

RESOLUTION NO. 634-2017

A RESOLUTION ADOPTING THE 2017-2018 FISCAL YEAR BUDGET, APPROPRIATING FUNDS AND LEVYING PROPERTY TAXES FOR THE FISCAL YEAR 2017-2018.

Findings

- A. The Budget Committee approved a budget and imposed property taxes for the City of Hubbard for the fiscal year 2017-2018 on May 1, 2017, and
- B. A public hearing on the budget for fiscal year 2017-2018 was held before the City Council on June 13, 2017, 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 2017-2018 in the sum of \$7,161,932 now on file in the office of the City Recorder.

Section 2. That the amounts for the fiscal year beginning July 1, 2017 and for the purposes shown below are hereby appropriated as follows:

General Fund

Admin	\$	209,950
Court		58,713
Council		19,200
Community Development		201,477
Police		968,400
Parks		143,492
Transfers		43,699
Contingency		562,800
Total	\$	<u>2,207,731</u>

Street Fund

Street	\$	224,129
Transfers		28,191
Contingency		60,749
Total	\$	<u>313,069</u>

Street Construction Fund

Street Construction	\$	193,546
Transfers		2,688
Contingency		233,757
Total	\$	<u>429,991</u>

Reserve Fund

Capital Outlay	\$	<u>262,100</u>
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Parks Improvement Fund		
Parks Improvement	\$	400,000
Transfers		2,368
Contingency		92,304
Total	\$	<u>494,672</u>

Sewer Fund		
Sewer	\$	356,760
Transfers		118,462
Contingency		103,331
Total	\$	<u>578,553</u>

Sewer Construction Fund		
Sewer Construction	\$	130,000
Transfers		4,448
Contingency		971,864
Total	\$	<u>1,106,312</u>

Sewer Bond Fund		
Debt Service	\$	<u>54,486</u>

Water Fund		
Water	\$	299,971
Transfers		153,728
Contingency		272,499
Total	\$	<u>726,198</u>

Water Construction Fund		
Water Construction	\$	60,000
Transfers		4,496
Contingency		707,340
Total	\$	<u>771,836</u>

Water Bond		
Debt Service	\$	<u>95,727</u>

Total Appropriations	\$	<u>7,040,675</u>
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Total Unappropriated Amounts All Funds	\$	<u>121,257</u>
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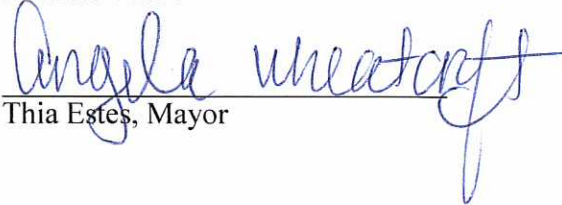
TOTAL ADOPTED BUDGET	\$	<u>7,161,932</u>
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Section 3. The City Council of the City of Hubbard hereby imposes that taxes provided for in the adopted budget at the rate of \$3.9772 per \$1,000 of assessed value for operations; and that these taxes are hereby imposed and categorized for tax year 2017-2018 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 13th day of June 2017.


APPROVED:


Thia Estes, Mayor

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 2017-2018



City of Hubbard Annual Budget

For the Fiscal Year

July 1, 2017 – June 30, 2018

ELECTED MEMBERS:

Thia Estes, Mayor

Angie Wheatcroft, Council President

Barbara Ruiz, Council Member

Shannon Schmidt, Council Member

Bradley Williams, Council Member

APPOINTED MEMBERS:

Nathan Holmes – 2015-2017

Robert Prinslow – 2015-2017

Tom McCain – 2016-2018

Joan Viers – 2016-2018

Jason Tlusty – 2016-2018



Fiscal Year 2017/18 Budget Message

Date: April 26, 2017

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

The proposed budget for the Fiscal Year of July 1, 2017 to June 30, 2018 is respectfully submitted for your review and consideration.

The gross proposed tax levy for Fiscal Year 2017-2018 is \$814,197, reflecting the City's permanent tax rate of \$3.9772 per \$1,000 applied against the estimated assessed value of \$204,716,232 which includes a 5.5% estimated growth increase. The property tax revenue estimate of \$769,824, included in the budget, is approximately 5.5% less than the levy amount in order to accommodate the effect of delinquent payments and discounts.

This budget has been prepared with a change in staffing reclassifying the Sr. Accounting Specialist position to a Finance Director that was adopted January 2017, a potential addition of a Part Time Office Assistant in Public Works and a potential reclassification to the Administrative Assistant to the Public Works Superintendent position. The proposed cost of living increase adjustment (COLA) for the 2017-2018 salary schedule is 2.1% applied to all full time positions. In addition to the COLA staff is proposing an increase in staff positions that were below market value according to the salary study completed in 2014. The salaries for the vacant positions in the Police Department are budgeted at the highest potential cost to the City. They are budgeted at the top step, 10% certification pay, Tier 1/2 PERS and full medical. Most likely these costs will be less at the time of hiring. Estimated increase to Personnel Services is approximately 14% overall more than last year due to the updates in salaries and change in staffing. Overtime pay continues to be budgeted in the Police Department for the Annual Hop Festival security and work related to Traffic Safety Grants. Additional overtime pay is budgeted to reduce the accumulation of compensator, holiday and vacation time in excess of the maximum allowed. In the Public Works Departments salaries include 'stand by pay', which is equivalent to 8 hours of straight pay per week, and overtime pay to help offset the accumulation of compensation, holiday and vacation time in excess of the maximum allowed. With lower staffing levels it becomes more difficult for staff to schedule time off and keep service levels static as best they can.

The City of Hubbard obtains group medical insurance through City County Insurance Services (CIS). CIS has notified the City that in order to help the members mitigate the impact of the Cadillac Tax (imposes a 40% excise tax on high cost health benefit plans), the current plan employees are on will terminate on December 31, 2017. CIS is currently working on a replacement plan(s). PERS rate have increased by an average of 22% for the next two years and includes the 6% employer "pick up". Workers Compensation is budgeted with an estimated 7.5% increase.

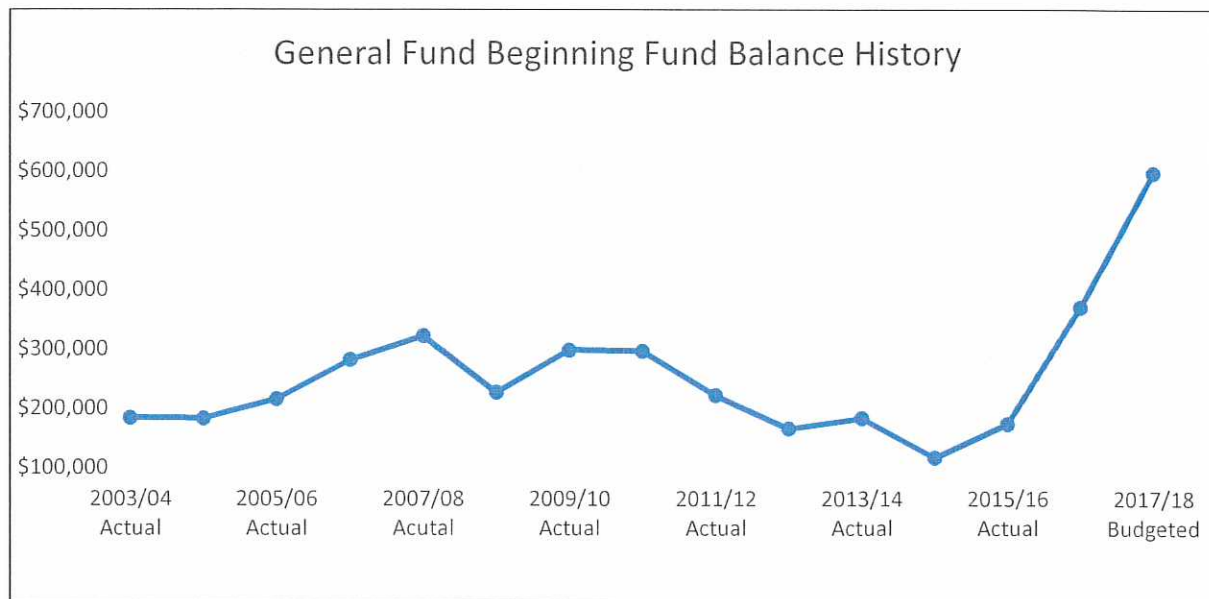
The City of Hubbard experienced an estimated 5.5% growth in the current fiscal year with the completion of the Greens at Mill Creek subdivision and the building of 5 new commercial buildings. The subdivision included a total of 37 new houses which have all been completed and sold. The new commercial buildings are approximately 72,700 square feet in total. There is potential for an additional new subdivision development off 4th Street which includes 31 new houses. Over the next few years the City will see increased revenues in Property Taxes, Franchise Fees, SDC's and Utility Revenue.

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

The following are highlights in the proposed budget as they relate to individual funds;

General Fund

Early in 2015/16 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 on a steady decline. However, what the chart also shows is the positive incline in the past few years. I am pleased to say the General Fund has a sufficient ending fund balance, the highest ending fund balance in over 15 years. 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 2017/2018 Budget reflects higher expenses than anticipated revenues however this is due to onetime capital projects and a 'catch up' transfer to the Reserve Fund to save for future capital projects.



The General Fund has benefited due to development of the Greens at Mill Creek subdivision. The City saw increased revenue in License and Permits and Transfers In (from the construction funds for SDC's). This revenue is not reoccurring however the City could see the same influx if the proposed 4th Street Subdivision comes to fruition. The General Fund will continue seeing an increase in Property Tax revenue and Franchise Fees in the upcoming years. This revenue will be constant revenue and will provide funding for additional services and/or projects throughout the community.

Expenditures are estimated to increase overall approximately 10%. Personnel Services has increased due to the above mentioned change in staffing, salary ranges, an increase in PERS rates and budgeting at the highest costs for vacant positions within the Police Department.

Street, Sewer, Water and Park Improvement Funds

Staff anticipates service levels will remain static throughout the departments.

Funds were budgeted throughout each department, streets, sewer, water and the general fund, for the City Hall Beautification project.

A preliminary evaluation of both the sewer and water construction funds indicate a strong possibility the City may be able to partially buy-down both the sewer and water debt service loans. Public Works will work closely with Finance in 2017/18 to provide a recommendation to Council.

A grant was submitted for a replacement restroom at Rivenes Park on April 1, 2016. Funds are included in the 2017/18 budget as capital outlay to complete this project and revenues to reflect the receipt of the local government grant funds.

The 2017/18 budget reflects a change in the gas tax revenue split to a 65/35 split (Streets/Street Construction). This is a change from the 2016/17 budget which reflected a 70/30 split. This will increase the Street Construction fund balance for future construction projects.

In the 2015/16 year the 2016 "G" Street Project bids were rejected. This project will be scaled down and put back out to bid in the 2017 construction season. The receipt of the grant for the 2016 SCA Grant is reflected in revenue and the capital outlay reflects the completion of the "G" street project.

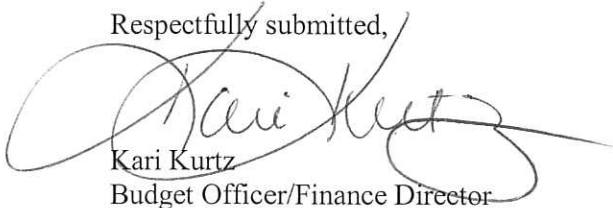
Per the 2012 Water & Wastewater Rate Study recommendations a sewer rate increase of \$1.84 per billing cycle and a water rate increase of \$1.70 per billing cycle are included in the 2017/18 budget.

The Sewer Construction budget reflects the beginning of the engineering phase of the water re-use project. Staff is waiting for official direction from the DEQ before beginning the project.

The Water Construction budget reflects the completion of an update of the City's Water System Master Plan.

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 – keep our priorities balanced in the face of rising costs and uncertain revenues. I would like to acknowledge and thank the City'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 staff adding to the already full workloads.

