed | 2023 Approved | 2023 Adopted |
|----------------|----------------|-----------------|--------------|-------------------------------|------------------|------------------|------------------|
| 6/30/2020 | 6/30/2021 | 6/30/2022 | | RESOURCES | | | |
| 464,515 | 475,067 | 470,625 | 205-300-3401 | Service Charges Water | 509,000 | 509,000 | 509,000 |
| - | - | - | 205-300-3402 | Connection Chgs Water | - | - | - |
| 2,908 | 5,634 | 4,000 | 205-300-3403 | Reconnection Fee | 5,300 | 5,300 | 5,300 |
| 467,423 | 480,700 | 474,625 | | Charges For Services | 514,300 | 514,300 | 514,300 |
| 894 | 43 | - | 205-300-3404 | Sale of Property | - | - | - |
| 1,205 | 849 | 550 | 205-300-3611 | Interest Income | 4,500 | 4,500 | 4,500 |
| - | (43) | - | 205-300-3612 | Refunds | - | - | - |
| 7,906 | 8,104 | 7,200 | 205-300-3620 | Lease-Water Tower | 7,200 | 7,200 | 7,200 |
| 16,680 | 15,840 | 15,840 | 205-300-3622 | Verizon Lease | 15,840 | 15,840 | 15,840 |
| 8,642 | 9,011 | 10,000 | 205-300-3601 | Miscellaneous Revenue | 9,400 | 9,400 | 9,400 |
| 35,327 | 33,803 | 33,590 | | Miscellaneous Revenue | 36,940 | 36,940 | 36,940 |
| 346,476 | 399,467 | 438,534 | 205-399-9999 | Beginning Fund Balance | 475,763 | 475,763 | 475,763 |
| 849,225 | 913,971 | 946,749 | | TOTAL RESOURCES | 1,027,003 | 1,027,003 | 1,027,003 |

