

City of Hubbard Adopted Budget

Fiscal Year 2015-2016



Budget Message

May 5, 2015

To: City of Hubbard Budget Committee

The proposed budget for the fiscal year July 1, 2015 to June 30, 2016 is respectfully submitted for your review and consideration. The proposed budget appropriates \$4,946,795 for personal services, materials and services, debt service, capital outlay, transfers and sets aside a contingency for next budget year.

The City of Hubbard is beginning to show slow and steady growth. Revenue generated by building and growth have been very slow this includes building permit revenue, system development charges for parks, water and sewer, however during the 2015-2016 year budgets reflect a slight growth. The City Assessed Valuation has grown. In 2012 a Water and Wastewater Rate Study was done for the City. The 2015-2016 budget reflects the continued incorporation of the rate study.

Property Tax

The proposed Tax Levy for Fiscal Year 2015 - 2016 is approximately \$680,000 which reflects the City's permanent tax rate of \$3.9772 per \$1,000 of Assessed Valuation. The estimated assessed value was calculated using a 3 percent increase. (Net Assessed Value \$179,960,771)

Highlights of the 2015 - 2016 Budget

Personnel Services

The 2015-2016 budget for Personnel Services is submitted with a 2.45% COLA or salary increases for all personnel within the City. The budget also reflects lower medical and dental rates and PERS rates. These rates have been verified with the City County Insurance and PERS during the preparation of this budget.

Material and Services

The material and services of each fund have been carefully reviewed and evaluated during the budget process. The budget has few increases and maintains a status quo with no growth in operational materials. As we go through each fund's budget a highlight of the projects and appropriations will be provided.

Debt Service

The City has two debt service funds which pay for 2013 Water Refunding Bonds and 2006 Clean Water Revolving Fund loan. Principal and interest are budget in these funds. Property taxes are not used to pay debt service, resources are transferred from the Water and Sewer operation funds with are supported by charges for services – utility rates. The bond agreements require restricted amounts. Unappropriated ending fund balance: \$ 120,575.

Capital Outlay

The City sets aside money in the Reserve fund for capital outlay needs. These are outlined in the discussion regarding Reserve fund. Additionally, capital outlay is a major appropriation of the Street Construction fund, the Parks Improvement fund, the Sewer Construction fund and the Water Construction fund. Capital outlay represents 18% of the budget.

Contingency

Contingency represent 27% of the appropriations for all operational funds. This represents each operating fund (each fund from which operating expenses are paid) is allowed one appropriation for a general operating contingency. A non-operating fund cannot have an appropriation for a contingency. The expenditures in non-operating funds can usually be accurately estimated and are not subject to unexpected variations arising from operations. A debt service fund is an example of a non-operating fund that cannot contain an operating contingency

Budget Highlight of Funds

Parks Improvement Fund

Barendse & Rivenes Park

Staff has submitted a grant application which is reflected in the budget for the Rivenes Park restroom replacement project.

If successful, the Rivenes Park project will be expended out of Capital Outlay.

Street Construction Fund

The 2015-2016 budget includes the 2016 Special City Allotment Street Construction Project.

Sewer Construction Fund

A portion of the fees generated by the Sewer Water Re-use Project are planned as Capital Outlay for costs associated with this project.

Water Construction Fund

This will be the first full year of fee for Static Water Pressure as outlined in the 2012 Water and Wastewater Rate Study generating approximately \$107,000 of revenue to be used for water projects.

ACKNOWLEDGMENT

In closing I want to extend my gratitude to all those who have contributed to the development of this Proposed Budget Document. The City's Management Team and staff have worked diligently to craft budget proposals that allow them to continue to work within available funding limitations.

Recommendation is the approval of the Proposed 2015-2016 City Budget as contained herein.

Nancy M. McClain
Budget Officer

City of Hubbard
Adopted Budget
Summary of Resources and Requirements - All Funds
FY 2015-2016

2013 Actual	2014 Actual	2015 Adopted	All Funds	2016 Proposed	2016 Approved	2016 Adopted
1,319,793	1,451,583	1,472,422	Beginning Fund Balance	1,647,810	1,647,810	1,647,810
657,745	661,433	676,000	Property Taxes	705,000	705,000	705,000
155,944	162,971	154,000	Franchise Fees	156,300	156,300	156,300
40,263	26,270	40,110	License and Permits	62,074	62,074	62,074
875,381	881,491	1,028,970	Charges for Services	1,282,691	1,282,691	1,282,691
255,667	267,124	265,000	Intergovernmental Revenue	264,409	264,409	264,409
11,908	152,872	222,940	Grants	219,024	219,024	219,024
183,615	248,449	248,000	Fines and Fees	246,050	246,050	246,050
908,686	112,831	56,695	Miscellaneous	79,784	79,784	79,784
293,282	303,906	264,367	Transfers from other Funds	283,653	283,653	283,653
4,702,284	4,268,930	4,428,504	Total	4,946,795	4,946,795	4,946,795
1,348,581	1,353,260	1,387,484	Personal Services	1,393,069	1,393,069	1,393,069
615,803	642,080	764,498	Materials and Services	772,155	772,155	772,155
945,579	150,213	151,061	Debt Service	151,061	151,061	151,061
47,454	347,698	806,297	Capital Outlay	884,123	884,123	884,123
293,282	303,906	264,367	Transfers	285,669	285,669	285,669
-	-	934,222	Contingency	1,340,143	1,340,143	1,340,143
-	114,802	120,575	Unappropriated EFB	120,575	120,575	120,575
3,250,699	2,911,959	4,428,504	Total	4,946,795	4,946,795	4,946,795

**City of Hubbard
Adopted Budget
Requirements
FY 2015-2016**

2013 Actual	2014 Actual	2015 Adopted	All Funds Resources	2016 Proposed	2016 Approved	2016 Adopted
1,319,793	1,451,583	1,472,422	Beginning Fund Balance	1,647,810	1,647,810	1,647,810
657,745	661,433	676,000	Property Taxes	705,000	705,000	705,000
155,944	162,971	154,000	Franchise Fees	156,300	156,300	156,300
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875,381	881,491	1,028,970	Charges for Services	1,282,691	1,282,691	1,282,691
255,667	267,124	265,000	Intergovernmental Revenue	264,409	264,409	264,409
11,908	152,872	222,940	Grants	219,024	219,024	219,024
183,615	248,449	248,000	Fines and Fees	246,050	246,050	246,050
908,686	112,831	56,695	Miscellaneous	79,784	79,784	79,784
293,282	303,906	264,367	Transfers from other Funds	283,653	283,653	283,653
4,702,284	4,268,930	4,428,504	Total	4,946,795	4,946,795	4,946,795

2013 Actual	2014 Actual	2015 Adopted		2016 Proposed	2016 Approved	2016 Adopted
<u>General Fund</u>						
166,118	183,345	117,057	Beginning Fund Balance	71,310	71,310	71,310
657,745	661,433	676,000	Property Taxes	705,000	705,000	705,000
155,944	162,971	154,000	Franchise Fees	156,300	156,300	156,300
38,823	25,675	39,710	License and Permits	61,624	61,624	61,624
66,790	68,096	65,000	Intergovernmental Revenue	63,744	63,744	63,744
11,908	7,021	30,000	Grants	22,000	22,000	22,000
183,615	248,449	248,000	Fines and Fees	246,050	246,050	246,050
37,091	13,286	17,500	Miscellaneous	10,250	10,250	10,250
109,809	68,267	110,015	Transfers from other Funds	119,091	119,091	119,091
1,427,843	1,438,543	1,457,282	Total	1,455,369	1,455,369	1,455,369

**City of Hubbard
Adopted Budget
Requirements
FY 2015-2016**

2013 Actual	2014 Actual	2015 Adopted	All Funds Resources	2016 Proposed	2016 Approved	2016 Adopted
<u>Street Fund</u>						
106,809	75,904	109,267	Beginning Fund Balance	85,008	85,008	85,008
1,440	595	400	License and Permits	450	450	450
63,699	68,660	73,788	Charges for Services	75,636	75,636	75,636
125,671	146,713	129,500	Intergovernmental Revenue	148,532	148,532	148,532
799	43,922	600	Miscellaneous	480	480	480
298,418	335,794	313,555	Total	310,106	310,106	310,106
<u>Street Construction Fund</u>						
132,212	198,964	152,578	Beginning Fund Balance	86,941	86,941	86,941
24,140	7,510	3,396	Charges for Services	41,784	41,784	41,784
48,152	36,678	55,500	Intergovernmental Revenue	37,133	37,133	37,133
-	50,000	50,000	Grants	50,000	50,000	50,000
743	19,749	600	Miscellaneous	500	500	500
205,247	312,901	262,074	Total	216,358	216,358	216,358
<u>Reserve Fund</u>						
112,572	66,332	107,848	Beginning Fund Balance	130,286	130,286	130,286
178	-	-	Miscellaneous	150	150	150
-	45,916	62,029	Transfers from other Funds	39,687	39,687	39,687
112,750	112,248	169,877	Total	170,123	170,123	170,123
<u>Park Improvement Fund</u>						
206,117	222,622	166,646	Beginning Fund Balance	181,914	181,914	181,914
22,996	6,680	3,597	Charges for Services	44,244	44,244	44,244
15,054	15,637	15,000	Intergovernmental Revenue	15,000	15,000	15,000
-	95,851	142,940	Grants	147,024	147,024	147,024
1,076	3,181	1,400	Miscellaneous	1,900	1,900	1,900
245,243	343,971	329,583	Total	390,082	390,082	390,082