Respectfully submitted,



Kari Kurtz
Budget Officer/Finance Director

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**City of Hubbard
Adopted Budget
Summary of Resources and
FY 2017-2018**

2015 Actual	2016 Actual	2017 Adopted	All Funds	2018 Proposed	2018 Approved	2018 Adopted
1,472,421	1,720,233	2,537,190	Beginning Fund Balance	3,490,426	3,490,426	3,490,426
701,531	724,769	742,453	Property Taxes	790,824	790,824	790,824
170,492	173,865	164,400	Franchise Fees	172,700	172,700	172,700
50,461	175,718	107,980	License and Permits	166,240	166,240	166,240
1,018,909	1,635,258	1,327,495	Charges for Services	1,428,674	1,428,674	1,428,674
261,765	266,581	275,925	Intergovernmental Revenue	269,392	269,392	269,392
1,260	4,460	178,486	Grants	175,286	175,286	175,286
276,719	277,826	233,700	Fines and Fees	250,875	250,875	250,875
92,431	49,037	44,865	Miscellaneous	59,435	59,435	59,435
264,223	322,046	339,234	Transfers from other Funds	358,080	358,080	358,080
4,310,213	5,349,792	5,951,728	Total	7,161,932	7,161,932	7,161,932

1,337,481	1,336,735	1,345,445	Personnel Services	1,530,909	1,530,909	1,530,909
656,826	716,751	1,000,133	Materials and Services	951,183	951,183	951,183
150,213	150,213	150,213	Debt Service	150,213	150,213	150,213
181,237	74,372	959,129	Capital Outlay	1,045,646	1,045,646	1,045,646
264,223	322,046	339,234	Transfers	358,080	358,080	358,080
-	-	2,036,859	Contingency	3,004,644	3,004,644	3,004,644
1,720,233	2,749,675	120,715	Unappropriated EFB	121,257	121,257	121,257
4,310,213	5,349,792	5,951,728	Total	7,161,932	7,161,932	7,161,932

**City of Hubbard
Adopted Budget
Resources
FY 2017-2018**

2015 Actual	2016 Actual	2017 Adopted	All Funds Resources	2018 Proposed	2018 Approved	2018 Adopted
1,472,421	1,720,233	2,537,190	Beginning Fund Balance	3,490,426	3,490,426	3,490,426
701,531	724,769	742,453	Property Taxes	790,824	790,824	790,824
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50,461	175,718	107,980	License and Permits	166,240	166,240	166,240
1,018,909	1,635,258	1,327,495	Charges for Services	1,428,674	1,428,674	1,428,674
261,765	266,581	275,925	Intergovernmental Revenue	269,392	269,392	269,392
1,260	4,460	178,486	Grants	175,286	175,286	175,286
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92,431	49,037	44,865	Miscellaneous	59,435	59,435	59,435
264,223	322,046	339,234	Transfers from other Funds	358,080	358,080	358,080
4,310,213	5,349,792	5,951,728	Total	7,161,932	7,161,932	7,161,932

2015 Actual	2016 Actual	2017 Adopted	All Funds Resources	2018 Proposed	2018 Approved	2018 Adopted
<u>General Fund</u>						
117,057	173,879	295,745	Beginning Fund Balance	597,112	597,112	597,112
701,531	724,769	742,453	Property Taxes	790,824	790,824	790,824
170,492	173,865	164,400	Franchise Fees	172,700	172,700	172,700
49,471	167,788	105,980	License and Permits	165,340	165,340	165,340
62,796	63,041	73,692	Intergovernmental Revenue	68,600	68,600	68,600
1,260	4,460	7,200	Grants	4,000	4,000	4,000
276,719	277,826	233,700	Fines and Fees	250,875	250,875	250,875
15,046	12,004	8,400	Miscellaneous	19,900	19,900	19,900
109,871	132,918	129,076	Transfers from other Funds	138,380	138,380	138,380
1,504,244	1,730,550	1,760,646	Total	2,207,731	2,207,731	2,207,731

<u>Street Fund</u>						
109,267	89,007	108,997	Beginning Fund Balance	107,759	107,759	107,759
990	7,930	2,000	License and Permits	900	900	900
75,698	78,796	78,275	Charges for Services	82,945	82,945	82,945
127,786	152,842	129,739	Intergovernmental Revenue	120,765	120,765	120,765
1,013	662	600	Miscellaneous	700	700	700
314,754	329,236	319,611	Total	313,069	313,069	313,069

City of Hubbard
Adopted Budget
Resources
FY 2017-2018

2015 Actual	2016 Actual	2017 Adopted	All Funds Resources	2018 Proposed	2018 Approved	2018 Adopted
<u>Street Construction Fund</u>						
152,578	75,073	151,554	Beginning Fund Balance	267,916	267,916	267,916
2,754	134,497	42,308	Charges for Services	46,448	46,448	46,448
54,765	38,210	55,602	Intergovernmental Revenue	65,027	65,027	65,027
-	-	50,000	Grants	50,000	50,000	50,000
459	584	500	Miscellaneous	600	600	600
210,556	248,364	299,964	Total	429,991	429,991	429,991
<u>Reserve Fund</u>						
107,848	124,304	144,681	Beginning Fund Balance	192,338	192,338	192,338
167	185	100	Miscellaneous	275	275	275
62,029	39,687	59,945	Transfers from other Funds	69,487	69,487	69,487
170,044	164,176	204,726	Total	262,100	262,100	262,100
<u>Park Improvement Fund</u>						
166,646	184,016	293,054	Beginning Fund Balance	297,246	297,246	297,246
-	118,638	44,280	Charges for Services	59,040	59,040	59,040
16,418	12,488	16,892	Intergovernmental Revenue	15,000	15,000	15,000
-	-	121,286	Grants	121,286	121,286	121,286
964	1,117	2,425	Miscellaneous	2,100	2,100	2,100
184,028	316,259	477,937	Total	494,672	494,672	494,672
<u>Sewer Fund</u>						
79,286	123,397	113,894	Beginning Fund Balance	135,997	135,997	135,997
403,921	401,836	412,776	Charges for Services	442,356	442,356	442,356
7	213	200	Miscellaneous	200	200	200
483,215	525,446	526,870	Total	578,553	578,553	578,553
<u>Sewer Construction Fund</u>						
220,792	378,443	645,898	Beginning Fund Balance	881,380	881,380	881,380
114,755	303,943	199,230	Charges for Services	223,432	223,432	223,432
-	-	-	Transfers from other Funds	-	-	-
43,167	473	400	Miscellaneous	1,500	1,500	1,500
378,714	682,859	845,528	Total	1,106,312	1,106,312	1,106,312

City of Hubbard
Adopted Budget
Resources
FY 2017-2018

2015 Actual	2016 Actual	2017 Adopted	All Funds Resources	2018 Proposed	2018 Approved	2018 Adopted
<u>Sewer Bond Fund</u>						
64,160	38,747	38,075	Beginning Fund Balance	38,414	38,414	38,414
25	153	100	Miscellaneous	200	200	200
29,048	53,714	54,486	Transfers from other Funds	54,486	54,486	54,486
93,233	92,614	92,661	Total	93,100	93,100	93,100
<u>Water Fund</u>						
83,046	149,941	203,697	Beginning Fund Balance	271,821	271,821	271,821
377,533	394,761	409,177	Charges for Services	422,277	422,277	422,277
31,145	32,972	31,700	Miscellaneous	32,100	32,100	32,100
491,725	577,675	644,574	Total	726,198	726,198	726,198
<u>Water Construction Fund</u>						
256,939	301,035	459,095	Beginning Fund Balance	617,860	617,860	617,860
44,247	202,786	141,449	Charges for Services	152,176	152,176	152,176
395	620	400	Miscellaneous	1,800	1,800	1,800
-	-	-	Transfers from other Funds	-	-	-
301,581	504,441	600,944	Total	771,836	771,836	771,836
<u>Water Bond Fund</u>						
114,802	82,391	82,500	Beginning Fund Balance	82,583	82,583	82,583
41	55	40	Miscellaneous	60	60	60
63,275	95,727	95,727	Transfers from other Funds	95,727	95,727	95,727
178,118	178,173	178,267	Total	178,370	178,370	178,370

City of Hubbard
Adopted Budget
Resources
FY 2017-2018

2015 Actual	2016 Actual	2017 Adopted	All Funds Resources	2018 Proposed	2018 Approved	2018 Adopted
1,504,244	1,730,550	1,760,646	General Fund	2,207,731	2,207,731	2,207,731
314,754	329,236	319,611	Street Fund	313,069	313,069	313,069
210,556	248,364	299,964	Street Construction Fund	429,991	429,991	429,991
170,044	164,176	204,726	Reserve Fund	262,100	262,100	262,100
184,028	316,259	477,937	Park Improvement Fund	494,672	494,672	494,672
483,215	525,446	526,870	Sewer Fund	578,553	578,553	578,553
378,714	682,859	845,528	Sewer Construction Fund	1,106,312	1,106,312	1,106,312
93,233	92,614	92,661	Sewer Bond Fund	93,100	93,100	93,100
491,725	577,675	644,574	Water Fund	726,198	726,198	726,198
301,581	504,441	600,944	Water Construction Fund	771,836	771,836	771,836
178,118	178,173	178,267	Water Bond Fund	178,370	178,370	178,370
4,310,213	5,349,792	5,951,728	Total	7,161,932	7,161,932	7,161,932

2015 Actual	2016 Actual	2017 Adopted	All Funds Resources	2018 Proposed	2018 Approved	2018 Adopted
<u>General Fund</u>						
117,057	173,879	295,745	Beginning Fund Balance	597,112	597,112	597,112
701,531	724,769	742,453	Property Taxes	790,824	790,824	790,824
170,492	173,865	164,400	Franchise Fees	172,700	172,700	172,700
49,471	167,788	105,980	License and Permits	165,340	165,340	165,340
62,796	63,041	73,692	Intergovernmental Revenue	68,600	68,600	68,600
1,260	4,460	7,200	Grants	4,000	4,000	4,000
276,719	277,826	233,700	Fines and Fees	250,875	250,875	250,875
15,046	12,004	8,400	Miscellaneous	19,900	19,900	19,900
109,871	132,918	129,076	Transfers from other Funds	138,380	138,380	138,380
1,504,244	1,730,550	1,760,646	Total	2,207,731	2,207,731	2,207,731

<u>Street Fund</u>						
109,267	89,007	108,997	Beginning Fund Balance	107,759	107,759	107,759
990	7,930	2,000	License and Permits	900	900	900
75,698	78,796	78,275	Charges for Services	82,945	82,945	82,945
127,786	152,842	129,739	Intergovernmental Revenue	120,765	120,765	120,765
1,013	662	600	Miscellaneous	700	700	700
314,754	329,236	319,611	Total	313,069	313,069	313,069

City of Hubbard
Adopted Budget
Resources
FY 2017-2018

2015 Actual	2016 Actual	2017 Adopted	All Funds Resources	2018 Proposed	2018 Approved	2018 Adopted
<u>Street Construction Fund</u>						
152,578	75,073	151,554	Beginning Fund Balance	267,916	267,916	267,916
2,754	134,497	42,308	Charges for Services	46,448	46,448	46,448
54,765	38,210	55,602	Intergovernmental Revenue	65,027	65,027	65,027
-	-	50,000	Grants	50,000	50,000	50,000
459	584	500	Miscellaneous	600	600	600
210,556	248,364	299,964	Total	429,991	429,991	429,991
<u>Reserve Fund</u>						
107,848	124,304	144,681	Beginning Fund Balance	192,338	192,338	192,338
167	185	100	Miscellaneous	275	275	275
62,029	39,687	59,945	Transfers from other Funds	69,487	69,487	69,487
170,044	164,176	204,726	Total	262,100	262,100	262,100
<u>Park Improvement Fund</u>						
166,646	184,016	293,054	Beginning Fund Balance	297,246	297,246	297,246
-	118,638	44,280	Charges for Services	59,040	59,040	59,040
16,418	12,488	16,892	Intergovernmental Revenue	15,000	15,000	15,000
-	-	121,286	Grants	121,286	121,286	121,286
964	1,117	2,425	Miscellaneous	2,100	2,100	2,100
184,028	316,259	477,937	Total	494,672	494,672	494,672
<u>Sewer Fund</u>						
79,286	123,397	113,894	Beginning Fund Balance	135,997	135,997	135,997
403,921	401,836	412,776	Charges for Services	442,356	442,356	442,356
7	213	200	Miscellaneous	200	200	200
483,215	525,446	526,870	Total	578,553	578,553	578,553
<u>Sewer Construction Fund</u>						
220,792	378,443	645,898	Beginning Fund Balance	881,380	881,380	881,380
114,755	303,943	199,230	Charges for Services	223,432	223,432	223,432
-	-	-	Transfers from other Funds	-	-	-
43,167	473	400	Miscellaneous	1,500	1,500	1,500
378,714	682,859	845,528	Total	1,106,312	1,106,312	1,106,312