| REQUIREMENTS | | | | | | | |
|---------------------------|---------|---------|--------------|---------------------------------|---------|---------|---------|
| Personnel Services | | | | | | | |
| - | - | - | 205-461-1100 | SALARIES AND WAGES | - | - | - |
| 4,074 | 6,985 | 8,600 | 205-461-1101 | Director of Admin/Recorder | 9,100 | 9,100 | 9,100 |
| - | - | 28,800 | 205-461-1120 | City Manager/Finance Director | 28,800 | 28,800 | 28,800 |
| 10,305 | 12,119 | - | 205-461-1102 | Finance Director | - | - | - |
| - | - | 29,900 | 205-461-1104 | Public Works Super | 32,800 | 32,800 | 32,800 |
| 24,403 | 25,050 | 25,200 | 205-461-1105 | Administrative Assistant | 26,300 | 26,300 | 26,300 |
| 23,280 | 37,798 | 32,000 | 205-461-1107 | Utility Worker I | 27,300 | 27,300 | 27,300 |
| 5,542 | 5,937 | 11,700 | 205-461-1108 | Utility Worker II | 22,000 | 22,000 | 22,000 |
| 5,157 | - | - | 205-461-1109 | PW Maintenance PT | - | - | - |
| - | - | 6,400 | 205-461-1113 | PT Office Assistant | 6,600 | 6,600 | 6,600 |
| 15,858 | 24,495 | - | 205-461-1114 | Public Works Foreman | - | - | - |
| - | - | 9,000 | 205-461-1212 | Overtime | 6,300 | 6,300 | 6,300 |
| - | 38 | - | 205-461-1302 | Pager Pay | - | - | - |
| - | - | - | 205-461-4100 | EMPLOYEE BENEFITS | - | - | - |
| 24,057 | 30,635 | 37,700 | 205-461-4110 | EB-Medical & Dental | 47,600 | 47,600 | 47,600 |
| 214 | 235 | 300 | 205-461-4120 | EB-Insurance (life & disab) | 300 | 300 | 300 |
| 6,887 | 8,216 | 11,600 | 205-461-4150 | EB-Employer Taxes | 12,200 | 12,200 | 12,200 |
| 26,722 | 33,253 | 47,000 | 205-461-4170 | EB-PERS | 49,300 | 49,300 | 49,300 |
| 710 | 1,275 | 1,600 | 205-461-4190 | EB-Workers Comp | 1,800 | 1,800 | 1,800 |
| 147,209 | 186,036 | 249,800 | | Total Personnel Services | 270,400 | 270,400 | 270,400 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Water Fund Detail | | 2023 Proposed | 2023 Approved | 2023 Adopted |
|------------------------|----------------|-----------------|------------------------------|---------------------------------|------------------|------------------|-----------------|
| Materials and Services | | | | | | | |
| 16,640 | 20,755 | 21,000 | 205-461-5100 | PROFESSIONAL SERVICES | 57,900 | 57,900 | 57,900 |
| 3,013 | 2,656 | 9,000 | 205-461-5200 | CONTRACTED SUPPORT | - | - | |
| 22,333 | 16,124 | 26,500 | 205-461-5300 | OPERATIONAL SUPPLIES | 26,500 | 26,500 | 26,500 |
| 1,500 | 2,340 | 6,900 | 205-461-6100 | BUILDING MAINT & SUPPLIES | 8,400 | 8,400 | 8,400 |
| 2,405 | 3,124 | 2,900 | 205-461-6200 | RENTALS AND LEASES | 4,400 | 4,400 | 4,400 |
| 11,610 | 12,180 | 13,400 | 205-461-6300 | INSURANCE | 15,550 | 15,550 | 15,550 |
| 117 | 2 | 100 | 205-461-6400 | ADVERTISING & RECRUITMENT | 200 | 200 | 200 |
| 3,127 | 5,143 | 5,600 | 205-461-6500 | LEARNING, DUES & MEMBERSHIPS | 11,000 | 11,000 | 11,000 |
| 9,128 | 7,133 | 8,500 | 205-461-6600 | OFFICE SUPPLIES & MISC EXPENSE | 9,000 | 9,000 | 9,000 |
| 46,092 | 12,001 | 22,480 | 205-461-6700 | EQUIP MAINT & SUPPLIES | 28,100 | 28,100 | 28,100 |
| 388 | 316 | 600 | 205-461-6800 | UNIFORMS | 600 | 600 | 600 |
| 33,280 | 36,217 | 38,400 | 205-461-6900 | UTILITIES | 44,280 | 44,280 | 44,280 |
| 149,632 | 117,991 | 155,380 | Total Materials and Services | | 205,930 | 205,930 | 205,930 |
| 296,841 | 304,027 | 405,180 | Total Water | | 476,330 | 476,330 | 476,330 |
| Transfers Out | | | | | | | |
| 10,500 | - | 8,500 | 205-491-8003 | Trans To Reserve Fund | 11,000 | 11,000 | 11,000 |
| 95,727 | 95,727 | 104,235 | 205-491-8009 | Trans To Water Bond | - | - | - |
