

RESOLUTION NO. 697-2020

**A RESOLUTION ADOPTING THE 2020-2021 FISCAL YEAR BUDGET,
APPROPRIATING FUNDS AND LEVYING PROPERTY TAXES FOR THE
FISCAL YEAR 2020-2021.**

Findings

- A. The Budget Committee approved a budget and imposed property taxes for the City of Hubbard for the fiscal year 2020-2021 on May 18, 2020, and
- B. A public hearing on the budget for fiscal year 2020-2021 was held before the City Council on June 9, 2020, 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. That the City Council of the City of Hubbard hereby adopts the budget for fiscal year 2020-2021 in the sum of \$9,344,928 now on file in the office of the City Recorder.

Section 2. That the amounts for the fiscal year beginning July 1, 2020 and for the purposes shown below are hereby appropriated as follows:

General Fund

Admin	\$	203,682
Court		66,922
Council		25,200
Community Development		119,620
Police		1,298,872
Parks		184,383
Transfers		0
Contingency		284,802
Total	\$	<u>2,183,481</u>

Street Fund

Street	\$	247,620
Transfers		24,300
Contingency		40,788
Total	\$	<u>312,708</u>

Street Construction Fund

Street Construction	\$	177,420
Transfers		975
Contingency		<u>26,759</u>

	Total	<u>\$ 205,154</u>
Reserve Fund		
Capital Outlay		<u>\$ 279,424</u>
Parks Improvement Fund		
Parks Improvement	\$	236,140
Transfers		870
Contingency		35,552
	Total	<u>\$ 272,562</u>
Sewer Fund		
Sewer	\$	374,767
Transfers		105,486
Contingency		72,038
	Total	<u>\$ 552,291</u>
Sewer Construction Fund		
Sewer Construction	\$	130,000
Transfers		1,650
Contingency		19,748
	Total	<u>\$ 151,398</u>
Sewer Bond Fund		
Debt Service	\$	<u>54,486</u>
Water Fund		
Water	\$	352,849
Transfers		150,626
Contingency		75,521
	Total	<u>\$ 578,996</u>
Water Construction Fund		
Water Construction	\$	130,000
Transfers		1,650
Contingency		19,748
	Total	<u>\$ 151,398</u>
Water Bond		
Debt Service	\$	<u>95,727</u>

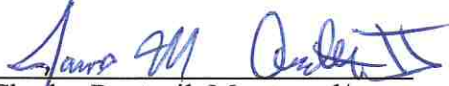
Total Appropriations	\$ 4,837,625
Total Reserve for Future Expenditures All Funds	\$ 4,507,303
TOTAL ADOPTED BUDGET	\$ 9,344,928

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 2020-2021 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 9th day of June 2020.

APPROVED:


 Charles Rostocil, Mayor and/or
 James Audritsh, City Council President

ATTEST:


 Vickie Nogle, MMC
 Director of Administration/City Recorder

Approved as to form:


 Berry, Elsner, & Hammond, City Attorney

City of Hubbard Adopted Budget

Fiscal Year 2020-2021



City of Hubbard Annual Budget

For the Fiscal Year

July 1, 2020 – June 30, 2021

ELECTED MEMBERS:

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

APPOINTED MEMBERS:

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



Fiscal Year 2020/21 Budget Message

Date: May 5, 2020

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

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

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

Even with the COVID-19 restrictions, for the FY2020-2021 budget, franchise fees are expected to be steady, State Shared Revenues are up for Liquor and Marijuana, but Gas Tax is predicted to severely decline with less people driving. Local Marijuana shops have been consistent in providing the City with increased revenue. Property tax revenues were approved as of January 1, 2020, and have already been assessed and are expected to fall in line with prior years. The City's property tax permanent tax rate of ~~\$3.9921~~ \$3.9772 per \$1,000 is applied against the estimated assessed value of \$241,294,435 which includes a 3.5% estimated growth increase. The property tax revenue estimate of \$924,740 included in the budget, is approximately 4% less than the levy amount in order to accommodate the effect of delinquent payments and discounts.

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

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

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

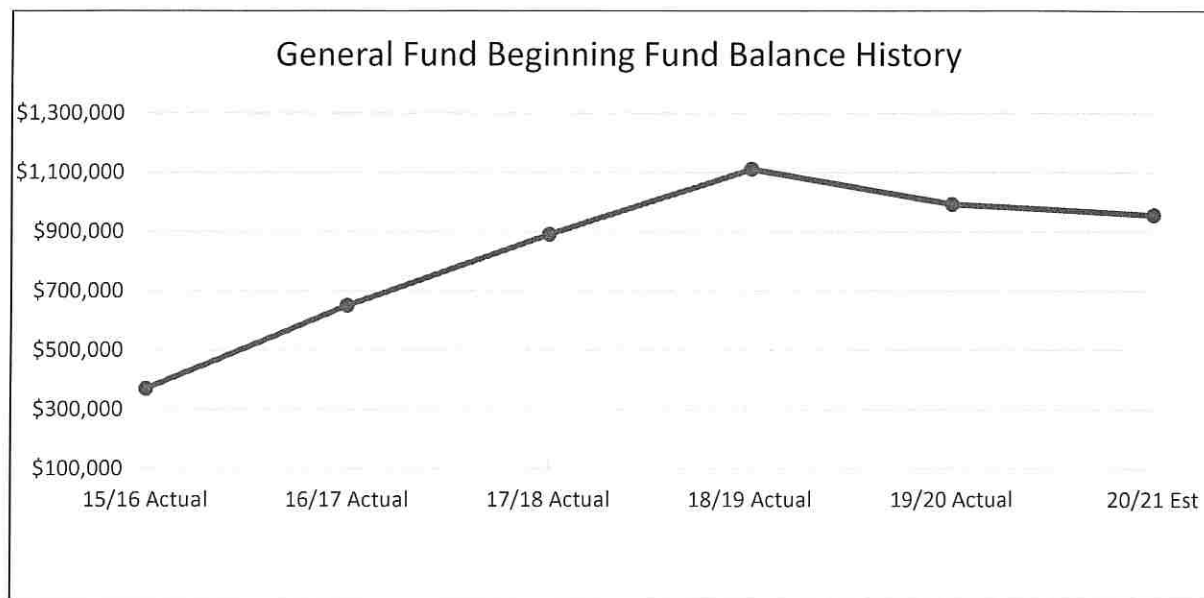
The City has entered into an Intergovernmental Agreement with Marion County. The program is called Community Prosperity Initiative. This program is to implement projects within Marion County that have economic development significance. The funding is made possible through proceeds received from the Oregon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

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

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

General Fund

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



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

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

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

Street, Sewer, Water and Park Improvement Funds

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

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

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

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

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

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

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

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

Respectfully submitted,

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

Judy Smith

Budget Officer/Finance Director

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

2018 Actual	2019 Actual	2020 Adopted	All Funds	2021 Proposed	2021 Approved	2021 Adopted
2,749,676	3,467,002	4,166,286	Beginning Fund Balance	5,408,244	5,408,244	5,408,244
820,586	897,259	931,880	Property Taxes	949,740	949,740	949,740
184,245	185,690	184,200	Franchise Fees	193,300	193,300	193,300
77,061	131,153	106,065	License and Permits	109,380	109,380	109,380
1,286,315	1,616,372	1,484,807	Charges for Services	1,372,934	1,372,934	1,372,934
319,672	382,946	392,555	Intergovernmental Revenue	384,000	384,000	384,000
1,835	129,720	57,000	Grants	302,200	302,200	302,200
232,948	241,781	229,700	Fines and Fees	242,373	242,373	242,373
104,741	149,111	164,540	Miscellaneous	97,200	97,200	97,200
371,636	411,136	360,431	Transfers from other Funds	285,557	285,557	285,557
6,148,715	7,612,169	8,077,464	Total	9,344,928	9,344,928	9,344,928

