

City of Hubbard Adopted Budget

Fiscal Year 2016-2017



City of Hubbard Annual Budget

For the Fiscal Year

July 1, 2016 – June 30, 2017

ELECTED MEMBERS:

Jim Yonally, Mayor

Matt Kennedy, Council President

Angie Wheatcroft, Council Member

Barbara Ruiz, Council Member

Shannon Schmidt, Council Member

APPOINTED MEMBERS:

Thia Estes - 2014-2016

Nathan Holmes – 2015-2017

Robert Prinslow – 2015-2017

Tom McCain – 2016-2018

Joan Viers – 2106-2018

Fiscal Year 2016/17 Budget Message

Date: April 25, 2016

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

The proposed budget for the Fiscal Year of July 1, 2016 to June 30, 2017 is respectfully submitted for your review and consideration. This budget has been prepared with a decrease of 1.5 full time staff. Unfortunately the General Fund was on a downhill trend which led to a decision by Council to leave one Police Officer position vacant and to reduce one vacant Utility Worker position to part time.

The gross proposed tax levy for Fiscal Year 2016-2017 is \$763,248.33, reflecting the City's permanent tax rate of \$3.9772 per \$1,000 applied against the estimated assessed value of \$191,905,947 and which includes a 3 percent estimated growth increase. The property tax revenue estimate of \$717,453, included in the budget, is approximately 6% less than the levy amount in order to accommodate the effect of delinquent payments and discounts.

The proposed cost of living increase adjustment (COLA) for the 2016-2017 salary schedules is 1.2% applied to all full time positions. Estimated salaries and wages are approximately 4% less than last year due to the reduction in staff. Overtime pay continues to be budgeted in the Police Department for the Annual Hops 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 advised members to budget about a 2.5% increase in premiums for the Fiscal Year 2016-2017, which is lower than in the past. 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 rates remain the same this year and include the 6% employer "pick up". Workers Compensation is budgeted with an estimated 7.2% increase. It should be noted that PERS has estimated an increase for FY2017/18. This has potential of increasing Personnel Services by an estimated \$27,000; hence the City will need to be cognizant of that as we move forward.

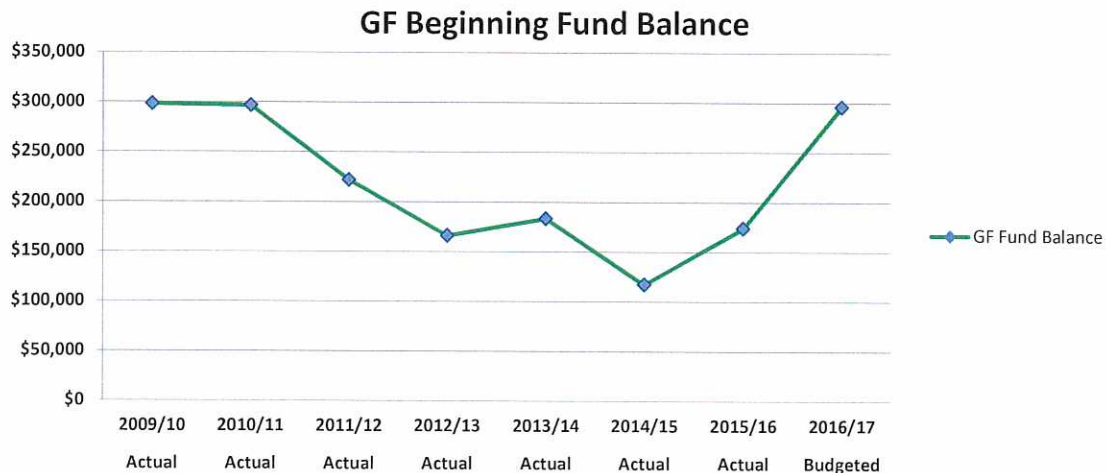
The City of Hubbard is experiencing slight growth with the ongoing development in the Greens at Mill Creek subdivision. The subdivision includes a total of 37 lots. Approximately 22 permits were issued in 2015/16 and the remaining 15 are included in the 2016/17 Budget. Over the next few years the City will see increased revenues in Property Taxes, Franchise Fees, SDC's and Utility Revenue.

All operating funds will reflect an increase in expenses for Professional Services and Contracted Support. The server was updated in 2015/16 and the previous software system was not compatible with the upgrade. The City implemented a new software system and with that came increased expenses. The new software allows the City to accept credit/debit cards and E-checks online or at the front counter through Xpress Bill Pay. In addition utility customers are able to create an account on the Xpress Bill Pay website to view/pay their bill and view their history. Customers are also able to "Opt-In" to go paperless and receive electronic notification when a new utility bill is available. Both the ability to pay by credit/debit card and enroll in paperless billing has been a request by residents. The City will offset the costs by reducing the expense of printing bills, envelopes, postage and staff time.

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. Per direction of the Council vacant positions were not filled and a temporary loan was issued from the Reserve Fund. In addition staff ceased spending on any discretionary expenses. The changes allowed enough funds to carry the City through until November when Property Tax revenue was received. That being said, some necessary changes needed to be addressed to ensure a sufficient ending fund balance for future years. I am pleased to say with the staffing changes, careful spending and additional revenues the City received in 2015/16, I anticipate the estimated beginning fund balance for 2016/17 to be sufficient and meet the requirements.



The General Fund has benefited due to the ongoing development of the Greens at Mill Creek subdivision. City will see increases in License and Permits and Transfers In (from the construction funds for SDC's) with the ongoing development of the subdivision. As the buildings are completed and Certificates of Occupancy are issued the City will begin seeing increased revenue in Property Taxes, Franchise Fees and General Service Fees. A slight decrease in revenue is estimated for Fines in Fees due to the staffing changes in the Police Department.

Expenditures are estimated to increase overall approximately 1.5%. Personnel Services have decreased due to the above mentioned change in staffing. Professional Services across all departments reflect an increase associated with the cost of the new software and a change in contract with the City's IT service provider. Intergovernmental Services expenses are increased due to the ongoing construction at the Green at Mills Creek subdivision.

Due to the increase in revenues and decrease in expenditures the General Fund is able to transfer monies to the Reserve Fund to save for future needs/projects. Some of the planned future expenditures include repairing the rotted siding on City Hall, replacing the carpet in City Hall and the purchase of a new Police vehicle per schedule.

Street, Sewer, Water and Park Improvement Funds

Per Council's direction, the 2016/17 budget reflects the reduction of one vacant full time Utility Worker position to part time. Staff anticipates service levels will remain static throughout the departments.

All construction funds, including streets, sewer, water and parks, have benefited from substantial SDC revenues due to the ongoing development in the Greens at Mill Creek subdivision, plus several individual development projects. 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 2016/17 to provide a recommendation to Council.

Marion County Emergency Management is working on behalf of all cities in Marion County to obtain grant funding for City and County Emergency Operations Plan (EOP) 5-year updates. If funded, this update will take place between November, 2016 and September, 2017. This is not reflected in the 2016/17 budget as, if funded, the grant will be administered by Marion County.

To assist with long-range planning, budgeting and department goal achievement, Public Works will develop a 3-5 year Capital Improvement Plan (CIP) to forecast cost and timing of future projects.

A grant was submitted for a replacement restroom at Rivenes Park on April 1, 2016. Funds are included in the 2016/17 budget as capital outlay to complete this project and revenues to reflect the receipt of the local government grant funds.

The 2016/17 budget reflects a change in the gas tax revenue split to a 70/30 split (Streets/Street Construction). This is a change from the 2015/16 budget which reflected an 80/20 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 \$1.76 per billing cycle and a water rate increase of \$0.78 per billing cycle are included in the 2016/17 budget.

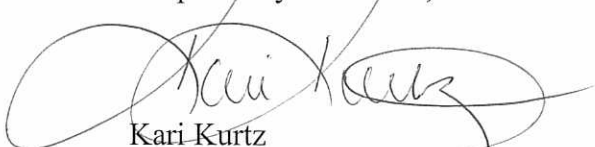
As recommended by the City's insurance agent, a risk management project has been included in the budget. This project is for trimming and/or removal of several trees behind the WWTP and open space which have the potential to damage property.

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.

Staff plans to obtain official cost estimates for both static water pressure options, including the booster pump system and elevated tank modifications. Public Works will present the information to Council for direction. As of April 2016 The City currently has received approximately \$122,500 specifically for the static water project.

Our challenge remains the same – keep our priorities balanced in the face of rising costs and uncertain revenues. I would like to acknowledge and thank all involved for their efforts in contributing to the process in developing this budget.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Kari Kurtz", is written over a large, loopy, circular flourish.

Kari Kurtz
Budget Officer/Sr. Accounting Specialist

City of Hubbard
Adopted Budget
Summary of Resources and Requirements - All Funds
FY 2016-2017

2014 Actual	2015 Actual	2016 Adopted	All Funds	2017 Proposed	2017 Approved	2017 Adopted
1,451,583	1,472,421	1,623,244	Beginning Fund Balance	2,537,190	2,537,190	2,537,190
661,433	701,531	705,000	Property Taxes	742,453	742,453	742,453
162,971	170,492	156,300	Franchise Fees	164,400	164,400	164,400
26,270	50,461	124,574	License and Permits	107,980	107,980	107,980
893,075	1,018,909	1,339,671	Charges for Services	1,327,495	1,327,495	1,327,495
267,124	261,765	264,409	Intergovernmental Revenue	275,925	275,925	275,925
152,872	1,260	219,024	Grants	178,486	178,486	178,486
248,449	276,719	246,050	Fines and Fees	233,700	233,700	233,700
101,247	92,431	45,680	Miscellaneous	44,865	44,865	44,865
303,906	264,223	335,191	Transfers from other Funds	339,234	339,234	339,234
4,268,929	4,310,213	5,059,143	Total	5,951,728	5,951,728	5,951,728
1,353,261	1,337,481	1,400,069	Personnel Services	1,341,745	1,341,745	1,341,745
642,080	656,826	899,655	Materials and Services	862,934	862,934	862,934
150,213	150,213	151,061	Debt Service	150,213	150,213	150,213
347,048	181,237	884,123	Capital Outlay	959,129	959,129	959,129
303,906	264,223	335,191	Transfers	339,234	339,234	339,234
-	-	1,268,469	Contingency	2,177,759	2,177,759	2,177,759
1,472,421	1,720,233	120,575	Unappropriated EFB	120,715	120,715	120,715
4,268,929	4,310,213	5,059,143	Total	5,951,728	5,951,728	5,951,728

City of Hubbard
Adopted Budget
Resources
FY 2016-2017

2014 Actual	2015 Actual	2016 Adopted	All Funds Resources	2017 Proposed	2017 Approved	2017 Adopted
1,451,583	1,472,421	1,623,244	Beginning Fund Balance	2,537,190	2,537,190	2,537,190
661,433	701,531	705,000	Property Taxes	742,453	742,453	742,453
162,971	170,492	156,300	Franchise Fees	164,400	164,400	164,400
26,270	50,461	124,574	License and Permits	107,980	107,980	107,980
893,075	1,018,909	1,339,671	Charges for Services	1,327,495	1,327,495	1,327,495
267,124	261,765	264,409	Intergovernmental Revenue	275,925	275,925	275,925
152,872	1,260	219,024	Grants	178,486	178,486	178,486
248,449	276,719	246,050	Fines and Fees	233,700	233,700	233,700
101,247	92,431	45,680	Miscellaneous	44,865	44,865	44,865
303,906	264,223	335,191	Transfers from other Funds	339,234	339,234	339,234
4,268,929	4,310,213	5,059,143	Total	5,951,728	5,951,728	5,951,728