| 23,371 | 23,753 | 24,031 | 205-491-8601 | Trans Out - Franchise Fees | 25,451 | 25,451 | 25,451 |
| 23,319 | 24,373 | 35,569 | 205-491-8701 | Trans Out OP OH | 39,886 | 39,886 | 39,886 |
| 152,917 | 143,853 | 172,335 | Total Transfers Out | | 76,337 | 76,337 | 76,337 |
| - | - | 84,085 | 205-900-9900 | Contingency | 71,450 | 71,450 | 71,450 |
| - | - | 285,149 | 205-900-9990 | Reserve for Future Expenditures | 402,886 | 402,886 | 402,886 |
| 399,467 | 466,090 | - | Unappr. Ending Fund Balance | | - | - | - |
| 849,225 | 913,970 | 946,749 | TOTAL REQUIREMENTS | | 1,027,003 | 1,027,003 | 1,027,003 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Water Construction Fund Summary | 2023 Proposed | 2023 Approved | 2023 Adopted |
|----------------|------------------|------------------|------------------------------------|------------------|------------------|------------------|
| 806,544 | 964,161 | 1,075,635 | Beginning Fund Balance | 1,124,459 | 1,124,459 | 1,124,459 |
| 150,856 | 92,560 | 124,052 | Charges for Service | 89,503 | 82,000 | 82,000 |
| 20,000 | - | - | Grants | - | - | - |
| 7,071 | 3,083 | 2,500 | Miscellaneous | 10,000 | 10,000 | 10,000 |
| 984,471 | 1,059,804 | 1,202,187 | Total | 1,223,962 | 1,223,962 | 1,223,962 |
| 16,462 | 3,843 | 150,000 | Capital Outlay | 150,000 | 150,000 | 150,000 |
| 3,848 | 654 | 1,388 | Transfers | 740 | 740 | 740 |
| - | - | - | Contingency | 22,500 | - | - |
| - | - | 1,050,799 | Reserve for Future Exp. | 1,050,722 | 1,073,222 | 1,073,222 |
| 964,161 | 1,055,307 | - | Unappr. Ending Fund Balance | - | - | - |
| 984,471 | 1,059,804 | 1,202,187 | Total | 1,223,962 | 1,223,962 | 1,223,962 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Account | Water Construction Fund Detail | 2023 Proposed | 2023 Approved | 2023 Adopted |
|---------------------|------------------|------------------|---------------------|------------------------------------|------------------|------------------|------------------|
| 6/30/2020 | 6/30/2021 | 6/30/2022 | RESOURCES | | | | |
| 110,232 | 85,932 | 110,000 | 206-300-3550 | Water Fee Revenue | 82,000 | 82,000 | 82,000 |
| 4,762 | 806 | 1,708 | 206-300-3551 | SDC-Improvement | 912 | 912 | 912 |
| 32,014 | 5,168 | 10,956 | 206-300-3552 | SDC-Reimbursement | 5,850 | 5,850 | 5,850 |
| 3,848 | 654 | 1,388 | 206-300-3554 | SDC-Administration | 740 | 740 | 740 |
| 40,624 | 6,628 | 14,052 | | Charges for Services | 7,503 | 7,503 | 7,503 |
| 20,000 | - | - | 206-300-3555 | Grant Revenue | - | - | - |
| 20,000 | - | - | | Grants | - | - | - |
| 7,071 | 3,083 | 2,500 | 206-300-3611 | Interest Income | 10,000 | 10,000 | 10,000 |
| 7,071 | 3,083 | 2,500 | | Miscellaneous Revenue | 10,000 | 10,000 | 10,000 |
| 806,544 | 964,161 | 1,075,635 | 206-399-9999 | Beginning Fund Balance | 1,124,459 | 1,124,459 | 1,124,459 |
| 984,471 | 1,059,804 | 1,202,187 | | TOTAL RESOURCES | 1,223,962 | 1,223,962 | 1,223,962 |
| REQUIREMENTS | | | | | | | |
| 16,462 | 3,843 | 150,000 | 206-461-7000 | Capital Outlay | 150,000 | 150,000 | 150,000 |
| 16,462 | 3,843 | 150,000 | Construction | Total Water Construction | 150,000 | 150,000 | 150,000 |
| 3,848 | 654 | 1,388 | 206-491-8000 | Transfers Out | 740 | 740 | 740 |
| - | - | - | 206-900-9900 | Contingency | 22,500 | - | - |
| - | - | 1,050,799 | 206-900-9990 | Reserve for Future Exp. | 1,050,722 | 1,073,222 | 1,073,222 |
| 964,161 | 1,055,307 | - | | Unappr. Ending Fund Balance | - | - | - |
| 984,471 | 1,059,804 | 1,202,187 | | TOTAL REQUIREMENTS | 1,223,962 | 1,223,962 | 1,223,962 |