City of Hubbard
Adopted Budget
Resources
FY 2017-2018

2015 Actual	2016 Actual	2017 Adopted	All Funds Resources	2018 Proposed	2018 Approved	2018 Adopted
<u>Sewer Bond Fund</u>						
64,160	38,747	38,075	Beginning Fund Balance	38,414	38,414	38,414
25	153	100	Miscellaneous	200	200	200
29,048	53,714	54,486	Transfers from other Funds	54,486	54,486	54,486
93,233	92,614	92,661	Total	93,100	93,100	93,100
<u>Water Fund</u>						
83,046	149,941	203,697	Beginning Fund Balance	271,821	271,821	271,821
377,533	394,761	409,177	Charges for Services	422,277	422,277	422,277
31,145	32,972	31,700	Miscellaneous	32,100	32,100	32,100
491,725	577,675	644,574	Total	726,198	726,198	726,198
<u>Water Construction Fund</u>						
256,939	301,035	459,095	Beginning Fund Balance	617,860	617,860	617,860
44,247	202,786	141,449	Charges for Services	152,176	152,176	152,176
395	620	400	Miscellaneous	1,800	1,800	1,800
-	-	-	Transfers from other Funds	-	-	-
301,581	504,441	600,944	Total	771,836	771,836	771,836
<u>Water Bond Fund</u>						
114,802	82,391	82,500	Beginning Fund Balance	82,583	82,583	82,583
41	55	40	Miscellaneous	60	60	60
63,275	95,727	95,727	Transfers from other Funds	95,727	95,727	95,727
178,118	178,173	178,267	Total	178,370	178,370	178,370

City of Hubbard
Adopted Budget
Requirements
FY 2017-2018

2015 Actual	2016 Actual	2017 Adopted	All Funds Requirements	2018 Proposed	2018 Approved	2018 Adopted
1,337,481	1,336,735	1,345,445	Personnel Services	1,530,909	1,530,909	1,530,909
656,826	716,751	1,000,133	Materials and Services	951,183	951,183	951,183
150,213	150,213	150,213	Debt Service	150,213	150,213	150,213
181,237	74,372	959,129	Capital Outlay	1,045,646	1,045,646	1,045,646
264,223	322,046	339,234	Transfers	358,080	358,080	358,080
-	-	2,036,859	Contingency	3,004,644	3,004,644	3,004,644
1,720,233	2,749,675	120,715	Unappropriated EFB	121,257	121,257	121,257
4,310,213	5,349,792	5,951,728	Total	7,161,932	7,161,932	7,161,932

2015 Actual	2016 Actual	2017 Adopted	All Funds Requirements	2018 Proposed	2018 Approved	2018 Adopted
<u>General Fund</u>						
921,982	918,611	905,620	Personnel Services	1,033,685	1,033,685	1,033,685
368,089	431,552	598,013	Materials and Services	567,547	567,547	567,547
-	-	6,500	Capital Outlay	-	-	-
40,294	9,907	35,408	Transfers	43,699	43,699	43,699
-	-	215,105	Contingency	562,800	562,800	562,800
173,879	370,480	-	Unappropriated EFB	-	-	-
1,504,244	1,730,550	1,760,646	Total	2,207,731	2,207,731	2,207,731

<u>Street Fund</u>						
126,367	121,201	113,920	Personnel Services	128,708	128,708	128,708
73,342	72,107	98,060	Materials and Services	95,421	95,421	95,421
26,038	24,840	27,170	Transfers	28,191	28,191	28,191
-	-	80,461	Contingency	60,749	60,749	60,749
89,007	111,087	-	Unappropriated EFB	-	-	-
314,754	329,236	319,611	Total	313,069	313,069	313,069

<u>Street Construction Fund</u>						
-	-	-	Materials and Services	-	-	-
135,483	35,728	162,948	Capital Outlay	193,546	193,546	193,546
-	6,434	2,016	Transfers	2,688	2,688	2,688
-	-	135,000	Contingency	233,757	233,757	233,757
75,073	206,203	-	Unappropriated EFB	-	-	-
210,556	248,364	299,964	Total	429,991	429,991	429,991

City of Hubbard
Adopted Budget
Requirements
FY 2017-2018

2015 Actual	2016 Actual	2017 Adopted	All Funds Requirements	2018 Proposed	2018 Approved	2018 Adopted
<u>Reserve Fund</u>						
45,741	20,248	204,726	Capital Outlay	262,100	262,100	262,100
124,304	143,928	-	Unappropriated EFB	-	-	-
170,044	164,176	204,726	Total	262,100	262,100	262,100
<u>Park Improvement Fund</u>						
-	-	-	Materials and Services	-	-	-
13	55	424,955	Capital Outlay	400,000	400,000	400,000
-	4,765	1,776	Transfers	2,368	2,368	2,368
-	-	51,206	Contingency	92,304	92,304	92,304
184,015	311,439	-	Unappropriated EFB	-	-	-
184,028	316,259	477,937	Total	494,672	494,672	494,672
<u>Sewer Fund</u>						
164,269	172,339	188,983	Personnel Services	209,530	209,530	209,530
113,884	115,395	147,100	Materials and Services	147,230	147,230	147,230
81,664	110,121	114,469	Transfers	118,462	118,462	118,462
-	-	76,318	Contingency	103,331	103,331	103,331
123,397	127,591	-	Unappropriated EFB	-	-	-
483,215	525,446	526,870	Total	578,553	578,553	578,553
<u>Sewer Construction Fund</u>						
-	-	-	Materials and Services	-	-	-
-	-	130,000	Capital Outlay	130,000	130,000	130,000
271	9,993	3,336	Transfers	4,448	4,448	4,448
-	-	712,192	Contingency	971,864	971,864	971,864
378,443	672,866	-	Unappropriated EFB	-	-	-
378,714	682,859	845,528	Total	1,106,312	1,106,312	1,106,312
<u>Sewer Bond Fund</u>						
54,486	54,486	54,486	Debt Service	54,486	54,486	54,486
38,747	38,128	38,175	Unappropriated EFB	38,614	38,614	38,614
93,233	92,614	92,661	Total	93,100	93,100	93,100
<u>Water Fund</u>						
124,862	124,583	136,922	Personnel Services	158,986	158,986	158,986
101,511	97,698	156,960	Materials and Services	140,985	140,985	140,985
115,410	146,017	151,687	Transfers	153,728	153,728	153,728
-	-	199,005	Contingency	272,499	272,499	272,499
149,941	209,376	-	Unappropriated EFB	-	-	-
491,725	577,674	644,574	Total	726,198	726,198	726,198

City of Hubbard
Adopted Budget
Requirements
FY 2017-2018

2015 Actual	2016 Actual	2017 Adopted	All Funds Requirements	2018 Proposed	2018 Approved	2018 Adopted
<u>Water Construction Fund</u>						
-	-	-	Materials and Services	-	-	-
-	18,342	30,000	Capital Outlay	60,000	60,000	60,000
546	9,969	3,372	Transfers	4,496	4,496	4,496
-	-	567,572	Contingency	707,340	707,340	707,340
301,035	476,130	-	Unappropriated EFB	-	-	-
301,581	504,441	600,944	Total	771,836	771,836	771,836
<u>Water Bond Fund</u>						
95,727	95,727	95,727	Debt Service	95,727	95,727	95,727
82,391	82,446	82,540	Unappropriated EFB	82,643	82,643	82,643
178,118	178,173	178,267	Total	178,370	178,370	178,370

City of Hubbard
Adopted Budget
Requirements By Fund
FY 2017-2018

2015 Actual	2016 Actual	2017 Adopted	Requirements By Fund	2018 Proposed	2018 Approved	2018 Adopted
1,504,244	1,730,550	1,760,646	General Fund	2,207,731	2,207,731	2,207,731
314,754	329,236	319,611	Street Fund	313,069	313,069	313,069
210,556	248,364	299,964	Street Construction Fund	429,991	429,991	429,991
170,044	164,176	204,726	Reserve Fund	262,100	262,100	262,100
184,028	316,259	477,937	Park Improvement Fund	494,672	494,672	494,672
483,215	525,446	526,870	Sewer Fund	578,553	578,553	578,553
378,947	682,859	845,528	Sewer Construction Fund	1,106,312	1,106,312	1,106,312
93,233	92,614	92,661	Sewer Bond Fund	93,100	93,100	93,100
492,401	577,674	644,574	Water Fund	726,198	726,198	726,198
301,581	504,441	600,944	Water Construction Fund	771,836	771,836	771,836
210,529	178,173	178,267	Water Bond Fund	178,370	178,370	178,370
4,343,533	5,349,792	5,951,728	Total	7,161,932	7,161,932	7,161,932

2015 Actual	2016 Actual	2017 Adopted	Requirements By Fund	2018 Proposed	2018 Approved	2018 Adopted
<u>General Fund</u>						
180,203	176,868	199,007	Admin	209,950	209,950	209,950
51,065	55,002	60,012	Court	58,713	58,713	58,713
5,088	3,938	20,700	Council	19,200	19,200	19,200
61,213	163,509	243,010	Community Development	201,477	201,477	201,477
847,259	827,194	839,495	Police	968,400	968,400	968,400
145,243	123,652	147,909	Parks	143,492	143,492	143,492
40,294	9,907	35,408	Transfers	43,699	43,699	43,699
-	-	215,105	Contingency	562,800	562,800	562,800
173,879	370,480	-	Unappropriated EFB	-	-	-
1,504,244	1,730,550	1,760,646	Total	2,207,731	2,207,731	2,207,731
<u>Street Fund</u>						
199,709	193,308	211,980	Street Department	224,129	224,129	224,129
26,038	24,840	27,170	Transfers	28,191	28,191	28,191
-	-	80,461	Contingency	60,749	60,749	60,749
89,007	111,087	-	Unappropriated EFB	-	-	-
314,754	329,236	319,611	Total	313,069	313,069	313,069