**City of Hubbard
Adopted Budget
Requirements
FY 2015-2016**

2013 Actual	2014 Actual	2015 Adopted	All Funds Resources	2016 Proposed	2016 Approved	2016 Adopted
<u>Sewer Fund</u>						
113,130	122,129	79,286	Beginning Fund Balance	125,153	125,153	125,153
373,339	364,070	361,680	Charges for Services	417,535	417,535	417,535
335	320	250	Miscellaneous	200	200	200
486,804	486,519	441,216	Total	542,888	542,888	542,888
<u>Sewer Construction Fund</u>						
117,455	161,409	220,792	Beginning Fund Balance	377,617	377,617	377,617
43,447	59,554	151,121	Charges for Services	198,648	198,648	198,648
-	-	-	Transfers from other Funds	-	-	-
507	333	500	Miscellaneous	-	-	-
161,409	221,296	372,413	Total	576,265	576,265	576,265
<u>Sewer Bond Fund</u>						
38,320	40,078	64,161	Beginning Fund Balance	64,161	64,161	64,161
173		200	Miscellaneous	100	100	100
57,473	78,569	29,048	Transfers from other Funds	29,148	29,148	29,148
95,966	118,647	93,409	Total	93,409	93,409	93,409
<u>Water Fund</u>						
64,111	35,784	83,046	Beginning Fund Balance	142,715	142,715	142,715
347,760	375,017	383,500	Charges for Services	397,792	397,792	397,792
22,027	19,992	32,050	Miscellaneous	31,700	31,700	31,700
433,898	430,793	498,596	Total	572,207	572,207	572,207

City of Hubbard
Adopted Budget
Requirements
FY 2015-2016

2013 Actual	2014 Actual	2015 Adopted	All Funds Resources	2016 Proposed	2016 Approved	2016 Adopted
<u>Water Construction Fund</u>						
225,027	245,641	256,939	Beginning Fund Balance	300,205	300,205	300,205
		51,888	Charges for Services	107,052	107,052	107,052
20,615	12,048	3,445	Miscellaneous	34,504	34,504	34,504
-		-	Transfers from other Funds	-	-	-
245,642	257,689	312,272	Total	441,761	441,761	441,761
<u>Water Bond Fund</u>						
37,922	99,375	114,802	Beginning Fund Balance	82,500	82,500	82,500
825,143		150	Miscellaneous	-	-	-
126,000	111,154	63,275	Transfers from other Funds	95,727	95,727	95,727
989,065	210,529	178,227	Total	178,227	178,227	178,227
4,702,284	4,268,930	4,428,504		4,946,795	4,946,795	4,946,795

City of Hubbard
Adopted Budget
Requirements
FY 2015-2016

2013 Actual	2014 Actual	2015 Adopted	All Funds Requirements	2016 Proposed	2016 Approved	2016 Adopted
1,348,581	1,353,260	1,387,484	Personal Services	1,393,069	1,393,069	1,393,069
615,803	642,080	764,498	Materials and Services	772,155	772,155	772,155
945,579	150,213	151,061	Debt Service	151,061	151,061	151,061
47,454	347,698	806,297	Capital Outlay	884,123	884,123	884,123
293,282	303,906	264,367	Transfers	285,669	285,669	285,669
0	0	934,222	Contingency	1,340,143	1,340,143	1,340,143
0	114,802	120,575	Unappropriated EFB	120,575	120,575	120,575
3,250,699	2,911,959	4,428,504	Total	4,946,795	4,946,795	4,946,795

2013 Actual	2014 Actual	2015 Adopted		2016 Proposed	2016 Approved	2016 Adopted
General Fund						
913,050	941,877	942,507	Personal Services	957,129	957,129	957,129
331,448	340,427	424,645	Materials and Services	415,583	415,583	415,583
-	6,500	-	Capital Outlay	-	-	-
-	32,681	40,294	Transfers	9,907	9,907	9,907
-	-	49,836	Contingency	72,750	72,750	72,750
1,244,498	1,321,485	1,457,282	Total	1,455,369	1,455,369	1,455,369

Street Fund						
129,429	124,531	131,278	Personal Services	124,158	124,158	124,158
74,321	77,968	90,430	Materials and Services	91,223	91,223	91,223
18,762	24,028	26,038	Transfers	26,846	26,846	26,846
-	-	65,809	Contingency	67,879	67,879	67,879
222,513	226,527	313,555	Total	310,106	310,106	310,106

City of Hubbard
Adopted Budget
Requirements
FY 2015-2016

2013 Actual	2014 Actual	2015 Adopted	All Funds Requirements	2016 Proposed	2016 Approved	2016 Adopted
<u>Street Construction Fund</u>						
6,194	350	3,900	Materials and Services	3,900	3,900	3,900
90	159,973	207,420	Capital Outlay	200,000	200,000	200,000
-	-	-	Transfers	2,016	2,016	2,016
-	-	50,754	Contingency	10,442	10,442	10,442
6,284	160,323	262,074	Total	216,358	216,358	216,358
<u>Reserve Fund</u>						
46,419	5,050	169,877	Capital Outlay	170,123	170,123	170,123
46,419	5,050	169,877	Total	170,123	170,123	170,123
<u>Park Improvement Fund</u>						
21,677	882	-	Materials and Services	-	-	-
945	176,175	290,000	Capital Outlay	350,000	350,000	350,000
-	268	144	Transfers	1,776	1,776	1,776
-	-	39,439	Contingency	38,306	38,306	38,306
22,622	177,325	329,583	Total	390,082	390,082	390,082
<u>Sewer Fund</u>						
171,246	163,005	177,080	Personal Services	172,093	172,093	172,093
88,085	114,639	116,230	Materials and Services	131,956	131,956	131,956
105,345	129,589	81,664	Transfers	87,970	87,970	87,970
-	-	66,242	Contingency	150,869	150,869	150,869
364,675	407,233	441,216	Total	542,888	542,888	542,888

City of Hubbard
Adopted Budget
Requirements
FY 2015-2016

2013 Actual	2014 Actual	2015 Adopted	All Funds Requirements	2016 Proposed	2016 Approved	2016 Adopted
Sewer Construction Fund						
-			Materials and Services	-	-	-
		130,000	Capital Outlay	130,000	130,000	130,000
-	504	271	Transfers	3,336	3,336	3,336
-		242,142	Contingency	442,929	442,929	442,929
-		-	Unappropriated EFB			
-	504	372,413	Total	576,265	576,265	576,265
Sewer Bond Fund						
55,889	54,486	55,334	Debt Service	55,334	55,334	55,334
-		38,075	Unappropriated EFB	38,075	38,075	38,075
55,889	54,486	93,409	Total	93,409	93,409	93,409

City of Hubbard
Adopted Budget
Requirements
FY 2015-2016

2013 Actual	2014 Actual	2015 Adopted	All Funds Requirements	2016 Proposed	2016 Approved	2016 Adopted
<u>Water Fund</u>						
134,856	123,847	136,619	Personal Services	139,689	139,689	139,689
94,078	107,814	129,293	Materials and Services	129,493	129,493	129,493
169,175	116,086	115,410	Transfers	150,458	150,458	150,458
-	-	117,274	Contingency	152,567	152,567	152,567
398,109	347,747	498,596	Total	572,207	572,207	572,207
<u>Water Construction Fund</u>						
-	-	-	Materials and Services	-	-	-
-	-	9,000	Capital Outlay	34,000	34,000	34,000
-	750	546	Transfers	3,360	3,360	3,360
-	-	302,726	Contingency	404,401	404,401	404,401
-	750	312,272	Total	441,761	441,761	441,761
<u>Water Bond Fund</u>						
889,690	95,727	95,727	Debt Service	95,727	95,727	95,727
-	114,802	82,500	Unappropriated FFB	82,500	82,500	82,500
889,690	210,529	178,227	Total	178,227	178,227	178,227

GENERAL FUND

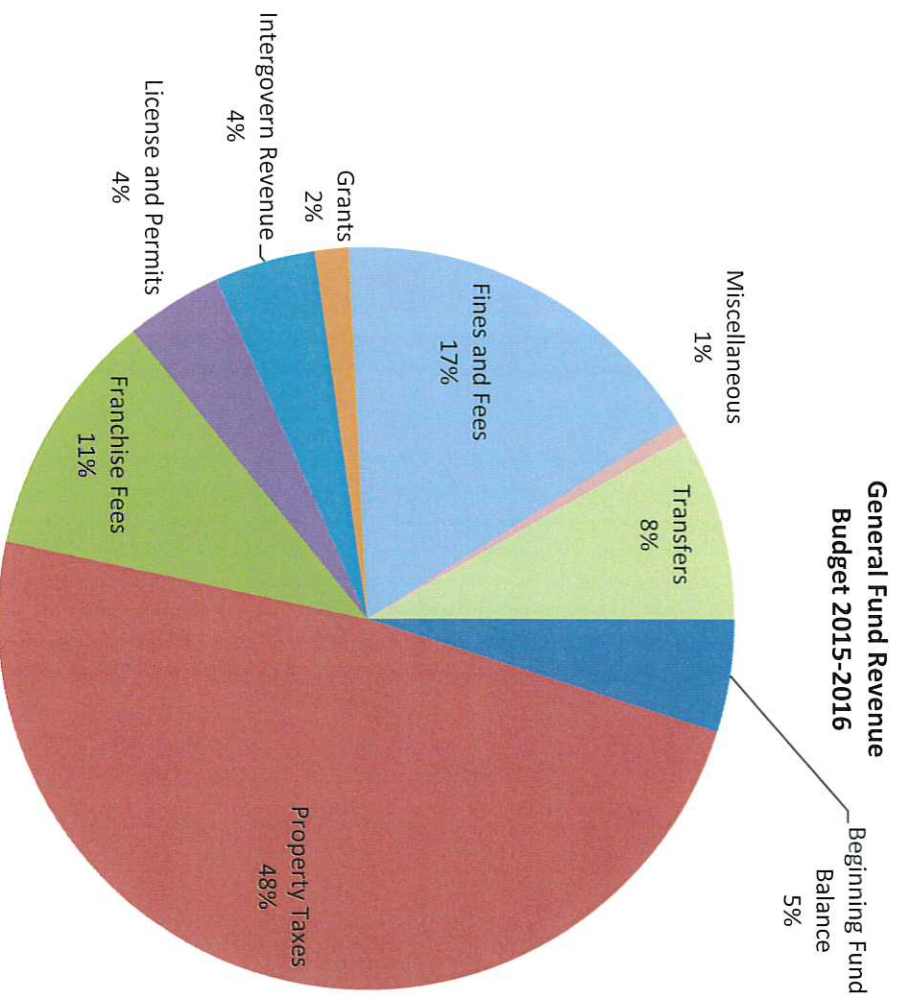
Overview

The general fund is the core of the city revenue and expenses that includes the administration, court, council, community development, police, and park departments.