1,103,703	1,380,494	1,727,265	Personnel Services	1,835,338	1,835,338	1,835,338
1,085,727	946,925	1,130,002	Materials and Services	1,038,577	1,038,577	1,038,577
150,213	150,213	150,213	Debt Service	150,213	150,213	150,213
201,971	360,874	984,759	Capital Outlay	952,984	952,984	952,984
371,636	411,136	360,431	Transfers	285,557	285,557	285,557
-	-	3,516,701	Contingency	574,956	574,956	574,956
3,235,464	4,362,528	208,093	Reserve for Future Expenditures	4,507,303	4,507,303	4,507,303
6,148,715	7,612,169	8,077,464	Total	9,344,928	9,344,928	9,344,928

City of Hubbard
Adopted Budget
Resources
FY 2020-2021

2018 Actual	2019 Actual	2020 Adopted	All Funds Resources	2021 Proposed	2021 Approved	2021 Adopted
2,749,676	3,467,002	4,166,286	Beginning Fund Balance	5,408,244	5,408,244	5,408,244
820,586	897,259	931,880	Property Taxes	949,740	949,740	949,740
184,245	185,690	184,200	Franchise Fees	193,300	193,300	193,300
77,061	131,153	106,065	License and Permits	109,380	109,380	109,380
1,286,315	1,616,372	1,484,807	Charges for Services	1,372,934	1,372,934	1,372,934
319,672	382,946	392,555	Intergovernmental Revenue	384,000	384,000	384,000
1,835	129,720	57,000	Grants	302,200	302,200	302,200
232,948	241,781	229,700	Fines and Fees	242,373	242,373	242,373
104,741	149,111	164,540	Miscellaneous	97,200	97,200	97,200
371,636	411,136	360,431	Transfers from other Funds	285,557	285,557	285,557
6,148,715	7,612,169	8,077,464	Total	9,344,928	9,344,928	9,344,928

2018 Actual	2019 Actual	2020 Adopted	All Funds Resources	2021 Proposed	2021 Approved	2021 Adopted
<u>General Fund</u>						
370,480	650,775	805,852	Beginning Fund Balance	1,185,164	1,185,164	1,185,164
820,586	897,259	931,880	Property Taxes	949,740	949,740	949,740
184,245	185,690	184,200	Franchise Fees	193,300	193,300	193,300
76,251	124,088	102,465	License and Permits	107,630	107,630	107,630
93,356	127,468	126,200	Intergovernmental Revenue	144,000	144,000	144,000
1,835	8,434	7,000	Grants	7,000	7,000	7,000
232,948	241,781	229,700	Fines and Fees	242,373	242,373	242,373
48,905	80,936	94,250	Miscellaneous	51,200	51,200	51,200
151,936	144,135	140,287	Transfers from other Funds	135,344	135,344	135,344
1,980,542	2,460,565	2,621,834	Total	3,015,751	3,015,751	3,015,751

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

City of Hubbard
Adopted Budget
Resources
FY 2020-2021

2018 Actual	2019 Actual	2020 Adopted	All Funds Resources	2021 Proposed	2021 Approved	2021 Adopted
<u>Street Construction Fund</u>						
206,203	286,219	317,933	Beginning Fund Balance	316,492	316,492	316,492
16,639	83,337	40,330	Charges for Services	20,395	20,395	20,395
72,501	72,156	61,589	Intergovernmental Revenue	55,000	55,000	55,000
-	-	50,000	Grants	100,000	100,000	100,000
4,345	8,259	8,400	Miscellaneous	3,000	3,000	3,000
299,688	449,970	478,252	Total	494,887	494,887	494,887
<u>Reserve Fund</u>						
143,928	194,205	170,914	Beginning Fund Balance	279,423	279,423	279,423
155	1,041	1,000	Miscellaneous	850	850	850
69,487	116,788	69,931	Transfers from other Funds	-	-	-
213,570	312,035	241,845	Total	280,273	280,273	280,273
<u>Park Improvement Fund</u>						
311,439	220,781	205,301	Beginning Fund Balance	370,439	370,439	370,439
-	86,511	42,610	Charges for Services	21,510	21,510	21,510
19,171	14,960	20,000	Intergovernmental Revenue	20,000	20,000	20,000
-	121,286	-	Grants	195,200	195,200	195,200
1,854	772	700	Miscellaneous	300	300	300
332,464	444,309	268,611	Total	607,449	607,449	607,449
<u>Sewer Fund</u>						
127,592	125,623	85,304	Beginning Fund Balance	110,134	110,134	110,134
441,137	464,199	479,266	Charges for Services	480,000	480,000	480,000
646	175	150	Miscellaneous	30	30	30
569,375	589,997	564,720	Total	590,164	590,164	590,164
<u>Sewer Construction Fund</u>						
672,866	882,272	1,337,987	Beginning Fund Balance	1,564,380	1,564,380	1,564,380
187,636	268,481	206,362	Charges for Services	166,180	166,180	166,180
-	-	-	Transfers from other Funds	-	-	-
5,006	7,534	7,800	Miscellaneous	3,000	3,000	3,000
865,507	1,158,287	1,552,149	Total	1,733,560	1,733,560	1,733,560

City of Hubbard
Adopted Budget
Resources
FY 2020-2021

2018 Actual	2019 Actual	2020 Adopted	All Funds Resources	2021 Proposed	2021 Approved	2021 Adopted
<u>Sewer Bond Fund</u>						
38,128	38,459	39,464	Beginning Fund Balance	94,718	94,718	94,718
428	744	800	Miscellaneous	800	800	800
54,486	54,486	54,486	Transfers from other Funds	54,486	54,486	54,486
93,042	93,690	94,750	Total	150,004	150,004	150,004
<u>Water Fund</u>						
209,376	258,836	327,925	Beginning Fund Balance	355,736	355,736	355,736
429,195	452,104	480,625	Charges for Services	474,625	474,625	474,625
33,702	32,504	33,740	Miscellaneous	28,840	28,840	28,840
672,273	743,444	842,290	Total	859,201	859,201	859,201
<u>Water Construction Fund</u>						
476,130	618,636	744,507	Beginning Fund Balance	951,968	951,968	951,968
127,732	171,377	142,510	Charges for Services	110,224	110,224	110,224
5,416	8,151	8,400	Miscellaneous	4,000	4,000	4,000
-	-	-	Transfers from other Funds	-	-	-
609,278	798,165	895,417	Total	1,066,192	1,066,192	1,066,192
<u>Water Bond Fund</u>						
82,447	82,542	82,643	Beginning Fund Balance	83,127	83,127	83,127
153	231	200	Miscellaneous	80	80	80
95,727	95,727	95,727	Transfers from other Funds	95,727	95,727	95,727
178,327	178,500	178,570	Total	178,934	178,934	178,934

City of Hubbard
Adopted Budget
Resources
FY 2020-2021

2018 Actual	2019 Actual	2020 Adopted	All Funds Resources	2021 Proposed	2021 Approved	2021 Adopted
1,980,542	2,460,565	2,621,834	General Fund	3,015,751	3,015,751	3,015,751
334,651	383,207	339,026	Street Fund	368,513	368,513	368,513
299,688	449,970	478,252	Street Construction Fund	494,887	494,887	494,887
213,570	312,035	241,845	Reserve Fund	280,273	280,273	280,273
332,464	444,309	268,611	Park Improvement Fund	607,449	607,449	607,449
569,375	589,997	564,720	Sewer Fund	590,164	590,164	590,164
865,507	1,158,287	1,552,149	Sewer Construction Fund	1,733,560	1,733,560	1,733,560
93,042	93,690	94,750	Sewer Bond Fund	150,004	150,004	150,004
672,273	743,444	842,290	Water Fund	859,201	859,201	859,201
609,278	798,165	895,417	Water Construction Fund	1,066,192	1,066,192	1,066,192
178,327	178,500	178,570	Water Bond Fund	178,934	178,934	178,934
6,148,715	7,612,169	8,077,464	Total	9,344,928	9,344,928	9,344,928