| 2020 Actual | 2021 Actual | 2022 Adopted | Water Bond Fund Summary | 2023 Proposed | 2023 Approved | 2023 Adopted |
|----------------|----------------|-----------------|------------------------------------|------------------|------------------|-----------------|
| 82,927 | 83,138 | 83,165 | Beginning Fund Balance | - | - | - |
| 211 | 145 | 100 | Miscellaneous | - | - | - |
| 95,727 | 95,727 | 104,235 | Transfers from other Funds | - | - | - |
| 178,865 | 179,010 | 187,500 | Total | - | - | - |
| 95,727 | 95,727 | 187,500 | Debt Service | - | - | - |
| 83,138 | 83,283 | - | Unappropriated Ending Fund Balance | - | - | - |
| 178,865 | 179,010 | 187,500 | Total | - | - | - |

| 2020 Actual | 2021 Actual | 2022 Adopted | Account | Water Bond Fund Detail | 2023 Proposed | 2023 Approved | 2023 Adopted |
|----------------|----------------|-----------------|---------|---------------------------|------------------|------------------|-----------------|
|----------------|----------------|-----------------|---------|---------------------------|------------------|------------------|-----------------|

6/30/2020 6/30/2021 6/30/2022

RESOURCES

| | | | | | | | |
|----------------|----------------|----------------|--------------|------------------------|----------|----------|----------|
| 211 | 145 | 100 | 207-300-3611 | Interest Income | - | - | - |
| 211 | 145 | 100 | | Miscellaneous Revenue | - | - | - |
| 95,727 | 95,727 | 104,235 | 207-391-0251 | Transfers From-Water | - | - | - |
| 82,927 | 83,138 | 83,165 | 207-399-9999 | Beginning Fund Balance | - | - | - |
| 178,865 | 179,010 | 187,500 | | TOTAL RESOURCES | - | - | - |

REQUIREMENTS

| | | | | | | | |
|----------------|----------------|----------------|--------------|------------------------------------|----------|----------|----------|
| | | | | Debt Service | | | |
| 9,858 | 7,333 | 2,500 | 207-461-9001 | BOND INTEREST | - | - | - |
| 85,869 | 88,394 | 185,000 | 207-461-9002 | BOND PRINCIPAL | - | - | - |
| 95,727 | 95,727 | 187,500 | | Total Debt Service | - | - | - |
| 83,138 | 83,283 | - | | Unappr. Ending Fund Balance | - | - | - |
| 178,865 | 179,010 | 187,500 | | TOTAL REQUIREMENTS | - | - | - |

APPENDICES

AFFIDAVIT OF POSTING OF NOTICES OF HEARING

I, Vickie Nogle, depose and say:

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

That the attached NOTICE OF HEARING on May 31, 2022, is a true copy of the original NOTICE OF HEARING.

That on May 2, 2022, prior to 4:30 p.m., I posted, or caused to have posted, a copy of the NOTICE OF HEARING, in the exact form hereto attached, in the City of Hubbard, Marion County, Oregon.

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

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

Vickie L Nogle

Vickie Nogle, MMC
Director of Administration/City Recorder

May 2, 2022
Date

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

A public meeting of the Budget Committee of the City of Hubbard, Marion County, State of Oregon, where deliberation of the Budget Committee will take place to discuss the budget for the fiscal year July 1, 2022, to June 30, 2023. The meeting will take place on May 31, 2022, at 6:30 p.m. The purpose of this meeting is to receive the budget message and budget document, and to receive comment from the public on the proposed budget and use of State Revenue Sharing funds. A second meeting will take place on June 1, 2022, at 6:30 p.m., if needed. A copy of the budget document will be made available for review on the City's website <https://www.cityofhubbard.org>, no later than May 31, 2022.

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

NOTICE OF BUDGET HEARING

A public meeting of the City of Hubbard's City Council will be held on June 14, at 6:30 pm to 1) hold a public hearing and discuss the annual budget for the fiscal year beginning July 1, 2022 as approved by the City of Hubbard's Budget Committee, and 2) hold a public hearing regarding State Shared Revenues. A summary of the approved budget is presented below. A complete copy of the budget may be obtained online at www.cityofhubbard.org. This budget was prepared on a basis of accounting that is the same as the preceding year.

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

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

FINANCIAL SUMMARY - RESOURCES

| TOTAL OF ALL FUNDS | Actual Amount 2020-21 | Adopted Budget This Year 2021-22 | Approved Budget Next Year 2022-23 |
|---|--------------------------|-------------------------------------|--------------------------------------|
| Beginning Fund Balance/Net Working Capital | 5,599,160 | 5,887,781 | 6,344,600 |
| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges | 1,890,663 | 1,930,452 | 1,878,518 |
| Federal, State & all Other Grants, Gifts, Allocations & Donations | 532,312 | 772,295 | 718,240 |
| Revenue from Bonds and Other Debt | 0 | 0 | 0 |
| Interfund Transfers / Internal Service Reimbursements | 288,497 | 450,102 | 298,738 |
| All Other Resources Except Current Year Property Taxes | 120,904 | 82,350 | 105,090 |
| Current Year Property Taxes Estimated to be Received | 946,108 | 962,450 | 1,020,000 |
| Total Resources | 9,377,644 | 10,085,430 | 10,365,187 |