General Fund

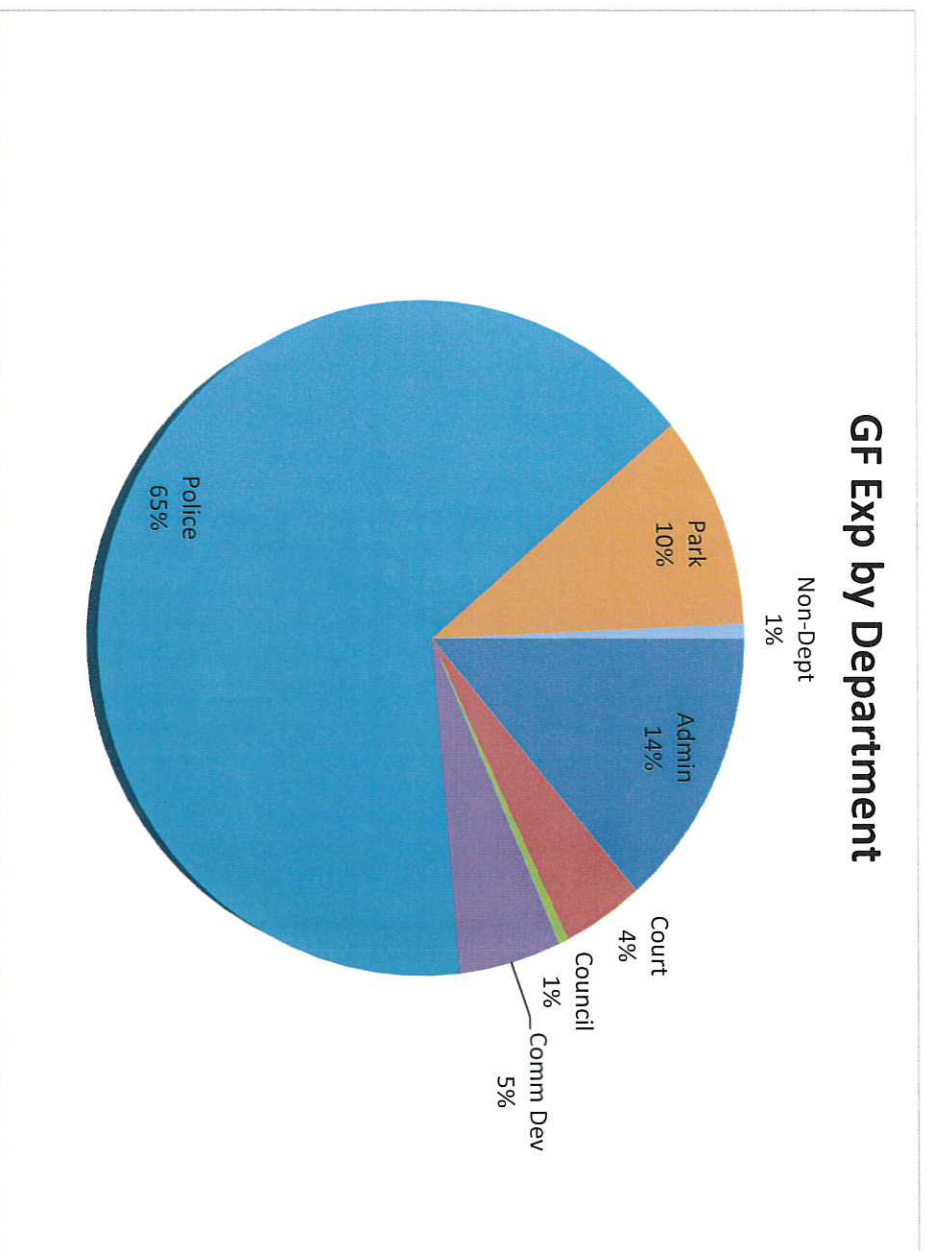
- *Revenue*

Overall, revenue in the General Fund has shown a modest increase. The increase can be attributed to the General Service Fee of \$10 that was started in Jan of 2013. The estimated revenue that the General Service Fee will bring into the city will be almost \$130,000 in the 2014-15 fiscal year and the 15-16 fiscal year.



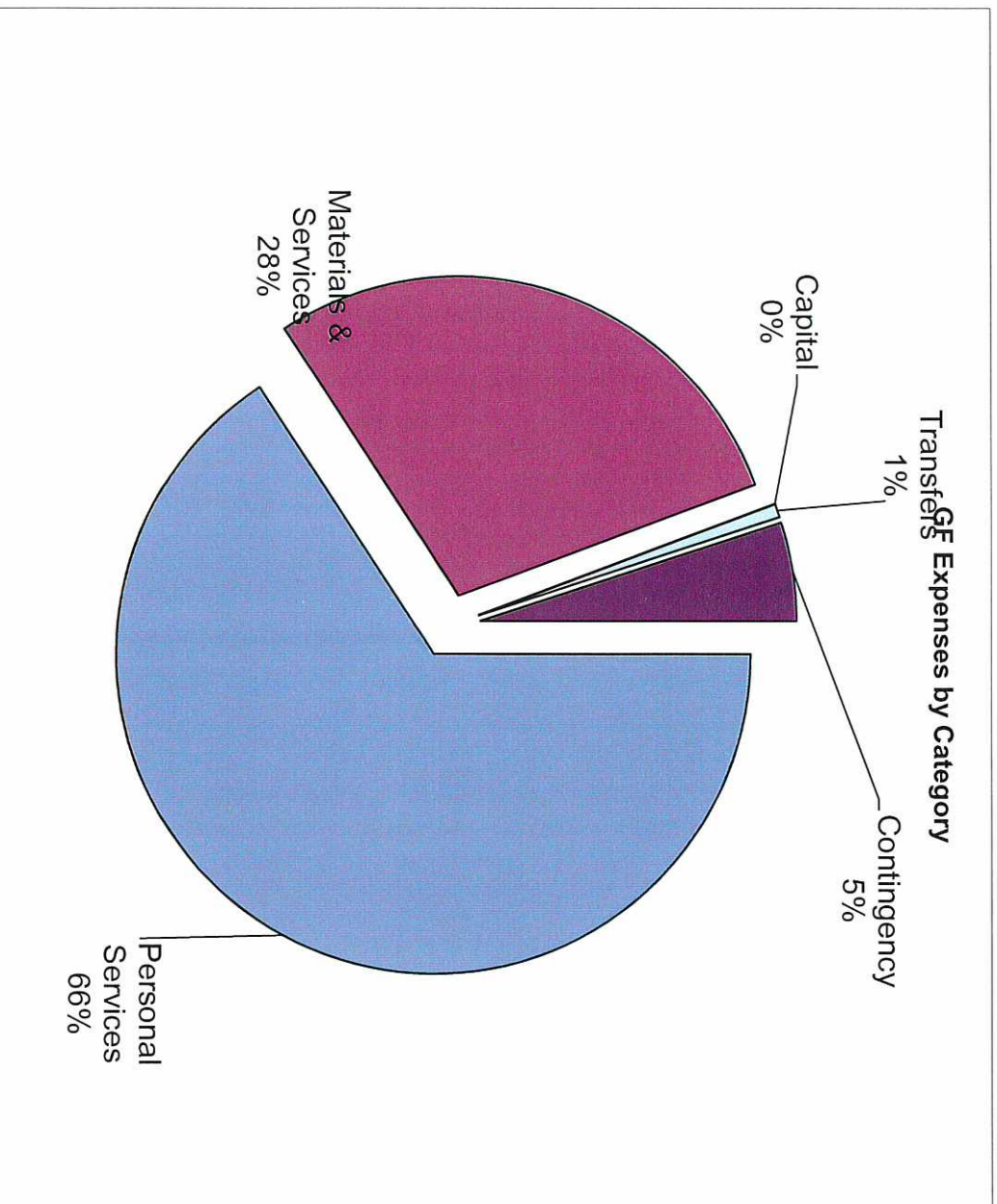
2013 Actual	2014 Actual	2015 Adopted	General Fund	2016 Proposed	2016 Approved	2016 Adopted
REVENUE						
166,118	183,345	117,057	Beginning Fund Balance		71,310	71,310
657,745	661,433	676,000	Property Taxes	705,000	705,000	705,000
155,944	162,971	154,000	Franchise Fees	156,300	156,300	156,300
38,823	25,675	39,710	License and Permits	61,624	61,624	61,624
66,790	68,096	65,000	Intergovernmental Revenue	63,744	63,744	63,744
11,908	7,021	30,000	Grants	22,000	22,000	22,000
183,615	248,449	248,000	Fines and Fees	246,050	246,050	246,050
37,091	13,286	17,500	Miscellaneous Revenue	10,250	10,250	10,250
109,809	68,267	110,015	Transfers	119,091	119,091	119,091
1,427,843	1,438,542	1,457,282	TOTAL REVENUES	1,455,369	1,455,369	1,455,369

- Expenses
Each year the salary and benefit appropriations are reviewed based on actual working hours by all employees. These changes come from the Administration department employees and Public Works employees and their daily working routines. Materials and services stayed static with 2014–15.