2014 Actual	2015 Actual	2016 Adopted	All Funds Resources	2017 Proposed	2017 Approved	2017 Adopted
<u>General Fund</u>						
183,345	117,057	71,310	Beginning Fund Balance	295,745	295,745	295,745
661,433	701,531	705,000	Property Taxes	742,453	742,453	742,453
162,971	170,492	156,300	Franchise Fees	164,400	164,400	164,400
25,675	49,471	124,124	License and Permits	105,980	105,980	105,980
68,096	62,796	63,744	Intergovernmental Revenue	73,692	73,692	73,692
7,021	1,260	22,000	Grants	7,200	7,200	7,200
248,449	276,719	246,050	Fines and Fees	233,700	233,700	233,700
13,286	15,046	10,250	Miscellaneous	8,400	8,400	8,400
68,267	109,871	146,063	Transfers from other Funds	129,076	129,076	129,076
1,438,542	1,504,244	1,544,841	Total	1,760,646	1,760,646	1,760,646

<u>Street Fund</u>						
75,904	109,267	85,008	Beginning Fund Balance	108,997	108,997	108,997
595	990	450	License and Permits	2,000	2,000	2,000
68,660	75,698	75,636	Charges for Services	78,275	78,275	78,275
146,713	127,786	148,532	Intergovernmental Revenue	129,739	129,739	129,739
43,922	1,013	480	Miscellaneous	600	600	600
335,794	314,754	310,106	Total	319,611	319,611	319,611

City of Hubbard
Adopted Budget
Resources
FY 2016-2017

2014 Actual	2015 Actual	2016 Adopted	All Funds Resources	2017 Proposed	2017 Approved	2017 Adopted
<u>Street Construction Fund</u>						
198,964	152,578	86,941	Beginning Fund Balance	151,554	151,554	151,554
7,510	2,754	46,267	Charges for Services	42,308	42,308	42,308
36,678	54,765	37,133	Intergovernmental Revenue	55,602	55,602	55,602
50,000	-	50,000	Grants	50,000	50,000	50,000
19,749	459	500	Miscellaneous	500	500	500
312,901	210,556	220,841	Total	299,964	299,964	299,964
<u>Reserve Fund</u>						
66,332	107,848	130,286	Beginning Fund Balance	144,681	144,681	144,681
-	167	150	Miscellaneous	100	100	100
45,916	62,029	39,687	Transfers from other Funds	59,945	59,945	59,945
112,248	170,044	170,123	Total	204,726	204,726	204,726
<u>Park Improvement Fund</u>						
222,622	166,646	181,914	Beginning Fund Balance	293,054	293,054	293,054
6,680	-	47,973	Charges for Services	44,280	44,280	44,280
15,637	16,418	15,000	Intergovernmental Revenue	16,892	16,892	16,892
95,851	-	147,024	Grants	121,286	121,286	121,286
3,181	964	1,900	Miscellaneous	2,425	2,425	2,425
343,971	184,028	393,811	Total	477,937	477,937	477,937
<u>Sewer Fund</u>						
122,129	79,286	125,153	Beginning Fund Balance	113,894	113,894	113,894
364,070	403,921	417,535	Charges for Services	412,776	412,776	412,776
320	7	200	Miscellaneous	200	200	200
486,519	483,215	542,888	Total	526,870	526,870	526,870
<u>Sewer Construction Fund</u>						
161,409	220,792	377,617	Beginning Fund Balance	645,898	645,898	645,898
59,554	114,755	205,999	Charges for Services	199,230	199,230	199,230
-	-	-	Transfers from other Funds	-	-	-
333	43,167	-	Miscellaneous	400	400	400
221,296	378,714	583,616	Total	845,528	845,528	845,528

City of Hubbard
Adopted Budget
Resources
FY 2016-2017

2014 Actual	2015 Actual	2016 Adopted	All Funds Resources	2017 Proposed	2017 Approved	2017 Adopted
<u>Sewer Bond Fund</u>						
40,078	64,160	39,595	Beginning Fund Balance	38,075	38,075	38,075
-	25	100	Miscellaneous	100	100	100
78,569	29,048	53,714	Transfers from other Funds	54,486	54,486	54,486
118,647	93,233	93,409	Total	92,661	92,661	92,661
<u>Water Fund</u>						
35,784	83,046	142,715	Beginning Fund Balance	203,697	203,697	203,697
375,017	377,533	397,792	Charges for Services	409,177	409,177	409,177
19,992	31,145	31,700	Miscellaneous	31,700	31,700	31,700
430,793	491,725	572,207	Total	644,574	644,574	644,574
<u>Water Construction Fund</u>						
245,641	256,939	300,205	Beginning Fund Balance	459,095	459,095	459,095
11,584	44,247	148,469	Charges for Services	141,449	141,449	141,449
464	395	400	Miscellaneous	400	400	400
-	-	-	Transfers from other Funds	-	-	-
257,689	301,581	449,074	Total	600,944	600,944	600,944
<u>Water Bond Fund</u>						
99,375	114,802	82,500	Beginning Fund Balance	82,500	82,500	82,500
-	41	-	Miscellaneous	40	40	40
111,154	63,275	95,727	Transfers from other Funds	95,727	95,727	95,727
210,529	178,118	178,227	Total	178,267	178,267	178,267

City of Hubbard
Adopted Budget
Resources
FY 2016-2017

2014 Actual	2015 Actual	2016 Adopted	All Funds Resources	2017 Proposed	2017 Approved	2017 Adopted
1,438,542	1,504,244	1,544,841	General Fund	1,760,646	1,760,646	1,760,646
335,794	314,754	310,106	Street Fund	319,611	319,611	319,611
312,901	210,556	220,841	Street Construction Fund	299,964	299,964	299,964
112,248	170,044	170,123	Reserve Fund	204,726	204,726	204,726
343,971	184,028	393,811	Park Improvement Fund	477,937	477,937	477,937
486,519	483,215	542,888	Sewer Fund	526,870	526,870	526,870
221,296	378,714	583,616	Sewer Construction Fund	845,528	845,528	845,528
118,647	93,233	93,409	Sewer Bond Fund	92,661	92,661	92,661
430,793	491,725	572,207	Water Fund	644,574	644,574	644,574
257,689	301,581	449,074	Water Construction Fund	600,944	600,944	600,944
210,529	178,118	178,227	Water Bond Fund	178,267	178,267	178,267
4,268,929	4,310,213	5,059,143	Total	5,951,728	5,951,728	5,951,728

2014 Actual	2015 Actual	2016 Adopted	All Funds Resources	2017 Proposed	2017 Approved	2017 Adopted
<u>General Fund</u>						
183,345	117,057	71,310	Beginning Fund Balance	295,745	295,745	295,745
661,433	701,531	705,000	Property Taxes	742,453	742,453	742,453
162,971	170,492	156,300	Franchise Fees	164,400	164,400	164,400
25,675	49,471	124,124	License and Permits	105,980	105,980	105,980
68,096	62,796	63,744	Intergovernmental Revenue	73,692	73,692	73,692
7,021	1,260	22,000	Grants	7,200	7,200	7,200
248,449	276,719	246,050	Fines and Fees	233,700	233,700	233,700
13,286	15,046	10,250	Miscellaneous	8,400	8,400	8,400
68,267	109,871	146,063	Transfers from other Funds	129,076	129,076	129,076
1,438,542	1,504,244	1,544,841	Total	1,760,646	1,760,646	1,760,646

<u>Street Fund</u>						
75,904	109,267	85,008	Beginning Fund Balance	108,997	108,997	108,997
595	990	450	License and Permits	2,000	2,000	2,000
68,660	75,698	75,636	Charges for Services	78,275	78,275	78,275
146,713	127,786	148,532	Intergovernmental Revenue	129,739	129,739	129,739
43,922	1,013	480	Miscellaneous	600	600	600
335,794	314,754	310,106	Total	319,611	319,611	319,611

City of Hubbard
Adopted Budget
Resources
FY 2016-2017

2014 Actual	2015 Actual	2016 Adopted	All Funds Resources	2017 Proposed	2017 Approved	2017 Adopted
<u>Street Construction Fund</u>						
198,964	152,578	86,941	Beginning Fund Balance	151,554	151,554	151,554
7,510	2,754	46,267	Charges for Services	42,308	42,308	42,308
36,678	54,765	37,133	Intergovernmental Revenue	55,602	55,602	55,602
50,000	-	50,000	Grants	50,000	50,000	50,000
19,749	459	500	Miscellaneous	500	500	500
312,901	210,556	220,841	Total	299,964	299,964	299,964
<u>Reserve Fund</u>						
66,332	107,848	130,286	Beginning Fund Balance	144,681	144,681	144,681
-	167	150	Miscellaneous	100	100	100
45,916	62,029	39,687	Transfers from other Funds	59,945	59,945	59,945
112,248	170,044	170,123	Total	204,726	204,726	204,726
<u>Park Improvement Fund</u>						
222,622	166,646	181,914	Beginning Fund Balance	293,054	293,054	293,054
6,680	-	47,973	Charges for Services	44,280	44,280	44,280
15,637	16,418	15,000	Intergovernmental Revenue	16,892	16,892	16,892
95,851	-	147,024	Grants	121,286	121,286	121,286
3,181	964	1,900	Miscellaneous	2,425	2,425	2,425
343,971	184,028	393,811	Total	477,937	477,937	477,937
<u>Sewer Fund</u>						
122,129	79,286	125,153	Beginning Fund Balance	113,894	113,894	113,894
364,070	403,921	417,535	Charges for Services	412,776	412,776	412,776
320	7	200	Miscellaneous	200	200	200
486,519	483,215	542,888	Total	526,870	526,870	526,870
<u>Sewer Construction Fund</u>						
161,409	220,792	377,617	Beginning Fund Balance	645,898	645,898	645,898
59,554	114,755	205,999	Charges for Services	199,230	199,230	199,230
-	-	-	Transfers from other Funds	-	-	-
333	43,167	-	Miscellaneous	400	400	400
221,296	378,714	583,616	Total	845,528	845,528	845,528

City of Hubbard
Adopted Budget
Resources
FY 2016-2017

2014 Actual	2015 Actual	2016 Adopted	All Funds Resources	2017 Proposed	2017 Approved	2017 Adopted
<u>Sewer Bond Fund</u>						
40,078	64,160	39,595	Beginning Fund Balance	38,075	38,075	38,075
-	25	100	Miscellaneous	100	100	100
78,569	29,048	53,714	Transfers from other Funds	54,486	54,486	54,486
118,647	93,233	93,409	Total	92,661	92,661	92,661
<u>Water Fund</u>						
35,784	83,046	142,715	Beginning Fund Balance	203,697	203,697	203,697
375,017	377,533	397,792	Charges for Services	409,177	409,177	409,177
19,992	31,145	31,700	Miscellaneous	31,700	31,700	31,700
430,793	491,725	572,207	Total	644,574	644,574	644,574
<u>Water Construction Fund</u>						
245,641	256,939	300,205	Beginning Fund Balance	459,095	459,095	459,095
11,584	44,247	148,469	Charges for Services	141,449	141,449	141,449
464	395	400	Miscellaneous	400	400	400
-	-	-	Transfers from other Funds	-	-	-
257,689	301,581	449,074	Total	600,944	600,944	600,944
<u>Water Bond Fund</u>						
99,375	114,802	82,500	Beginning Fund Balance	82,500	82,500	82,500
-	41	-	Miscellaneous	40	40	40
111,154	63,275	95,727	Transfers from other Funds	95,727	95,727	95,727
210,529	178,118	178,227	Total	178,267	178,267	178,267

