

City of Hubbard, Oregon

Adopted Budget Fiscal Year 2021-22

City of Hubbard Annual Budget

For the Fiscal Year

July 1, 2021 – June 30, 2022

ELECTED MEMBERS:

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

APPOINTED MEMBERS:

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

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Notice of Budget Committee Meeting(s)

Notice of Budget Hearing

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

BUDGET SUMMARY



Fiscal Year 2021-22 Budget Message

Date: May 4, 2021

To: Members of the Budget Committee
Citizens of Hubbard

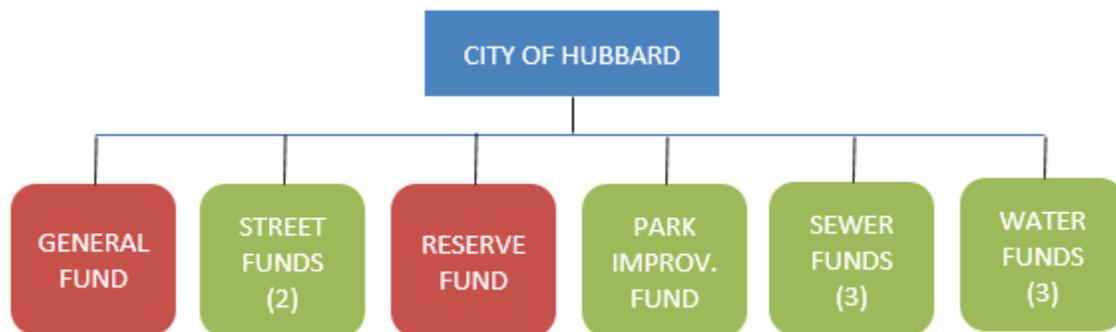
The proposed budget for the Fiscal Year of July 1, 2021 to June 30, 2022, is respectfully submitted for your review and consideration.

OVERVIEW

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

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

FUND STRUCTURE

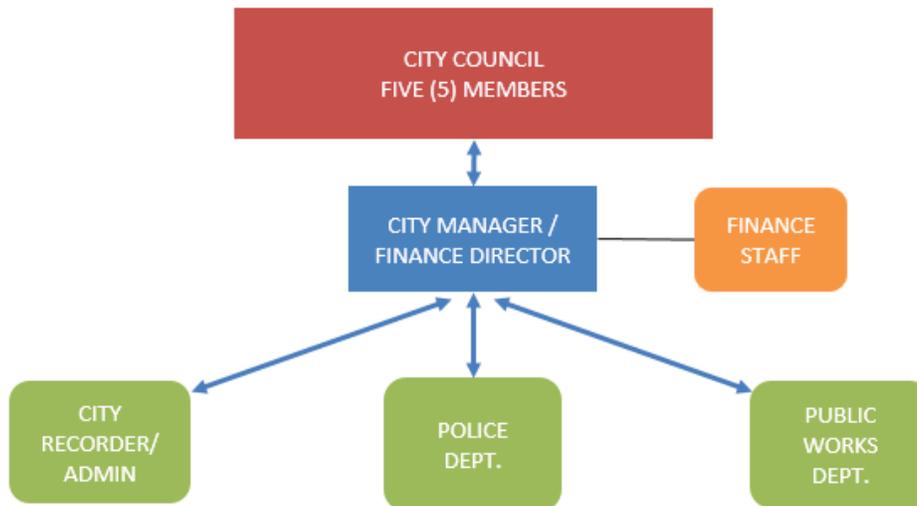


All funds budget for resources and expenditures, including Personnel Services, Materials & Services, and Capital Outlay, are tracked within those divisions. Other resources and requirements, which include Debt Service, Interfund Transfers, and Operating Contingency are not allocated to specific divisions.