- *Ending Fund Balance & Contingency*

Department heads have met and discussed the contingency amounts for the General Fund. A survey of communities outside the City of Hubbard based both on location and population size, with the result showed that many small communities have a lower contingency amount in the range of \$75,000-\$85,000 each year. For the 2015-16 budget year, the City of Hubbard is showing a contingency amount of almost \$73,000.



2015-16
Expenses

2013 Actual	2014 Actual	2015 Adopted	General Fund	2016 Proposed	2016 Approved	2016 Adopted
Summary						
913,050	941,877	942,507	Personal Services	957,129	957,129	957,129
331,448	340,427	424,645	Materials and Services	415,583	415,583	415,583
0	6,500	0	Capital	0	0	0
0	32,681	40,294	Transfers	9,907	9,907	9,907
0	0	49,836	Contingency	72,750	72,750	72,750
1,244,498	1,321,485	1,457,282		1,455,369	1,455,369	1,455,369

2013 Actual	2014 Actual	2015 Adopted	General Fund	2016 Proposed	2016 Approved	2016 Adopted
Admin Expenses						
113,156	104,243	113,372	Personal Services Total	111,538	111,538	111,538
72,756	62,956	98,636	Materials & Services Total	79,726	79,726	79,726
0		0	Capital Outlay Total	0	0	0
185,912	167,199	212,008		191,264	191,264	191,264

Court Expenses						
39,489	35,721	40,509	Personal Services Total	41,029	41,029	41,029
9,216	8,568	14,308	Materials & Services Total	16,182	16,182	16,182
0		0	Capital Outlay Total	0	0	0
48,705	44,289	54,817		57,211	57,211	57,211

Council Expenses						
5,466	4,284	7,000	Materials & Services Total	7,000	7,000	7,000
0		0	Capital Outlay Total	0	0	0
5,466	4,284	7,000		7,000	7,000	7,000

2015-16
Expenses

2013 Actual	2014 Actual	2015 Adopted	General Fund	2016 Proposed	2016 Approved	2016 Adopted
Comm. Dev. Expenses						
18,835	20,242	21,087	Personal Services Total	21,063	21,063	21,063
39,348	26,865	45,749	Materials & Services Total	50,449	50,449	50,449
0		0	Capital Outlay Total	0	0	0
58,183	47,107	66,836		71,512	71,512	71,512
Police Expenses						
664,074	677,625	659,418	Personal Services Total	668,426	668,426	668,426
183,475	203,683	226,152	Materials & Services Total	232,100	232,100	232,100
0	6,500	0	Capital Outlay Total	0	0	0
847,548	887,808	885,570		900,526	900,526	900,526
Park Expenses						
77,496	104,046	108,121	Personal Services Total	115,073	115,073	115,073
21,188	34,071	32,800	Materials & Services Total	30,126	30,126	30,126
0		0	Capital Outlay Total			
98,684	138,117	140,921		145,199	145,199	145,199
Transfers						
0	32,681	40,294	Transfers Total	9,907	9,907	9,907
0	32,681	40,294		9,907	9,907	9,907
CONTINGENCY						
0	0	49,836	Contingency Total	72,750	72,750	72,750
0	0	49,836		72,750	72,750	72,750

2013		2014		2015		General Fund		2016		2016		2016	
Actual		Actual		Adopted				Proposed		Approved		Adopted	
Resources													
657,744.83		632,796.83		651,000		Property Taxes		680,000		680,000		680,000	
-		28,635.73		25,000		Delinq Prop Taxes		25,000		25,000		25,000	
657,744.83		661,432.56		676,000		Property Taxes		705,000		705,000		705,000	
104.74		32.69		-		FF-Pref L D							
91,122.14		94,896.07		95,000		FF-PGE		97,000		97,000		97,000	
7,166.07		5,347.93		7,500		FF-Qwest		4,600		4,600		4,600	
23,804.19		26,803.67		20,000		FF-NW Natural		20,000		20,000		20,000	
12,888.78		13,566.55		12,500		FF-Cable TV		13,000		13,000		13,000	
20,607.49		21,823.01		18,500		FF-Allied Waste		21,000		21,000		21,000	
250.35		501.05		500		FF-Gervais Telephone		700		700		700	
155,943.76		162,970.97		154,000		Franchise Fees		156,300		156,300		156,300	
1,100.00		1,260.00		1,300		Fingerprints		1,300		1,300		1,300	
2,420.00		2,190.00		2,000		Lien Search		3,000		3,000		3,000	
71.80				6,700		School Excise Revenue		544		544		544	
4,495.00		4,925.00		4,500		Business Reistration		4,600		4,600		4,600	
-		210.00		210		Business OLCC Fee		180		180		180	
6,824.59		11,023.51		15,000		Land Use Fees		26,000		26,000		26,000	
23,911.51		6,066.10		10,000		Building Permits		26,000		26,000		26,000	
38,822.90		25,674.61		39,710		License and Permits		61,624		61,624		61,624	
15,053.95		15,636.66		15,000		Revenue Sharing		15,000		15,000		15,000	
4,522.98		4,343.60		4,500		CIG Tax		3,744		3,744		3,744	
39,453.02		48,115.29		45,500		OLCC Tax		45,000		45,000		45,000	
7,760.21		-		-		911 Tax							
66,790.16		68,095.55		65,000		Intergovernmental Revenue		63,744		63,744		63,744	
-				8,000		Feasibility Study (City Hall) Grant							
3,837.00				-		SRO Contract							
-				-		Acts Oregon							
1,600.00				-		Homeland Security Grant							
-				-		Cert Grant and Donations							
1,458.00				5,000		Three Flag Grant		5,000		5,000		5,000	
-				5,000		ODOT speed Grant		5,000		5,000		5,000	
1,040.00		1,225.00		5,000		ODOT Grant Duii		5,000		5,000		5,000	
-		1,796.48		2,000		BVP Reimb Grant		2,000		2,000		2,000	
3,973.00		4,000.00		5,000		Ped. Enf. Grant		5,000		5,000		5,000	
11,908.00		7,021.48		30,000		Grants		22,000		22,000		22,000	

	2013 Actual	2014 Actual	2015 Adopted	General Fund	2016 Proposed	2016 Approved	2016 Adopted
	95,180.12	75,575.93	70,000	Municipal Court	70,000	70,000	70,000
	34,008.51	26,251.73	24,000	Marion County Court	23,000	23,000	23,000
	29,453.94	124,212.95	132,600	General Service Fee	130,000	130,000	130,000
	2,418.60	3,615.16	1,900	Collections Interest	2,100	2,100	2,100
	2,566.21	1,098.19	1,000	Temp Offense Surcharge	450	450	450
	16,500.00	14,850.00	15,000	Vehicle Impound	17,000	17,000	17,000
	860.00	740.00	800	Police Reports	800	800	800
	2,628.00	2,105.00	2,700	PD Training Rev	2,700	2,700	2,700
	183,615.38	248,448.96	248,000	Fines and Fees	246,050	246,050	246,050
	17,669.83	2,883.99	10,000	Miscellaneous Revenue Admin	1,100	1,100	1,100
	3,556.28	4,884.55	1,500	Interest Income	5,400	5,400	5,400
	1,475.30	-	-	Sale Of Surp Prop	1,200	1,200	1,200
	7,189.06	5,366.50	1,000	Miscellaneous Revenue Police	2,100	2,100	2,100
	7,200.64	150.89	5,000	K9 Program Revenues	450	450	450
	37,091.11	13,285.93	17,500	Miscellaneous Revenue	10,250	10,250	10,250
	17,087.00	-	21,250	Transfer In -Water FFees	19,890	19,890	19,890
	18,850.00	18,500.00	20,750	Transfer In Sewer FFees	20,877	20,877	20,877
	-	1,522.00	961	Transfer In- SDC Admin	8,472	8,472	8,472
	73,872.00	48,245.00	67,054	Trans In - OP OH	69,852	69,852	69,852
	109,809.00	68,267.00	110,015	Transfers	119,091	119,091	119,091
	166,118.00	183,345.00	117,057	Beginning Fund Balance	71,310	71,310	71,310
	1,427,843.14	1,438,542.06	1,457,282	Total Resources	1,455,369	1,455,369	1,455,369

	2013 Actual	2014 Actual	2015 Adopted	General Fund	2016 Proposed	2016 Approved	2016 Adopted
Requirements							
Administration							
Personal Services							
SALARIES AND WAGES	-	39,785.84	68,032		70,535	70,535	70,535
City Recorder	38,865.51	-	-				
Finance Director	20,039.47	17,051.56	-				
Administrative Assistant	7,745.96	5,593.72	-				
EMPLOYEE BENEFITS	-		45,340		41,003	41,003	41,003
EB-Medical & Dental	26,476.14	21,475.24	-				
EB-Insurance (life & disab)	225.27	213.13	-				
EB-Employer Taxes	4,914.77	4,832.21	-				
EB-PERS	12,732.70	12,486.73	-				
EB-Workers Comp	2,156.21	2,804.52	-				
Total Personal Services	113,156.03	104,242.95	113,372		111,538	111,538	111,538
Materials and Services							
PROFESSIONAL SERVICES	30,157.72	29,335.68	37,708		41,019	41,019	41,019
CONTRACTED SUPPORT	39.23		200		200	200	200
OPERATIONAL SUPPLIES	-	55.28	450		375	375	375
Feasibility Study (City Hall) Grant			16,250		-	-	-
BUILDING MAINT & SUPPLIES	6,381.88	3,572.40	5,165		3,100	3,100	3,100
RENTALS AND LEASES	2,486.28	1,612.27	2,430		2,562	2,562	2,562
INSURANCE	4,920.06	6,663.73	7,471		2,605	2,605	2,605
ADVERTISING & RECRUITMENT	2,070.27	2,438.65	2,000		2,000	2,000	2,000
TRAINING & MEMBERSHIPS	7,184.25	6,644.99	9,062		11,765	11,765	11,765
OFFICE SUPPLIES & MISC EXPENSE	5,523.43	4,761.62	7,500		7,650	7,650	7,650
EQUIP MAINT & SUPPLIES	8,114.51	2,232.49	4,150		2,600	2,600	2,600
UNIFORMS	-		200		200	200	200
UTILITIES	5,877.99	5,639.38	6,050		5,650	5,650	5,650
Total Materials and Service	72,755.62	62,956.49	98,636		79,726	79,726	79,726
Total Admin	185,911.65	167,199.44	212,008		191,264	191,264	191,264