2018 Actual	2019 Actual	2020 Adopted	All Funds Resources	2021 Proposed	2021 Approved	2021 Adopted
<u>General Fund</u>						
370,480	650,775	805,852	Beginning Fund Balance	1,185,164	1,185,164	1,185,164
820,586	897,259	931,880	Property Taxes	949,740	949,740	949,740
184,245	185,690	184,200	Franchise Fees	193,300	193,300	193,300
76,251	124,088	102,465	License and Permits	107,630	107,630	107,630
93,356	127,468	126,200	Intergovernmental Revenue	144,000	144,000	144,000
1,835	8,434	7,000	Grants	7,000	7,000	7,000
232,948	241,781	229,700	Fines and Fees	242,373	242,373	242,373
48,905	80,936	94,250	Miscellaneous	51,200	51,200	51,200
151,936	144,135	140,287	Transfers from other Funds	135,344	135,344	135,344
1,980,542	2,460,565	2,621,834	Total	3,015,751	3,015,751	3,015,751

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

City of Hubbard
Adopted Budget
Resources
FY 2020-2021

2018 Actual	2019 Actual	2020 Adopted	All Funds Resources	2021 Proposed	2021 Approved	2021 Adopted
<u>Street Construction Fund</u>						
206,203	286,219	317,933	Beginning Fund Balance	316,492	316,492	316,492
16,639	83,337	40,330	Charges for Services	20,395	20,395	20,395
72,501	72,156	61,589	Intergovernmental Revenue	55,000	55,000	55,000
-	-	50,000	Grants	100,000	100,000	100,000
4,345	8,259	8,400	Miscellaneous	3,000	3,000	3,000
299,688	449,970	478,252	Total	494,887	494,887	494,887
<u>Reserve Fund</u>						
143,928	194,205	170,914	Beginning Fund Balance	279,423	279,423	279,423
155	1,041	1,000	Miscellaneous	850	850	850
69,487	116,788	69,931	Transfers from other Funds	-	-	-
213,570	312,035	241,845	Total	280,273	280,273	280,273
<u>Park Improvement Fund</u>						
311,439	220,781	205,301	Beginning Fund Balance	370,439	370,439	370,439
-	86,511	42,610	Charges for Services	21,510	21,510	21,510
19,171	14,960	20,000	Intergovernmental Revenue	20,000	20,000	20,000
-	121,286	-	Grants	195,200	195,200	195,200
1,854	772	700	Miscellaneous	300	300	300
332,464	444,309	268,611	Total	607,449	607,449	607,449
<u>Sewer Fund</u>						
127,592	125,623	85,304	Beginning Fund Balance	110,134	110,134	110,134
441,137	464,199	479,266	Charges for Services	480,000	480,000	480,000
646	175	150	Miscellaneous	30	30	30
569,375	589,997	564,720	Total	590,164	590,164	590,164
<u>Sewer Construction Fund</u>						
672,866	882,272	1,337,987	Beginning Fund Balance	1,564,380	1,564,380	1,564,380
187,636	268,481	206,362	Charges for Services	166,180	166,180	166,180
-	-	-	Transfers from other Funds	-	-	-
5,006	7,534	7,800	Miscellaneous	3,000	3,000	3,000
865,507	1,158,287	1,552,149	Total	1,733,560	1,733,560	1,733,560

City of Hubbard
Adopted Budget
Resources
FY 2020-2021

2018 Actual	2019 Actual	2020 Adopted	All Funds Resources	2021 Proposed	2021 Approved	2021 Adopted
<u>Sewer Bond Fund</u>						
38,128	38,459	39,464	Beginning Fund Balance	94,718	94,718	94,718
428	744	800	Miscellaneous	800	800	800
54,486	54,486	54,486	Transfers from other Funds	54,486	54,486	54,486
93,042	93,690	94,750	Total	150,004	150,004	150,004
<u>Water Fund</u>						
209,376	258,836	327,925	Beginning Fund Balance	355,736	355,736	355,736
429,195	452,104	480,625	Charges for Services	474,625	474,625	474,625
33,702	32,504	33,740	Miscellaneous	28,840	28,840	28,840
672,273	743,444	842,290	Total	859,201	859,201	859,201
<u>Water Construction Fund</u>						
476,130	618,636	744,507	Beginning Fund Balance	951,968	951,968	951,968
127,732	171,377	142,510	Charges for Services	110,224	110,224	110,224
5,416	8,151	8,400	Miscellaneous	4,000	4,000	4,000
-	-	-	Transfers from other Funds	-	-	-
609,278	798,165	895,417	Total	1,066,192	1,066,192	1,066,192
<u>Water Bond Fund</u>						
82,447	82,542	82,643	Beginning Fund Balance	83,127	83,127	83,127
153	231	200	Miscellaneous	80	80	80
95,727	95,727	95,727	Transfers from other Funds	95,727	95,727	95,727
178,327	178,500	178,570	Total	178,934	178,934	178,934

City of Hubbard
Adopted Budget
Requirements
FY 2020-2021

2018 Actual	2019 Actual	2020 Adopted	All Funds Requirements	2021 Proposed	2021 Approved	2021 Adopted
1,103,703	1,380,494	1,727,265	Personnel Services	1,835,338	1,835,338	1,835,338
1,085,727	946,925	1,130,002	Materials and Services	1,038,577	1,038,577	1,038,577
150,213	150,213	150,213	Debt Service	150,213	150,213	150,213
201,971	360,874	984,759	Capital Outlay	952,984	952,984	952,984
371,636	411,136	360,431	Transfers	285,557	285,557	285,557
-	-	3,516,701	Contingency	574,956	574,956	574,956
3,235,464	4,362,528	208,093	Reserve for Future Expenditu	4,507,303	4,507,303	4,507,303
6,148,715	7,612,169	8,077,464	Total	9,344,928	9,344,928	9,344,928

2018 Actual	2019 Actual	2020 Adopted	All Funds Requirements	2021 Proposed	2021 Approved	2021 Adopted
<u>General Fund</u>						
695,776	951,196	1,191,950	Personnel Services	1,262,429	1,262,429	1,262,429
631,107	553,304	638,085	Materials and Services	636,250	636,250	636,250
-	-	56,000	Capital Outlay	-	-	-
43,699	83,943	47,731	Transfers	-	-	-
-	-	688,068	Contingency	284,802	284,802	284,802
609,960	872,122	-	Reserve for Future Expenditu	832,270	832,270	832,270
1,980,542	2,460,565	2,621,834	Total	2,183,481	3,015,751	3,015,751