City of Hubbard
Adopted Budget
Requirements
FY 2016-2017

2014 Actual	2015 Actual	2016 Adopted	All Funds Requirements	2017 Proposed	2017 Approved	2017 Adopted
1,353,261	1,337,481	1,400,069	Personnel Services	1,341,745	1,341,745	1,341,745
642,080	656,826	899,655	Materials and Services	862,934	862,934	862,934
150,213	150,213	151,061	Debt Service	150,213	150,213	150,213
347,048	181,237	884,123	Capital Outlay	959,129	959,129	959,129
303,906	264,223	335,191	Transfers	339,234	339,234	339,234
-	-	1,268,469	Contingency	2,177,759	2,177,759	2,177,759
1,472,421	1,720,233	120,575	Unappropriated EFB	120,715	120,715	120,715
4,268,929	4,310,213	5,059,143	Total	5,951,728	5,951,728	5,951,728

2014 Actual	2015 Actual	2016 Adopted	All Funds Requirements	2017 Proposed	2017 Approved	2017 Adopted
<u>General Fund</u>						
941,877	921,982	961,629	Personnel Services	901,921	901,921	901,921
340,427	368,089	545,583	Materials and Services	460,814	460,814	460,814
6,500	-	-	Capital Outlay	6,500	6,500	6,500
32,681	40,294	9,907	Transfers	35,408	35,408	35,408
-	-	27,722	Contingency	356,005	356,005	356,005
117,057	173,879	-	Unappropriated EFB	-	-	-
1,438,542	1,504,244	1,544,841	Total	1,760,647	1,760,647	1,760,647

<u>Street Fund</u>						
124,531	126,367	124,158	Personnel Services	113,920	113,920	113,920
77,968	73,342	91,223	Materials and Services	98,060	98,060	98,060
24,028	26,038	26,846	Transfers	27,170	27,170	27,170
-	-	67,879	Contingency	80,461	80,461	80,461
109,267	89,007	-	Unappropriated EFB	-	-	-
335,794	314,754	310,106	Total	319,611	319,611	319,611

<u>Street Construction Fund</u>						
350	-	3,900	Materials and Services	-	-	-
159,973	135,483	200,000	Capital Outlay	162,948	162,948	162,948
-	-	6,499	Transfers	2,016	2,016	2,016
-	-	10,442	Contingency	135,000	135,000	135,000
152,578	75,073	-	Unappropriated EFB	-	-	-
312,901	210,556	220,841	Total	299,964	299,964	299,964

City of Hubbard
Adopted Budget
Requirements
FY 2016-2017

2014 Actual	2015 Actual	2016 Adopted	All Funds Requirements	2017 Proposed	2017 Approved	2017 Adopted
<u>Reserve Fund</u>						
4,400	45,741	170,123	Capital Outlay	204,726	204,726	204,726
107,848	124,304	-	Unappropriated EFB	-	-	-
112,248	170,045	170,123	Total	204,726	204,726	204,726
<u>Park Improvement Fund</u>						
882	-	-	Materials and Services	-	-	-
176,175	13	350,000	Capital Outlay	424,955	424,955	424,955
268	-	5,505	Transfers	1,776	1,776	1,776
-	-	38,306	Contingency	51,206	51,206	51,206
166,646	184,015	-	Unappropriated EFB	-	-	-
343,971	184,028	393,811	Total	477,937	477,937	477,937
<u>Sewer Fund</u>						
163,005	164,269	174,593	Personnel Services	188,983	188,983	188,983
114,639	113,884	129,456	Materials and Services	147,100	147,100	147,100
129,589	81,664	114,616	Transfers	114,469	114,469	114,469
-	-	124,223	Contingency	76,318	76,318	76,318
79,286	123,397	-	Unappropriated EFB	-	-	-
486,519	483,215	542,888	Total	526,870	526,870	526,870
<u>Sewer Construction Fund</u>						
-	-	-	Materials and Services	-	-	-
-	-	130,000	Capital Outlay	130,000	130,000	130,000
504	271	10,687	Transfers	3,336	3,336	3,336
-	-	442,929	Contingency	712,192	712,192	712,192
220,792	378,443	-	Unappropriated EFB	-	-	-
221,296	378,714	583,616	Total	845,528	845,528	845,528
<u>Sewer Bond Fund</u>						
54,486	54,486	55,334	Debt Service	54,486	54,486	54,486
64,161	38,747	38,075	Unappropriated EFB	38,175	38,175	38,175
118,647	93,233	93,409	Total	92,661	92,661	92,661

**City of Hubbard
Adopted Budget
Requirements
FY 2016-2017**

2014 Actual	2015 Actual	2016 Adopted	All Funds Requirements	2017 Proposed	2017 Approved	2017 Adopted
<u>Water Fund</u>						
123,847	124,862	139,689	Personnel Services	136,922	136,922	136,922
107,814	101,511	129,493	Materials and Services	156,960	156,960	156,960
116,086	115,410	150,458	Transfers	151,687	151,687	151,687
-	-	152,567	Contingency	199,005	199,005	199,005
83,046	149,941	-	Unappropriated EFB	-	-	-
430,793	491,725	572,207	Total	644,574	644,574	644,574
<u>Water Construction Fund</u>						
-	-	-	Materials and Services	-	-	-
-	-	34,000	Capital Outlay	30,000	30,000	30,000
750	546	10,673	Transfers	3,372	3,372	3,372
-	-	404,401	Contingency	567,572	567,572	567,572
256,939	301,035	-	Unappropriated EFB	-	-	-
257,689	301,581	449,074	Total	600,944	600,944	600,944
<u>Water Bond Fund</u>						
95,727	95,727	95,727	Debt Service	95,727	95,727	95,727
114,802	82,391	82,500	Unappropriated EFB	82,540	82,540	82,540
210,529	178,118	178,227	Total	178,267	178,267	178,267

**City of Hubbard
Adopted Budget
Requirements By Fund
FY 2016-2017**

2014 Actual	2015 Actual	2016 Adopted	Requirements By Fund	2017 Proposed	2017 Approved	2017 Adopted
1,438,542	1,504,244	1,544,841	General Fund	1,760,647	1,760,647	1,760,647
335,794	314,754	310,106	Street Fund	319,611	319,611	319,611
312,901	210,556	220,841	Street Construction Fund	299,964	299,964	299,964
112,248	170,045	170,123	Reserve Fund	204,726	204,726	204,726
343,971	184,028	393,811	Park Improvement Fund	477,937	477,937	477,937
486,519	483,215	542,888	Sewer Fund	526,870	526,870	526,870
221,296	378,714	583,616	Sewer Construction Fund	845,528	845,528	845,528
118,647	93,233	93,409	Sewer Bond Fund	92,661	92,661	92,661
430,793	491,725	572,207	Water Fund	644,574	644,574	644,574
257,689	301,581	449,074	Water Construction Fund	600,944	600,944	600,944
210,529	178,118	178,227	Water Bond Fund	178,267	178,267	178,267
4,268,929	4,310,213	5,059,143	Total	5,951,728	5,951,728	5,951,728

2014 Actual	2015 Actual	2016 Adopted	Requirements By Fund	2017 Proposed	2017 Approved	2017 Adopted
<u>General Fund</u>						
167,199	180,203	195,264	Admin	195,307	195,307	195,307
44,289	51,065	57,711	Court	60,012	60,012	60,012
4,284	5,088	7,000	Council	7,500	7,500	7,500
47,107	61,213	201,512	Community Development	119,010	119,010	119,010
887,808	847,259	900,526	Police	839,495	839,495	839,495
138,117	145,243	145,199	Parks	147,909	147,909	147,909
32,681	40,294	9,907	Transfers	35,408	35,408	35,408
-	-	27,722	Contingency	356,005	356,005	356,005
117,057	173,879	-	Unappropriated EFB	-	-	-
1,438,542	1,504,244	1,544,841	Total	1,760,647	1,760,647	1,760,647

<u>Street Fund</u>						
202,499	199,709	215,381	Street Department	211,980	211,980	211,980
24,028	26,038	26,846	Transfers	27,170	27,170	27,170
-	-	67,879	Contingency	80,461	80,461	80,461
109,267	89,007	-	Unappropriated EFB	-	-	-
335,794	314,754	310,106	Total	319,611	319,611	319,611

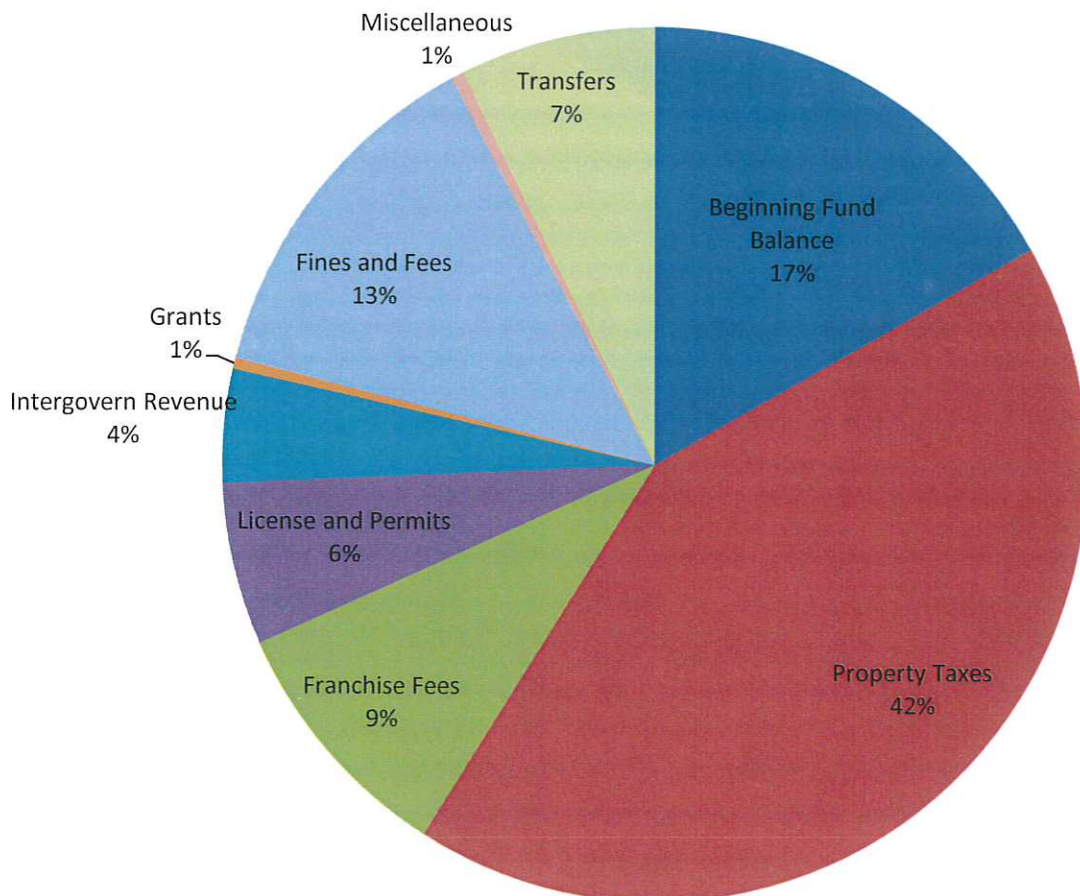
City of Hubbard
Adopted Budget
Requirements By Fund
FY 2016-2017