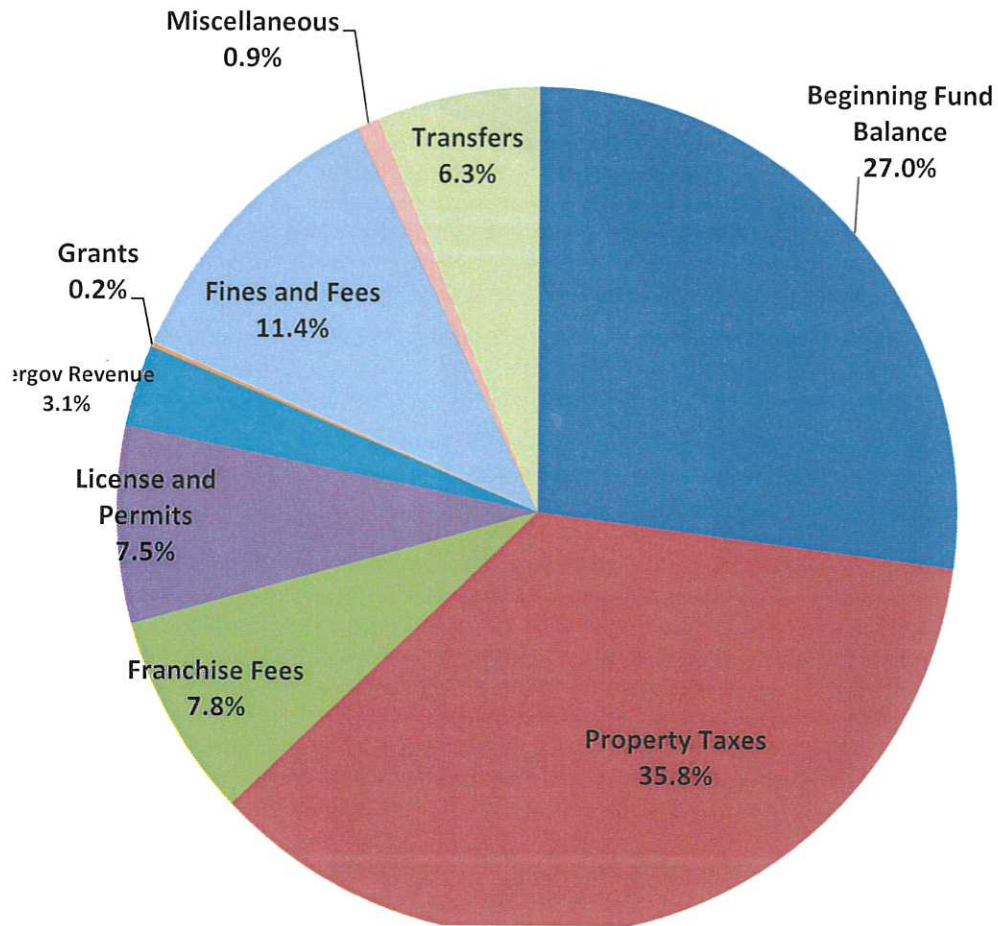
City of Hubbard
Adopted Budget
Requirements By Fund
FY 2017-2018

2015 Actual	2016 Actual	2017 Adopted	Requirements By Fund	2018 Proposed	2018 Approved	2018 Adopted
<u>Street Construction Fund</u>						
135,483	35,728	162,948	Street Const. Department	193,546	193,546	193,546
-	6,434	2,016	Transfers	2,688	2,688	2,688
-	-	135,000	Contingency	233,757	233,757	233,757
75,073	206,203	-	Unappropriated EFB	-	-	-
210,556	248,364	299,964	Total	429,991	429,991	429,991
<u>Reserve Fund</u>						
45,741	20,248	204,726	Capital Outlay	262,100	262,100	262,100
124,304	143,928	-	Unappropriated EFB	-	-	-
170,044	164,176	204,726	Total	262,100	262,100	262,100
<u>Park Improvement Fund</u>						
13	55	424,955	Park Improv Department	400,000	400,000	400,000
-	4,765	1,776	Transfers	2,368	2,368	2,368
-	-	51,206	Contingency	92,304	92,304	92,304
184,015	311,439	-	Unappropriated EFB	-	-	-
184,028	316,259	477,937	Total	494,672	494,672	494,672
<u>Sewer Fund</u>						
278,153	287,734	336,083	Sewer Department	356,760	356,760	356,760
81,664	110,121	114,469	Transfers	118,462	118,462	118,462
-	-	76,318	Contingency	103,331	103,331	103,331
123,397	127,591	-	Unappropriated EFB	-	-	-
483,215	525,446	526,870	Total	578,553	578,553	578,553
<u>Sewer Construction Fund</u>						
-	-	130,000	Sewer Const. Department	130,000	130,000	130,000
504	9,993	3,336	Transfers	4,448	4,448	4,448
-	-	712,192	Contingency	971,864	971,864	971,864
378,443	672,866	-	Unappropriated EFB	-	-	-
378,947	682,859	845,528	Total	1,106,312	1,106,312	1,106,312
<u>Sewer Bond Fund</u>						
54,486	54,486	54,486	Debt Service	54,486	54,486	54,486
38,747	38,128	38,175	Unappropriated EFB	38,614	38,614	38,614
93,233	92,614	92,661	Total	93,100	93,100	93,100

City of Hubbard
Adopted Budget
Requirements By Fund
FY 2017-2018

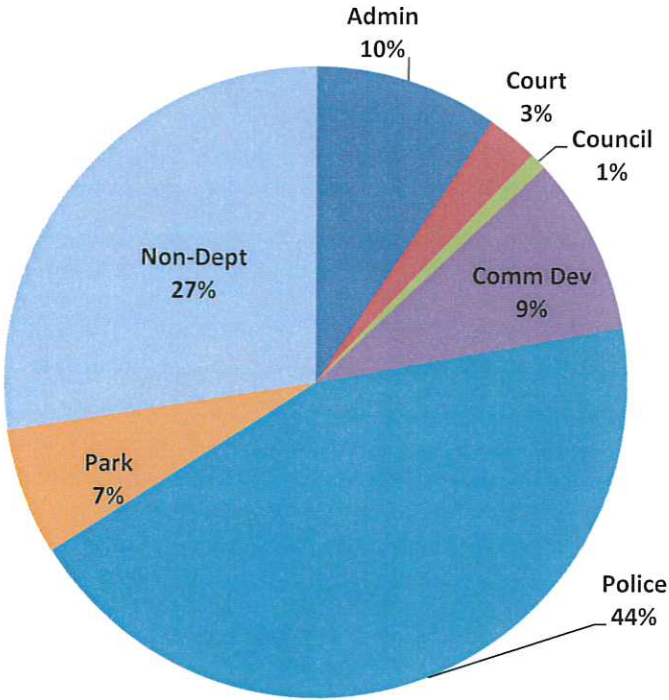
2015 Actual	2016 Actual	2017 Adopted	Requirements By Fund	2018 Proposed	2018 Approved	2018 Adopted
<u>Water Fund</u>						
226,374	222,281	293,882	Water Department	299,971	299,971	299,971
116,086	146,017	151,687	Transfers	153,728	153,728	153,728
-	-	199,005	Contingency	272,499	272,499	272,499
149,941	209,376	-	Unappropriated EFB	-	-	-
492,401	577,674	644,574	Total	726,198	726,198	726,198
<u>Water Construction Fund</u>						
-	18,342	30,000	Water Const. Department	60,000	60,000	60,000
546	9,969	3,372	Transfers	4,496	4,496	4,496
-	-	567,572	Contingency	707,340	707,340	707,340
301,035	476,130	-	Unappropriated EFB	-	-	-
301,581	504,441	600,944	Total	771,836	771,836	771,836
<u>Water Bond Fund</u>						
95,727	95,727	95,727	Debt Service	95,727	95,727	95,727
114,802	82,446	82,540	Unappropriated EFB	82,643	82,643	82,643
210,529	178,173	178,267	Total	178,370	178,370	178,370

General Fund Resources
Budget 2017-2018

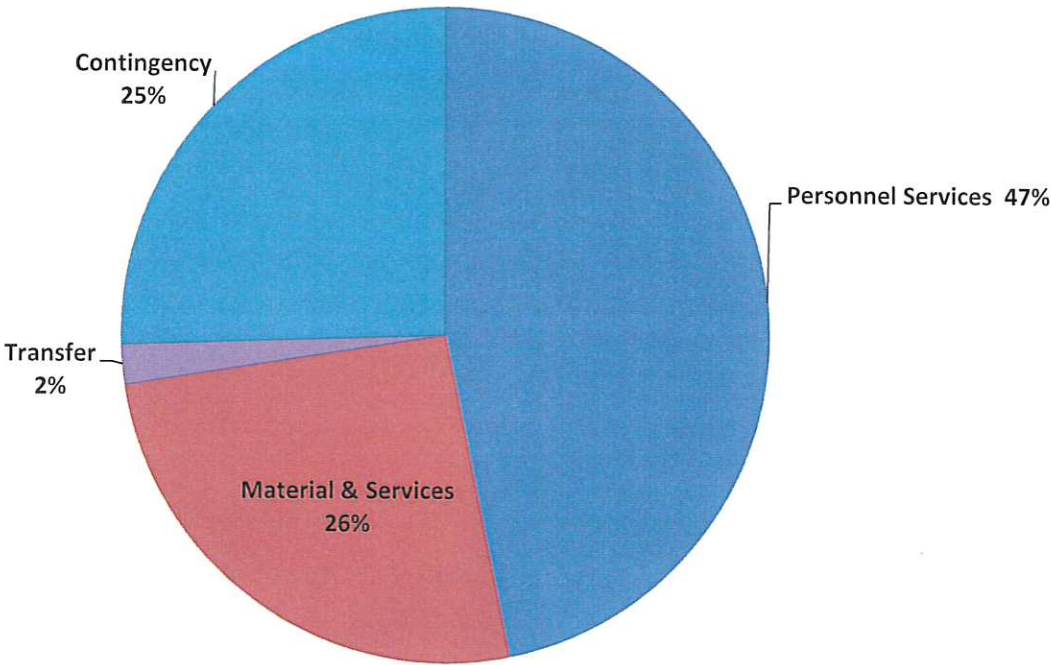


2015 Actual	2016 Actual	2017 Adopted	General Fund Resource Summary	2018 Proposed	2018 Approved	2018 Adopted
117,057	173,879	295,745	Beginning Fund Balance	597,112	597,112	597,112
701,531	724,769	742,453	Property Taxes	790,824	790,824	790,824
170,492	173,865	164,400	Franchise Fees	172,700	172,700	172,700
49,471	167,788	105,980	License and Permits	165,340	165,340	165,340
62,796	63,041	73,692	Intergovernmental Revenue	68,600	68,600	68,600
1,260	4,460	7,200	Grants	4,000	4,000	4,000
276,719	277,826	233,700	Fines and Fees	250,875	250,875	250,875
15,046	12,004	8,400	Miscellaneous Revenue	19,900	19,900	19,900
109,871	132,918	129,076	Transfers	138,380	138,380	138,380
1,504,244	1,730,550	1,760,646	TOTAL RESOURCES	2,207,731	2,207,731	2,207,731

GF Exp by Department



GF Exp by Category



2015 Actual	2016 Actual	2017 Adopted	General Fund Expense Summary	2018 Proposed	2018 Approved	2018 Adopted
Summary						
921,982	918,611	905,620	Personnel Services	1,033,685	1,033,685	1,033,685
368,089	431,552	598,013	Materials and Services	567,547	567,547	567,547
-	-	6,500	Capital	-	-	-
40,294	9,907	35,408	Transfers	43,699	43,699	43,699
-	-	215,105	Contingency	562,800	562,800	562,800
173,879	370,480	-	Unappropriated EFB	-	-	-
1,504,244	1,730,550	1,760,646		2,207,731	2,207,731	2,207,731

2015 Actual	2016 Actual	2017 Adopted	General Fund Expenses by Dept	2018 Proposed	2018 Approved	2018 Adopted
Admin Expenses						
93,405	116,033	122,997	Personnel Services Total	127,558	127,558	127,558
86,798	60,835	76,010	Materials & Services Total	82,392	82,392	82,392
-	-	-	Capital Outlay Total	-	-	-
180,203	176,868	199,007		209,950	209,950	209,950
1.15	1.15	1.15	FTE	1.15	1.15	1.15
Court Expenses						
37,934	41,449	42,632	Personnel Services Total	44,133	44,133	44,133
13,131	13,552	17,380	Materials & Services Total	14,580	14,580	14,580
-	-	-	Capital Outlay Total	-	-	-
51,065	55,002	60,012		58,713	58,713	58,713
0.47	0.47	0.47	FTE	0.47	0.47	0.47
Council Expenses						
5,088	3,938	20,700	Materials & Services Total	19,200	19,200	19,200
-	-	-	Capital Outlay Total	-	-	-
5,088	3,938	20,700		19,200	19,200	19,200
Comm. Dev. Expenses						
18,807	21,861	26,410	Personnel Services Total	28,207	28,207	28,207
42,406	141,648	216,600	Materials & Services Total	173,270	173,270	173,270
-	-	-	Capital Outlay Total	-	-	-
61,213	163,509	243,010		201,477	201,477	201,477
0.20	0.20	0.20	FTE	0.23	0.23	0.23