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

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

City of Hubbard
Adopted Budget
Requirements
FY 2020-2021

2018 Actual	2019 Actual	2020 Adopted	All Funds Requirements	2021 Proposed	2021 Approved	2021 Adopted
<u>Reserve Fund</u>						
39,823	82,454	156,859	Capital Outlay	279,424	279,424	279,424
173,746	229,581	84,986	Reserve for Future Expenditu	849	849	849
213,570	312,035	241,845	Total	280,273	280,273	280,273
<u>Park Improvement Fund</u>						
-	-	-	Materials and Services	-	-	-
157,403	-	226,000	Capital Outlay	236,140	236,140	236,140
-	2,282	1,710	Transfers	870	870	870
-	-	40,901	Contingency	35,552	35,552	35,552
175,060	442,027	-	Reserve for Future Expenditu	334,887	334,887	334,887
332,464	444,309	268,611	Total	607,449	607,449	607,449
<u>Sewer Fund</u>						
180,594	164,621	226,361	Personnel Services	220,967	220,967	220,967
169,288	157,971	156,786	Materials and Services	153,800	153,800	153,800
129,442	122,611	110,592	Transfers	105,486	105,486	105,486
-	-	70,981	Contingency	72,038	72,038	72,038
90,051	144,794	-	Reserve for Future Expenditu	37,873	37,873	37,873
569,375	589,997	564,720	Total	590,164	590,164	590,164
<u>Sewer Construction Fund</u>						
-	-	-	Materials and Services	-	-	-
-	-	130,000	Capital Outlay	130,000	130,000	130,000
-	5,009	3,220	Transfers	1,650	1,650	1,650
-	-	1,418,929	Contingency	19,748	19,748	19,748
865,507	1,153,278	-	Reserve for Future Expenditu	1,582,162	1,582,162	1,582,162
865,507	1,158,287	1,552,149	Total	1,733,560	1,733,560	1,733,560
<u>Sewer Bond Fund</u>						
54,486	54,486	54,486	Debt Service	54,486	54,486	54,486
38,556	39,204	40,264	Reserve for Future Expenditu	95,518	95,518	95,518
93,042	93,690	94,750	Total	150,004	150,004	150,004
<u>Water Fund</u>						
123,401	140,701	178,000	Personnel Services	212,049	212,049	212,049
143,939	132,550	205,431	Materials and Services	140,800	140,800	140,800
160,150	157,993	161,126	Transfers	150,626	150,626	150,626
-	-	297,733	Contingency	75,521	75,521	75,521
244,784	312,200	-	Reserve for Future Expenditu	280,205	280,205	280,205
672,273	743,444	842,290	Total	859,201	859,201	859,201

City of Hubbard
Adopted Budget
Requirements
FY 2020-2021

2018 Actual	2019 Actual	2020 Adopted	All Funds Requirements	2021 Proposed	2021 Approved	2021 Adopted
<u>Water Construction Fund</u>						
-	-	-	Materials and Services	-	-	-
4,654	115,788	150,000	Capital Outlay	130,000	130,000	130,000
-	4,326	3,090	Transfers	1,650	1,650	1,650
-	-	742,327	Contingency	19,748	19,748	19,748
604,624	678,050	-	Reserve for Future Expenditu	914,794	914,794	914,794
609,278	798,165	895,417	Total	1,066,192	1,066,192	1,066,192
<u>Water Bond Fund</u>						
95,727	95,727	95,727	Debt Service	95,727	95,727	95,727
82,600	82,773	82,843	Reserve for Future Expenditu	83,207	83,207	83,207
178,327	178,500	178,570	Total	178,934	178,934	178,934

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

2018 Actual	2019 Actual	2020 Adopted	Requirements By Fund	2021 Proposed	2021 Approved	2021 Adopted
1,980,542	2,460,565	2,621,834	General Fund	3,015,751	2,183,481	2,183,481
334,651	383,207	339,026	Street Fund	368,513	312,708	312,708
299,688	449,970	478,252	Street Construction Fund	494,887	205,154	205,154
213,570	312,035	156,859	Reserve Fund	280,273	279,424	280,273
332,464	444,309	639,050	Park Improvement Fund	607,449	272,562	272,562
569,375	589,997	564,720	Sewer Fund	590,164	552,291	552,291
866,011	1,158,287	1,552,149	Sewer Construction Fund	1,733,560	1,733,560	1,733,560
93,042	93,690	94,750	Sewer Bond Fund	150,004	150,004	150,004
628,209	743,444	842,290	Water Fund	859,201	578,996	578,996
609,278	798,165	895,417	Water Construction Fund	1,066,192	151,398	151,398
210,529	178,500	178,570	Water Bond Fund	178,934	178,934	178,934
6,137,357	7,612,169	8,362,917	Total	9,344,928	6,598,512	6,599,361

2018 Actual	2019 Actual	2020 Adopted	Requirements By Fund	2021 Proposed	2021 Approved	2021 Adopted
<u>General Fund</u>						
257,989	228,805	240,060	Admin	203,682	203,682	203,682
46,400	58,458	67,955	Court	66,922	66,922	66,922
15,345	7,505	20,190	Council	25,200	25,200	25,200
129,765	150,250	180,383	Community Development	119,620	119,620	119,620
740,237	898,899	1,193,121	Police	1,298,872	1,298,872	1,298,872
137,146	160,583	184,326	Parks	184,383	184,383	184,383
43,699	83,943	47,731	Transfers	-	-	-
-	-	688,068	Contingency	284,802	284,802	284,802
609,960	872,122	-	Reserve for Future Expendit	832,270	832,270	832,270
1,980,542	2,460,565	2,621,834	Total	3,015,751	2,183,481	2,183,481
<u>Street Fund</u>						
245,326	227,076	260,654	Street Department	247,620	247,620	247,620
38,346	32,274	31,022	Transfers	24,300	24,300	24,300
-	-	47,350	Contingency	40,788	40,788	40,788
50,980	123,856	-	Reserve for Future Expendit	55,805	55,805	55,805
334,651	383,207	339,026	Total	368,513	312,708	312,708

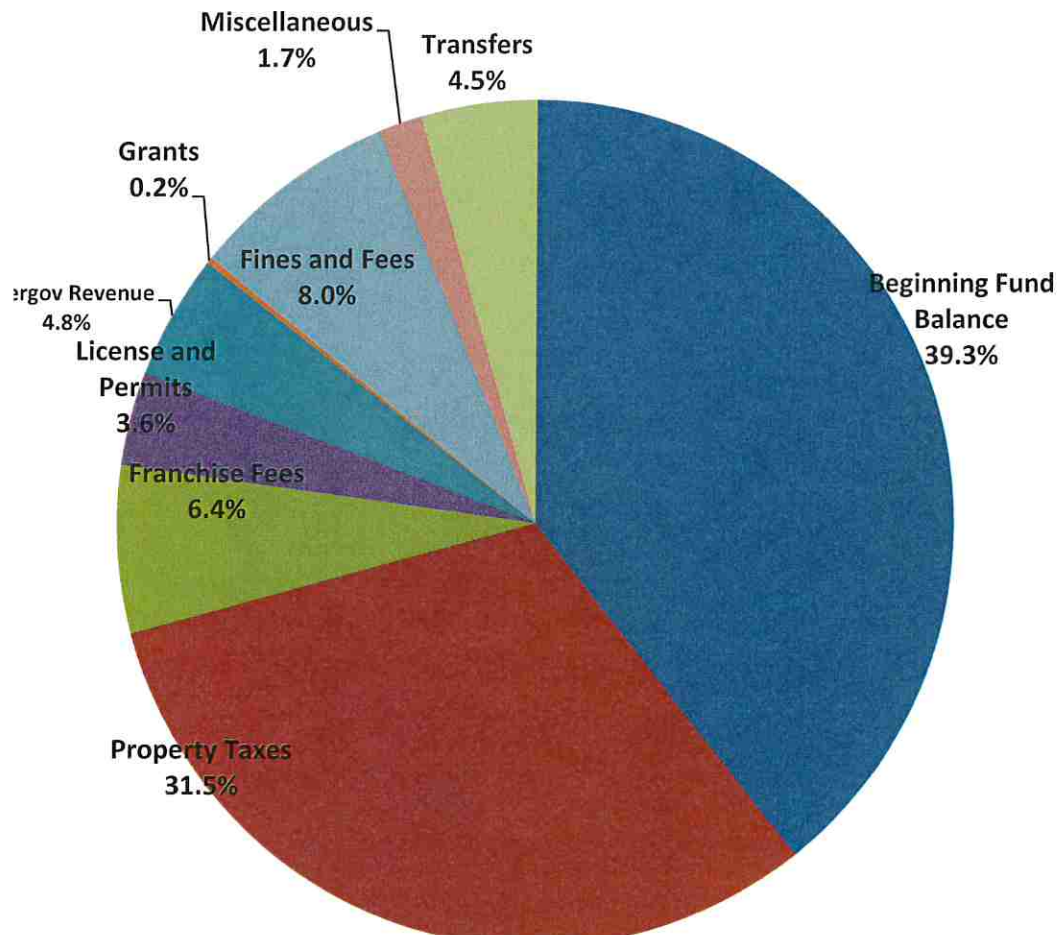
**City of Hubbard
Adopted Budget
Requirements By Fund
FY 2020-2021**