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

| | | | |
|---|------------------|-------------------|-------------------|
| Personnel Services | 1,678,022 | 1,928,800 | 2,088,505 |
| Materials and Services | 794,275 | 1,112,740 | 1,227,090 |
| Capital Outlay | 369,429 | 988,712 | 1,096,150 |
| Debt Service | 192,946 | 394,000 | 204,500 |
| Interfund Transfers | 288,497 | 450,102 | 298,738 |
| Contingencies | 0 | 551,373 | 540,037 |
| Special Payments | 0 | 0 | 0 |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 6,054,475 | 4,659,703 | 4,910,168 |
| Total Requirements | 9,377,644 | 10,085,430 | 10,365,187 |

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM

| Name of Organizational Unit or Program FTE for that unit or program | | | |
|--|------------------|-------------------|-------------------|
| Admin | 182,044 | 223,650 | 238,219 |
| FTE | 1.07 | 1.07 | 1.05 |
| Court | 59,503 | 64,580 | 66,380 |
| FTE | 0.47 | 0.47 | 0.47 |
| Council | 9,191 | 19,950 | 17,950 |
| FTE | 0.00 | 0.00 | 0.00 |
| Community Dev | 84,480 | 130,120 | 182,384 |
| FTE | 0.26 | 0.26 | 0.26 |
| Police | 1,108,298 | 1,261,500 | 1,295,505 |
| FTE | 7.09 | 7.09 | 7.09 |
| Parks | 172,802 | 213,500 | 250,280 |
| FTE | 1.32 | 1.32 | 1.32 |
| Streets | 236,681 | 277,500 | 311,105 |
| FTE | 1.25 | 1.25 | 1.25 |
| Street Construction | 159,945 | 235,900 | 345,000 |
| Park Improvement | 0 | 244,000 | 284,650 |
| Sewer | 315,270 | 445,560 | 477,440 |
| FTE | 2.27 | 2.27 | 2.27 |
| Sewer Construction | 8,366 | 230,000 | 316,500 |
| Water | 304,027 | 405,180 | 476,330 |
| FTE | 1.79 | 1.79 | 1.79 |
| Water Construction | 3,843 | 150,000 | 150,000 |
| Not Allocated to Organizational Unit or Program | 6,733,193 | 6,183,990 | 5,953,442 |
| FTE | | | |
| Total Requirements | 9,377,644 | 10,085,430 | 10,365,187 |
| Total FTE | 15.52 | 15.52 | 15.50 |

| STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING | | | |
|--|--|--|--|
| For Fiscal Year 2022-23, management and staff will continue to monitor operations, customer collections, and grant opportunities in response to the current economic conditions. | | | |

| PROPERTY TAX LEVIES | | | |
|---|-----------------------------------|---|--|
| | Rate or Amount Imposed 2020-21 | Rate or Amount Imposed This Year 2021-22 | Rate or Amount Approved Next Year 2022-23 |
| Permanent Rate Levy (rate limit __3.9772__ per \$1,000) | 3.9772 | 3.9772 | 3.9772 |
| Local Option Levy | 0 | 0 | 0 |
| Levy For General Obligation Bonds | 0 | 0 | 0 |

| STATEMENT OF INDEBTEDNESS | | |
|---------------------------|--|--|
| LONG TERM DEBT | Estimated Debt Outstanding on July 1. | Estimated Debt Authorized, But Not Incurred on July 1 |
| General Obligation Bonds | \$0 | \$0 |
| Other Bonds | \$0 | \$0 |
| Other Borrowings | \$204,500 | \$0 |
| Total | \$204,500 | \$0 |



6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Marion, SS I,
Charlotte Allsop, being the first duly sworn,
depose and say that I am the Accounting
Manager of the Woodburn Independent, a
newspaper of general circulation, published
at , in the aforesaid county and state, as de-
fined by ORS 193.010 and 193.020, that

SEE EXHIBIT A

Ad#: 245372

Owner: City of Hubbard

Description: NOTICE OF BUDGET HEARING

A copy of which is hereto annexed, was
published in the entire issue of said
newspaper for 1 week(s) in the
following issue:

06/08/2022

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
06/08/2022

NOTARY PUBLIC FOR OREGON

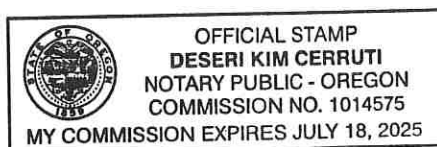
Acct #: 130649

Attn: Vickie Nogle

HUBBARD, CITY OF

PO BOX 380

HUBBARD, OR 97032



NOTICE OF BUDGET HEARING

A public meeting of the City of Hubbard's City Council will be held on June 14, at 6:30 pm to 1) hold a public hearing and discuss the annual budget for the fiscal year beginning July 1, 2022 as approved by the City of Hubbard's Budget Committee, and 2) hold a public hearing regarding State Shared Revenues. A summary of the approved budget is presented below. A complete copy of the budget may be obtained online at www.cityofhubbard.org. This budget was prepared on a basis of accounting that is the same as the preceding year.

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

Contact: Vickie Nogle, Director of Administration/City Recorder

Telephone: 503-981-9633

Email: vnogle@cityofhubbard.org

| FINANCIAL SUMMARY - RESOURCES | | | |
|---|--------------------------|-------------------------------------|--------------------------------------|
| TOTAL OF ALL FUNDS | Actual Amount 2020-21 | Adopted Budget This Year 2021-22 | Approved Budget Next Year 2022-23 |
| Beginning Fund Balance/Net Working Capital | 5,599,160 | 5,887,781 | 6,344,600 |
| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges | 1,890,663 | 1,930,452 | 1,878,518 |
| Federal, State & all Other Grants, Gifts, Allocations & Donations | 532,312 | 772,295 | 718,240 |
| Revenue from Bonds and Other Debt | 0 | 0 | 0 |
| Interfund Transfers / Internal Service Reimbursements | 288,497 | 450,102 | 298,738 |
| All Other Resources Except Current Year Property Taxes | 120,904 | 82,350 | 105,090 |
| Current Year Property Taxes Estimated to be Received | 946,108 | 962,450 | 1,020,000 |
| Total Resources | 9,377,644 | 10,085,430 | 10,365,187 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|---|------------------|-------------------|-------------------|
| Personnel Services | 1,678,022 | 1,928,800 | 2,088,505 |
| Materials and Services | 794,275 | 1,112,740 | 1,227,090 |
| Capital Outlay | 369,429 | 988,712 | 1,096,150 |
| Debt Service | 192,946 | 394,000 | 204,500 |
| Interfund Transfers | 288,497 | 450,102 | 298,738 |
| Contingencies | 0 | 551,373 | 540,037 |
| Special Payments | 0 | 0 | 0 |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 6,054,475 | 4,659,703 | 4,910,168 |
| Total Requirements | 9,377,644 | 10,085,430 | 10,365,187 |

| FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM | | | |
|---|------------------|-------------------|-------------------|
| Name of Organizational Unit or Program FTE for that unit or program | | | |
| Admin | 182,044 | 223,650 | 238,219 |
| FTE | 1.07 | 1.07 | 1.05 |
| Court | 59,503 | 64,580 | 66,380 |
| FTE | 0.47 | 0.47 | 0.47 |
| Council | 9,191 | 19,950 | 17,950 |
| FTE | 0.00 | 0.00 | 0.00 |
| Community Dev | 84,480 | 130,120 | 182,384 |
| FTE | 0.26 | 0.26 | 0.26 |
| Police | 1,108,298 | 1,261,500 | 1,295,505 |
| FTE | 7.09 | 7.09 | 7.09 |
| Parks | 172,802 | 213,500 | 250,280 |
| FTE | 1.32 | 1.32 | 1.32 |
| Streets | 236,681 | 277,500 | 311,105 |
| FTE | 1.25 | 1.25 | 1.25 |
| Street Construction | 159,945 | 235,900 | 345,000 |
| Park Improvement | 0 | 244,000 | 284,650 |
| Sewer | 315,270 | 445,560 | 477,440 |
| FTE | 2.27 | 2.27 | 2.27 |
| Sewer Construction | 8,366 | 230,000 | 316,500 |
| Water | 304,027 | 405,180 | 476,330 |
| FTE | 1.79 | 1.79 | 1.79 |
| Water Construction | 3,843 | 150,000 | 150,000 |
| Not Allocated to Organizational Unit or Program | 6,733,193 | 6,183,990 | 5,953,442 |
| FTE | | | |
| Total Requirements | 9,377,644 | 10,085,430 | 10,365,187 |
| Total FTE | 15.52 | 15.52 | 15.50 |