2014 Actual	2015 Actual	2016 Adopted	Requirements By Fund	2017 Proposed	2017 Approved	2017 Adopted
<u>Street Construction Fund</u>						
160,323	135,483	203,900	Street Const. Department	162,948	162,948	162,948
-	-	6,499	Transfers	2,016	2,016	2,016
-	-	10,442	Contingency	135,000	135,000	135,000
152,578	75,073	-	Unappropriated EFB			
312,901	210,556	220,841	Total	299,964	299,964	299,964
<u>Reserve Fund</u>						
4,400	45,741	170,123	Capital Outlay	204,726	204,726	204,726
107,848	124,304	-	Unappropriated EFB	-	-	-
112,248	170,045	170,123	Total	204,726	204,726	204,726
<u>Park Improvement Fund</u>						
177,057	13	350,000	Park Improv Department	424,955	424,955	424,955
268	-	5,505	Transfers	1,776	1,776	1,776
-	-	38,306	Contingency	51,206	51,206	51,206
166,646	184,015	-	Unappropriated EFB	-	-	-
343,971	184,028	393,811	Total	477,937	477,937	477,937
<u>Sewer Fund</u>						
277,644	278,153	304,049	Sewer Department	336,083	336,083	336,083
129,589	81,664	114,616	Transfers	114,469	114,469	114,469
-	-	124,223	Contingency	76,318	76,318	76,318
79,286	123,397	-	Unappropriated EFB	-	-	-
486,519	483,215	542,888	Total	526,870	526,870	526,870
<u>Sewer Construction Fund</u>						
-	-	130,000	Sewer Const. Department	130,000	130,000	130,000
504	271	10,687	Transfers	3,336	3,336	3,336
-	-	442,929	Contingency	712,192	712,192	712,192
220,792	378,443	-	Unappropriated EFB	-	-	-
221,296	378,714	583,616	Total	845,528	845,528	845,528
<u>Sewer Bond Fund</u>						
54,486	54,486	55,334	Debt Service	54,486	54,486	54,486
64,161	38,747	38,075	Unappropriated EFB	38,175	38,175	38,175
118,647	93,233	93,409	Total	92,661	92,661	92,661

**City of Hubbard
Adopted Budget
Requirements By Fund
FY 2016-2017**

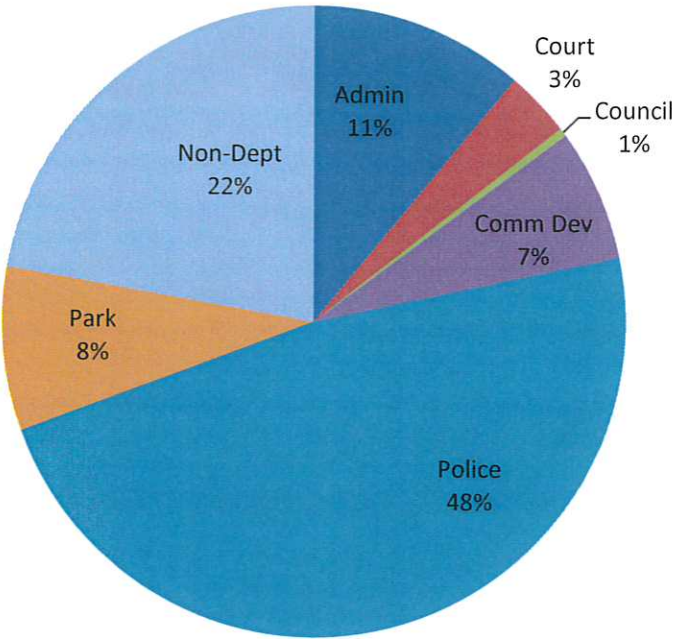
2014 Actual	2015 Actual	2016 Adopted	Requirements By Fund	2017 Proposed	2017 Approved	2017 Adopted
<u>Water Fund</u>						
231,662	226,374	269,182	Water Department	293,882	293,882	293,882
116,086	115,410	150,458	Transfers	151,687	151,687	151,687
-	-	152,567	Contingency	199,005	199,005	199,005
83,046	149,941	-	Unappropriated EFB	-	-	-
430,793	491,725	572,207	Total	644,574	644,574	644,574
<u>Water Construction Fund</u>						
-	-	34,000	Water Const. Department	30,000	30,000	30,000
750	546	10,673	Transfers	3,372	3,372	3,372
-	-	404,401	Contingency	567,572	567,572	567,572
256,939	301,035	-	Unappropriated EFB	-	-	-
257,689	301,581	449,074	Total	600,944	600,944	600,944
<u>Water Bond Fund</u>						
95,727	95,727	95,727	Debt Service	95,727	95,727	95,727
114,802	82,391	82,500	Unappropriated EFB	82,540	82,540	82,540
210,529	178,118	178,227	Total	178,267	178,267	178,267

**General Fund Resources
Budget 2016-2017**

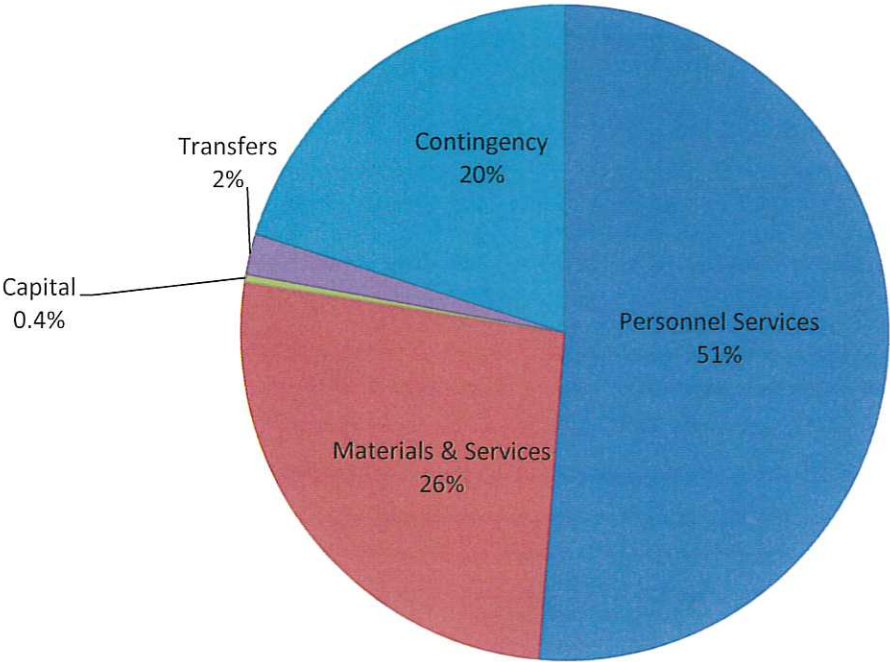


2014 Actual	2015 Actual	2016 Adopted	General Fund Resource Summary	2017 Proposed	2017 Approved	2017 Adopted
183,345	117,057	71,310	Beginning Fund Balance	295,745	295,745	295,745
661,433	701,531	705,000	Property Taxes	742,453	742,453	742,453
162,971	170,492	156,300	Franchise Fees	164,400	164,400	164,400
25,675	49,471	124,124	License and Permits	105,980	105,980	105,980
68,096	62,796	63,744	Intergovernmental Revenue	73,692	73,692	73,692
7,021	1,260	22,000	Grants	7,200	7,200	7,200
248,449	276,719	246,050	Fines and Fees	233,700	233,700	233,700
13,286	15,046	10,250	Miscellaneous Revenue	8,400	8,400	8,400
68,267	109,871	146,063	Transfers	129,076	129,076	129,076
1,438,542	1,504,244	1,544,841	TOTAL RESOURCES	1,760,646	1,760,646	1,760,646

GF Exp by Department



GF Exp by Category



2014 Actual	2015 Actual	2016 Adopted	General Fund Expense Summary	2017 Proposed	2017 Approved	2017 Adopted
Summary						
941,877	921,982	961,629	Personnel Services	901,921	901,921	901,921
340,427	368,089	545,583	Materials and Services	460,814	460,814	460,814
6,500	-	-	Capital	6,500	6,500	6,500
32,681	40,294	9,907	Transfers	35,408	35,408	35,408
-	-	27,722	Contingency	356,005	356,005	356,005
117,057	173,879	-	Unappropriated EFB	-	-	-
1,438,542	1,504,244	1,544,841		1,760,647	1,760,647	1,760,647

2014 Actual	2015 Actual	2016 Adopted	General Fund Expenses by Dept	2017 Proposed	2017 Approved	2017 Adopted
Admin Expenses						
104,243	93,405	115,538	Personnel Services Total	119,297	119,297	119,297
62,956	86,798	79,726	Materials & Services Total	76,010	76,010	76,010
-	-	-	Capital Outlay Total	-	-	-
167,199	180,203	195,264		195,307	195,307	195,307
1.15	1.15	1.15	FTE	1.15	1.15	1.15
Court Expenses						
35,721	37,934	41,529	Personnel Services Total	42,632	42,632	42,632
8,568	13,131	16,182	Materials & Services Total	17,380	17,380	17,380
-	-	-	Capital Outlay Total	-	-	-
44,289	51,065	57,711		60,012	60,012	60,012
0.47	0.47	0.47	FTE	0.47	0.47	0.47
Council Expenses						
4,284	5,088	7,000	Materials & Services Total	7,500	7,500	7,500
-	-	-	Capital Outlay Total	-	-	-
4,284	5,088	7,000		7,500	7,500	7,500

2014 Actual	2015 Actual	2016 Adopted	General Fund Expenses by Dept	2017 Proposed	2017 Approved	2017 Adopted
Comm. Dev. Expenses						
20,242	18,807	21,063	Personnel Services Total	26,410	26,410	26,410
26,865	42,406	180,449	Materials & Services Total	92,600	92,600	92,600
-	-	-	Capital Outlay Total	-	-	-
47,107	61,213	201,512		119,010	119,010	119,010
0.20	0.20	0.20	FTE	0.20	0.20	0.20
Police Expenses						
677,625	664,612	668,426	Personnel Services Total	601,092	601,092	601,092
203,683	182,648	232,100	Materials & Services Total	231,904	231,904	231,904
6,500	-	-	Capital Outlay Total	6,500	6,500	6,500
887,808	847,259	900,526		839,495	839,495	839,495
7.04	7.04	7.04	FTE	6.07	6.07	6.07
Park Expenses						
104,046	107,224	115,073	Personnel Services Total	112,489	112,489	112,489
34,071	38,019	30,126	Materials & Services Total	35,420	35,420	35,420
-	-	-	Capital Outlay Total	-	-	-
138,117	145,243	145,199		147,909	147,909	147,909
1.26	1.26	1.33	FTE	1.34	1.34	1.34
Transfers						
32,681	40,294	9,907	Transfers Total	35,408	35,408	35,408
32,681	40,294	9,907		35,408	35,408	35,408
-	-	27722	Contingency	356,005	356,005	356,005
117057	173879	-	Unappropriated EFB	-	-	-

2014 Actual	2015 Actual	2016 Adopted	General Fund Detail	2017 Proposed	2017 Approved	2017 Adopted
Resources						
632,797	673,898	680,000	Property Taxes	717,453	717,453	717,453
28,636	27,634	25,000	Delinq Prop Taxes	25,000	25,000	25,000
661,433	701,531	705,000	Property Taxes	742,453	742,453	742,453
33	70	-	FF-Pref L D	100	100	100
94,896	102,699	97,000	FF-PGE	100,000	100,000	100,000
5,348	4,654	4,600	FF-Qwest	4,600	4,600	4,600
26,804	24,928	20,000	FF-NW Natural	23,000	23,000	23,000
13,567	13,670	13,000	FF-Cable TV	13,000	13,000	13,000
21,823	23,665	21,000	FF-Allied Waste	23,000	23,000	23,000
501	806	700	FF-Gervais Telephone	700	700	700
162,971	170,492	156,300	Franchise Fees	164,400	164,400	164,400
1,260	1,560	1,300	Fingerprints	1,300	1,300	1,300
2,190	3,630	3,000	Lien Search	2,700	2,700	2,700
-	364	544	School Excise Revenue	2,400	2,400	2,400
4,925	4,860	4,600	Business Registration	4,600	4,600	4,600
210	210	180	Business OLCC Fee	180	180	180
11,024	29,193	26,000	Land Use Fees	34,800	34,800	34,800
6,066	9,654	88,500	Building Permits	60,000	60,000	60,000
25,675	49,471	124,124	License and Permits	105,980	105,980	105,980
15,637	16,418	15,000	Revenue Sharing	16,892	16,892	16,892
4,344	4,300	3,744	CIG Tax	3,800	3,800	3,800
48,115	42,077	45,000	OLCC Tax	53,000	53,000	53,000
-	-	-	911 Tax	-	-	-
68,096	62,796	63,744	Intergovernmental Revenue	73,692	73,692	73,692
-	-	5,000	Three Flag Grant	-	-	-
-	-	-	Eco Dev Community Grant'	700	700	700
-	-	5,000	ODOT Speed Grant	-	-	-
1,225	1,260	5,000	ODOT Grant Duii	2,000	2,000	2,000
1,796	-	2,000	BVP Reimb Grant	2,000	2,000	2,000
4,000	-	5,000	Ped. Enf. Grant	2,500	2,500	2,500
7,021	1,260	22,000	Grants	7,200	7,200	7,200