2018 Actual	2019 Actual	2020 Adopted	Requirements By Fund	2021 Proposed	2021 Approved	2021 Adopted
<u>Street Construction Fund</u>						
91	162,631	265,900	Street Const. Department	177,420	177,420	177,420
-	2,697	1,940	Transfers	975	975	975
-	-	210,412	Contingency	26,759	26,759	26,759
299,596	284,641	-	Reserve for Future Expenditu	289,733	-	-
299,688	449,970	478,252	Total	494,887	205,154	205,154
<u>Reserve Fund</u>						
39,823	82,454	156,859	Capital Outlay	279,424	279,424	279,424
173,746	229,581	-	Reserve for Future Expenditu	849	-	849
213,570	312,035	156,859	Total	280,273	279,424	280,273
<u>Park Improvement Fund</u>						
157,403	-	226,000	Park Improv Department	236,140	236,140	236,140
-	2,282	1,710	Transfers	870	870	870
-	-	40,901	Contingency	35,552	35,552	35,552
175,060	442,027	370,439	Reserve for Future Expenditu	334,887	334,887	334,887
332,464	444,309	639,050	Total	607,449	272,562	272,562
<u>Sewer Fund</u>						
349,882	322,592	383,147	Sewer Department	374,767	374,767	374,767
129,442	122,611	110,592	Transfers	105,486	105,486	105,486
-	-	70,981	Contingency	72,038	72,038	72,038
90,051	144,794	-	Reserve for Future Expenditu	37,873	37,873	37,873
569,375	589,997	564,720	Total	590,164	552,291	552,291
<u>Sewer Construction Fund</u>						
-	-	130,000	Sewer Const. Department	130,000	130,000	130,000
504	5,009	3,220	Transfers	1,650	1,650	1,650
-	-	1,418,929	Contingency	19,748	19,748	19,748
865,507	1,153,278	-	Reserve for Future Expenditu	1,582,162	1,582,162	1,582,162
866,011	1,158,287	1,552,149	Total	1,733,560	1,733,560	1,733,560
<u>Sewer Bond Fund</u>						
54,486	54,486	54,486	Debt Service	54,486	54,486	54,486
38,556	39,204	40,264	Reserve for Future Expenditu	95,518	95,518	95,518
93,042	93,690	94,750	Total	150,004	150,004	150,004

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

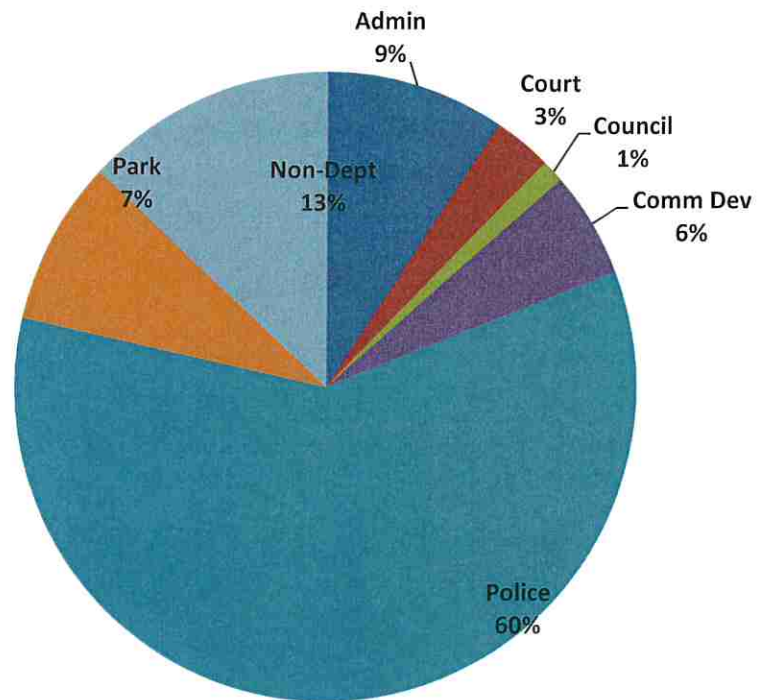
2018 Actual	2019 Actual	2020 Adopted	Requirements By Fund	2021 Proposed	2021 Approved	2021 Adopted
<u>Water Fund</u>						
267,339	273,251	383,431	Water Department	352,849	352,849	352,849
116,086	157,993	161,126	Transfers	150,626	150,626	150,626
-	-	297,733	Contingency	75,521	75,521	75,521
244,784	312,200	-	Reserve for Future Expenditu	280,205	280,205	280,205
628,209	743,444	842,290	Total	859,201	578,996	578,996
<u>Water Construction Fund</u>						
4,654	115,788	150,000	Water Const. Department	130,000	130,000	130,000
-	4,326	3,090	Transfers	1,650	1,650	1,650
-	-	742,327	Contingency	19,748	19,748	19,748
604,624	678,050	-	Reserve for Future Expenditu	914,794	914,794	914,794
609,278	798,165	895,417	Total	1,066,192	151,398	151,398
<u>Water Bond Fund</u>						
95,727	95,727	95,727	Debt Service	95,727	95,727	95,727
114,802	82,773	82,843	Reserve for Future Expenditu	83,207	83,207	83,207
210,529	178,500	178,570	Total	178,934	178,934	178,934