2015 Actual	2016 Actual	2017 Adopted	General Fund Expenses by Dept	2018 Proposed	2018 Approved	2018 Adopted
Police Expenses						
664,612	643,523	601,092	Personnel Services Total	726,041	726,041	726,041
182,648	183,671	231,903	Materials & Services Total	242,359	242,359	242,359
-	-	6,500	Capital Outlay Total	-	-	-
847,259	827,194	839,495		968,400	968,400	968,400
7.04	7.04	6.07	FTE	6.04	6.04	6.04
Park Expenses						
107,224	95,745	112,489	Personnel Services Total	107,746	107,746	107,746
38,019	27,907	35,420	Materials & Services Total	35,746	35,746	35,746
-	-	-	Capital Outlay Total	-	-	-
145,243	123,652	147,909		143,492	143,492	143,492
1.26	1.33	1.33	FTE	1.23	1.23	1.23
Transfers						
40,294	9,907	35,408	Transfers Total	43,699	43,699	43,699
40,294	9,907	35,408		43,699	43,699	43,699
-	-	215,105	Contingency	562,800	562,800	562,800
173879	370,480	-	Unappropriated EFB	-	-	-

2015 Actual	2016 Actual	2017 Adopted	General Fund Detail	2018 Proposed	2018 Approved	2018 Adopted
Resources						
673,898	701,726	717,453	Property Taxes	769,824	769,824	769,824
27,634	23,043	25,000	Delinq Prop Taxes	21,000	21,000	21,000
701,531	724,769	742,453	Property Taxes	790,824	790,824	790,824
70	239	100	FF-All other	200	200	200
102,699	103,808	100,000	FF-PGE	102,000	102,000	102,000
4,654	4,456	4,600	FF-Qwest	4,000	4,000	4,000
24,928	24,878	23,000	FF-NW Natural	23,500	23,500	23,500
13,670	12,988	13,000	FF-Wave	12,000	12,000	12,000
23,665	26,655	23,000	FF-Republic Services	30,000	30,000	30,000
806	842	700	FF-Gervais Telephone	1,000	1,000	1,000
170,492	173,865	164,400	Franchise Fees	172,700	172,700	172,700
1,560	1,430	1,300	Fingerprints	800	800	800
3,630	2,730	2,700	Lien Search	3,720	3,720	3,720
364	2,814	2,400	School Excise Revenue	1,040	1,040	1,040
4,860	4,885	4,600	Business Registration	4,600	4,600	4,600
210	180	180	Business OLCC Fee	180	180	180
29,193	38,895	34,800	Land Use Fees	55,000	55,000	55,000
9,654	116,854	60,000	Building Permits	100,000	100,000	100,000
49,471	167,788	105,980	License and Permits	165,340	165,340	165,340
16,418	12,488	16,892	Revenue Sharing	15,000	15,000	15,000
4,300	3,947	3,800	CIG Tax	3,800	3,800	3,800
42,077	46,606	53,000	OLCC Tax	49,800	49,800	49,800
-	-	-	911 Tax	-	-	-
-	-	-	Marijuana Tax	-	-	-
62,796	63,041	73,692	Intergovernmental Revenue	68,600	68,600	68,600
-	-	-	Three Flag Grant	-	-	-
-	2,800	700	Eco Dev Community Grant'	-	-	-
-	-	-	ODOT Speed Grant	-	-	-
1,260	960	2,000	ODOT Grant Duii	2,000	2,000	2,000
-	700	2,000	BVP Reimb Grant	-	-	-
-	-	2,500	Ped. Enf. Grant	2,000	2,000	2,000
1,260	4,460	7,200	Grants	4,000	4,000	4,000
93,597	93,349	60,000	Municipal Court	75,000	75,000	75,000
25,929	24,337	18,000	Marion County Court	16,400	16,400	16,400
131,248	134,889	132,000	General Service Fee	136,200	136,200	136,200
5,683	5,246	3,000	Collections Interest	5,240	5,240	5,240

2015 Actual	2016 Actual	2017 Adopted	General Fund Detail	2018 Proposed	2018 Approved	2018 Adopted
626	664	400	Temp Offense Surcharge	335	335	335
16,500	15,750	17,000	Vehicle Impound	15,000	15,000	15,000
570	760	800	Police Reports	800	800	800
2,566	2,832	2,500	PD Training Rev	1,900	1,900	1,900
276,719	277,826	233,700	Fines and Fees	250,875	250,875	250,875
1,139	1,015	1,000	Miscellaneous Revenue Admin	1,000	1,000	1,000
6,038	9,701	6,000	Interest Income	14,000	14,000	14,000
5,635	-	-	Sale Of Surp Prop	-	-	-
2,137	251	1,000	Miscellaneous Revenue Police	2,000	2,000	2,000
97	1,037	400	K9 Program Revenues	2,500	2,500	2,500
-	-	-	Miscellaneous Revenue Parks	400	400	400
15,046	12,004	8,400	Miscellaneous Revenue	19,900	19,900	19,900
21,250	19,739	20,460	Transfer In Water FFees	21,114	21,114	21,114
20,750	20,093	20,639	Transfer In Sewer FFees	22,118	22,118	22,118
817	31,161	10,500	Transfer In SDC Admin	14,000	14,000	14,000
67,054	61,926	77,477	Trans In OP OH	81,148	81,148	81,148
109,871	132,918	129,076	Transfers	138,380	138,380	138,380
117,057	173,879	295,745	Beginning Fund Balance	597,112	597,112	597,112
1,504,244	1,730,550	1,760,646	Total Resources	2,207,731	2,207,731	2,207,731

Requirements

Administration

Personnel Services

-	-	76,103	SALARIES AND WAGES	77,118	77,118	77,118
40,377	41,335	-	Director of Admin/Recorder	-	-	-
12,031	22,589	-	Finance Director	-	-	-
6,457	6,615	-	Administrative Assistant	-	-	-
-	-	46,894	EMPLOYEE BENEFITS	50,440	50,440	50,440
19,854	22,835	-	EB-Medical & Dental	-	-	-
227	270	-	EB-Insurance (life & disab)	-	-	-
4,592	5,467	-	EB-Employer Taxes	-	-	-
10,735	16,677	-	EB-PERS	-	-	-
(868)	245	-	EB-Workers Comp	-	-	-
93,405	116,033	122,997	Total Personnel Services	127,558	127,558	127,558

2015 Actual	2016 Actual	2017 Adopted	General Fund Detail	2018 Proposed	2018 Approved	2018 Adopted
Materials and Services						
36,985	31,926	40,360	PROFESSIONAL SERVICES	44,660	44,660	44,660
44	42	200	CONTRACTED SUPPORT	200	200	200
207	111	300	OPERATIONAL SUPPLIES	200	200	200
16,250	-	-	FEASIBILTLY STUDY (CH) GRANT	-	-	-
2,846	2,945	3,100	BUILDING MAINT & SUPPLIES	4,600	4,600	4,600
1,895	1,308	1,500	RENTALS AND LEASES	1,500	1,500	1,500
7,201	3,133	3,500	INSURANCE	4,026	4,026	4,026
553	408	1,000	ADVERTISING & RECRUITMENT	1,000	1,000	1,000
7,202	7,197	9,000	LEARNING, DUES & MEMBERSHIPS	9,170	9,170	9,170
6,050	6,624	7,650	OFFICE SUPPLIES & MISC EXPENSE	7,900	7,900	7,900
2,035	1,520	2,600	EQUIP MAINT & SUPPLIES	3,786	3,786	3,786
-	-	200	UNIFORMS	-	-	-
5,530	5,622	6,600	UTILITIES	5,350	5,350	5,350
86,798	60,835	76,010	Total Materials and Service	82,392	82,392	82,392
180,203	176,868	199,007	Total Admin	209,950	209,950	209,950
Court						
Personnel Services						
-	-	24,386	SALARIES AND WAGES	25,150	25,150	25,150
4,038	4,134	-	Director of Admin/Recorder	-	-	-
1,805	3,388	-	Finance Director	-	-	-
15,067	15,435	-	Administrative Assistant	-	-	-
937	496	-	Interpreter	-	-	-
240	240	-	Bailiff	-	-	-
-	-	18,246	EMPLOYEE BENEFITS	18,983	18,983	18,983
10,177	11,073	-	EB-Medical & Dental	-	-	-
80	87	-	EB-Insurance (life & disab)	-	-	-
1,711	1,815	-	EB-Employer Taxes	-	-	-
3,995	4,720	-	EB-PERS	-	-	-
(114)	63	-	EB-Workers Comp	-	-	-
37,934	41,449	42,632	Total Personnel Services	44,133	44,133	44,133
Materials and Services						
8,807	8,616	11,055	PROFESSIONAL SERVICES	8,175	8,175	8,175
-	-	50	OPERATIONAL SUPPLIES	50	50	50
330	232	450	BUILDING MAINT & SUPPLIES	600	600	600
410	270	400	RENTALS AND LEASES	400	400	400
409	786	825	INSURANCE	855	855	855
-	-	100	ADVERTISING & RECRUITMENT	100	100	100
594	958	1,350	LEARNING, DUES & MEMBERSHIPS	1,450	1,450	1,450

2015 Actual	2016 Actual	2017 Adopted	General Fund Detail	2018 Proposed	2018 Approved	2018 Adopted
796	1,107	1,050	OFFICE SUPPLIES & MISC EXPENSE	1,350	1,350	1,350
7	-	200	EQUIP MAINT & SUPPLIES	200	200	200
1,778	1,584	1,900	UTILITIES	1,400	1,400	1,400
13,131	13,552	17,380	Total Material and Services	14,580	14,580	14,580
51,065	55,002	60,012	Total Court	58,713	58,713	58,713
Council						
Materials and Services						
2,904	3,641	16,700	PROFESSIONAL SERVICES	15,000	15,000	15,000
2,089	297	3,000	OPERATIONAL SUPPLIES	3,000	3,000	3,000
-	-	-	OFFICE SUPPLIES	1,000	1,000	1,000
95	-	1,000	LEARNING, DUES & MEMBERSHIPS	200	200	200
5,088	3,938	20,700	Total Materials and Services	19,200	19,200	19,200
5,088	3,938	20,700	Total Council	19,200	19,200	19,200
Community Development						
Personnel Services						
-	-	15,734	SALARIES AND WAGES	16,677	16,677	16,677
10,095	10,334	-	Director of Admin/Recorder	-	-	-
1,504	2,824	-	Finance Director	-	-	-
-	-	-	Public Works Superintendent	-	-	-
-	-	10,676	EMPLOYEE BENEFITS	11,530	11,530	11,530
3,843	4,300	-	EB-Medical & Dental	-	-	-
47	50	-	EB-Insurance (life & disab)	-	-	-
909	1,027	-	EB-Employer Taxes	-	-	-
2,370	3,326	-	EB-PERS	-	-	-
40	-	-	EB-Workers Comp	-	-	-
18,807	21,861	26,410	Total Personnel Services	28,207	28,207	28,207
Material Services						
13,890	18,398	51,800	PROFESSIONAL SERVICES	58,000	58,000	58,000
28,516	120,713	162,200	INTERGOVNMENTAL SERVICES	113,200	113,200	113,200
-	2,388	700	PROGRAM & GRANT EXPENSES	-	-	-
-	-	-	BUILDING MAINT & SUPPLIES	-	-	-
-	149	1,900	LEARNING, DUES & MEMBERSHIPS	2,070	2,070	2,070
-	-	-	UTILITIES	-	-	-
42,406	141,648	216,600	Total Materials and Services	173,270	173,270	173,270
61,213	163,509	243,010	Total Community Development	201,477	201,477	201,477