STAFFING CONSIDERATIONS

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

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



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

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

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

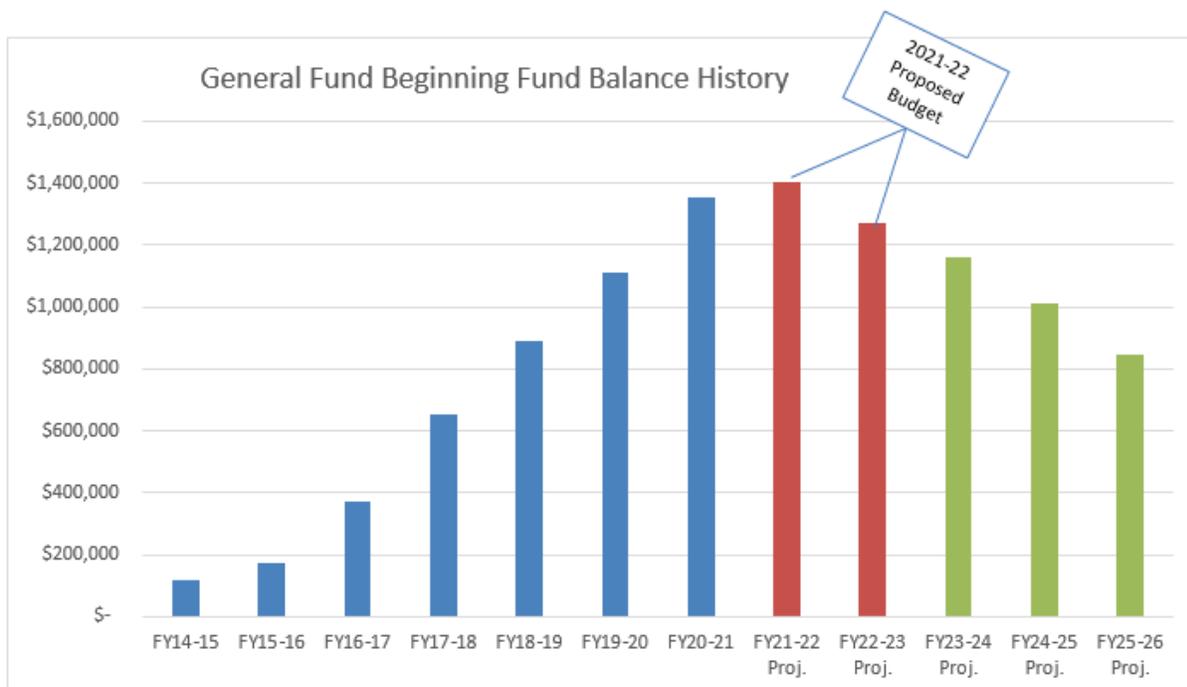
LAND USE AND ECONOMIC DEVELOPMENT

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

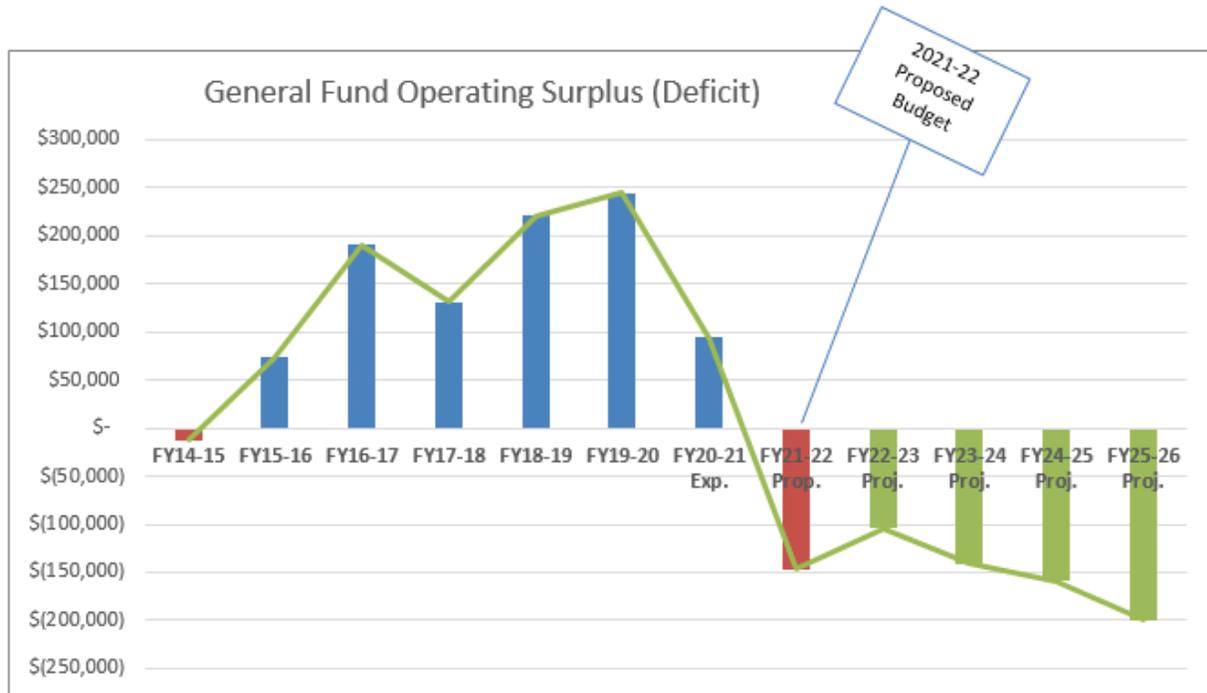
The City has entered into an Intergovernmental Agreement with Marion County for a program called Community Prosperity Initiative. This program is to implement projects within Marion County that have economic development significance. The funding is made possible through proceeds received from the Oregon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

GENERAL FUND

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



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



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

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

PUBLIC WORKS FUNDS

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

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

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

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

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

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

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

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

FINAL THOUGHTS

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

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

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

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Summer Sears', with a stylized flourish at the end.