	2013 Actual	2014 Actual	2015 Adopted	General Fund	2016 Proposed	2016 Approved	2016 Adopted
Court							
Personal Services							
SALARIES AND WAGES	-	3,978.55	22,284		24,707	24,707	24,707
City Recorder	3,886.56		-				
Finance Director	3,005.94	2,557.74	-				
Administrative Assistant	14,288.76	13,052.71	-				
Interpreter	633.50	834.41	1,000				
Bailiff	370.00		750				
EMPLOYEE BENEFITS	-		16,475		16,322	16,322	16,322
EB-Medical & Dental	10,224.06	8,887.20	-				
EB-Insurance (life & disab)	82.66	70.98	-				
EB-Employer Taxes	1,786.08	1,578.37	-				
EB-PERS	4,447.73	3,846.76	-				
EB-Workers Comp	763.90	914.52	-				
Total Personal Services	39,489.19	35,721.24	40,509		41,029	41,029	41,029
Materials and Services							
PROFESSIONAL SERVICES	5,946.17	5,012.41	8,158		10,008	10,008	10,008
OPERATIONAL SUPPLIES	-		50		50	50	50
BUILDING MAINT & SUPPLIES	266.65	342.26	690		500	500	500
RENTALS AND LEASES	555.68	359.03	520		520	520	520
INSURANCE	295.17	333.85	390		754	754	754
ADVERTISING & RECRUITMENT	-	18.65	100		100	100	100
TRAINING & MEMBERSHIPS	50.00	474.01	1,000		1,100	1,100	1,100
OFFICE SUPPLIES & MISC EXPENSE	438.09	408.64	900		1,050	1,050	1,050
EQUIP MAINT & SUPPLIES	-		550		200	200	200
UTILITIES	1,664.27	1,619.33	1,950		1,900	1,900	1,900
Total Material and Services	9,216.03	8,568.18	14,308		16,182	16,182	16,182
Total Court	48,705.22	44,289.42	54,817		57,211	57,211	57,211

2013 Actual	2014 Actual	2015 Adopted	General Fund	2016 Proposed	2016 Approved	2016 Adopted
Council						
1,160.00	1,877.94	3,000	Materials and Services	3,000	3,000	3,000
4,215.00	2,302.94	3,000	PROFESSIONAL SERVICES	3,000	3,000	3,000
91.00	103.00	1,000	OPERATIONAL SUPPLIES	1,000	1,000	1,000
			TRAINING & MEMBERSHIPS			
5,466.00	4,283.88	7,000	Total Materials and Services	7,000	7,000	7,000
5,466.00	4,283.88	7,000	Total Council	7,000	7,000	7,000
Community Development						
-		12,744	Personal Services			
9,716.41	9,946.41	-	SALARIES AND WAGES	13,156	13,156	13,156
2,505.02	2,131.48	-	City Recorder			
-		8,343	Finance Director	7,907	7,907	7,907
3,738.38	4,064.07	-	EMPLOYEE BENEFITS			
33.44	42.80	-	EB-Medical & Dental			
723.94	939.99	-	EB-Insurance (life & disab)			
1,922.38	2,592.67	-	EB-Employer Taxes			
195.08	524.24	-	EB-PERS			
		-	EB-Workers Comp			
18,834.65	20,241.66	21,087	Total Personal Services	21,063	21,063	21,063
Material Services						
7,370.67	10,707.72	16,200	PROFESSIONAL SERVICES	18,000	18,000	18,000
31,929.44	16,034.54	27,500	INTERGOVERNMENTAL SERVICES	30,400	30,400	30,400
-	17.10	-	BUILDING MAINT & SUPPLIES	-	-	-
-	50.00	2,049	TRAINING & MEMBERSHIPS	2,049	2,049	2,049
48.00	56.00	-	UTILITIES	-	-	-
39,348.11	26,865.36	45,749	Total Materials and Services	50,449	50,449	50,449
58,182.76	47,107.02	66,836	Total Community Development	71,512	71,512	71,512

2013 Actual	2014 Actual	2015 Adopted	General Fund	2016 Proposed	2016 Approved	2016 Adopted
Police						
Personal Services						
-	397,450	-	SALARIES AND WAGES	404,132	404,132	404,132
1,295.56	1,326.21	-	City Recorder			
1,001.98	852.57	-	Finance Director			
69,218.70	70,469.50	-	Chief Of Police			
40,560.00	41,376.00	-	Administrative Assistant			
258,145.97	272,834.11	-	Police Officers			
5,144.50	6,588.49	-	Reserve Officers			
11,602.94	6,828.50	-	Overtime Holiday			
9,017.02	5,723.86	-	Overtime			
(129.77)	-	-	Overtime			
-	261,968	-	EMPLOYEE BENEFITS	264,294	264,294	264,294
155,610.54	150,334.95	-	EB-Medical & Dental			
1,384.37	1,455.11	-	EB-Insurance (life & disab)			
28,987.20	31,430.35	-	EB-Employer Taxes			
70,207.34	72,219.17	-	EB-PERS			
12,027.49	16,186.45	-	EB-Workers Comp			
664,073.84	677,625.27	659,418	Total Personal Services	668,426	668,426	668,426
Material and Services						
4,794.01	8,937.94	9,710	PROFESSIONAL SERVICES	13,450	13,450	13,450
3,982.61	3,005.33	5,670	CONTRACTED SUPPORT	5,670	5,670	5,670
9,835.25	11,655.98	9,750	OPERATIONAL SUPPLIES	6,750	6,750	6,750
59,484.07	62,898.70	64,120	INTERGOVERNMENTAL SERVICES	86,050	86,050	86,050
9,646.32	6,447.51	17,000	PROGRAM & GRANT EXPENSES	15,000	15,000	15,000
7,760.21	-	-	911 Tax - Program Expense	-	-	-
3,431.62	4,812.84	3,190	BUILDING MAINT & SUPPLIES	2,190	2,190	2,190
1,761.14	1,685.88	2,640	RENTALS AND LEASES	2,640	2,640	2,640
9,151.05	13,688.18	15,722	INSURANCE	16,000	16,000	16,000
(30.00)	190.09	1,000	ADVERTISING & RECRUITMENT	1,000	1,000	1,000
10,102.90	17,509.76	18,600	TRAINING & MEMBERSHIPS	13,600	13,600	13,600
5,771.69	3,932.85	5,250	OFFICE SUPPLIES & MISC EXPENSE	7,250	7,250	7,250
41,547.23	53,176.53	57,200	EQUIP MAINT & SUPPLIES	46,200	46,200	46,200
5,795.57	4,701.76	5,000	UNIFORMS	5,000	5,000	5,000
10,440.98	11,039.29	11,300	UTILITIES	11,300	11,300	11,300
183,474.65	203,682.64	226,152	Total Materials and Services	232,100	232,100	232,100
CAPITAL OUTLAY						
-	6,500.00	-		-		
847,548.49	887,807.91	885,570	Total Police	900,526	900,526	900,526

2013 Actual	2014 Actual	2015 Adopted	General Fund	2016 Proposed	2016 Approved	2016 Adopted
Parks						
-		59,263	Personal Services			
1,295.56	1,326.21	-	SALARIES AND WAGES	63,324	63,324	63,324
1,001.98	852.57	-	City Recorder			
8,609.46	12,255.36	-	Finance Director			
4,142.91	10,447.51	-	Public Works Super			
17,631.06	18,398.08	-	Administrative Assistant			
8,278.64	12,717.04	-	Utility Worker 1			
-		48,858	PW Maintenance PT			
21,834.28	29,063.57	-	EMPLOYEE BENEFITS	51,749	51,749	51,749
179.08	224.60	-	EB-Medical & Dental			
3,652.68	4,323.96	-	EB-Insurance (life & disab)			
9,402.20	12,068.50	-	EB-Employer Taxes			
1,468.26	2,368.48	-	EB-PERS			
77,496.11	104,045.88	108,121	EB-Workers Comp			
			Total Personal Services	115,073	115,073	115,073
Material and Services						
1,296.87	2,245.21	3,600	PROFESSIONAL SERVICES	2,600	2,600	2,600
33.07	17.26	100	CONTRACTED SUPPORT	100	100	100
4,957.97	13,093.26	8,000	OPERATIONAL SUPPLIES	7,000	7,000	7,000
3,288.88	2,954.26	3,900	BUILDING MAINT & SUPPLIES	3,400	3,400	3,400
751.15	249.89	700	RENTALS AND LEASES	700	700	700
2,656.76	2,337.01	2,800	INSURANCE	3,426	3,426	3,426
-	12.43	100	ADVERTISING & RECRUITMENT	100	100	100
709.97	1,065.07	1,100	TRAINING & MEMBERSHIPS	1,200	1,200	1,200
448.43	388.47	700	OFFICE SUPPLIES & MISC EXPENSE	800	800	800
3,565.28	8,103.35	7,300	EQUIP MAINT & SUPPLIES	6,300	6,300	6,300
94.36	142.35	400	UNIFORMS	100	100	100
3,384.92	3,462.06	4,100	UTILITIES	4,400	4,400	4,400
21,187.66	34,070.62	32,800	Total Material and Services	30,126	30,126	30,126
98,683.77	138,116.50	140,921	Total Parks	145,199	145,199	145,199
Non-Departmental						
Transfers						
-	32,681.00	40,294	Trans To Reserve	9,907	9,907	9,907
-		49,836	CONTINGENCY	72,750	72,750	72,750
1,244,497.89	1,321,485.17	1,457,282	Total General Fund Requirements	1,455,369	1,455,369	1,455,369
183,345.25	117,056.89					

STREET OPERATIONS FUND

Overview

The street fund relies mainly on gas tax and a transportation utility fee that is found on the bi-monthly utility bill for Hubbard residents.