2015 Actual	2016 Actual	2017 Adopted	General Fund Detail	2018 Proposed	2018 Approved	2018 Adopted
Police						
Personnel Services						
-	-	360,449	SALARIES AND WAGES	420,600	420,600	420,600
1,346	1,378	-	Director of Admin/Recorder	-	-	-
601	1,129	-	Finance Director	-	-	-
71,900	73,669	-	Chief Of Police	-	-	-
42,204	39,237	-	Administrative Assistant	-	-	-
269,945	261,594	-	Police Officers	-	-	-
4,848	16,155	-	Reserve Officers	-	-	-
8,338	-	-	Overtime Holiday	-	-	-
2,486	-	-	Overtime	-	-	-
-	-	-	Overtime	-	-	-
-	-	240,643	EMPLOYEE BENEFITS	305,441	305,441	305,441
149,972	134,070	-	EB-Medical & Dental	-	-	-
1,575	1,403	-	EB-Insurance (life & disab)	-	-	-
31,256	30,583	-	EB-Employer Taxes	-	-	-
71,677	71,763	-	EB-PERS	-	-	-
8,463	12,543	-	EB-Workers Comp	-	-	-
664,612	643,523	601,092	Total Personnel Services	726,041	726,041	726,041
Material and Services						
19,382	28,682	10,294	PROFESSIONAL SERVICES	15,000	15,000	15,000
2,829	3,927	6,170	CONTRACTED SUPPORT	6,395	6,395	6,395
2,910	5,134	9,350	OPERATIONAL SUPPLIES	9,350	9,350	9,350
63,042	81,491	86,100	INTERGOVERNMENTAL SERVICES	90,090	90,090	90,090
173	-	4,000	PROGRAM & GRANT EXPENSES	4,000	4,000	4,000
-	-	-	911 TAX - PROGRAM EXPENSE	-	-	-
3,624	2,572	2,700	BUILDING MAINT & SUPPLIES	3,200	3,200	3,200
1,808	1,453	1,940	RENTALS AND LEASES	2,000	2,000	2,000
16,897	17,066	18,300	INSURANCE	18,474	18,474	18,474
6	2,009	1,000	ADVERTISING & RECRUITMENT	2,000	2,000	2,000
9,659	5,351	15,700	LEARNING, DUES & MEMBERSHIPS	16,500	16,500	16,500
4,149	3,312	6,250	OFFICE SUPPLIES & MISC EXPENSE	4,250	4,250	4,250
44,768	22,676	54,200	EQUIP MAINT & SUPPLIES	54,200	54,200	54,200
4,370	92	5,000	UNIFORMS	5,000	5,000	5,000
9,031	9,906	10,900	UTILITIES	11,900	11,900	11,900
182,648	183,671	231,903	Total Materials and Services	242,359	242,359	242,359
-	-	6,500	CAPITAL OUTLAY	-	-	-
847,259	827,194	839,495	Total Police	968,400	968,400	968,400

2015 Actual	2016 Actual	2017 Adopted	General Fund Detail	2018 Proposed	2018 Approved	2018 Adopted
Parks						
Personnel Services						
-	-	65,225	SALARIES AND WAGES	62,924	62,924	62,924
1,346	1,378	-	Director of Admin/Recorder	-	-	-
602	1,129	-	Finance Director	-	-	-
12,781	13,754	-	Public Works Super	-	-	-
10,868	11,241	-	Administrative Assistant	-	-	-
19,586	10,101	-	Utility Worker 1	-	-	-
13,522	14,341	-	PW Maintenance PT	-	-	-
-	-	-	PT Office Assistant	-	-	-
-	-	-	PW Foreman	-	-	-
-	-	-	Pager Pay	-	-	-
-	-	-	Comp Time	-	-	-
-	-	47,265	EMPLOYEE BENEFITS	44,822	44,822	44,822
30,089	25,406	-	EB-Medical & Dental	-	-	-
245	210	-	EB-Insurance (life & disab)	-	-	-
4,544	4,027	-	EB-Employer Taxes	-	-	-
12,595	12,505	-	EB-PERS	-	-	-
1,048	1,652	-	EB-Workers Comp	-	-	-
107,224	95,745	112,489	Total Personnel Services	107,746	107,746	107,746
Material and Services						
3,147	2,061	3,700	PROFESSIONAL SERVICES	3,700	3,700	3,700
14	11	300	CONTRACTED SUPPORT	500	500	500
6,750	7,895	8,800	OPERATIONAL SUPPLIES	8,800	8,800	8,800
5,693	1,107	1,500	BUILDING MAINT & SUPPLIES	1,600	1,600	1,600
328	191	700	RENTALS AND LEASES	600	600	600
2,861	3,389	3,620	INSURANCE	3,346	3,346	3,346
-	458	100	ADVERTISING & RECRUITMENT	500	500	500
2,307	764	1,200	LEARNING, DUES & MEMBERSHIPS	1,100	1,100	1,100
549	607	800	OFFICE SUPPLIES & MISC EXPENSE	800	800	800
11,593	4,967	7,000	EQUIP MAINT & SUPPLIES	7,000	7,000	7,000
440	107	400	UNIFORMS	400	400	400
4,335	6,351	7,300	UTILITIES	7,400	7,400	7,400
38,019	27,907	35,420	Total Material and Services	35,746	35,746	35,746
145,243	123,652	147,909	Total Parks	143,492	143,492	143,492
Non-Departmental						
Transfers						
40,294	9,907	35,408	Trans To Reserve	43,699	43,699	43,699
-	-	215,105	Contingency	562,800	562,800	562,800
173,879	370,480	-	Unappropriated EFB	-	-	-
1,504,244	1,730,550	1,760,646	Total General Fund Requirements	2,207,731	2,207,731	2,207,731

2015 Actual	2016 Actual	2017 Adopted	Street Fund Summary	2018 Proposed	2018 Approved	2018 Adopted
109,267	89,007	108,997	Beginning Fund Balance	107,759	107,759	107,759
990	7,930	2,000	License and Permits	900	900	900
75,698	78,796	78,275	Charges for Services	82,945	82,945	82,945
127,786	152,842	129,739	Intergovernmental Revenue	120,765	120,765	120,765
1,013	662	600	Miscellaneous	700	700	700
314,754	329,236	319,611	Total	313,069	313,069	313,069
126,367	121,201	113,920	Personnel Services	128,708	128,708	128,708
73,342	72,107	98,060	Materials and Services	95,421	95,421	95,421
26,038	24,840	27,170	Transfers	28,191	28,191	28,191
-	-	80,461	Contingency	60,749	60,749	60,749
89,007	111,087	-	Unappropriated EFB	-	-	-
314,754	329,236	319,611	Total	313,069	313,069	313,069

2015 Actual	2016 Actual	2017 Adopted	Street Fund Detail	2018 Proposed	2018 Approved	2018 Adopted
Resources						
127,786	152,842	129,739	Gas Tax	120,765	120,765	120,765
75,698	78,796	78,275	Transportation Utility	82,945	82,945	82,945
990	7,930	2,000	Row Permits	900	900	900
296	662	500	Interest Income	600	600	600
718	-	100	Miscellaneous Revenue	100	100	100
1,013	662	600	Miscellaneous Revenue	700	700	700
109,267	89,007	108,997	Beginning Fund Balance	107,759	107,759	107,759
314,754	329,236	319,611	Total Resources	313,069	313,069	313,069
Requirements						
Personnel Services						
-	-	64,918	SALARIES AND WAGES	75,844	75,844	75,844
3,365	3,445	-	Director of Admin/Recorder	-	-	-
4,512	8,471	-	Finance Director	-	-	-
12,781	13,754	-	Public Works Super	-	-	-
15,172	15,651	-	Administrative Assistant	-	-	-
18,544	9,018	-	Utility Worker 1	-	-	-
-	-	-	PT Office Assistant	-	-	-
-	-	-	PW Foreman	-	-	-
15,453	16,390	-	PW Maintenance PT	-	-	-
-	-	49,002	EMPLOYEE BENEFITS	52,864	52,864	52,864
34,515	30,698	-	EB-Medical & Dental	-	-	-
289	268	-	EB-Insurance (life & disab)	-	-	-
5,437	5,199	-	EB-Employer Taxes	-	-	-
14,035	15,357	-	EB-PERS	-	-	-
2,265	2,950	-	EB-Workers Comp	-	-	-
126,367	121,201	113,920	Total Personnel Services	128,708	128,708	128,708
2.00	1.55	1.26	FTE	1.46	1.46	1.46
Materials and Services						
8,132	4,156	11,300	PROFESSIONAL SERVICES	9,800	9,800	9,800
12,914	15,520	16,800	CONTRACTED SUPPORT	17,200	17,200	17,200
50	70	100	OPERATIONAL SUPPLIES	100	100	100
9,409	10,445	17,000	PROGRAM & GRANT EXPENSES	15,000	15,000	15,000
574	545	900	BUILDING MAINT & SUPPLIES	1,200	1,200	1,200
259	165	800	RENTALS AND LEASES	500	500	500
2,044	2,595	2,960	INSURANCE	3,321	3,321	3,321
-	134	100	ADVERTISING & RECRUITMENT	500	500	500
1,896	402	1,300	LEARNING, DUES & MEMBERSHIPS	1,300	1,300	1,300
1,388	1,264	2,300	OFFICE SUPPLIES & MISC EXPENSE	2,000	2,000	2,000

2015 Actual	2016 Actual	2017 Adopted	Street Fund Detail	2018 Proposed	2018 Approved	2018 Adopted
2,900	2,469	6,800	EQUIP MAINT & SUPPLIES	6,000	6,000	6,000
91	86	300	UNIFORMS	300	300	300
33,685	34,258	37,400	UTILITIES	38,200	38,200	38,200
73,342	72,107	98,060	Total Materials and Service	95,421	95,421	95,421
			Transfers Out			
6,939	7,820	6,857	Trans To Reserve Fund	7,472	7,472	7,472
19,099	17,020	20,313	Operational Overhead	20,719	20,719	20,719
26,038	24,840	27,170	Total Transfers Out	28,191	28,191	28,191
-	-	80,461	Contingency	60,749	60,749	60,749
89,007	111,087	-	Unappropriated EFB	-	-	-
314,754	329,236	319,611	Total Requirements	313,069	313,069	313,069

2015 Actual	2016 Actual	2017 Adopted	Street Construction Fund Summary	2018 Proposed	2018 Approved	2018 Adopted
152,578	75,073	151,554	Beginning Fund Balance	267,916	267,916	267,916
2,754	134,497	42,308	Charges for Services	46,448	46,448	46,448
54,765	38,210	55,602	Intergovernmental Revenue	65,027	65,027	65,027
-	-	50,000	Grants	50,000	50,000	50,000
459	584	500	Miscellaneous	600	600	600
210,556	248,364	299,964	Total	429,991	429,991	429,991
-	-	-	Materials and Services	-	-	-
135,483	35,728	162,948	Capital Outlay	193,546	193,546	193,546
-	6,434	2,016	Transfers	2,688	2,688	2,688
-	-	135,000	Contingency	233,757	233,757	233,757
75,073	206,203	-	Unappropriated EFB	-	-	-
210,556	248,364	299,964	Total	429,991	429,991	429,991

2015 Actual	2016 Actual	2017 Adopted	Street Construction Fund Detail	2018 Proposed	2018 Approved	2018 Adopted
Resources						
54,765	38,210	55,602	Gas Tax	65,027	65,027	65,027
-	-	50,000	Special Allotment Grant	50,000	50,000	50,000
1,520	127,496	39,792	SDC-Improvement	43,660	43,660	43,660
1,157	567	500	Assessment Principal	100	100	100
77	6,434	2,016	SDC Administration	2,688	2,688	2,688
2,754	134,497	42,308	Charges for Services	46,448	46,448	46,448
459	584	500	Interest Income	600	600	600
459	584	500	Miscellaneous Revenue	600	600	600
152,578	75,073	151,554	Beginning Fund Balance	267,916	267,916	267,916
210,556	248,364	299,964	Total Resources	429,991	429,991	429,991
Requirements						
Materials and Service						
-	-	-	PROFESSIONAL SERVICES	-	-	-
-	-	-	PROGRAM & GRANT EXPENSES	-	-	-
-	-	-	ADVERTISING & RECRUITMENT	-	-	-
-	-	-	Total Materials and Services	-	-	-
135,483	35,728	162,948	CAPITAL OUTLAY	193,546	193,546	193,546
-	6,434	2,016	TRANSFER OUT	2,688	2,688	2,688
-	-	135,000	Contingency	233,757	233,757	233,757
75,073	206,203	0	Unappropriated EFB	-	-	-
210,556	248,364	299,964	Total Requirements	429,991	429,991	429,991