2014 Actual	2015 Actual	2016 Adopted	General Fund Detail	2017 Proposed	2017 Approved	2017 Adopted
75,576	93,597	70,000	Municipal Court	60,000	60,000	60,000
26,252	25,929	23,000	Marion County Court	18,000	18,000	18,000
124,213	131,248	130,000	General Service Fee	132,000	132,000	132,000
3,615	5,683	2,100	Collections Interest	3,000	3,000	3,000
1,098	626	450	Temp Offense Surcharge	400	400	400
14,850	16,500	17,000	Vehicle Impound	17,000	17,000	17,000
740	570	800	Police Reports	800	800	800
2,105	2,566	2,700	PD Training Rev	2,500	2,500	2,500
248,449	276,719	246,050	Fines and Fees	233,700	233,700	233,700
2,884	1,139	1,100	Miscellaneous Revenue Admin	1,000	1,000	1,000
4,885	6,038	5,400	Interest Income	6,000	6,000	6,000
-	5,635	1,200	Sale Of Surp Prop	-	-	-
5,367	2,137	2,100	Miscellaneous Revenue Police	1,000	1,000	1,000
151	97	450	K9 Program Revenues	400	400	400
13,286	15,046	10,250	Miscellaneous Revenue	8,400	8,400	8,400
-	21,250	19,890	Transfer In Water FFees	20,460	20,460	20,460
18,500	20,750	20,877	Transfer In Sewer FFees	20,639	20,639	20,639
1,522	817	33,364	Transfer In SDC Admin	10,500	10,500	10,500
48,245	67,054	71,932	Trans In OP OH	77,477	77,477	77,477
68,267	109,871	146,063	Transfers	129,076	129,076	129,076
183,345	117,057	71,310	Beginning Fund Balance	295,745	295,745	295,745
1,438,542	1,504,244	1,544,841	Total Resources	1,760,646	1,760,646	1,760,646

2014 Actual	2015 Actual	2016 Adopted	General Fund Detail	2017 Proposed	2017 Approved	2017 Adopted
Requirements						
Administration						
Personnel Services						
-	-	70,535	SALARIES AND WAGES	72,403	72,403	72,403
39,786	40,377	-	Director of Admin/Recorder	-	-	-
17,052	12,031	-	Senior Accounting Specialist	-	-	-
5,594	6,457	-	Administrative Assistant	-	-	-
-	-	45,003	EMPLOYEE BENEFITS	46,894	46,894	46,894
21,475	19,854	-	EB-Medical & Dental	-	-	-
213	227	-	EB-Insurance (life & disab)	-	-	-
4,832	4,592	-	EB-Employer Taxes	-	-	-
12,487	10,735	-	EB-PERS	-	-	-
2,805	(868)	-	EB-Workers Comp	-	-	-
104,243	93,405	115,538	Total Personnel Services	119,297	119,297	119,297
Materials and Services						
29,336	36,985	41,019	PROFESSIONAL SERVICES	40,360	40,360	40,360
	44	200	CONTRACTED SUPPORT	200	200	200
55	207	375	OPERATIONAL SUPPLIES	300	300	300
	16,250	-	FEASIBILTLY STUDY (CITY HALL) GRANT	-	-	-
3,572	2,846	3,100	BUILDING MAINT & SUPPLIES	3,100	3,100	3,100
1,612	1,895	2,562	RENTALS AND LEASES	1,500	1,500	1,500
6,664	7,201	2,605	INSURANCE	3,500	3,500	3,500
2,439	553	2,000	ADVERTISING & RECRUITMENT	1,000	1,000	1,000
6,645	7,202	11,765	LEARNING, DUES & MEMBERSHIPS	9,000	9,000	9,000
4,762	6,050	7,650	OFFICE SUPPLIES & MISC EXPENSE	7,650	7,650	7,650
2,232	2,035	2,600	EQUIP MAINT & SUPPLIES	2,600	2,600	2,600
-	-	200	UNIFORMS	200	200	200
5,639	5,530	5,650	UTILITIES	6,600	6,600	6,600
62,956	86,798	79,726	Total Materials and Service	76,010	76,010	76,010
167,199	180,203	195,264	Total Admin	195,307	195,307	195,307

2014 Actual	2015 Actual	2016 Adopted	General Fund Detail	2017 Proposed	2017 Approved	2017 Adopted
Court						
Personnel Services						
-	-	24,707	SALARIES AND WAGES	24,386	24,386	24,386
3,979	4,038	-	Director of Admin/Recorder	-	-	-
2,558	1,805	-	Senior Accounting Specialist	-	-	-
13,053	15,067	-	Administrative Assistant	-	-	-
834	937	-	Interpreter	-	-	-
-	240	-	Bailiff	-	-	-
-	-	16,822	EMPLOYEE BENEFITS	18,246	18,246	18,246
8,887	10,177	-	EB-Medical & Dental	-	-	-
71	80	-	EB-Insurance (life & disab)	-	-	-
1,578	1,711	-	EB-Employer Taxes	-	-	-
3,847	3,995	-	EB-PERS	-	-	-
915	(114)	-	EB-Workers Comp	-	-	-
35,721	37,934	41,529	Total Personnel Services	42,632	42,632	42,632
Materials and Services						
5,012	8,807	10,008	PROFESSIONAL SERVICES	11,055	11,055	
-	-	50	OPERATIONAL SUPPLIES	50	50	50
342	330	500	BUILDING MAINT & SUPPLIES	450	450	450
359	410	520	RENTALS AND LEASES	400	400	400
334	409	754	INSURANCE	825	825	825
19	-	100	ADVERTISING & RECRUITMENT	100	100	100
474	594	1,100	LEARNING, DUES & MEMBERSHIPS	1,350	1,350	1,350
409	796	1,050	OFFICE SUPPLIES & MISC EXPENSE	1,050	1,050	1,050
-	7	200	EQUIP MAINT & SUPPLIES	200	200	200
1,619	1,778	1,900	UTILITIES	1,900	1,900	1,900
8,568	13,131	16,182	Total Material and Services	17,380	17,380	17,380
44,289	51,065	57,711	Total Court	60,012	60,012	60,012
Council						
Materials and Services						
1,878	2,904	3,000	PROFESSIONAL SERVICES	3,500	3,500	3,500
2,303	2,089	3,000	OPERATIONAL SUPPLIES	3,000	3,000	3,000
103	95	1,000	LEARNING, DUES & MEMBERSHIPS	1,000	1,000	1,000
4,284	5,088	7,000	Total Materials and Services	7,500	7,500	7,500
4,284	5,088	7,000	Total Council	7,500	7,500	7,500

2014 Actual	2015 Actual	2016 Adopted	General Fund Detail	2017 Proposed	2017 Approved	2017 Adopted
Community Development						
Personnel Services						
-	-	13,156	SALARIES AND WAGES	15,734	15,734	15,734
9,946	10,095	-	Director of Admin/Recorder	-	-	-
2,131	1,504	-	Senior Accounting Specialist	-	-	-
-	-	7,907	EMPLOYEE BENEFITS	10,676	10,676	10,676
4,064	3,843	-	EB-Medical & Dental	-	-	-
43	47	-	EB-Insurance (life & disab)	-	-	-
940	909	-	EB-Employer Taxes	-	-	-
2,593	2,370	-	EB-PERS	-	-	-
524	40	-	EB-Workers Comp	-	-	-
20,242	18,807	21,063	Total Personnel Services	26,410	26,410	26,410
Material Services						
10,708	13,890	18,000	PROFESSIONAL SERVICES	19,800	19,800	19,800
16,035	28,516	156,900	INTERGOVNMENTAL SERVICES	70,200	70,200	70,200
		3,500	PROGRAM & GRANT EXPENSES	700	700	700
17	-	-	BUILDING MAINT & SUPPLIES	-	-	-
50	-	2,049	LEARNING, DUES & MEMBERSHIPS	1,900	1,900	1,900
56	-	-	UTILITIES	-	-	-
26,865	42,406	180,449	Total Materials and Services	92,600	92,600	92,600
47,107	61,213	201,512	Total Community Development	119,010	119,010	119,010

2014 Actual	2015 Actual	2016 Adopted	General Fund Detail	2017 Proposed	2017 Approved	2017 Adopted
Police						
Personnel Services						
-	-	404,132	SALARIES AND WAGES	360,449	360,449	360,449
1,326	1,346	-	Director of Admin/Recorder	-	-	-
853	601	-	Senior Accounting Specialist	-	-	-
70,470	71,900	-	Chief Of Police	-	-	-
41,376	42,204	-	Administrative Assistant	-	-	-
272,834	269,945	-	Police Officers	-	-	-
6,588	4,848	-	Reserve Officers	-	-	-
6,829	8,338	-	Overtime Holiday	-	-	-
5,724	2,486	-	Overtime	-	-	-
-	-	-	Overtime	-	-	-
-	-	264,294	EMPLOYEE BENEFITS	240,643	240,643	240,643
150,335	149,972	-	EB-Medical & Dental	-	-	-
1,455	1,575	-	EB-Insurance (life & disab)	-	-	-
31,430	31,256	-	EB-Employer Taxes	-	-	-
72,219	71,677	-	EB-PERS	-	-	-
16,186	8,463	-	EB-Workers Comp	-	-	-
677,625	664,612	668,426	Total Personnel Services	601,092	601,092	601,092
Material and Services						
8,938	19,382	13,450	PROFESSIONAL SERVICES	10,294	10,294	10,294
3,005	2,829	5,670	CONTRACTED SUPPORT	6,170	6,170	6,170
11,656	2,910	6,750	OPERATIONAL SUPPLIES	9,350	9,350	9,350
62,899	63,042	86,050	INTERGOVERNMENTAL SERVICES	86,100	86,100	86,100
6,448	173	15,000	PROGRAM & GRANT EXPENSES	4,000	4,000	4,000
-	-	-	911 TAX - PROGRAM EXPENSE	-	-	-
4,813	3,624	2,190	BUILDING MAINT & SUPPLIES	2,700	2,700	2,700
1,686	1,808	2,640	RENTALS AND LEASES	1,940	1,940	1,940
13,688	16,897	16,000	INSURANCE	18,300	18,300	18,300
190	6	1,000	ADVERTISING & RECRUITMENT	1,000	1,000	1,000
17,510	9,659	13,600	LEARNING, DUES & MEMBERSHIPS	15,700	15,700	15,700
3,933	4,149	7,250	OFFICE SUPPLIES & MISC EXPENSE	6,250	6,250	6,250
53,177	44,768	46,200	EQUIP MAINT & SUPPLIES	54,200	54,200	54,200
4,702	4,370	5,000	UNIFORMS	5,000	5,000	5,000
11,039	9,031	11,300	UTILITIES	10,900	10,900	10,900
203,683	182,648	232,100	Total Materials and Services	231,904	231,904	231,904
6,500	-	-	CAPITAL OUTLAY	6,500	6,500	6,500
887,808	847,259	900,526	Total Police	839,495	839,495	839,495