General Fund Resources
Budget 2020-2021

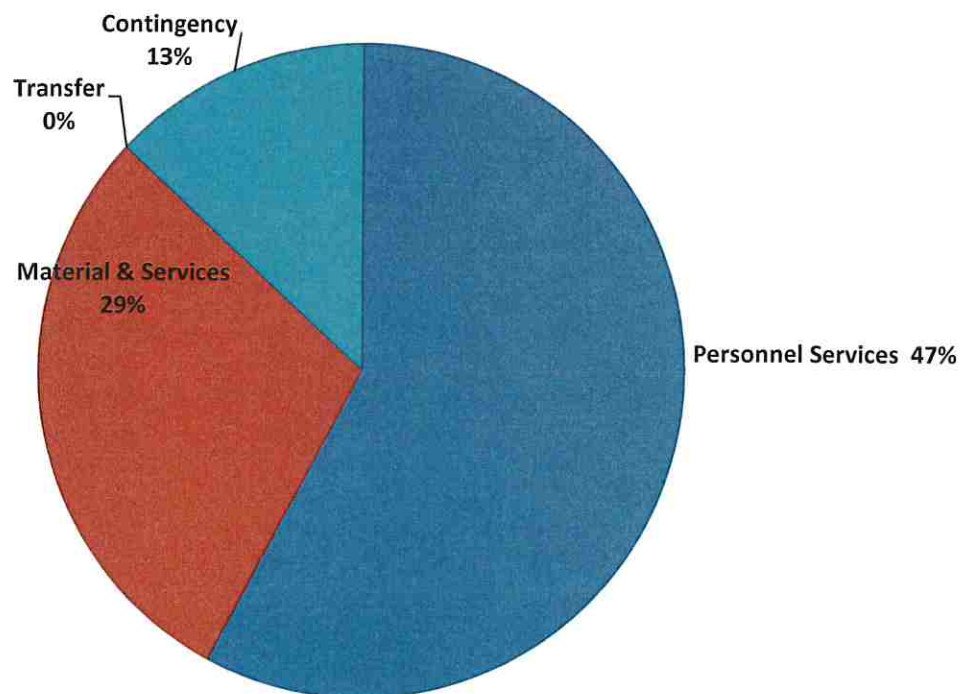


2018 Actual	2019 Actual	2020 Adopted	General Fund Resource Summary	2021 Proposed	2021 Approved	2021 Adopted
370,480	650,775	805,852	Beginning Fund Balance	1,185,164	1,185,164	1,185,164
820,586	897,259	931,880	Property Taxes	949,740	949,740	949,740
184,245	185,690	184,200	Franchise Fees	193,300	193,300	193,300
76,251	124,088	102,465	License and Permits	107,630	107,630	107,630
93,356	127,468	126,200	Intergovernmental Revenue	144,000	144,000	144,000
1,835	8,434	7,000	Grants	7,000	7,000	7,000
232,948	241,781	229,700	Fines and Fees	242,373	242,373	242,373
48,905	80,936	94,250	Miscellaneous Revenue	51,200	51,200	51,200
151,936	144,135	140,287	Transfers	135,344	135,344	135,344
1,980,542	2,460,565	2,621,834	TOTAL RESOURCES	3,015,751	3,015,751	3,015,751

GF Exp by Department



GF Exp by Category



2018 Actual	2019 Actual	2020 Adopted	General Fund Expense Summary	2021 Proposed	2021 Approved	2021 Adopted
Summary						
695,776	951,196	1,191,950	Personnel Services	1,262,429	1,262,429	1,262,429
631,107	553,304	638,085	Materials and Services	636,250	636,250	636,250
-	-	56,000	Capital	-	-	-
43,699	83,943	47,731	Transfers	-	-	-
-	-	688,068	Contingency	284,802	284,802	284,802
609,960	872,122	-	Reserve for Future Expenditures	832,270	832,270	832,270
1,980,542	2,460,565	2,621,834		2,183,481	2,183,481	2,183,481

2018 Actual	2019 Actual	2020 Adopted	General Fund Expenses by Dept	2021 Proposed	2021 Approved	2021 Adopted
Admin Expenses						
92,438	116,124	152,130	Personnel Services Total	113,632	113,632	113,632
165,551	112,681	87,930	Materials & Services Total	90,050	90,050	90,050
-	-	-	Capital Outlay Total	-	-	-
257,989	228,805	240,060		203,682	203,682	203,682
1.15	1.15	1.15	FTE	1.15	1.15	1.15

Court Expenses						
17,964	38,649	47,160	Personnel Services Total	44,372	44,372	44,372
28,436	19,808	20,795	Materials & Services Total	22,550	22,550	22,550
-	-	-	Capital Outlay Total	-	-	-
46,400	58,458	67,955		66,922	66,922	66,922
0.47	0.47	0.47	FTE	0.47	0.47	0.47

Council Expenses						
15,345	7,505	20,190	Materials & Services Total	25,200	25,200	25,200
-	-	-	Capital Outlay Total	-	-	-
15,345	7,505	20,190		25,200	25,200	25,200

Comm. Dev. Expenses						
26,182	25,668	33,913	Personnel Services Total	23,120	23,120	23,120
103,584	124,582	146,470	Materials & Services Total	96,500	96,500	96,500
-	-	-	Capital Outlay Total	-	-	-
129,765	150,250	180,383		119,620	119,620	119,620
0.20	0.20	0.20	FTE	0.23	0.23	0.23

2018 Actual	2019 Actual	2020 Adopted	General Fund Expenses by Dept	2021 Proposed	2021 Approved	2021 Adopted
Police Expenses						
460,200	665,717	835,561	Personnel Services Total	953,022	953,022	953,022
280,037	233,182	301,560	Materials & Services Total	345,850	345,850	345,850
-	-	56,000	Capital Outlay Total	-	-	-
740,237	898,899	1,193,121		1,298,872	1,298,872	1,298,872
7.04	6.04	6.04	FTE	7.04	7.04	7.04
Park Expenses						
98,992	105,037	123,186	Personnel Services Total	128,283	128,283	128,283
38,154	55,546	61,140	Materials & Services Total	56,100	56,100	56,100
-	-	-	Capital Outlay Total	-	-	-
137,146	160,583	184,326		184,383	184,383	184,383
1.33	1.34	1.23	FTE	1.52	1.52	1.52
Transfers						
43,699	83,943	47,731	Transfers Total	-	-	-
43,699	83,943	47,731		-	-	-
-	-	688,068	Contingency	284,802	284,802	284,802
609,960	872,122	-	Reserve for Future Expenditures	832,270	832,270	832,270

2018 Actual	2019 Actual	2020 Adopted	Account	General Fund Detail	2021 Proposed	2021 Approved	2021 Adopted
Resources							
801,472	860,333	906,880	100-300-3111	Property Taxes	924,740	924,740	924,740
19,114	36,925	25,000	100-300-3112	Delinq Prop Taxes	25,000	25,000	25,000
820,586	897,259	931,880		Property Taxes	949,740	949,740	949,740
225	229	300	100-300-3180	FF-All other	300	300	300
107,832	108,923	108,000	100-300-3181	FF-PGE	110,000	110,000	110,000
3,548	3,059	4,200	100-300-3182	FF-Qwest	4,200	4,200	4,200
26,115	25,219	25,000	100-300-3183	FF-NW Natural	26,000	26,000	26,000
11,571	11,227	11,500	100-300-3184	FF-Wave	11,500	11,500	11,500
33,739	35,747	34,000	100-300-3185	FF-Republic Services	40,000	40,000	40,000
1,216	1,287	1,200	100-300-3186	FF-Gervais Telephone	1,300	1,300	1,300
184,245	185,690	184,200		Franchise Fees	193,300	193,300	193,300
840	1,050	800	100-302-3401	Fingerprints	800	800	800
2,670	2,070	2,000	100-301-3401	Lien Search	3,000	3,000	3,000
890	3,915	3,385	100-301-3221	Farmers Market	3,000	3,000	3,000
-	-	500	100-301-3225	Food Carts	250	250	250
426	1,650	1,000	100-305-3305	School Excise Revenue	500	500	500
-	-	-	100-305-3350	ECO Dev Comm Project	30,000	30,000	30,000
4,610	5,050	4,600	100-301-3211	Business Registration	4,825	4,825	4,825
210	230	180	100-301-3402	Business OLCC Fee	255	255	255
47,569	44,250	55,000	100-305-3401	Land Use Fees	35,000	35,000	35,000
19,037	65,874	35,000	100-305-3402	Building Permits	30,000	30,000	30,000
76,251	124,088	102,465		License and Permits	107,630	107,630	107,630
19,171	23,227	20,000	100-300-3301	Revenue Sharing	25,000	25,000	25,000
4,078	3,793	3,900	100-300-3302	CIG Tax	4,000	4,000	4,000
52,346	53,524	61,300	100-300-3303	OLCC Tax	65,000	65,000	65,000
-	-	-	100-300-3304	911 Tax	-	-	-
15,042	15,691	13,000	100-300-3305	Marijuana Tax - State	18,000	18,000	18,000
2,719	31,232	28,000	100-300-3306	Marijuana Tax - Local	32,000	32,000	32,000
93,356	127,468	126,200		Intergovernmental Revenue	144,000	144,000	144,000
-	429	2,000	100-302-3341	Seat Belt Grant	2,000	2,000	2,000
-	7,053	-	100-302-3353	DPSST MICRO-GRANT (Bike Safety)	-	-	-
1,835	-	2,000	100-302-3342	ODOT Grant Duii	2,000	2,000	2,000
-	953	1,000	100-302-3346	BVP Reimb Grant	1,000	1,000	1,000
-	-	2,000	100-302-3351	Ped. Enf. Grant	2,000	2,000	2,000
1,835	8,434	7,000		Grants	7,000	7,000	7,000
64,085	69,776	60,000	100-303-3401	Municipal Court	68,000	68,000	68,000
10,795	16,405	13,000	100-303-3402	Marion County Court	14,673	14,673	14,673
138,933	139,101	141,000	100-300-3415	General Service Fee	141,000	141,000	141,000
6,894	5,585	3,800	100-303-3611	Collections Interest	7,000	7,000	7,000
573	473	400	100-303-3405	Temp Offense Surcharge	200	200	200
9,150	8,400	9,000	100-302-3402	Vehicle Impound	9,000	9,000	9,000
1,010	700	1,000	100-302-3403	Police Reports	1,000	1,000	1,000
1,507	1,341	1,500	100-302-3644	PD Training Rev	1,500	1,500	1,500
232,948	241,781	229,700		Fines and Fees	242,373	242,373	242,373