2015 Actual	2016 Actual	2017 Adopted	Reserve Fund Summary	2018 Proposed	2018 Approved	2018 Adopted
107,848	124,304	144,681	Beginning Fund Balance	192,338	192,338	192,338
167	185	100	Miscellaneous	275	275	275
62,029	39,687	59,945	Transfers from other Funds	69,487	69,487	69,487
170,044	164,176	204,726	Total	262,100	262,100	262,100
45,741	20,248	204,726	Capital Outlay	262,100	262,100	262,100
124,304	143,928	-	Unappropriated EFB	-	-	-
170,044	164,176	204,726	Total	262,100	262,100	262,100

2015 Actual	2016 Actual	2017 Adopted	Reserve Fund Detail	2018 Proposed	2018 Approved	2018 Adopted
Resources						
-	-	-	Donations			
167	185	100	Interest	275	275	275
167	185	100	Miscellaneous Revenue	275	275	275
40,294	9,907	35,408	Trans From-General	43,699	43,699	43,699
6,939	7,820	6,857	Trans From-Streets	7,472	7,472	7,472
5,898	10,980	8,840	Trans From-Sewer	9,158	9,158	9,158
8,898	10,980	8,840	Trans From-Water	9,158	9,158	9,158
62,029	39,687	59,945	Transfers	69,487	69,487	69,487
107,848	124,304	144,681	Beginning Fund Balance	192,338	192,338	192,338
170,044	164,176	204,726	Total Resources	262,100	262,100	262,100
Requirements						
-	-	-	Capital Outlay			
-	-	30,255	Dump Truck	35,539	35,539	35,539
-	-	40,398	Backhoe	45,508	45,508	45,508
-	-	19,518	Pub Wrks Trac/Mower	28,578	28,578	28,578
-	-	6,842	Plotter	6,859	6,859	6,859
-	-	50,921	Pub Wrks Pick Up	57,059	57,059	57,059
6,000	15,000	6,718	Software	-	-	-
-	5,248	5,970	Server	-	-	-
-	-	18,794	City Hall Siding	45,669	45,669	45,669
-	-	2,013	City Hall Carpet	3,014	3,014	3,014
39,741	-	23,297	Police Vehicle	39,874	39,874	39,874
45,741	20,248	204,726	Total Capital Outlay	262,100	262,100	262,100
-	-	-	Contingency	-	-	-
124,304	143,928	-	Unappropriated EFB	-	-	-
170,044	164,176	204,726	Total Requirements	262,100	262,100	262,100

2015 Actual	2016 Actual	2017 Adopted	Parks Improvement Fund Summary	2018 Proposed	2018 Approved	2018 Adopted
166,646	184,016	293,054	Beginning Fund Balance	297,246	297,246	297,246
-	118,638	44,280	Charges for Services	59,040	59,040	59,040
16,418	12,488	16,892	Intergovernmental Revenue	15,000	15,000	15,000
-	-	121,286	Grants	121,286	121,286	121,286
964	1,117	2,425	Miscellaneous	2,100	2,100	2,100
184,028	316,259	477,937	Total	494,672	494,672	494,672
-	-	-	Materials and Services	-	-	-
13	55	424,955	Capital Outlay	400,000	400,000	400,000
-	4,765	1,776	Transfers	2,368	2,368	2,368
-	-	51,206	Contingency	92,304	92,304	92,304
184,015	311,439	-	Unappropriated EFB	-	-	-
184,028	316,259	477,937	Total	494,672	494,672	494,672

2015 Actual	2016 Actual	2017 Adopted	Park Improvement Fund Detail	2018 Proposed	2018 Approved	2018 Adopted
Resources						
16,418	12,488	16,892	State Shared Revenue	15,000	15,000	15,000
-	-	121,286	State Parks Dept. Grant	121,286	121,286	121,286
-	98,056	36,768	SDC-Improvement	49,024	49,024	49,024
-	15,818	5,736	SDC-Reimbursement	7,648	7,648	7,648
-	4,765	1,776	SDC-Administration	2,368	2,368	2,368
-	118,638	44,280	Charges for Services	59,040	59,040	59,040
464	692	500	Interest Income	500	500	500
-	-	1,500	Donations	1,500	1,500	1,500
500	425	425	Miscellaneous Revenue	100	100	100
964	1,117	2,425	Miscellaneous Revenue	2,100	2,100	2,100
166,646	184,016	293,054	Beginning Fund Balance	297,246	297,246	297,246
184,028	316,259	477,937	Total Resources	494,672	494,672	494,672
Requirements						
Materials and Services						
-	-	-	PROFESSIONAL SERVICES	-	-	-
-	-	-	Total Materials and Services	-	-	-
13	55	424,955	CAPITAL OUTLAY	400,000	400,000	400,000
-	4,765	1,776	TRANSFERS OUT	2,368	2,368	2,368
-	-	51,206	Contingency	92,304	92,304	92,304
184,015	311,439	-	Unappropriated EFB	-	-	-
184,028	316,259	477,937	Total Requirements	494,672	494,672	494,672

2015 Actual	2016 Actual	2017 Adopted	Sewer Fund Summary	2018 Proposed	2018 Approved	2018 Adopted
79,286	123,397	113,894	Beginning Fund Balance	135,997	135,997	135,997
403,921	401,836	412,776	Charges for Services	442,356	442,356	442,356
7	213	200	Miscellaneous	200	200	200
483,215	525,446	526,870	Total	578,553	578,553	578,553
164,269	172,339	188,983	Personnel Services	209,530	209,530	209,530
113,884	115,395	147,100	Materials and Services	147,230	147,230	147,230
81,664	110,121	114,469	Transfers	118,462	118,462	118,462
-	-	76,318	Contingency	103,331	103,331	103,331
123,397	127,591	-	Unappropriated EFB	-	-	-
483,215	525,446	526,870	Total	578,553	578,553	578,553

2015 Actual	2016 Actual	2017 Adopted	Sewer Fund Detail	2018 Proposed	2018 Approved	2018 Adopted
Resources						
403,921	401,836	412,776	Service Charges Sewer	442,356	442,356	442,356
6	117	100	Interest Income	100	100	100
2	97	100	Miscellaneous Revenue	100	100	100
7	213	200	Miscellaneous Revenue	200	200	200
79,286	123,397	113,894	Beginning Fund Balance	135,997	135,997	135,997
483,215	525,446	526,870	Total Resources	578,553	578,553	578,553
Requirements						
Personnel Services						
-	-	107,190	SALARIES AND WAGES	122,853	122,853	122,853
3,365	3,445	-	Director of Admin/Recorder	-	-	-
4,512	8,471	-	Finance Director	-	-	-
24,143	25,980	-	Public Works Super	-	-	-
17,325	17,856	-	Administrative Assistant	-	-	-
38,464	34,830	-	Utility Worker 1	-	-	-
-	-	-	PT Office Assistant	-	-	-
-	-	-	Public Works Foreman	-	-	-
5,795	6,146	-	PW Maintenance PT	-	-	-
-	-	81,792	EMPLOYEE BENEFITS	86,677	86,677	86,677
42,016	41,302	-	EB-Medical & Dental	-	-	-
382	374	-	EB-Insurance (life & disab)	-	-	-
7,330	7,568	-	EB-Employer Taxes	-	-	-
20,172	24,297	-	EB-PERS	-	-	-
767	2,069	-	EB-Workers Comp	-	-	-
164,269	172,339	188,983	Total Personnel Services	209,530	209,530	209,530
2.00	1.86	1.75	FTE	1.89	1.89	1.89
Materials and Services						
11,483	8,310	20,500	PROFESSIONAL SERVICES	20,500	20,500	20,500
20,267	16,473	32,100	CONTRACTED SUPPORT	27,100	27,100	27,100
6,870	4,774	5,000	OPERATIONAL SUPPLIES	5,000	5,000	5,000
3,312	803	1,300	BUILDING MAINT & SUPPLIES	1,900	1,900	1,900
1,236	800	1,800	RENTALS AND LEASES	1,800	1,800	1,800
2,044	6,992	7,200	INSURANCE	7,530	7,530	7,530
-	32	100	ADVERTISING & RECRUITMENT	500	500	500
5,119	3,233	6,200	LEARNING, DUES & MEMBERSHIPS	5,800	5,800	5,800
5,414	5,457	7,300	OFFICE SUPPLIES & MISC EXPENSE	7,500	7,500	7,500
16,499	24,701	22,000	EQUIP MAINT & SUPPLIES	22,000	22,000	22,000
181	224	600	UNIFORMS	600	600	600
41,459	43,596	43,000	UTILITIES	47,000	47,000	47,000
113,884	115,395	147,100	Total Materials and Service	147,230	147,230	147,230

2015 Actual	2016 Actual	2017 Adopted	Sewer Fund Detail	2018 Proposed	2018 Approved	2018 Adopted
			Transfers Out			
20,750	20,093	20,639	Franchise Fee	22,118	22,118	22,118
5,898	10,980	8,840	Trans To Reserve Fund	9,158	9,158	9,158
29,048	53,714	54,486	Trans To Sewer Bond	54,486	54,486	54,486
25,968	25,334	30,504	Operational Overhead	32,700	32,700	32,700
81,664	110,121	114,469	Total Transfers Out	118,462	118,462	118,462
-	-	76,318	Contingency	103,331	103,331	103,331
123,397	127,591	-	Unappropriated EFB	-	-	-
483,215	525,446	526,870	Total Requirements	578,553	578,553	578,553

2015 Actual	2016 Actual	2017 Adopted	Sewer Construction Fund Summary	2018 Proposed	2018 Approved	2018 Adopted
220,792	378,443	645,898	Beginning Fund Balance	881,380	881,380	881,380
114,755	303,943	199,230	Charges for Services	223,432	223,432	223,432
-	-	-	Transfers from other Funds	-	-	-
43,167	473	400	Miscellaneous	1,500	1,500	1,500
378,714	682,859	845,528	Total	1,106,312	1,106,312	#####
-	-	-	Materials and Services	-	-	-
-	-	130,000	Capital Outlay	130,000	130,000	130,000
271	9,993	3,336	Transfers	4,448	4,448	4,448
-	-	712,192	Contingency	971,864	971,864	971,864
378,443	672,866	-	Unappropriated EFB	-	-	-
378,714	682,859	845,528	Total	1,106,312	1,106,312	#####

2015 Actual	2016 Actual	2017 Adopted	Sewer Construction Fund Detail	2018 Proposed	2018 Approved	2018 Adopted
Resources						
110,549	148,254	147,450	Sewer Fee Revenue	152,392	152,392	152,392
1,034	38,573	12,732	SDC-Improvement	16,976	16,976	16,976
2,900	107,124	35,712	SDC-Reimbursement	49,616	49,616	49,616
272	9,993	3,336	SDC-Administration	4,448	4,448	4,448
4,206	155,689	51,780	Charges for Services	71,040	71,040	71,040
42,883	-	-	Misc Revenue (Sewer Line)			
284	473	400	Interest Income	1,500	1,500	1,500
43,167	473	400	Miscellaneous Revenue	1,500	1,500	1,500
220,792	378,443	645,898	Beginning Fund Balance	881,380	881,380	881,380
378,714	682,859	845,528	Total Resources	1,106,312	1,106,312	1,106,312
Requirements						
Materials and Services						
-	-	-	PROFESSIONAL SERVICES	-	-	-
-	-	-	Total Materials and Services	-	-	-
-	-	130,000	Capital Outlay	130,000	130,000	130,000
271	9,993	3,336	TRANSFERS OUT	4,448	4,448	4,448
-	-	712,192	CONTINGENCY	971,864	971,864	971,864
378,443	672,866	-	Unappropriated EFB	-	-	-
378,714	682,859	845,528	Total Requirements	1,106,312	1,106,312	1,106,312

2015 Actual	2016 Actual	2017 Adopted	Sewer Bond Fund Summary	2018 Proposed	2018 Approved	2018 Adopted
64,160	38,747	38,075	Beginning Fund Balance	38,414	38,414	38,414
25	153	100	Miscellaneous	200	200	200
29,048	53,714	54,486	Transfers from other Funds	54,486	54,486	54,486
93,233	92,614	92,661	Total	93,100	93,100	93,100
54,486	54,486	54,486	Debt Service	54,486	54,486	54,486
38,747	38,128	38,175	Unappropriated EFB	38,614	38,614	38,614
93,233	92,614	92,661	Total	93,100	93,100	93,100