2014 Actual	2015 Actual	2016 Adopted	General Fund Detail	2017 Proposed	2017 Approved	2017 Adopted
Parks						
Personnel Services						
-	-	63,324	SALARIES AND WAGES	65,225	65,225	65,225
1,326	1,346	-	Director of Admin/Recorder	-	-	-
853	602	-	Senior Accounting Specialist	-	-	-
12,255	12,781	-	Public Works Super	-	-	-
10,448	10,868	-	Administrative Assistant	-	-	-
18,398	19,586	-	Utility Worker 1	-	-	-
12,717	13,522	-	PW Maintenance PT	-	-	-
-	-	51,749	EMPLOYEE BENEFITS	47,265	47,265	47,265
29,064	30,089	-	EB-Medical & Dental	-	-	-
225	245	-	EB-Insurance (life & disab)	-	-	-
4,324	4,544	-	EB-Employer Taxes	-	-	-
12,069	12,595	-	EB-PERS	-	-	-
2,368	1,048	-	EB-Workers Comp	-	-	-
104,046	107,224	115,073	Total Personnel Services	112,489	112,489	112,489
Material and Services						
2,245	3,147	2,600	PROFESSIONAL SERVICES	3,700	3,700	3,700
17	14	100	CONTRACTED SUPPORT	300	300	300
13,093	6,750	7,000	OPERATIONAL SUPPLIES	8,800	8,800	8,800
2,954	5,693	3,400	BUILDING MAINT & SUPPLIES	1,500	1,500	1,500
250	328	700	RENTALS AND LEASES	700	700	700
2,337	2,861	3,426	INSURANCE	3,620	3,620	3,620
12	-	100	ADVERTISING & RECRUITMENT	100	100	100
1,065	2,307	1,200	LEARNING, DUES & MEMBERSHIPS	1,200	1,200	1,200
388	549	800	OFFICE SUPPLIES & MISC EXPENSE	800	800	800
8,103	11,593	6,300	EQUIP MAINT & SUPPLIES	7,000	7,000	7,000
142	440	100	UNIFORMS	400	400	400
3,462	4,335	4,400	UTILITIES	7,300	7,300	7,300
34,071	38,019	30,126	Total Material and Services	35,420	35,420	35,420
138,117	145,243	145,199	Total Parks	147,909	147,909	147,909
Non-Departmental						
Transfers						
32,681	40,294	9,907	Trans To Reserve	35,408	35,408	35,408
Contingency						
-	-	27,722	Contingency	356,005	356,005	356,005
117,057	173,879	-	Unappropriated EFB	-	-	-
1,438,542	1,504,244	1,544,841	Total General Fund Requirements	1,760,647	1,760,647	1,760,647
-	-	-				

2014 Actual	2015 Actual	2016 Adopted	Street Fund Summary	2017 Proposed	2017 Approved	2017 Adopted
75,904	109,267	85,008	Beginning Fund Balance	108,997	108,997	108,997
595	990	450	License and Permits	2,000	2,000	2,000
68,660	75,698	75,636	Charges for Services	78,275	78,275	78,275
146,713	127,786	148,532	Intergovernmental Revenue	129,739	129,739	129,739
43,922	1,013	480	Miscellaneous	600	600	600
335,794	314,754	310,106	Total	319,611	319,611	319,611
124,531	126,367	124,158	Personnel Services	113,920	113,920	113,920
77,968	73,342	91,223	Materials and Services	98,060	98,060	98,060
24,028	26,038	26,846	Transfers	27,170	27,170	27,170
-	-	67,879	Contingency	80,461	80,461	80,461
109,267	89,007	-	Unappropriated EFB	-	-	-
335,794	314,754	310,106	Total	319,611	319,611	319,611

2014 Actual	2015 Actual	2016 Adopted	Street Fund Detail	2017 Proposed	2017 Approved	2017 Adopted
Resources						
146,713	127,786	148,532	Gas Tax	129,739	129,739	129,739
68,660	75,698	75,636	Transportation Utility	78,275	78,275	78,275
595	990	450	Row Permits	2,000	2,000	2,000
43	296	280	Interest Income	500	500	500
43,879	718	200	Miscellaneous Revenue	100	100	100
43,922	1,013	480	Miscellaneous Revenue	600	600	600
75,904	109,267	85,008	Beginning Fund Balance	108,997	108,997	108,997
335,794	314,754	310,106	Total Resources	319,611	319,611	319,611
Requirements						
Personnel Services						
-	-	70,392	SALARIES AND WAGES	64,918	64,918	64,918
3,315	3,365	-	Director of Admin/Recorder	-	-	-
6,394	4,512	-	Sr. Accounting Specialist	-	-	-
12,255	12,781	-	Public Works Super	-	-	-
14,177	15,172	-	Administrative Assistant	-	-	-
17,410	18,544	-	Utility Worker 1	-	-	-
14,534	15,453	-	PW Maintenance PT	-	-	-
-	-	53,766	EMPLOYEE BENEFITS	49,002	49,002	49,002
33,900	34,515	-	EB-Medical & Dental	-	-	-
264	289	-	EB-Insurance (life & disab)	-	-	-
5,281	5,437	-	EB-Employer Taxes	-	-	-
14,049	14,035	-	EB-PERS	-	-	-
2,951	2,265	-	EB-Workers Comp	-	-	-
124,531	126,367	124,158	Total Personnel Services	113,920	113,920	113,920
2	1.55		FTE	1.26	1.26	1.26

2014 Actual	2015 Actual	2016 Adopted	Street Fund Detail	2017 Proposed	2017 Approved	2017 Adopted
			Materials and Services			
8,938	8,132	10,600	PROFESSIONAL SERVICES	11,300	11,300	11,300
12,040	12,914	13,200	CONTRACTED SUPPORT	16,800	16,800	16,800
227	50	100	OPERATIONAL SUPPLIES	100	100	100
14,381	9,409	15,000	PROGRAM & GRANT EXPENSES	17,000	17,000	17,000
646	574	1,100	BUILDING MAINT & SUPPLIES	900	900	900
206	259	800	RENTALS AND LEASES	800	800	800
1,669	2,044	2,723	INSURANCE	2,960	2,960	2,960
50	-	100	ADVERTISING & RECRUITMENT	100	100	100
583	1,896	1,300	LEARNING, DUES & MEMBERSHIPS	1,300	1,300	1,300
1,021	1,388	2,200	OFFICE SUPPLIES & MISC EXPENSE	2,300	2,300	2,300
4,507	2,900	6,700	EQUIP MAINT & SUPPLIES	6,800	6,800	6,800
192	91	300	UNIFORMS	300	300	300
33,507	33,685	37,100	UTILITIES	37,400	37,400	37,400
77,968	73,342	91,223	Total Materials and Service	98,060	98,060	98,060
			Transfers Out			
3,371	6,939	7,820	Trans To Reserve Fund	6,857	6,857	6,857
20,657	19,099	19,026	Operational Overhead	20,313	20,313	20,313
24,028	26,038	26,846	Total Transfers Out	27,170	27,170	27,170
-	-	67,879	Contingency	80,461	80,461	80,461
109,267	89,007	0	Unappropriated EFB	-	-	-
335,794	314,754	310,106	Total Requirements	319,611	319,611	319,611
-						

2014 Actual	2015 Actual	2016 Adopted	Street Construction Fund Summary	2017 Proposed	2017 Approved	2017 Adopted
198,964	152,578	86,941	Beginning Fund Balance	151,554	151,554	151,554
7,510	2,754	46,267	Charges for Services	42,308	42,308	42,308
36,678	54,765	37,133	Intergovernmental Revenue	55,602	55,602	55,602
50,000	-	50,000	Grants	50,000	50,000	50,000
19,749	459	500	Miscellaneous	500	500	500
312,901	210,556	220,841	Total	299,964	299,964	299,964
350	-	3,900	Materials and Services	-	-	-
159,973	135,483	200,000	Capital Outlay	162,948	162,948	162,948
-	-	6,499	Transfers	2,016	2,016	2,016
-	-	10,442	Contingency	135,000	135,000	135,000
152,578	75,073	-	Unappropriated EFB	-	-	-
312,901	210,556	220,841	Total	299,964	299,964	299,964

2014 Actual	2015 Actual	2016 Adopted	Street Construction Fund Detail	2017 Proposed	2017 Approved	2017 Adopted
Resources						
36,678	54,765	37,133	Gas Tax	55,602	55,602	55,602
50,000	-	50,000	Special Allotment Grant	50,000	50,000	50,000
6,002	1,520	32,724	SDC-Improvement	39,792	39,792	39,792
1,204	1,157	7,044	Assessment Principal	500	500	500
304	77	6,499	SDC Administration	2,016	2,016	2,016
7,510	2,754	46,267	Charges for Services	42,308	42,308	42,308
19,749	459	500	Interest Income	500	500	500
19,749	459	500	Miscellaneous Revenue	500	500	500
198,964	152,578	86,941	Beginning Fund Balance	151,554	151,554	151,554
312,901	210,556	220,841	Total Resources	299,964	299,964	299,964
Requirements						
Materials and Service						
350	-	-	PROFESSIONAL SERVICES	-	-	-
-	-	3,900	PROGRAM & GRANT EXPENSES	-	-	-
-	-	-	ADVERTISING & RECRUITMENT	-	-	-
350	-	3,900	Total Materials and Services	-	-	-
159,973	135,483	200,000	CAPITAL OUTLAY	162,948	162,948	162,948
-	-	6,499	TRANSFER OUT	2,016	2,016	2,016
-	-	10,442	Contingency	135,000	135,000	135,000
152,578	75,073	0	Unappropriated EFB	-	-	-
312,901	210,556	220,841	Total Requirements	299,964	299,964	299,964

2014 Actual	2015 Actual	2016 Adopted	Reserve Fund Summary	2017 Proposed	2017 Approved	2017 Adopted
66,332	107,848	130,286	Beginning Fund Balance	144,681	144,681	144,681
-	167	150	Miscellaneous	100	100	100
45,916	62,029	39,687	Transfers from other Funds	59,945	59,945	59,945
112,248	170,044	170,123	Total	204,726	204,726	204,726
4,400	45,741	170,123	Capital Outlay	204,726	204,726	204,726
107,848	124,304	-	Unappropriated EFB	-	-	-
112,248	170,045	170,123	Total	204,726	204,726	204,726

2014 Actual	2015 Actual	2016 Adopted	Reserve Fund Detail	2017 Proposed	2017 Approved	2017 Adopted
Resources						
-	-	-	Donations			
-	167	150	Interest	100	100	100
-	167	150	Miscellaneous Revenue	100	100	100
32,681	40,294	9,907	Trans From-General	35,408	35,408	35,408
3,371	6,939	7,820	Trans From-Streets	6,857	6,857	6,857
4,932	5,898	10,980	Trans From-Sewer	8,840	8,840	8,840
4,932	8,898	10,980	Trans From-Water	8,840	8,840	8,840
45,916	62,029	39,687	Transfers	59,945	59,945	59,945
66,332	107,848	130,286	Beginning Fund Balance	144,681	144,681	144,681
112,248	170,044	170,123	Total Resources	204,726	204,726	204,726
Requirements						
-	-	799	Capital Outlay			
-	-	24,900	Dump Truck	30,255	30,255	30,255
-	-	35,180	Backhoe	40,398	40,398	40,398
4,400	-	10,450	Pub Wrks Trac/Mower	19,518	19,518	19,518
-	-	6,800	Plotter	6,842	6,842	6,842
-	-	44,644	Pub Wrks Pick Up	50,921	50,921	50,921
-	6,000	21,000	Software	6,718	6,718	6,718
-	-	10,387	Server	5,970	5,970	5,970
-	-	11,460	City Hall Siding	18,794	18,794	18,794
-	-	1,235	City Hall Carpet	2,013	2,013	2,013
-	-	-	Court Software	-	-	-
-	39,741	3,268	Police Vehicle	23,297	23,297	23,297
4,400	45,741	170,123	Total Capital Outlay	204,726	204,726	204,726
-	-	-	Contingency	-	-	-
107,848	124,304	-	Unappropriated EFB	-	-	-
112,248	170,045	170,123	Total Requirements	204,726	204,726	204,726