For Fiscal Year 2022-23, management and staff will continue to monitor operations, customer collections, and grant opportunities in response to the current economic conditions.

| PROPERTY TAX LEVIES | | | |
|---|-----------------------------------|---|--|
| | Rate or Amount Imposed 2020-21 | Rate or Amount Imposed This Year 2021-22 | Rate or Amount Approved Next Year 2022-23 |
| Permanent Rate Levy (rate limit 3.9772 per \$1,000) | 3.9772 | 3.9772 | 3.9772 |
| Local Option Levy | 0 | 0 | 0 |
| Levy For General Obligation Bonds | 0 | 0 | 0 |

| STATEMENT OF INDEBTEDNESS | | |
|---------------------------|--|--|
| LONG TERM DEBT | Estimated Debt Outstanding on July 1. | Estimated Debt Authorized, But Not Incurred on July 1 |
| General Obligation Bonds | \$0 | \$0 |
| Other Bonds | \$0 | \$0 |
| Other Borrowings | \$204,500 | \$0 |
| Total | \$204,500 | \$0 |

RESOLUTION NO. 727-2022

**A RESOLUTION DECLARING THE CITY OF HUBBARD'S ELECTION
TO RECEIVE STATE REVENUES PURSUANT TO ORS 221.770.**

Findings

- A. Two public hearings were held on the receipt and expenditure of state revenue sharing funds for fiscal year 2022-2023, now, therefore,

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

1. Pursuant to ORS 221.770, the City of Hubbard hereby elects to receive state revenues for fiscal year 2022-2023.

ADOPTED BY THE CITY COUNCIL this 14th day of June 2022.


APPROVED:


Charles Rostocil, Mayor

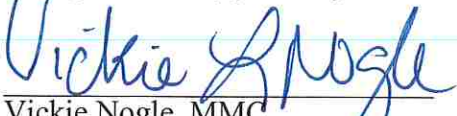
ATTEST:


Vickie Nogle, MMC
Director of Administration/City Recorder

APPROVED AS TO FORM:


Beery, Elsner, & Hammond, City Attorney

I certify that a public hearing before the Budget Committee was held on May 31, 2022, and a public hearing before the City Council was held on June 14, 2022, giving citizens opportunity to comment on use of State Revenue Sharing.


Vickie Nogle, MMC
Director of Administration/City Recorder

RESOLUTION NO. 732-2022

A RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS, AND LEVYING AND CATEGORIZING PROPERTY TAXES FOR THE FISCAL YEAR 2022-23.

Findings

- A. The Budget Committee approved a budget and imposed property taxes for the City of Hubbard for the fiscal year 2022-23 on May 31, 2022, and
- B. A public hearing on the budget for fiscal year 2022-23 was held before the City Council on June 14, 2022, and
- C. Now is the proper time to adopt the budget, make appropriations, declare and categorize the taxes,

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

Section 1. The City Council of the City of Hubbard hereby adopts the budget for fiscal year 2022-2023 in the sum of \$10,365,187 now on file in the office of the City Recorder.

Section 2. The amounts for the fiscal year beginning July 1, 2022 and for the purposes shown below are hereby appropriated as follows:

General Fund

| | | |
|-----------------------|----|------------------|
| Admin | \$ | 238,219 |
| Court | | 66,380 |
| Council | | 17,950 |
| Community Development | | 182,384 |
| Police | | 1,295,505 |
| Parks | | 250,280 |
| Debt | | 45,000 |
| Transfers | | 9,000 |
| Contingency | | 307,608 |
| Total | \$ | <u>2,412,327</u> |

Street Fund

| | | |
|-------------|----|----------------|
| Street | \$ | 311,105 |
| Transfers | | 26,052 |
| Contingency | | 46,666 |
| Total | \$ | <u>383,823</u> |

Street Construction Fund

| | | |
|---------------------|----|----------------|
| Street Construction | \$ | 345,000 |
| Transfers | | 442 |
| Total | \$ | <u>345,442</u> |

Parks Improvement Fund

| | | |
|-------------------|----|----------------|
| Parks Improvement | \$ | 284,650 |
| Transfers | | 390 |
| Contingency | | 42,698 |
| Total | \$ | <u>327,738</u> |

