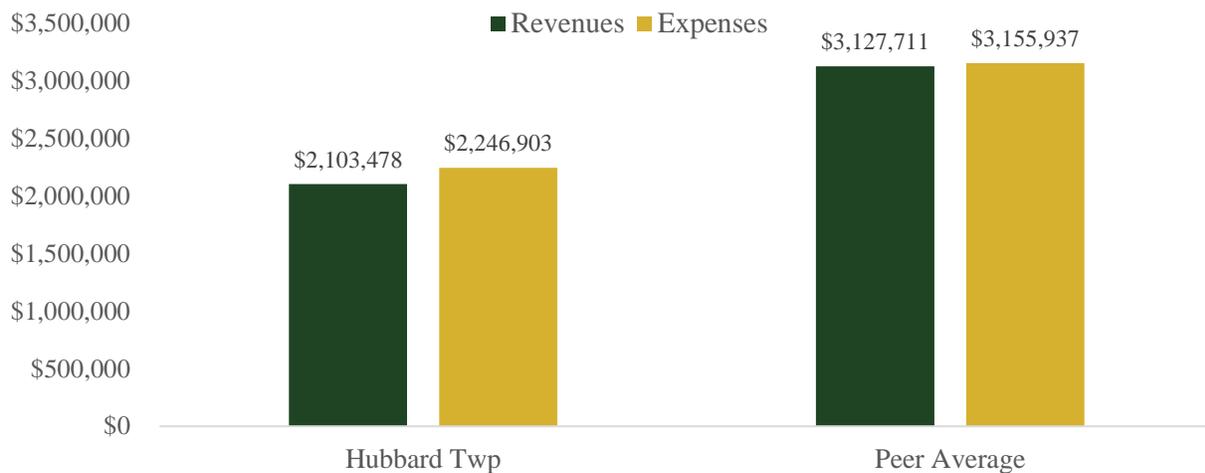


## Appendix B: Financial Information

The following charts and tables provide additional information regarding the Township’s financial condition, including revenues and expenditures and comparisons to peers.

The chart below shows a comparison of Township revenues and expenditures to the peer average.

### 2019 Total Revenue and Expenditure Comparison



Source: Hubbard Township and Peers

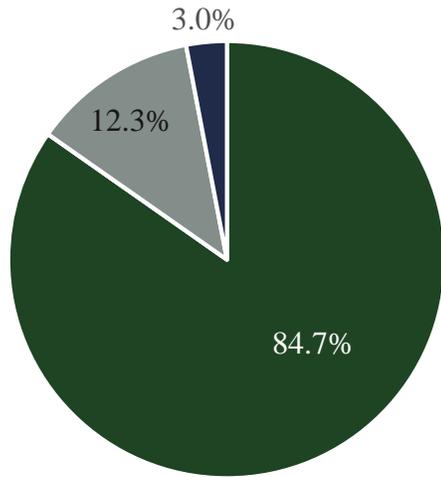
Note: Peers include Champion, Goshen, Springfield, St. Clair, and Weathersfield Townships

The first chart on the following page show the Township’s revenues from 2019 by fund. The Special Revenue Fund represents nearly 85 percent of all Township revenues.

The Special Revenue Fund expenditures are shown in the second chart on the following page. In 2019, more than 65 percent of total Special Revenue Fund expenditures came from the Police District Fund.

### 2019 Hubbard Township Revenue by Fund

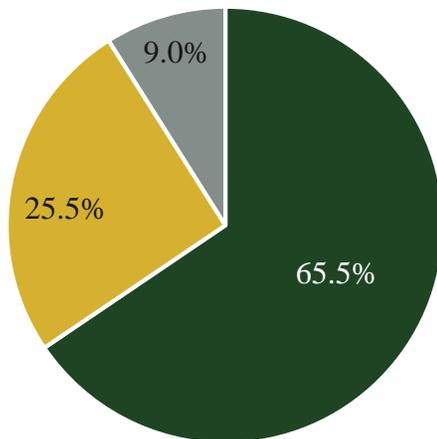
■ Special Revenue ■ General ■ Capital Projects



Source: Hubbard Township

### 2019 Hubbard Township Special Revenue Fund Expenditures

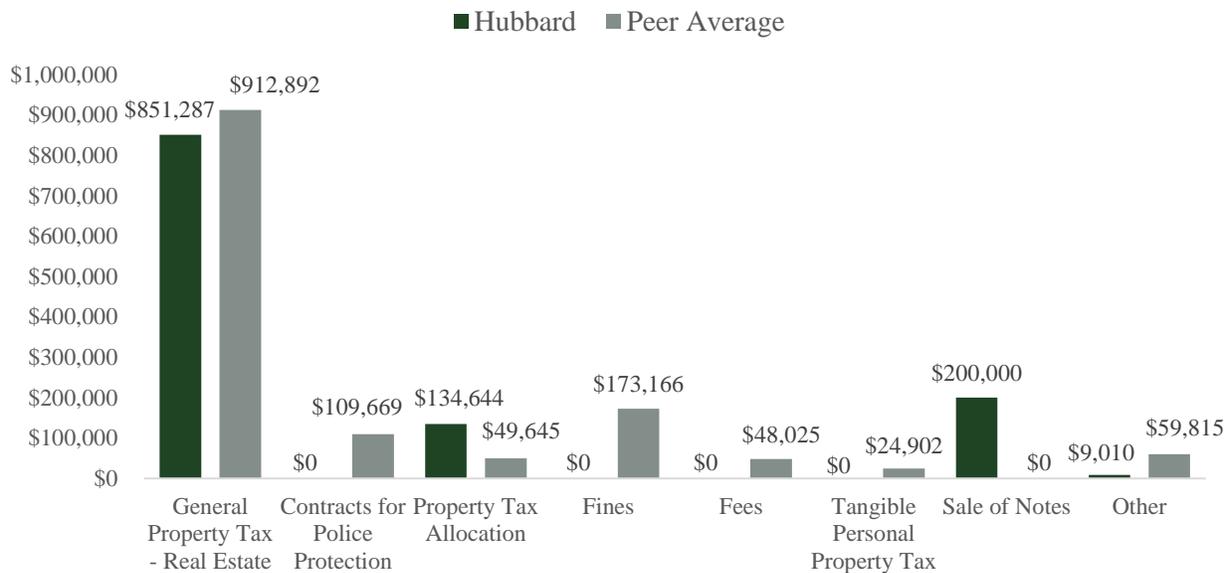
■ Police District ■ Road and Bridge ■ Other