2014 Actual	2015 Actual	2016 Adopted	Parks Improvement Fund Summary	2017 Proposed	2017 Approved	2017 Adopted
222,622	166,646	181,914	Beginning Fund Balance	293,054	293,054	293,054
6,680	-	47,973	Charges for Services	44,280	44,280	44,280
15,637	16,418	15,000	Intergovernmental Revenue	16,892	16,892	16,892
95,851	-	147,024	Grants	121,286	121,286	121,286
3,181	964	1,900	Miscellaneous	2,425	2,425	2,425
343,971	184,028	393,811	Total	477,937	477,937	477,937
882	-	-	Materials and Services	-	-	-
176,175	13	350,000	Capital Outlay	424,955	424,955	424,955
268	-	5,505	Transfers	1,776	1,776	1,776
-	-	38,306	Contingency	51,206	51,206	51,206
166,646	184,015	-	Unappropriated EFB	-	-	-
343,971	184,028	393,811	Total	477,937	477,937	477,937

2014 Actual	2015 Actual	2016 Adopted	Park Improvement Fund Detail	2017 Proposed	2017 Approved	2017 Adopted
Resources						
15,637	16,418	15,000	State Shared Revenue	16,892	16,892	16,892
95,851	-	147,024	State Parks Dept. Grant	121,286	121,286	121,286
5,546	-	36,732	SDC-Improvement	36,768	36,768	36,768
866	-	5,736	SDC-Reimbursement	5,736	5,736	5,736
268	-	5,505	SDC-Administration	1,776	1,776	1,776
6,680	-	47,973	Charges for Services	44,280	44,280	44,280
473	464	400	Interest Income	500	500	500
2,700	-	1,500	Donations	1,500	1,500	1,500
8	500	-	Miscellaneous Revenue	425	425	425
3,181	964	1,900	Miscellaneous Revenue	2,425	2,425	2,425
222,622	166,646	181,914	Beginning Fund Balance	293,054	293,054	293,054
343,971	184,028	393,811	Total Resources	477,937	477,937	477,937
Requirements						
Materials and Services						
882	-	-	PROFESSIONAL SERVICES	-	-	-
882	-	-	Total Materials and Services	-	-	-
176,175	13	350,000	CAPITAL OUTLAY	424,955	424,955	424,955
		350,000				
268	-	5,505	TRANSFERS OUT	1,776	1,776	1,776
-	-	38,306	Contingency	51,206	51,206	51,206
166,646	184,015	-	Unappropriated EFB	-	-	-
343,971	184,028	393,811	Total Requirements	477,937	477,937	477,937

2014 Actual	2015 Actual	2016 Adopted	Sewer Fund Summary	2017 Proposed	2017 Approved	2017 Adopted
122,129	79,286	125,153	Beginning Fund Balance	113,894	113,894	113,894
364,070	403,921	417,535	Charges for Services	412,776	412,776	412,776
320	7	200	Miscellaneous	200	200	200
486,519	483,215	542,888	Total	526,870	526,870	526,870
163,005	164,269	174,593	Personnel Services	188,983	188,983	188,983
114,639	113,884	129,456	Materials and Services	147,100	147,100	147,100
129,589	81,664	114,616	Transfers	114,469	114,469	114,469
-	-	124,223	Contingency	76,318	76,318	76,318
79,286	123,397	-	Unappropriated EFB	-	-	-
486,519	483,215	542,888	Total	526,870	526,870	526,870

2014 Actual	2015 Actual	2016 Adopted	Sewer Fund Detail	2017 Proposed	2017 Approved	2017 Adopted
Resources						
364,070	403,921	417,535	Service Charges Sewer	412,776	412,776	412,776
320	6	100	Interest Income	100	100	100
	2	100	Miscellaneous Revenue	100	100	100
320	7	200	Miscellaneous Revenue	200	200	200
122,129	79,286	125,153	Beginning Fund Balance	113,894	113,894	113,894
486,519	483,215	542,888	Total Resources	526,870	526,870	526,870
Requirements						
Personnel Services						
-	-	98,936	SALARIES AND WAGES	107,190	107,190	107,190
3,315	3,365	-	Director of Admin/Recorder	-	-	-
6,394	4,512	-	Sr. Accounting Specialist	-	-	-
23,149	24,143	-	Public Works Super	-	-	-
16,041	17,325	-	Administrative Assistant	-	-	-
36,383	38,464	-	Utility Worker 1	-	-	-
5,450	5,795	-	PW Maintenance PT	-	-	-
-	-	75,657	EMPLOYEE BENEFITS	81,792	81,792	81,792
40,917	42,016	-	EB-Medical & Dental	-	-	-
353	382	-	EB-Insurance (life & disab)	-	-	-
7,070	7,330	-	EB-Employer Taxes	-	-	-
19,893	20,172	-	EB-PERS	-	-	-
4,040	767	-	EB-Workers Comp	-	-	-
163,005	164,269	174,593	Total Personnel Services	188,983	188,983	188,983
2	1.86		FTE	1.75	1.75	1.75
Materials and Services						
7,943	11,483	14,000	PROFESSIONAL SERVICES	20,500	20,500	20,500
19,547	20,267	24,300	CONTRACTED SUPPORT	32,100	32,100	32,100
5,497	6,870	5,000	OPERATIONAL SUPPLIES	5,000	5,000	5,000
2,020	3,312	2,500	BUILDING MAINT & SUPPLIES	1,300	1,300	1,300
1,040	1,236	1,800	RENTALS AND LEASES	1,800	1,800	1,800
1,669	2,044	6,856	INSURANCE	7,200	7,200	7,200
75	-	100	ADVERTISING & RECRUITMENT	100	100	100
4,147	5,119	6,100	LEARNING, DUES & MEMBERSHIPS	6,200	6,200	6,200
3,003	5,414	7,100	OFFICE SUPPLIES & MISC EXPENSE	7,300	7,300	7,300
27,718	16,499	20,000	EQUIP MAINT & SUPPLIES	22,000	22,000	22,000
449	181	600	UNIFORMS	600	600	600
41,532	41,459	41,100	UTILITIES	43,000	43,000	43,000
114,639	113,884	129,456	Total Materials and Service	147,100	147,100	147,100

2014 Actual	2015 Actual	2016 Adopted	Sewer Fund Detail	2017 Proposed	2017 Approved	2017 Adopted
			Transfers Out			
18,500	20,750	20,877	Franchise Fee	20,639	20,639	20,639
4,932	5,898	10,980	Trans To Reserve Fund	8,840	8,840	8,840
78,569	29,048	53,714	Trans To Sewer Bond	54,486	54,486	54,486
27,588	25,968	29,045	Operational Overhead	30,504	30,504	30,504
129,589	81,664	114,616	Total Transfers Out	114,469	114,469	114,469
-	-	124,223	Contingency	76,318	76,318	76,318
79,286	123,397	-	Unappropriated EFB	-	-	-
486,519	483,215	542,888	Total Requirements	526,870	526,870	526,870

2014 Actual	2015 Actual	2016 Adopted	Sewer Construction Fund Summary	2017 Proposed	2017 Approved	2017 Adopted
161,409	220,792	377,617	Beginning Fund Balance	645,898	645,898	645,898
59,554	114,755	205,999	Charges for Services	199,230	199,230	199,230
-	-	-	Transfers from other Funds	-	-	-
333	43,167	-	Miscellaneous	400	400	400
221,296	378,714	583,616	Total	845,528	845,528	845,528
-	-	-	Materials and Services	-	-	-
-	-	130,000	Capital Outlay	130,000	130,000	130,000
504	271	10,687	Transfers	3,336	3,336	3,336
-	-	442,929	Contingency	712,192	712,192	712,192
-	378,443	-	Unappropriated EFB	-	-	-
504	378,714	583,616	Total	845,528	845,528	845,528

2014 Actual	2015 Actual	2016 Adopted	Sewer Construction Fund Detail	2017 Proposed	2017 Approved	2017 Adopted
Resources						
51,744	110,549	146,916	Sewer Fee Revenue	147,450	147,450	147,450
1,920	1,034	12,720	SDC-Improvement	12,732	12,732	12,732
5,386	2,900	35,676	SDC-Reimbursement	35,712	35,712	35,712
504	272	10,687	SDC-Administration	3,336	3,336	3,336
7,810	4,206	59,083	Charges for Services	51,780	51,780	51,780
-	42,883	-	Misc Revenue (Sewer Line)	-	-	-
333	284	-	Interest Income	400	400	400
333	43,167	-	Miscellaneous Revenue	400	400	400
161,409	220,792	377,617	Beginning Fund Balance	645,898	645,898	645,898
221,296	378,714	583,616	Total Resources	845,528	845,528	845,528
Requirements						
Materials and Services						
-	-	-	PROFESSIONAL SERVICES	-	-	-
-	-	-	Total Materials and Services	-	-	-
-	-	130,000	Capital Outlay	130,000	130,000	130,000
504	271	10,687	TRANSFERS OUT	3,336	3,336	3,336
-	-	442,929	CONTINGENCY	712,192	712,192	712,192
220,792	378,443	-	Unappropriated EFB	-	-	-
221,296	378,714	583,616	Total Requirements	845,528	845,528	845,528
-	-	-				

2014 Actual	2015 Actual	2016 Adopted	Sewer Bond Fund Summary	2017 Proposed	2017 Approved	2017 Adopted
40,078	64,160	39,595	Beginning Fund Balance	38,075	38,075	38,075
-	25	100	Miscellaneous	100	100	100
78,569	29,048	53,714	Transfers from other Funds	54,486	54,486	54,486
118,647	93,233	93,409	Total	92,661	92,661	92,661
54,486	54,486	55,334	Debt Service	54,486	54,486	54,486
64,161	38,747	38,075	Unappropriated EFB	38,175	38,175	38,175
118,647	93,233	93,409	Total	92,661	92,661	92,661

2014 Actual	2015 Actual	2016 Adopted	Sewer Bond Fund Detail	2017 Proposed	2017 Approved	2017 Adopted
Resources						
-	25	100	Interest Income	100	100	100
-	-	-	Miscellaneous Revenue	-	-	-
-	25	100	Miscellaneous Revenue	100	100	100
78569	29,048	53,714	Transfer From-Sewer	54,486	54,486	54,486
40078	64,160	39,595	Beginning fund Balance	38,075	38,075	38,075
118647	93,233	93,409	Total Resources	92,661	92,661	92,661
Requirements						
-	-	-	Total Material and Services	-	-	-
Debt Service						
16527	15,341	14,337	LOAN INTEREST	12,857	12,857	12,857
37959	39,145	40,997	LOAN PRINCIPAL	41,629	41,629	41,629
54486	54,486	55,334	Total Debt Service	54,486	54,486	54,486
64161	38,747	38,075	UNAPPROPRIATED EFB	38,175	38,175	38,175
118647	93,233	93,409	Total Requirements	92,661	92,661	92,661

2014 Actual	2015 Actual	2016 Adopted	Water Summary	2017 Proposed	2017 Approved	2017 Adopted
35,784	83,046	142,715	Beginning Fund Balance	203,697	203,697	203,697
375,017	377,533	397,792	Charges for Services	409,177	409,177	409,177
19,992	31,145	31,700	Miscellaneous	31,700	31,700	31,700
430,793	491,725	572,207	Total	644,574	644,574	644,574
123,847	124,862	139,689	Personnel Services	136,922	136,922	136,922
107,814	101,511	129,493	Materials and Services	156,960	156,960	156,960
116,086	115,410	150,458	Transfers	151,687	151,687	151,687
-	-	152,567	Contingency	199,005	199,005	199,005
83,046	149,941	-	Unappropriated EFB	-	-	-
430,793	491,725	572,207	Total	644,574	644,574	644,574