Street Fund

- *Revenue*
The 2015-2016 Budget contains an 80/20 split for ODOT State Shared Revenue (gas tax) between the Street Fund and Street Construction Fund.
- *Ending Fund Balance & Contingency*
Although there is no real requirement/or suggested level for a contingency level in a street fund, keeping up this contingency will be essential to future beginning balances and operating during a new fiscal year before tax revenue is received. The ending fund balance for the Street Fund is projected to be \$67,879 for 2015-2016.

Street Construction Fund

- *Highlights*
The Special City Allotment Industrial Avenue Improvement Project was completed in 2013-2014. Per the City's Pavement Management Program, maintenance was completed on various streets in 2014-2015. The 2015-2016 budget includes the 2015 Special City Allotment "G" Street Construction Project.
- *Ending Fund Balance & Contingency*
Ending Fund Balance and Contingency are dependent on the start and completion of street construction projects.

2013 Actual	2014 Actual	2015 Adopted	Street Fund Summary	2016 Proposed	2016 Approved	2016 Adopted
106,809	75,904	109,267	Beginning Fund Balance	85,008	85,008	85,008
1,440	595	400	License and Permits	450	450	450
63,699	68,660	73,788	Charges for Services	75,636	75,636	75,636
125,671	146,713	129,500	Intergovernmental Revenue	148,532	148,532	148,532
799	43,922	600	Miscellaneous	480	480	480
298,418	335,794	313,555	Total	310,106	310,106	310,106
129,429	124,531	131,278	Personal Services	124,158	124,158	124,158
74,321	77,968	90,430	Materials and Services	91,223	91,223	91,223
18,762	24,028	26,038	Transfers	26,846	26,846	26,846
-		65,809	Contingency	67,879	67,879	67,879
222,513	226,527	313,555	Total	310,106	310,106	310,106

2013 Actual	2014 Actual	2015 Adopted	Street Fund	2016 Proposed	2016 Approved	2016 Adopted
Resources						
125,671.09	146,713.19	129,500	Gas Tax	148,532	148,532	148,532
63,698.57	68,659.66	73,788	Transportation Utility	75,636	75,636	75,636
1,440.00	595.00	400	Row Permits	450	450	450
736.01	43.46	500	Interest Income	280	280	280
63.47	43,878.71	100	Miscellaneous Revenue	200	200	200
799.48	43,922.17	600	Miscellaneous Revenue	480	480	480
106,809.00	75,904.00	109,267	Beginning Fund Balance	85,008	85,008	85,008
298,418.14	335,794.02	313,555	Total Resources	310,106	310,106	310,106

2013 Actual	2014 Actual	2015 Adopted	Street Fund	2016 Proposed	2016 Approved	2016 Adopted
Requirements						
Personal Services						
-		73,210	SALARIES AND WAGES	70,392	70,392	70,392
3,238.80	3,315.48	-	City Recorder			
7,514.87	6,394.37	-	Finance Director			
19,205.70	12,255.27	-	Public Works Super			
15,708.58	14,176.87	-	Administrative Assistant			
17,631.16	17,409.83	-	Utility Worker 1			
8,473.70	14,533.76	-	PW Maintenance PT			
-		58,068	EMPLOYEE BENEFITS	53,766	53,766	53,766
33,890.85	33,900.01	-	EB-Medical & Dental			
283.17	264.47	-	EB-Insurance (life & disab)			
5,869.99	5,280.77	-	EB-Employer Taxes			
15,065.95	14,049.12	-	EB-PERS			
2,546.37	2,951.28	-	EB-Workers Comp			
129,429.14	124,531.23	131,278	Total Personal Services	124,158	124,158	124,158

2013 Actual	2014 Actual	2015 Adopted	Street Fund	2016 Proposed	2016 Approved	2016 Adopted
Materials and Services						
4,122.01	8,938.41	11,100	PROFESSIONAL SERVICES	10,600	10,600	10,600
13,021.56	12,040.17	13,000	CONTRACTED SUPPORT	13,200	13,200	13,200
80.27	226.82	200	OPERATIONAL SUPPLIES	100	100	100
16,349.46	14,380.74	15,000	PROGRAM & GRANT EXPENSES	15,000	15,000	15,000
640.44	646.38	1,500	BUILDING MAINT & SUPPLIES	1,100	1,100	1,100
330.28	206.26	800	RENTALS AND LEASES	800	800	800
2,066.37	1,669.29	2,000	INSURANCE	2,723	2,723	2,723
-	49.72	100	ADVERTISING & RECRUITMENT	100	100	100
669.66	583.36	1,000	TRAINING & MEMBERSHIPS	1,300	1,300	1,300
1,067.20	1,020.59	2,230	OFFICE SUPPLIES & MISC EXPENSE	2,200	2,200	2,200
2,808.96	4,506.66	7,000	EQUIP MAINT & SUPPLIES	6,700	6,700	6,700
200.51	192.24	300	UNIFORMS	300	300	300
32,964.68	33,507.13	36,200	UTILITIES	37,100	37,100	37,100
74,321.40	77,967.77	90,430	Total Materials and Service	91,223	91,223	91,223
Transfers Out						
-	3,371.00	6,939	Trans To Reserve Fund	7,820	7,820	7,820
18,762.00	20,657.00	19,099	Operational Overhead	19,026	19,026	19,026
18,762.00	24,028.00	26,038	Total Transfers Out	26,846	26,846	26,846
CONTINGENCY						
222,512.54	226,527.00	65,809	Total Requirements	67,879	67,879	67,879
75,905.60	109,267.02	313,555		310,106	310,106	310,106

2013 Actual	2014 Actual	2015 Adopted	Street Construction Fund Summary	2016 Proposed	2016 Approved	2016 Adopted
132,212	198,964	152,578	Beginning Fund Balance	86,941	86,941	86,941
24,140	7,510	3,396	Charges for Services	41,784	41,784	41,784
48,152	36,678	55,500	Intergovernmental Revenue	37,133	37,133	37,133
-	50,000	50,000	Grants	50,000	50,000	50,000
743	19,749	600	Miscellaneous	500	500	500
205,247	312,901	262,074	Total	216,358	216,358	216,358
6,194	350	3,900	Materials and Services	3,900	3,900	3,900
90	159,973	207,420	Capital Outlay	200,000	200,000	200,000
-	-	-	Transfers	2,016	2,016	2,016
-	-	50,754	Contingency	10,442	10,442	10,442
6,284	160,323	262,074	Total	216,358	216,358	216,358

2013 Actual	2014 Actual	2015 Adopted	Street Construction Fund	2016 Proposed	2016 Approved	2016 Adopted
Resources						
48,152.09	36,678.29	55,500	Gas Tax	37,133	37,133	37,133
-	50,000.00	50,000	Special Allotment Grant	50,000	50,000	50,000
18,915.00	6,002.00	2,660	SDC-Improvement	32,724	32,724	32,724
1,140.28	1,203.75	572	Assessment Principal	7,044	7,044	7,044
4,085.00	304.00	164	SDC Administration	2,016	2,016	2,016
24,140.28	7,509.75	3,396	Charges for Services	41,784	41,784	41,784
742.78	19,748.80	600	Interest Income	500	500	500
742.78	19,748.80	600	Miscellaneous Revenue	500	500	500
132,212.00	198,964.00	152,578	Beginning Fund Balance	86,941	86,941	86,941
205,247	312,901	262,074	Total Resources	216,358	216,358	216,358
Requirements						
5,927.00	350.00	-	Materials and Service			
-		3,900	PROFESSIONAL SERVICES	3,900	3,900	3,900
266.80		-	PROGRAM & GRANT EXPENSES			
6,193.80	350.00	3,900	ADVERTISING & RECRUITMENT	3,900	3,900	3,900
			Total Materials and Services			
90.00	159,972.76	207,420	CAPITAL OUTLAY	200,000	200,000	200,000
-		-	TRANSFER OUT	2,016	2,016	2,016
-		50,754	CONTINGENCY	10,442	10,442	10,442
6,283.80	160,322.76	262,074	Total Requirements	216,358	216,358	216,358
198,963.35	152,578.08					

RESERVE FUND

Overview

The City of Hubbard currently operates a reserve fund to set aside money for future capital purchases like police vehicles, lawn mowers, and park equipment. The purpose of this fund is to be able to set aside money for future purchases so no additional tax levy is needed from current Hubbard residents.

Reserve Fund

- *Highlights*

The City has been setting aside money for upcoming projects and purchases. Public works has been setting aside money from their main funds to save for a number of future purchases down the road. The General Fund has also been setting money specifically aside for future projects and purchases like a new server, software, City Hall siding, and new carpet in the council chambers.

Budget Capital Outlay: 2015-2016 Set Aside.