Summer Sears, CPA
Summer Sears CPA, LLC

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL FUND

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

STREET FUNDS

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

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

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

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

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

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

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

RESERVE FUND

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

2019 Actual	2020 Actual	2021 Adopted	Reserve Fund Detail		2022 Proposed	2022 Approved	2022 Adopted
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6/30/2019 6/30/2020 6/30/2021

RESOURCES

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

REQUIREMENTS

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

PARKS IMPROVEMENT FUND

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

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

REQUIREMENTS

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

SEWER FUNDS

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

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

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

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

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

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

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

2019 Actual	2020 Actual	2021 Adopted	Account	Sewer Bond Fund Detail	2022 Proposed	2022 Approved	2022 Adopted
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6/30/2019 6/30/2020 6/30/2021

RESOURCES

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

REQUIREMENTS

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

WATER FUNDS

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

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

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

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

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

2019 Actual	2020 Actual	2021 Adopted	Account	Water Construction Fund Detail	2022 Proposed	2022 Approved	2022 Adopted
6/30/2019	6/30/2020	6/30/2021	RESOURCES				
107,347	110,232	93,634	206-300-3550	Water Fee Revenue	110,000	110,000	110,000
8,001	4,762	2,020	206-300-3551	SDC-Improvement	1,708	1,708	1,708
49,540	32,014	12,920	206-300-3552	SDC-Reimbursement	10,956	10,956	10,956
6,489	3,848	1,650	206-300-3554	SDC-Administration	1,388	1,388	1,388
64,030	40,624	16,590		Charges for Services	14,052	14,052	14,052
-	20,000	-	206-300-3555	Grant Revenue	-	-	-
-	20,000	-		Grants	-	-	-
8,150	7,071	4,000	206-300-3611	Interest Income	2,500	2,500	2,500
8,150	7,071	4,000		Miscellaneous Revenue	2,500	2,500	2,500
747,130	806,544	951,968	206-399-9999	Beginning Fund Balance	1,075,635	1,075,635	1,075,635
926,658	984,471	1,066,192		TOTAL RESOURCES	1,202,187	1,202,187	1,202,187

REQUIREMENTS

115,788	16,462	130,000	206-461-7000	Capital Outlay	150,000	150,000	150,000
115,788	16,462	130,000	Construction	Total Water Construction	150,000	150,000	150,000
4,326	3,848	1,650	206-491-8000	Transfers Out	1,388	1,388	1,388
-	-	19,748	206-900-9900	Contingency	-	-	-
-	-	914,794	206-900-9990	Reserve for Future Exp.	1,050,799	1,050,799	1,050,799
806,544	964,161	-		Unappr. Ending Fund Balance	-	-	-
926,658	984,471	1,066,192		TOTAL REQUIREMENTS	1,202,187	1,202,187	1,202,187

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

2019 Actual	2020 Actual	2021 Adopted	Account	Water Bond Fund Detail	2022 Proposed	2022 Approved	2022 Adopted
6/30/2019	6/30/2020	6/30/2021		RESOURCES			
231	211	80	207-300-3611	Interest Income	100	100	100
231	211	80		Miscellaneous Revenue	100	100	100
95,727	95,727	95,727	207-391-0251	Transfers From-Water	104,235	104,235	104,235
82,696	82,927	83,127	207-399-9999	Beginning Fund Balance	83,165	83,165	83,165
178,654	178,865	178,934		TOTAL RESOURCES	187,500	187,500	187,500

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

APPENDICES

AFFIDAVIT OF POSTING OF NOTICES OF HEARING

I, Vickie Nogle, depose and say:

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

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

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

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

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

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

4/27/2021
Date

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

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

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

NOTICE OF BUDGET HEARING

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

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

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

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

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

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

PROPERTY TAX LEVIES

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

STATEMENT OF INDEBTEDNESS

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

RESOLUTION NO. 712-2021

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

Findings

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

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

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

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

General Fund

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

Street Fund

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

Street Construction Fund

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

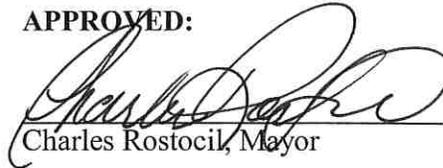
Reserve Fund			
	Capital Outlay	\$	<u>128,812</u>
Park Improvement Fund			
	Parks Improvement	\$	244,000
	Transfers		732
	Total	\$	<u>244,732</u>
Sewer Fund			
	Sewer	\$	425,600
	Transfers		236,343
	Contingency		97,848
	Total	\$	<u>759,791</u>
Sewer Construction Fund			
	Sewer Construction	\$	230,000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

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

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

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

APPROVED:


Charles Rostocil, Mayor

ATTEST:


Vickie Nogle, MMC
Director of Administration/City Recorder

Approved as to form:


Berry, Elsner, & Hammond, City Attorney