2015 Actual	2016 Actual	2017 Adopted	Sewer Bond Fund Detail	2018 Proposed	2018 Approved	2018 Adopted
Resources						
25	153	100	Interest Income	200	200	200
-	-	-	Miscellaneous Revenue	-	-	-
25	153	100	Miscellaneous Revenue	200	200	200
29,048	53,714	54,486	Transfer From-Sewer	54,486	54,486	54,486
64,160	38,747	38,075	Beginning fund Balance	38,414	38,414	38,414
93,233	92,614	92,661	Total Resources	93,100	93,100	93,100
Requirements						
Total Material and Services						
Debt Service						
15,341	14,118	12,857	LOAN INTEREST	11,556	11,556	11,556
39,145	40,368	41,629	LOAN PRINCIPAL	42,930	42,930	42,930
54,486	54,486	54,486	Total Debt Service	54,486	54,486	54,486
38,747	38,128	38,175	UNAPPROPRIATED EFB	38,614	38,614	38,614
93,233	92,614	92,661	Total Requirements	93,100	93,100	93,100

2015 Actual	2016 Actual	2017 Adopted	Water Summary	2018 Proposed	2018 Approved	2018 Adopted
83,046	149,941	203,697	Beginning Fund Balance	271,821	271,821	271,821
377,533	394,761	409,177	Charges for Services	422,277	422,277	422,277
31,145	32,972	31,700	Miscellaneous	32,100	32,100	32,100
491,725	577,675	644,574	Total	726,198	726,198	726,198
124,862	124,583	136,922	Personnel Services	158,986	158,986	158,986
101,511	97,698	156,960	Materials and Services	140,985	140,985	140,985
115,410	146,017	151,687	Transfers	153,728	153,728	153,728
-	-	199,005	Contingency	272,499	272,499	272,499
149,941	209,376	-	Unappropriated EFB	-	-	-
491,725	577,674	644,574	Total	726,198	726,198	726,198

2015 Actual	2016 Actual	2017 Adopted	Water Fund Detail	2018 Proposed	2018 Approved	2018 Adopted
Resources						
370,433	383,067	400,677	Service Charges Water	412,277	412,277	412,277
817	8,056	4,500	Connection Chgs Water	6,000	6,000	6,000
6,283	3,638	4,000	Reconnection Fee	4,000	4,000	4,000
377,533	394,761	409,177	Charges For Services	422,277	422,277	422,277
46	137	100	Interest Income	500	500	500
6,588	7,367	7,200	Lease-Water Tower	7,200	7,200	7,200
11,461	13,200	14,400	Verizon Lease	14,400	14,400	14,400
13,050	12,268	10,000	Miscellaneous Revenue	10,000	10,000	10,000
31,145	32,972	31,700	Miscellaneous Revenue	32,100	32,100	32,100
83,046	149,941	203,697	Beginning Fund Balance	271,821	271,821	271,821
491,725	577,675	644,574	Total Resources	726,198	726,198	726,198
Requirements						
Personnel Services						
-	-	78,351	SALARIES AND WAGES	92,409	92,409	92,409
3,365	3,445	-	Director of Admin/Recorder	-	-	-
4,512	8,471	-	Finance Director	-	-	-
21,302	22,924	-	Public Works Super	-	-	-
21,630	23,004	-	Administrative Assistant	-	-	-
16,496	8,598	-	Utility Worker 1	-	-	-
-	-	-	PT Office Assistant	-	-	-
-	-	-	Public Works Foreman	-	-	-
3,863	4,097	-	PW Maintenance PT	-	-	-
-	-	-	Comp Time	-	-	-
-	-	58,571	EMPLOYEE BENEFITS	66,577	66,577	66,577
32,579	29,721	-	EB-Medical & Dental	-	-	-
290	270	-	EB-Insurance (life & disab)	-	-	-
5,540	5,493	-	EB-Employer Taxes	-	-	-
14,642	16,915	-	EB-PERS	-	-	-
643	1,645	-	EB-Workers Comp	-	-	-
124,862	124,583	136,922	Total Personnel Services	158,986	158,986	158,986
1.47	1.47	1.31	FTE	1.60	1.60	1.60
Materials and Services						
17,567	8,076	38,100	PROFESSIONAL SERVICES	18,500	18,500	18,500
6,453	4,643	12,700	CONTRACTED SUPPORT	12,700	12,700	12,700
14,645	20,199	18,000	OPERATIONAL SUPPLIES	22,000	22,000	22,000
2,016	1,119	1,900	BUILDING MAINT & SUPPLIES	2,500	2,500	2,500
1,273	800	2,300	RENTALS AND LEASES	2,500	2,500	2,500
10,219	9,736	10,160	INSURANCE	9,585	9,585	9,585
-	13	100	ADVERTISING & RECRUITMENT	500	500	500
4,458	2,981	6,800	LEARNING, DUES & MEMBERSHIPS	5,800	5,800	5,800

2015 Actual	2016 Actual	2017 Adopted	Water Fund Detail	2018 Proposed	2018 Approved	2018 Adopted
3,021	5,217	8,600	OFFICE SUPPLIES & MISC EXPENSE	8,600	8,600	8,600
6,711	9,117	19,300	EQUIP MAINT & SUPPLIES	19,300	19,300	19,300
181	108	600	UNIFORMS	600	600	600
34,967	35,689	38,400	UTILITIES	38,400	38,400	38,400
101,511	97,698	156,960	Total Materials and Services	140,985	140,985	140,985
			Transfers Out			
8,898	10,980	8,840	Trans To Reserve Fund	9,158	9,158	9,158
63,275	95,727	95,727	Trans To Water Bond	95,727	95,727	95,727
-	-	-	Trans To Water Const	-	-	-
21,250	19,739	20,460	Trans Out - Franchise Fees	21,114	21,114	21,114
21,987	19,571	26,660	Trans Out OP OH	27,729	27,729	27,729
115,410	146,017	151,687	Total Transfers Out	153,728	153,728	153,728
-	-	199,005	Contingency	272,499	272,499	272,499
149,941	209,376	-	Unappropriated EFB	-	-	-
491,725	577,674	644,574	Total Requirements	726,198	726,198	726,198

2015 Actual	2016 Actual	2017 Adopted	Water Construction Fund Summary	2018 Proposed	2018 Approved	2018 Adopted
256,939	301,035	459,095	Beginning Fund Balance	617,860	617,860	617,860
44,247	202,786	141,449	Charges for Service	152,176	106,656	106,656
395	620	400	Miscellaneous	1,800	1,800	1,800
-	-	-	Transfers from other Funds	-	-	-
301,581	504,441	600,944	Total	771,836	771,836	771,836
-	-	-	Materials and Services	-	-	-
-	18,342	30,000	Capital Outlay	60,000	60,000	60,000
546	9,969	3,372	Transfers	4,496	4,496	4,496
-	-	567,572	Contingency	707,340	707,340	707,340
301,035	476,130	-	Unappropriated EFB	-	-	-
301,581	504,441	600,944	Total	771,836	771,836	771,836

2015 Actual	2016 Actual	2017 Adopted	Water Construction Fund Detail	2018 Proposed	2018 Approved	2018 Adopted
Resources						
38,703	101,586	107,309	Water Fee Revenue	106,656	106,656	106,656
674	12,283	4,152	SDC-Improvement	5,536	5,536	5,536
4,324	78,949	26,616	SDC-Reimbursement	35,488	35,488	35,488
546	9,969	3,372	SDC-Administration	4,496	4,496	4,496
5,544	101,201	34,140	Charges for Services	45,520	45,520	45,520
395	620	400	Interest Income	1,800	1,800	1,800
395	620	400	Miscellaneous Revenue	1,800	1,800	1,800
256,939	301,035	459,095	Beginning Fund Balance	617,860	617,860	617,860
301,581	504,441	600,944	Total Resources	771,836	771,836	771,836
Requirements						
-	-	-	PROFESSIONAL SERVICES	-	-	-
-	-	-	Total Materials and Services	-	-	-
-	18,342	30,000	Capital Outlay	60,000	60,000	60,000
546	9,969	3,372	TRANSFERS OUT	4,496	4,496	4,496
-	-	567,572	CONTINGENCY	707,340	707,340	707,340
301,035	476,130	-	Unappropriated EFB	-	-	-
301,581	504,441	600,944	Total Requirements	771,836	771,836	771,836

2015 Actual	2016 Actual	2017 Adopted	Water Bond Fund Summary	2018 Proposed	2018 Approved	2018 Adopted
114,802	82,391	82,500	Beginning Fund Balance	82,583	82,583	82,583
41	55	40	Miscellaneous	60	60	60
63,275	95,727	95,727	Transfers from other Funds	95,727	95,727	95,727
178,118	178,173	178,267	Total	178,370	178,370	178,370
95,727	95,727	95,727	Debt Service	95,727	95,727	95,727
82,391	82,446	82,540	Unappropriated EFB	82,643	82,643	82,643
178,118	178,173	178,267	Total	178,370	178,370	178,370

2015 Actual	2016 Actual	2017 Adopted	Water Bond Fund Detail	2018 Proposed	2018 Approved	2018 Adopted
Resources						
-	-	-	Debt Service Revenue	-	-	-
41	55	40	Interest Income	60	60	60
-	-	-	Miscellaneous Revenue	-	-	-
41	55	40	Miscellaneous Revenue	60	60	60
63,275	95,727	95,727	Transfers From-Water	95,727	95,727	95,727
114,802	82,391	82,500	Beginning Fund Balance	82,583	82,583	82,583
178,118	178,173	178,267	Total Resources	178,370	178,370	178,370
Requirements						
Debt Service						
21,445	19,260	17,011	BOND INTEREST	14,695	14,695	14,695
74,282	76,467	78,716	BOND PRINCIPAL	81,032	81,032	81,032
95,727	95,727	95,727	Total Debt Service	95,727	95,727	95,727
82,391	82,446	82,540	UNAPPROPRIATED EFB	82,643	82,643	82,643
178,118	178,173	178,267	Total Requirements	178,370	178,370	178,370

CITY OF HUBBARD
Adopted Budget
Transfer Summary
FY 2017-2018

	Out	In
General Fund	43,699	138,380
Street Fund	28,191	-
Street Construction Fund	2,688	-
Reserve Fund	-	69,487
Parks Improvement Fund	2,368	-
Sewer Fund	118,462	-
Sewer Construction Fund	4,448	-
Sewer Bond Fund	-	54,486
Water Fund	153,728	-
Water Construction Fund	4,496	-
Water Bond Fund	-	95,727
Total Transfer Out and In	358,080	358,080

**Personnel Expenses Summary
2017/18**

	Budget Annual Compensation	Budget Annual Benefits	Budget Total
<u>Admin Dept</u>			
City Recorder	71,097	54,412	125,509
Finance Director	68,727	29,475	98,202
Admin Asst.	46,458	39,744	86,201
Interpreter	500	39	539
Volunteer/Boards		41	41
	186,782	123,712	310,494
<u>Public Works Dept</u>			
Superintendent	85,863	63,158	149,021
PW Foreman	66,944	48,339	115,283
Part Time	17,160	4,136	21,296
Admin Asst.	51,389	46,495	97,884
Utility Worker I	45,262	41,637	86,898
Pt Office Assist	13,520	2,597	16,117
Vacation Pay Out	6,452	2,549	9,001
Comp Pay Out	2,400	948	3,348
	288,990	209,859	498,848
<u>Police Dept</u>			
Police Chief	97,144	68,257	165,400
Police Sergeant	72,201	57,435	129,636
Police Officer	62,372	42,552	104,924
Police Officer	62,372	53,096	115,468
Police Officer	62,372	53,096	115,468
Police Officer	0	0	0
Admin Asst.	39,841	20,842	60,683
Reserves	1,000	575	1,575
Overtime	14,500	6,498	20,998
Overtime Holiday	6,000	1,415	7,415
	417,803	303,764	721,567
TOTALS	893,575	637,334	1,530,909