Dump Truck	24,900
Backhoe	35,180
Pub Wrks Trac/Mower	10,450
Plotter	6,800
Pub Wrks Pick Up	44,644
Software	21,000
Server	10,387
City Hall Siding	11,460
City Hall Carpet	1,235
Police Vehicle	3,268

2013 Actual	2014 Actual	2015 Adopted	Reserve Fund Summary	2016 Proposed	2016 Approved	2016 Adopted
112,572	66,332	107,848	Beginning Fund Balance	130,286	130,286	130,286
178		-	Miscellaneous	150	150	150
-	45,916	62,029	Transfers from other Funds	39,687	39,687	39,687
112,750	112,248	169,877	Total	170,123	170,123	170,123
46,419	5,050	169,877	Capital Outlay	170,123	170,123	170,123
46,419	5,050	169,877	Total	170,123	170,123	170,123

2013 Actual	2014 Actual	2015 Adopted	Reserve Fund	2016 Proposed	2016 Approved	2016 Adopted
Resources						
-			Donations			
177.97			Interest	150	150	150
177.97			Miscellaneous Revenue	150	150	150
-	32,681.00	40,294	Trans From-General	9,907	9,907	9,907
-	3,371.00	6,939	Trans From-Streets	7,820	7,820	7,820
-	4,932.00	5,898	Trans From-Sewer	10,980	10,980	10,980
-	4,932.00	8,898	Trans From-Water	10,980	10,980	10,980
-	45,916.00	62,029	Tranfers	39,687	39,687	39,687
112,572.00	66,332.00	107,848	Beginning Fund Balance	130,286	130,286	130,286
112,749.97	112,248.00	169,877	Total Resources	170,123	170,123	170,123
Requirements						
-		500	Capital Outlay	799	799	799
-		20,200	Dump Truck	24,900	24,900	24,900
-		30,180	Backhoe	35,180	35,180	35,180
-	5,050.00	6,450	Pub Wrks Trac/Mower	10,450	10,450	10,450
-		6,800	Plotter	6,800	6,800	6,800
-		39,644	Pub Wrks Pick Up	44,644	44,644	44,644
-		6,000	Software	21,000	21,000	21,000
-		6,880	Server	10,387	10,387	10,387
-		9,220	City Hall Siding	11,460	11,460	11,460
-		995	City Hall Carpet	1,235	1,235	1,235
			Court Software			
46,418.65		43,008	Police Vehicle	3,268	3,268	3,268
46,418.65	5,050.00	169,877	Total Capital Outlay	170,123	170,123	170,123
-			CONTINGENCY	-	-	-
-			Unappropriated EFB	-	-	-
46,418.65	5,050.00	169,877	Total Requirements	170,123	170,123	170,123
66,331.32	107,198.00	(0)				

PARK IMPROVEMENT FUND

Overview

The park improvement fund relies heavily on state shared revenue, grants and System Development Charges (SDC) to assist in the development of the City's parks. This budget continues the past practice of splitting state shared revenue 50/50 between the Parks Improvement Fund and the General Fund.

Park Improvement Fund

Staff has submitted a grant application which is reflected in the budget for the Rivenes Park restroom replacement project.

If successful, the Rivenes Park project will be expended out of Capital Outlay.

2013 Actual	2014 Actual	2015 Adopted	Parks Improvement Fund Summary	2016 Proposed	2016 Approved	2016 Adopted
206,117	222,622	166,646	Beginning Fund Balance	181,914	181,914	181,914
22,996	6,680	3,597	Charges for Services	44,244	44,244	44,244
15,054	15,637	15,000	Intergovernmental Revenue	15,000	15,000	15,000
-	95,851	142,940	Grants	147,024	147,024	147,024
1,076	3,181	1,400	Miscellaneous	1,900	1,900	1,900
245,243	343,971	329,583	Total	390,082	390,082	390,082
21,677	882	-	Materials and Services	-	-	-
945	176,175	290,000	Capital Outlay	350,000	350,000	350,000
-	268	144	Transfers	1,776	1,776	1,776
-	-	39,439	Contingency	38,306	38,306	38,306
22,622	177,325	329,583	Total	390,082	390,082	390,082

2013 Actual	2014 Actual	2015 Adopted	Park Improvement Fund	2016 Proposed	2016 Approved	2016 Adopted
Resources						
15,053.95	15,636.64	15,000.00	State Shared Revenue	15,000	15,000	15,000
-	95,851.00	142,940.00	State Parks Dept. Grant	147,024	147,024	147,024
19,090.00	5,546.00	2,987	SDC-Improvement	36,732	36,732	36,732
2,983.00	866.00	466	SDC-Reimbursement	5,736	5,736	5,736
923.00	268.00	144	SDC-Administration	1,776	1,776	1,776
22,996.00	6,680.00	3,597	Charges for Services	44,244	44,244	44,244
309.78	472.96	300	Interest Income	400	400	400
665.91	2,700.00	1,000	Donations	1,500	1,500	1,500
100.00	8.05	100	Miscellaneous Revenue	-	-	-
1,076	3,181	1,400	Miscellaneous Revenue	1,900	1,900	1,900
206,117.00	222,622.00	166,646	Beginning Fund Balance	181,914	181,914	181,914
245,242.64	343,970.65	329,583	Total Resources	390,082	390,082	390,082
Requirements						
Materials and Services						
PROFESSIONAL SERVICES						
21,677.05	881.86	-	Total Materials and Services			
945.13	176,174.96	290,000	CAPITAL OUTLAY	350,000	350,000	350,000
-	268.00	144	TRANSFERS OUT	1,776	1,776	1,776
-		39,439	CONTINGENCY	38,306	38,306	38,306
22,622.18	177,324.82	329,583	Total Requirements	390,082	390,082	390,082
222,620.46	166,645.83					

SEWER FUNDS

Overview

The sewer fund mainly relies on service charges to customers within the city limits. The sewer rate continues to remain in accordance with the 2012 Water and Wastewater Rate Study to assist in saving for the mandated sewer water re-use project coming up in the future. This revenue goes directly into the sewer construction account for the mandated sewer water re-use project. We have adequate contingency levels in all three sewer funds and expenses have stayed fairly flat to help build contingency levels and continue to allow additional transfers into the reserve account for future purchases of capital equipment.

Sewer Fund

- *Revenue*

The sewer operations account will see a small increase per the 2012 Water and Wastewater Rate Study.

- *Changes from prior years*

Expenses are expected to remain static overall compared to the 2014-2015 budget. The budget includes funds allocated for biosolids disposal per an agreement with Oregon Turf.

- *Ending Fund Balance & Contingency*

The ending fund balance/contingency is becoming stronger due to the 2012 Water Wastewater rate study, as well as conservative spending in operations.

Sewer Construction Fund

- *Highlights*

SDC revenue and a portion of the fees generated by the Sewer Water Re-use Project are planned as Capital Outlay for start up costs associated with the project.

- *Ending Fund Balance & Contingency*

Ending Fund Balance and Contingency will continue to grow until the Sewer Water Re-Use Project is mandated by the State of Oregon.

Sewer Bond Fund

- The loan agreement requires a restricted reserve account to be maintained in the amount of \$38,075. For the sewer bond, the city is in compliance with the requirements.

2013 Actual	2014 Actual	2015 Adopted	Sewer Fund Summary	2016 Proposed	2016 Approved	2016 Adopted
113,130	122,129	79,286	Beginning Fund Balance	125,153	125,153	125,153
373,339	364,070	361,680	Charges for Services	417,535	417,535	417,535
335	320	250	Miscellaneous	200	200	200
486,804	486,519	441,216	Total	542,888	542,888	542,888
171,246	163,005	177,080	Personal Services	172,093	172,093	172,093
88,085	114,639	116,230	Materials and Services	131,956	131,956	131,956
105,345	129,589	81,664	Transfers	87,970	87,970	87,970
0		66,242	Contingency	150,869	150,869	150,869
364,675	407,233	441,216	Total	542,888	542,888	542,888

2013 Actual	2014 Actual	2015 Adopted	Sewer Fund	2016 Proposed	2016 Approved	2016 Adopted
Resources						
373,339.22	364,070.00	361,680	Service Charges Sewer	417,535	417,535	417,535
295.14	319.62	250	Interest Income	100	100	100
39.95	-	-	Miscellaneous Revenue	100	100	100
335.09	319.62	250	Miscellaneous Revenue	200	200	200
113,130.00	122,129.00	79,286	Beginning Fund Balance	125,153	125,153	125,153
486,804.31	486,518.62	441,216	Total Resources	542,888	542,888	542,888
Requirements						
-	99,409	-	Personal Services	98,936	98,936	98,936
3,238.80	3,315.48	-	SALARIES AND WAGES			
7,514.87	6,394.37	-	City Recorder			
19,205.70	23,148.81	-	Finance Director			
16,809.65	16,041.30	-	Public Works Super			
39,529.53	36,382.58	-	Administrative Assistant			
6,801.69	5,450.16	-	Utility Worker 1			
-	77,671	-	PW Maintenance PT			
45,405.58	40,916.93	-	EMPLOYEE BENEFITS	73,157	73,157	73,157
386.28	352.70	-	EB-Medical & Dental			
8,020.80	7,069.73	-	EB-Insurance (life & disab)			
20,767.76	19,893.06	-	EB-Employer Taxes			
3,564.92	4,039.80	-	EB-PERS			
171,245.58	163,004.92	177,080	EB-Workers Comp			
			Total Personal Services	172,093	172,093	172,093