Source: Hubbard Township

The following table provides additional information regarding the Township’s sources of revenues for the Police District Fund compared to peer averages. While peers receive some funding through outside contracts, fines, or fees, the Township receives zero dollars through these potential revenue sources.

### 2019 Police District Fund Revenue Comparison



Source: Hubbard Township and Peers

Note: Peers include Goshen, St. Clair, and Weathersfield

Personnel expenditures are the most costly aspect of the Police Department. The table below breaks down the previous three years of expenditures related to employee earnings.

Hubbard Police Department Employee Earnings by Category –  
2017 to 2019

	2017	2018	2019	Difference	% Change	3-Year Average
<b>Wages &amp; Salaries</b>						
Wages	\$423,963	\$432,999	\$411,748	(\$12,215)	(2.9%)	\$422,903
Salary	\$52,275	\$54,955	\$55,915	\$3,640	7.0%	\$54,382
<b>Total Wages</b>	<b>\$476,238</b>	<b>\$487,954</b>	<b>\$467,663</b>	<b>(\$8,576)</b>	<b>(1.8%)</b>	<b>\$477,285</b>
<b>Extra Compensation</b>						
Overtime	\$42,983	\$37,916	\$18,187	(\$24,795)	(57.7%)	\$33,029
Compensatory Time	\$13,830	\$12,555	\$12,805	(\$1,025)	(7.4%)	\$13,064
Uniform Allowance	\$9,100	\$10,843	\$10,734	\$1,634	18.0%	\$10,226
Longevity Pay	\$4,249	\$4,703	\$5,115	\$866	20.4%	\$4,689
Court Pay	\$100	\$3,805	\$4,290	\$4,190	4189.5%	\$2,732
Non-Taxable	\$3,738	\$3,802	\$0	(\$3,738)	(100.0%)	\$2,513
Out of Classification Pay	\$430	\$442	\$1,131	\$701	162.8%	\$668
<b>Total Extra Compensations</b>	<b>\$74,430</b>	<b>\$74,067</b>	<b>\$52,262</b>	<b>(\$22,168)</b>	<b>(29.8%)</b>	<b>\$66,920</b>
<b>Leave</b>						
Sick Leave	\$23,244	\$28,807	\$37,187	\$13,943	60.0%	\$29,746
Vacation Leave	\$25,330	\$29,698	\$33,221	\$7,891	31.2%	\$29,416
Holiday Leave	\$14,878	\$15,969	\$16,015	\$1,136	7.6%	\$15,621
Personal Leave	\$2,683	\$2,198	\$4,058	\$1,375	51.3%	\$2,979
<b>Total Leave</b>	<b>\$66,135</b>	<b>\$76,672</b>	<b>\$90,481</b>	<b>\$24,345</b>	<b>36.8%</b>	<b>\$77,763</b>
<b>Grand Total</b>	<b>\$616,804</b>	<b>\$638,693</b>	<b>\$610,406</b>			

Source: Hubbard Township

The table below shows revenues and expenditures on a per-resident and per-officer basis compared to peers.

### 2018 Revenues and Expenditures per Resident and Per Officer<sup>29</sup>

	<b>Hubbard Twp.</b>	<b>Peers</b>	<b>Difference</b>	<b>% Difference</b>
Revenue per Resident	\$182.08	\$211.34	(\$29.26)	(13.8%)
Expenditures per Resident	\$206.92	\$202.98	\$3.94	1.9%
Personnel Costs per Resident	\$175.20	\$134.76	\$40.44	30.0%
Total Expenditures per FT Officer	\$122,794.29	\$152,122.65	(\$29,328.36)	(19.3%)
Personnel Costs per FT Officer	\$103,972.50	\$100,992.49	\$2,980.01	3.0%

Source: Hubbard Township, Peers, U.S. Census Bureau

Note: Peers include Goshen, St. Clair, and Weathersfield Townships

The table below shows property tax revenues on a per-resident basis for Hubbard Township and peers.

### 2018 Property Tax Revenue per Resident

	<b>Hubbard Twp.</b>	<b>Peers</b>	<b>Difference</b>	<b>% Difference</b>
Property Tax Revenue per Resident	\$181.08	\$127.69	\$53.39	41.8%

Source: Hubbard Township, Peers, U.S. Census Bureau

Note: Peers include Goshen, St. Clair, and Weathersfield Townships

<sup>29</sup> A 2019 population estimate was not yet available from the U.S. Census Bureau.