2014 Actual	2015 Actual	2016 Adopted	Water Fund Detail	2017 Proposed	2017 Approved	2017 Adopted
Resources						
364,204	370,433	388,692	Service Charges Water	400,677	400,677	400,677
3,809	817	3,600	Connection Chgs Water	4,500	4,500	4,500
7,004	6,283	5,500	Reconnection Fee	4,000	4,000	4,000
375,017	377,533	397,792	Charges For Services	409,177	409,177	409,177
334	46	100	Interest Income	100	100	100
7,786	6,588	7,200	Lease-Water Tower	7,200	7,200	7,200
-	11,461	14,400	Verizon Lease	14,400	14,400	14,400
11,872	13,050	10,000	Miscellaneous Revenue	10,000	10,000	10,000
19,992	31,145	31,700	Miscellaneous Revenue	31,700	31,700	31,700
35,784	83,046	142,715	Beginning Fund Balance	203,697	203,697	203,697
430,793	491,725	572,207	Total Resources	644,574	644,574	644,574
Requirements						
Personnel Services						
-	-	80,122	SALARIES AND WAGES	78,351	78,351	78,351
3,315	3,365	-	Director of Admin/Recorder	-	-	-
6,394	4,512	-	Sr. Accounting Specialist	-	-	-
20,425	21,302	-	Public Works Super	-	-	-
19,771	21,630	-	Administrative Assistant	-	-	-
15,497	16,496	-	Utility Worker 1	-	-	-
3,633	3,863	-	PW Maintenance PT	-	-	-
-	-	-	Comp Time	-	-	-
-	-	59,567	EMPLOYEE BENEFITS	58,571	58,571	58,571
31,467	32,579	-	EB-Medical & Dental	-	-	-
264	290	-	EB-Insurance (life & disab)	-	-	-
5,353	5,540	-	EB-Employer Taxes	-	-	-
14,567	14,642	-	EB-PERS	-	-	-
3,160	643	-	EB-Workers Comp	-	-	-
123,847	124,862	139,689	Total Personnel Services	136,922	136,922	136,922
1.47	1.47		FTE	1.31	1.31	1.31

2014 Actual	2015 Actual	2016 Adopted	Water Fund Detail	2017 Proposed	2017 Approved	2017 Adopted
			Materials and Services			
13,242	17,567	18,100	PROFESSIONAL SERVICES	38,100	38,100	38,100
7,090	6,453	12,000	CONTRACTED SUPPORT	12,700	12,700	12,700
17,823	14,645	16,000	OPERATIONAL SUPPLIES	18,000	18,000	18,000
1,148	2,016	2,000	BUILDING MAINT & SUPPLIES	1,900	1,900	1,900
1,040	1,273	2,300	RENTALS AND LEASES	2,300	2,300	2,300
8,346	10,219	9,793	INSURANCE	10,160	10,160	10,160
75	-	100	ADVERTISING & RECRUITMENT	100	100	100
4,039	4,458	5,500	LEARNING, DUES & MEMBERSHIPS	6,800	6,800	6,800
9,177	3,021	8,500	OFFICE SUPPLIES & MISC EXPENSE	8,600	8,600	8,600
9,069	6,711	16,300	EQUIP MAINT & SUPPLIES	19,300	19,300	19,300
293	181	600	UNIFORMS	600	600	600
36,471	34,967	38,300	UTILITIES	38,400	38,400	38,400
107,814	101,511	129,493	Total Materials and Services	156,960	156,960	156,960
			Transfers Out			
4,932	8,898	10,980	Trans To Reserve Fund	8,840	8,840	8,840
111,154	63,275	95,727	Trans To Water Bond	95,727	95,727	95,727
-	-	-	Trans To Water Const	-	-	-
-	21,250	19,890	Trans Out - Franchise Fees	20,460	20,460	20,460
-	21,987	23,861	Trans Out OP OH	26,660	26,660	26,660
116,086	115,410	150,458	Total Transfers Out	151,687	151,687	151,687
-	-	152,567	Contingency	199,005	199,005	199,005
83,046	149,941	-	Unappropriated EFB	-	-	-
430,793	491,725	572,207	Total Requirements	644,574	644,574	644,574

2014 Actual	2015 Actual	2016 Adopted	Water Construction Fund Summary	2017 Proposed	2017 Approved	2017 Adopted
245,641	256,939	300,205	Beginning Fund Balance	459,095	459,095	459,095
11,584	44,247	148,469	Charges for Service	141,449	107,309	107,309
464	395	400	Miscellaneous	400	400	400
-	-	-	Transfers from other Funds	-	-	-
257,689	301,581	449,074	Total	600,944	600,944	600,944
-	-	-	Materials and Services	-	-	-
-	-	34,000	Capital Outlay	30,000	30,000	30,000
750	546	10,673	Transfers	3,372	3,372	3,372
-	-	404,401	Contingency	567,572	567,572	567,572
256,939	301,035	-	Unappropriated EFB	-	-	-
257,689	301,581	449,074	Total	600,944	600,944	600,944

2014 Actual	2015 Actual	2016 Adopted	Water Construction Fund Detail	2017 Proposed	2017 Approved	2017 Adopted
Resources						
-	38,703	107,052	Water Fee Revenue	107,309	107,309	107,309
1,409	674	4,152	SDC-Improvement	4,152	4,152	4,152
9,033	4,324	26,592	SDC-Reimbursement	26,616	26,616	26,616
1,142	546	10,673	SDC-Administration	3,372	3,372	3,372
11,584	5,544	41,417	Charges for Services	34,140	34,140	34,140
						-
464	395	400	Interest Income	400	400	400
464	395	400	Miscellaneous Revenue	400	400	400
						-
						-
245,641	256,939	300,205	Beginning Fund Balance	459,095	459,095	459,095
257,689	301,581	449,074	Total Resources	600,944	600,944	600,944
Requirements						
-	-	-	PROFESSIONAL SERVICES	-	-	-
-	-	-	Total Materials and Services	-	-	-
-	-	34,000	Capital Outlay	30,000	30,000	30,000
750	546	10,673	TRANSFERS OUT	3,372	3,372	3,372
-	-	404,401	CONTINGENCY	567,572	567,572	567,572
256,939	301,035	-	Unappropriated EFB	-	-	-
257,689	301,581	449,074	Total Requirements	600,944	600,944	600,944

2014 Actual	2015 Actual	2016 Adopted	Water Bond Fund Summary	2017 Proposed	2017 Approved	2017 Adopted
99,375	114,802	82,500	Beginning Fund Balance	82,500	82,500	82,500
-	41	-	Miscellaneous	40	40	40
111,154	63,275	95,727	Transfers from other Funds	95,727	95,727	95,727
210,529	178,118	178,227	Total	178,267	178,267	178,267
95,727	95,727	95,727	Debt Service	95,727	95,727	95,727
114,802	82,391	82,500	Unappropriated EFB	82,540	82,540	82,540
210,529	178,118	178,227	Total	178,267	178,267	178,267

2014 Actual	2015 Actual	2016 Adopted	Water Bond Fund Detail	2017 Proposed	2017 Approved	2017 Adopted
Resources						
-	-	-	Debt Service Revenue	-	-	-
-	41	-	Interest Income	40	40	40
-	-	-	Miscellaneous Revenue	-	-	-
-	41	-	Miscellaneous Revenue	40	40	40
111,154.00	63,275	95,727	Transfers From-Water	95,727	95,727	95,727
99,375.00	114,802	82,500	Beginning Fund Balance	82,500	82,500	82,500
210,529.00	178,118	178,227	Total Resources	178,267	178,267	178,267
Requirements						
Debt Service						
23,576.00	21,445	19,260	BOND INTEREST	17,011	17,011	17,011
72,151.00	74,282	76,467	BOND PRINCIPAL	78,716	78,716	78,716
95,727.00	95,727	95,727	Total Debt Service	95,727	95,727	95,727
114,802.00	82,391	82,500	UNAPPROPRIATED EFB	82,540	82,540	82,540
210,529.00	178,118	178,227	Total Requirements	178,267	178,267	178,267

CITY OF HUBBARD
Adopted Budget
Transfer Summary
FY 2016-2017

	Out	In
General Fund	35,408	129,076
Street Fund	27,170	-
Street Construction Fund	2,016	-
Reserve Fund	-	59,945
Parks Improvement Fund	1,776	-
Sewer Fund	114,469	-
Sewer Construction Fund	3,336	-
Sewer Bond Fund	-	54,486
Water Fund	151,687	-
Water Construction Fund	3,372	-
Water Bond Fund	-	95,727
Total Transfer Out and In	339,234	339,234

General Fund		
Admin	\$	195,307
Court		60,012
Council		7,500
Community Development		119,010
Police		839,495
Parks		147,909
Transfers		35,408
Contingency		356,005
Total	\$	<u>1,760,647</u>
Street Fund		
Street	\$	211,980
Transfers		27,170
Contingency		80,461
Total	\$	<u>319,611</u>
Street Construction Fund		
Street Construction	\$	162,948
Transfers		2,016
Contingency		135,000
Total	\$	<u>299,964</u>
Reserve Fund		
Capital Outlay	\$	<u>204,726</u>
Parks Improvement Fund		
Parks Improvement	\$	424,955
Transfers		1,776
Contingency		51,206
Total	\$	<u>477,937</u>
Sewer Fund		
Sewer	\$	336,083
Transfers		114,469
Contingency		76,318
Total	\$	<u>526,870</u>
Sewer Construction Fund		
Sewer Construction	\$	130,000
Transfers		3,336
Contingency		712,192
Total	\$	<u>845,528</u>
Sewer Bond Fund		
Debt Service	\$	<u>54,486</u>

Water Fund		
Water	\$	293,882
Transfers		151,687
Contingency		199,005
Total	\$	<u>644,574</u>
Water Construction Fund		
Water Construction	\$	30,000
Transfers		3,372
Contingency		567,572
Total	\$	<u>600,944</u>
Water Bond		
Debt Service	\$	<u>95,727</u>
Total Appropriations	\$	<u>5,831,013</u>
Total Unappropriated Amounts All Funds	\$	<u>120,715</u>
TOTAL ADOPTED BUDGET	\$	<u>5,951,728</u>

Personnel Expenses Summary

	Budget Annual Compensation	Budget Annual Benefits	Budget Total
<u>Admin Dept</u>			
City Recorder	69,690	51,452	121,142
Sr. Accountant	59,736	25,426	85,162
Admin Asst.	44,630	38,735	83,365
Interpreter	1,000	77	1,077
Volunteer Boards	-	42	42
	175,056	115,732	290,788
<u>Public Works Dept</u>			
Superintendent	76,456	56,219	132,676
Foreman	53,278	47,888	101,165
Part time	17,438	3,818	21,256
Admin Asst.	46,818	43,370	90,188
Utility Worker I	43,936	40,772	84,708
Vacation Pay Out	8,907	3,093	12,000
Comp Pay Out	8,907	3,093	12,000
	255,740	198,252	453,992
<u>Police Dept</u>			
Police Chief	74,019	35,393	109,412
Police Sergeant	59,218	42,487	101,705
Police Officer	52,475	27,354	79,829
Police Officer	53,447	47,505	100,952
Police Officer	53,447	47,483	100,930
Police Officer (Vacant)	-	-	-
Admin Asst.	43,755	31,292	75,047
Reserves	1,000	573	1,573
Overtime	14,500	5,748	20,248
Overtime Holiday	6,000	1,271	7,271
	357,861	239,105	596,966
TOTALS	788,656	553,090	1,341,745