2018 Actual	2019 Actual	2020 Adopted	Account	General Fund Detail	2021 Proposed	2021 Approved	2021 Adopted
4,178	2,449	3,000	100-300-3601	Miscellaneous Revenue Admin	500	500	500
43,870	77,223	87,500	100-300-3611	Interest Income	50,000	50,000	50,000
25	-	800	100-302-3404	Sale Of Surp Prop	250	250	250
723	96	100	100-302-3601	Miscellaneous Revenue Police	100	100	100
109	819	2,500	100-302-3643	K9 Program Revenues	-	-	-
-	350	350	100-304-3601	Miscellaneous Revenue Parks	350	350	350
48,905	80,936	94,250		Miscellaneous Revenue	51,200	51,200	51,200
21,460	22,605	24,031	100-391-3910	Transfer In Water FFees	24,031	24,031	24,031
22,057	23,210	23,963	100-391-3912	Transfer In Sewer FFees	24,000	24,000	24,000
-	14,314	9,960	100-391-3914	Transfer In SDC Admin	5,145	5,145	5,145
108,420	84,005	82,333	100-391-3920	Trans In OP OH	82,168	82,168	82,168
151,936	144,135	140,287		Transfers	135,344	135,344	135,344
370,480	650,775	805,852	100-399-9999	Beginning Fund Balance	1,185,164	1,185,164	1,185,164
1,980,542	2,460,565	2,621,834		Total Resources	3,015,751	3,015,751	3,015,751

Requirements

Administration

Personnel Services

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

Materials and Services

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

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

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

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

2018 Actual	2019 Actual	2020 Adopted	General Fund Account Detail	2021 Proposed	2021 Approved	2021 Adopted
Parks						
Personnel Services						
-	-	74,064	100-452-1100 SALARIES AND WAGES	75,568	75,568	75,568
1,640	1,480	-	100-452-1101 Director of Admin/Recorder	-	-	-
198	918	-	100-452-1102 Finance Director	-	-	-
13,341	6,462	-	100-452-1104 Public Works Super	-	-	-
12,314	14,064	-	100-452-1105 Administrative Assistant	-	-	-
12,931	13,631	-	100-452-1107 Utility Worker 1	-	-	-
5,143	11,318	-	100-452-1109 PW Maintenance PT	-	-	-
-	-	-	100-452-1113 PT Office Assistant	-	-	-
10,541	13,121	-	100-452-1114 PW Foreman	-	-	-
-	-	-	100-452-1302 Pager Pay	-	-	-
-	-	-	100-452-1303 Comp Time	-	-	-
-	-	48,622	100-452-4100 EMPLOYEE BENEFITS	52,715	52,715	52,715
21,054	19,677	-	100-452-4110 EB-Medical & Dental	-	-	-
180	164	-	100-452-4120 EB-Insurance (life & disab)	-	-	-
4,489	4,749	-	100-452-4150 EB-Employer Taxes	-	-	-
15,837	16,972	500	100-452-4170 EB-PERS	-	-	-
1,324	1,545	-	100-452-4190 EB-Workers Comp	-	-	-
98,992	105,037	123,186	Total Personnel Services	128,283	128,283	128,283
Material and Services						
7,748	4,875	4,600	100-452-5100 PROFESSIONAL SERVICES	4,600	4,600	4,600
63	13	400	100-452-5200 CONTRACTED SUPPORT	400	400	400
9,925	21,894	18,800	100-452-5300 OPERATIONAL SUPPLIES	15,800	15,800	15,800
1,355	4,001	7,900	100-452-6100 BUILDING MAINT & SUPPLIES	5,900	5,900	5,900
656	305	600	100-452-6200 RENTALS AND LEASES	500	500	500
3,253	3,381	4,040	100-452-6300 INSURANCE	5,000	5,000	5,000
35	208	500	100-452-6400 ADVERTISING & RECRUITMENT	100	100	100
689	1,488	1,400	100-452-6500 LEARNING, DUES & MEMBERSHIPS	1,100	1,100	1,100
454	823	1,800	100-452-6600 OFFICE SUPPLIES & MISC EXPENSE	1,600	1,600	1,600
6,973	10,164	13,300	100-452-6700 EQUIP MAINT & SUPPLIES	9,300	9,300	9,300
153	228	400	100-452-6800 UNIFORMS	500	500	500
6,850	8,166	7,400	100-452-6900 UTILITIES	11,300	11,300	11,300
38,154	55,546	61,140	Total Material and Services	56,100	56,100	56,100
137,146	160,583	184,326	Total Parks	184,383	184,383	184,383
Non-Departmental						
Transfers						
-	-	-	100-491-8001 Trans To Street Fund	-	-	-
43,699	83,943	47,731	100-491-8003 Trans To Reserve	-	-	-
-	-	688,068	100-900-9900 Contingency	284,802	284,802	284,802
609,960	872,122	-	Reserve for Future Expenditures	832,270	832,270	832,270
1,980,542	2,460,565	2,621,834	Total General Fund Requirements	3,015,751	3,015,751	3,015,751

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

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

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

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

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

2018 Actual	2019 Actual	2020 Adopted	Reserve Fund Summary	2021 Proposed	2021 Approved	2021 Adopted
143,928	194,205	170,914	Beginning Fund Balance	279,423	279,423	279,423
155	1,041	1,000	Miscellaneous	850	850	850
69,487	116,788	69,931	Transfers from other Funds	-	-	-
213,570	312,035	241,845	Total	280,273	280,273	280,273
39,823	82,454	156,859	Capital Outlay	279,424	279,424	279,424
-	-	-	Contingency	-	-	-
173,746	229,581	84,986	Reserve for Future Expend	849	849	849
213,570	312,035	241,845	Total	280,273	280,273	280,273