Sewer Fund

| | | |
|-------------|----|----------------|
| Sewer | \$ | 477,440 |
| Transfers | | 185,043 |
| Contingency | | 71,616 |
| Total | \$ | <u>734,099</u> |

Sewer Construction Fund

| | | |
|--------------------|----|----------------|
| Sewer Construction | \$ | 316,500 |
| Transfers | | 734 |
| Total | \$ | <u>317,234</u> |

Sewer Bond Fund

| | | |
|--------------|----|----------------|
| Debt Service | \$ | <u>159,500</u> |
|--------------|----|----------------|

Water Fund

| | | |
|-------------|----|----------------|
| Water | \$ | 476,330 |
| Transfers | | 76,337 |
| Contingency | | 71,450 |
| Total | \$ | <u>624,117</u> |

Water Construction Fund

| | | |
|--------------------|----|----------------|
| Water Construction | \$ | 150,000 |
| Transfers | | 740 |
| Total | \$ | <u>150,740</u> |

| | | |
|----------------------|----|------------------|
| Total Appropriations | \$ | <u>5,455,019</u> |
|----------------------|----|------------------|

| | | |
|--|----|------------------|
| Total Unappropriated Amounts All Funds | \$ | <u>4,910,168</u> |
|--|----|------------------|

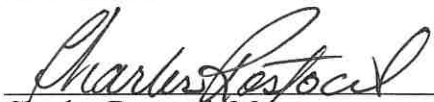
| | | |
|----------------------|----|-------------------|
| TOTAL ADOPTED BUDGET | \$ | <u>10,365,187</u> |
|----------------------|----|-------------------|

Section 3. The City Council of the City of Hubbard hereby imposes that taxes provided for in the adopted budget at the rate of \$3.9772 per \$1,000 of assessed value for operations; and that these taxes are hereby imposed and categorized for tax year 2022-23 upon the assessed value of all taxable property within the City. The following allocation and categorization, subject to the limits of Section 11b, Article XI of the Oregon Constitution, make up the aggregate levy.

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

ADOPTED BY THE CITY COUNCIL this 14th day of June 2022.


APPROVED:


Charles Rostocil, Mayor

ATTEST:


Vickie Nogle, MMC
Director of Administration/City Recorder

Approved as to form:


Berry, Elsner, & Hammond, City Attorney

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

**FORM OR-LB-50
2022-2023**

To assessor of Marion County

☒ Check here if this is
an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions.

The City of Hubbard has the responsibility and authority to place the following property tax, fee, charge, or assessment
District name

on the tax roll of Marion County. The property tax, fee, charge, or assessment is categorized as stated by this form.
County name

| | | | | |
|--|--|---|--|------------------------------------|
| <u>PO Box 380</u> Mailing address of district | <u>Hubbard</u> City | <u>OR</u> State | <u>97032</u> ZIP code | <u>6/30/2022</u> Date submitted |
| <u>Vickie Nogle</u> Contact person | <u>Dir of Admin/City Recorder</u> Title | <u>503-981-9633</u> Daytime telephone number | <u>vnogle@cityofhubbard.org</u> Contact person e-mail address | |

CERTIFICATION—You **must** check one box if you are subject to Local Budget Law.

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

PART I: TAXES TO BE IMPOSED

| | | Subject to General Government Limits | |
|---|--|---|-----------------------------------|
| | | Rate —or— Dollar Amount | |
| 1. Rate per \$1,000 or total dollar amount levied (within permanent rate limit) ... 1 | | <u>3.9772</u> | |
| 2. Local option operating tax2 | | | Excluded from Measure 5 Limits |
| 3. Local option capital project tax3 | | | |
| 4. City of Portland Levy for pension and disability obligations4 | | | Dollar Amount of Bond Levy |
| 5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....5a | | | |
| 5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 5b | | | |
| 5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b).....5c | | | |

PART II: RATE LIMIT CERTIFICATION

| | |
|--|---------------|
| 6. Permanent rate limit in dollars and cents per \$1,000.....6 | <u>3.9772</u> |
| 7. Election date when your new district received voter approval for your permanent rate limit7 | |
| 8. Estimated permanent rate limit for newly merged/consolidated district.....8 | |

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

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

PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES*

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

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

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