2018 Actual	2019 Actual	2020 Adopted	Reserve Fund Detail		2021 Proposed	2021 Approved	2021 Adopted
Resources							
-	-	-	123-300-3642	Donations		-	-
155	1,041	1,000	123-300-3611	Interest	850	850	850
155	1,041	1,000		Miscellaneous Revenue	850	850	850
43,699	83,943	47,731	123-391-0100	Trans From-General	-	-	-
7,472	9,361	6,700	123-391-0121	Trans From-Streets	-	-	-
9,158	11,742	5,000	123-391-0201	Trans From-Sewer	-	-	-
9,158	11,742	10,500	123-391-0205	Trans From-Water	-	-	-
69,487	116,788	69,931		Transfers	-	-	-
143,928	194,205	170,914	123-399-9999	Beginning Fund Balance	279,423	279,423	279,423
213,570	312,035	241,845		Total Resources	280,273	280,273	280,273
Requirements							
-	-	-	123-423-7000	Capital Outlay			
-	-	-	123-423-7504	Dump Truck	43,730	43,730	43,730
-	-	50,000	123-423-7505	Backhoe	50,856	50,856	50,856
-	11,148	-	123-423-7506	Pub Wrks Trac/Mower	32,129	32,129	32,129
-	-	6,859	123-423-7515	Plotter	6,906	6,906	6,906
-	25,809	45,000	123-423-7710	Pub Wrks Pick Up	21,371	21,371	21,371
-	-	-	123-423-7712	Software	-	-	-
-	-	-	123-423-7725	Server	-	-	-
-	45,497	-	123-423-7726	City Hall Siding	31,960	31,960	31,960
-	-	-	123-423-7727	City Hall Carpet	15,386	15,386	15,386
39,823	-	55,000	123-423-7740	Police Vehicle	55,930	55,930	55,930
-	-	-	123-423-7741	City Hall/Police Dept - Bldg	21,156	21,156	21,156
39,823	82,454	156,859		Total Capital Outlay	279,424	279,424	279,424
-	-		123-900-9900	Contingency		-	-
173,746	229,581	84,986	123-900-9990	Reserve for Future Expenditures	849	849	849
213,570	312,035	241,845		Total Requirements	280,273	280,273	280,273

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

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

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

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

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

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

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

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

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

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

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

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

2018 Actual	2019 Actual	2020 Adopted	Water Construction Fund Summary	2021 Proposed	2021 Approved	2021 Adopted
476,130	618,636	744,507	Beginning Fund Balance	951,968	951,968	951,968
127,732	171,377	142,510	Charges for Service	110,224	93,634	93,634
5,416	8,151	8,400	Miscellaneous	4,000	4,000	4,000
-	-	-	Transfers from other Funds	-	-	-
609,278	798,165	895,417	Total	1,066,192	1,066,192	1,066,192
-	-	-	Materials and Services	-	-	-
4,654	115,788	150,000	Capital Outlay	130,000	130,000	130,000
-	4,326	3,090	Transfers	1,650	1,650	1,650
-	-	742,327	Contingency	19,748	19,748	19,748
604,624	678,050	-	Reserve for Future Expenditures	914,794	914,794	914,794
609,278	798,165	895,417	Total	1,066,192	1,066,192	1,066,192

2018 Actual	2019 Actual	2020 Adopted	Account	Water Construction Fund Detail	2021 Proposed	2021 Approved	2021 Adopted
Resources							
107,372	107,347	110,000	206-300-3550	Water Fee Revenue	93,634	93,634	93,634
1,767	8,001	3,810	206-300-3551	SDC-Improvement	2,020	2,020	2,020
16,445	49,540	25,610	206-300-3552	SDC-Reimbursement	12,920	12,920	12,920
2,148	6,489	3,090	206-300-3554	SDC-Administration	1,650	1,650	1,650
20,360	64,030	32,510		Charges for Services	16,590	16,590	16,590
5,416	8,151	8,400	206-300-3611	Interest Income	4,000	4,000	4,000
5,416	8,151	8,400		Miscellaneous Revenue	4,000	4,000	4,000
476,130	618,636	744,507	206-399-9999	Beginning Fund Balance	951,968	951,968	951,968
609,278	798,165	895,417		Total Resources	1,066,192	1,066,192	1,066,192
Requirements							
-	-	-	206-461-5100	PROFESSIONAL SERVICES	-	-	-
-	-	-		Total Materials and Service	-	-	-
4,654	115,788	150,000	206-461-7000	Capital Outlay	130,000	130,000	130,000
-	4,326	3,090	206-491-8000	TRANSFERS OUT	1,650	1,650	1,650
-	-	742,327	206-900-9900	CONTINGENCY	19,748	19,748	19,748
604,624	678,050	-	206-900-9900	Reserve for Future Expendi	914,794	914,794	914,794
609,278	798,165	895,417		Total Requirements	1,066,192	1,066,192	1,066,192

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

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

CITY OF HUBBARD
Adopted Budget
Transfer Summary
FY 2020-2021

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

**Personnel Expenses Summary
FY 2020-2021**

	Budget Annual Compensation	Budget Annual Benefits	Budget Total
<u>Admin Dept</u>			
Director of Admin/City Recorder	83,157	53,922	137,079
Finance Director	79,094	46,948	126,042
Admin Asst	49,598	26,862	76,460
Overtime	6,800	2,880	9,680
Interpreter	500	39	539
Volunteer/Boards		14	14
	219,149	130,665	349,814
<u>Public Works Dept</u>			
Superintendent	84,057	58,505	142,562
Utility Worker II	56,208	41,309	97,517
Utility Worker I	42,708	39,335	82,043
PW Admin Manager	65,688	57,074	122,762
Utility Worker I	45,224	20,641	65,865
Pt Office Assist	25,364	5,234	30,598
Vacation Pay Out	-	-	-
Overtime Pay	6,800	2,880	9,680
	326,049	224,978	551,027
<u>Police Dept</u>			
Police Chief	103,561	65,090	168,651
Police Sargent	77,416	53,238	130,654
Police Officer 1-a	68,060	43,971	112,031
Police Officer 1-b	65,132	59,030	124,162
Police Officer 1-c	62,343	55,120	117,463
Police Officer 1-d	59,325	53,829	113,154
PD Admin Asst.	48,626	45,537	94,163
Reserves	-	-	-
Overtime	30,000	13,213	43,213
Overtime Holiday	-	-	-
	514,463	389,028	903,491
TOTALS	1,059,661	744,672	1,804,333

General Fund

Admin	\$	203,682
Court		66,922
Council		25,200
Community Development		119,620
Police		1,298,872
Parks		184,383
Transfers		-
Contingency		284,802
Total	\$	<u>2,183,481</u>

Street Fund

Street	\$	247,620
Transfers		24,300
Contingency		40,788
Total	\$	<u>312,708</u>

Street Construction Fund

Street Construction	\$	177,420
Transfers		975
Contingency		26,759
Total	\$	<u>205,154</u>

Reserve Fund

Capital Outlay	\$	<u>279,424</u>
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Parks Improvement Fund

Parks Improvement	\$	236,140
Transfers		870
Contingency		35,552
Total	\$	<u>272,562</u>

Sewer Fund

Sewer	\$	374,767
Transfers		105,486
Contingency		72,038
Total	\$	<u>552,291</u>

Sewer Construction Fund

Sewer Construction	\$	130,000
Transfers		1,650
Contingency		19,748
Total	\$	<u>151,398</u>

Sewer Bond Fund

Debt Service	\$	<u>54,486</u>
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Water Fund		
Water	\$	352,849
Transfers		150,626
Contingency		75,521
Total	\$	<u>578,996</u>
Water Construction Fund		
Water Construction	\$	130,000
Transfers		1,650
Contingency		19,748
Total	\$	<u>151,398</u>
Water Bond		
Debt Service	\$	<u>95,727</u>
Total Appropriations	\$	<u>4,837,625</u>
Total Unappropriated Amounts All Funds	\$	<u>4,507,303</u>
TOTAL ADOPTED BUDGET	\$	<u>9,344,928</u>