2013 Actual	2014 Actual	2015 Adopted	Sewer Fund	2016 Proposed	2016 Approved	2016 Adopted
Materials and Services						
4,180.80	7,942.64	13,800	PROFESSIONAL SERVICES	16,500	16,500	16,500
13,584.30	19,546.80	24,300	CONTRACTED SUPPORT	24,300	24,300	24,300
4,856.15	5,496.68	5,000	OPERATIONAL SUPPLIES	5,000	5,000	5,000
2,221.52	2,019.73	2,400	BUILDING MAINT & SUPPLIES	2,500	2,500	2,500
1,507.60	1,040.41	1,500	RENTALS AND LEASES	1,800	1,800	1,800
1,771.17	1,669.29	2,230	INSURANCE	6,856	6,856	6,856
-	74.58	100	ADVERTISING & RECRUITMENT	100	100	100
4,232.99	4,146.53	5,600	TRAINING & MEMBERSHIPS	6,100	6,100	6,100
2,534.52	3,003.26	4,100	OFFICE SUPPLIES & MISC EXPENSE	7,100	7,100	7,100
15,531.65	27,718.02	18,000	EQUIP MAINT & SUPPLIES	20,000	20,000	20,000
411.83	449.49	500	UNIFORMS	600	600	600
37,252.12	41,531.67	38,700	UTILITIES	41,100	41,100	41,100
88,084.65	114,639.10	116,230	Total Materials and Service	131,956	131,956	131,956
Transfers Out						
18,500.00	18,500.00	20,750	Franchise Fee	20,877	20,877	20,877
-	4,932.00	5,898	Trans To Reserve Fund	10,980	10,980	10,980
57,473.00	78,569.00	29,048	Trans To Sewer Bond	29,148	29,148	29,148
29,372.00	27,588.00	25,968	Operational Overhead	26,965	26,965	26,965
105,345.00	129,589.00	81,664	Total Transfers Out	87,970	87,970	87,970
CONTINGENCY						
-		66,242		150,869	150,869	150,869
364,675.23	407,233.02	441,216	Total Requirements	542,888	542,888	542,888
122,129.08	79,285.60					

2013	2014	2015	Sewer Construction Fund		2016	2016	2016
Actual	Actual	Adopted	Summary		Proposed	Approved	Adopted
117,455	161,409	220,792	Beginning Fund Balance		377,617	377,617	377,617
43,447	59,554	151,121	Charges for Services		198,648	198,648	198,648
-	-	-	Transfers from other Funds		-	-	-
507	333	500	Miscellaneous		-	-	-
161,409	221,296	372,413	Total		576,265	576,265	576,265
-	-	130,000	Materials and Services		-	-	-
-	-	130,000	Capital Outlay		130,000	130,000	130,000
-	504	271	Transfers		3,336	3,336	3,336
-	-	242,142	Contingency		442,929	442,929	442,929
-	-	-	Unappropriated EFB		-	-	-
-	504	372,413	Total		576,265	576,265	576,265

2013 Actual	2014 Actual	2015 Adopted	Sewer Construction Fund	2016 Proposed	2016 Approved	2016 Adopted
Resources						
12,810.00	51,744.00	146,916	Sewer Fee Revenue	146,916	146,916	146,916
7,532.00	1,920.00	1,034	Misc Revenue (Sewer Line)	-		
21,128.00	5,386.00	2,900	SDC-Improvement	12,720	12,720	12,720
1,977.00	504.00	271	SDC-Reimbursement	35,676	35,676	35,676
506.70	333.35	500	SDC-Administration	3,336	3,336	3,336
31,143.70	8,143.35	4,705	Interest Income			
			Miscellaneous Revenue	51,732	51,732	51,732
117,455.00	161,409.00	220,792	Beginning Fund Balance	377,617	377,617	377,617
161,408.70	221,296.35	372,413	Total Resources	576,265	576,265	576,265
Requirements						
-		-	Materials and Services	-		
			PROFESSIONAL SERVICES	-		
		-	Total Materials and Services	-		
		130,000	Capital Outlay	130,000	130,000	130,000
-	504.00	271	TRANSFERS OUT	3,336	3,336	3,336
			CONTINGENCY	442,929	442,929	442,929
-		242,142				
-		-	Unappropriated EFB			
-	504.00	372,413	Total Requirements	576,265	576,265	576,265
161,408.70	220,792.35					

2013 Actual	2014 Actual	2015 Adopted	Sewer Bond Fund Summary	2016 Proposed	2016 Approved	2016 Adopted
38,320	40,078	64,161	Beginning Fund Balance	64,161	64,161	64,161
173		200	Miscellaneous	100	100	100
57,473	78,569	29,048	Transfers from other Funds	29,148	29,148	29,148
95,966	118,647	93,409	Total	93,409	93,409	93,409
55,889	54,486	55,334	Debt Service	55,334	55,334	55,334
-		38,075	Unappropriated EFB	38,075	38,075	38,075
55,889	54,486	93,409	Total	93,409	93,409	93,409

2013 Actual	2014 Actual	2015 Adopted	Sewer Bond Fund	2016 Proposed	2016 Approved	2016 Adopted
Resources						
173		200	Interest Income	100	100	100
0		-	Miscellaneous Revenue			
173		200	Miscellaneous Revenue	100	100	100
57473	78569	29,048	Transfer From-Sewer	29,148	29,148	29,148
38320	40078	64,161	Beginning fund Balance	64,161	64,161	64,161
95966	118647	93,409	Total Resources	93,409	93,409	93,409
Requirements						
1403	0	-	LOAN FEE			
1403		-	Total Material and Services			
Debt Service						
17677	16527	15,579	LOAN INTEREST	14,337	14,337	14,337
36809	37959	39,755	LOAN PRINCIPAL	40,997	40,997	40,997
54486	54486	55,334	Total Debt Service	55,334	55,334	55,334
0		38,075	UNAPPROPRIATED EFB	38,075	38,075	38,075
55889	54486	93,409	Total Requirements	93,409	93,409	93,409
40077	64161					

WATER FUNDS

Overview

The City of Hubbard's water fund primarily relies on service charges for water within the city limits. In January 2012, a Water and Wastewater Rate Study was completed and showed a scheduled rate increase over the course of 10 years to assist the water fund in future expenses and expansions. According to the study's scheduled increases, there is a water rate increase scheduled and will be proposed to the City Council in June. The 2015-16 Budget reflects this increase.

Water Fund

- *Highlights*

The water fund has in the past been in a downward trend. There is an increase in beginning fund balance due to the water fund rate increase put in place by the 2012 Water and Wastewater Rate Study. Expenditures for materials and services remain the same as last year. The 2015-2016 budget suggests a stronger beginning and ending fund balance, which enables contingency amounts suggested in the 2012 Water and Wastewater Rate Study to be met.

- *Revenue*

There is an increase in revenue because of the fee increases outlined in the 2012 Water and Wastewater Rate Study.

- *Changes from prior years*

For the 2015-2016 fiscal year the water fund will continue Franchise Fees and Operational Overhead to the General Fund.

- *Ending Fund Balance & Contingency*

The ending fund balance and contingency show strong growth for the fiscal year 2015-2016.

Water Construction Fund

- The fund relies on income from System Development Fees. The projection for 2015-2016 reflects one full year of revenue collection for the static water pressure project. The projects outlined for the Water Construction Fund are engineering and well rehabilitation. The ending fund balance/contingency remains strong.

Water Bond Fund

- The bond agreement requires a restricted reserve account be maintained in the amount of \$82,500 which is in unappropriated fund balance. The City is in compliance with this requirement.

2013 Actual	2014 Actual	2015 Adopted	Water Summary	2016 Proposed	2016 Approved	2016 Adopted
64,111	35,784	83,046	Beginning Fund Balance	142,715	142,715	142,715
347,760	375,017	383,500	Charges for Services	397,792	397,792	397,792
22,027	19,992	32,050	Miscellaneous	31,700	31,700	31,700
433,898	430,793	498,596	Total	572,207	572,207	572,207
134,856	123,847	136,619	Personal Services	139,689	139,689	139,689
94,078	107,814	129,293	Materials and Services	129,493	129,493	129,493
169,175	116,086	115,410	Transfers	150,458	150,458	150,458
-		117,274	Contingency	152,567	152,567	152,567
398,109	347,748	498,596	Total	572,207	572,207	572,207

2013 Actual	2014 Actual	2015 Adopted	Water Fund	2016 Proposed	2016 Approved	2016 Adopted
Resources						
341,551.64	364,204.45	378,000	Service Charges Water	388,692	388,692	388,692
559.42	3,808.59	-	Connection Chgs Water	3,600	3,600	3,600
5,649.21	7,003.96	5,500	Reconnection Fee	5,500	5,500	5,500
347,760.27	375,017.00	383,500	Charges For Services	397,792	397,792	397,792
559.17	334.37	450	Interest Income	100	100	100
6,588.45	7,786.35	7,200	Lease-Water Tower	7,200	7,200	7,200
	-	14,400	Verizon Lease	14,400	14,400	14,400
14,879.27	11,871.51	10,000	Miscellaneous Revenue	10,000	10,000	10,000
22,026.89	19,992.23	32,050	Miscellaneous Revenue	31,700	31,700	31,700
64,111.00	35,784.00	83,046	Beginning Fund Balance	142,715	142,715	142,715
433,898.16	430,793.23	498,596	Total Resources	572,207	572,207	572,207

2013 Actual	2014 Actual	2015 Adopted	Water Fund	2016 Proposed	2016 Approved	2016 Adopted
Requirements						
Personal Services						
-		77,938	SALARIES AND WAGES	80,122	80,122	80,122
3,238.80	3,315.48	-	City Recorder			
7,514.87	6,394.37	-	Finance Director			
19,205.70	20,425.42	-	Public Works Super			
22,239.54	19,770.96	-	Administrative Assistant			
10,336.41	15,496.73	-	Utility Worker 1			
10,210.69	3,633.44	-	PW Maintenance PT			
-		-	Comp Time			
-		58,681	EMPLOYEE BENEFITS	59,567	59,567	59,567
36,477.65	31,466.55	-	EB-Medical & Dental			
307.56	263.53	-	EB-Insurance (life & disab)			
6,332.21	5,353.41	-	EB-Employer Taxes			
16,251.32	14,567.17	-	EB-PERS			
2,741.45	3,160.06	-	EB-Workers Comp			
134,856.20	123,847.12	136,619	Total Personal Services	139,689	139,689	139,689

2013 Actual	2014 Actual	2015 Adopted	Water Fund	2016 Proposed	2016 Approved	2016 Adopted
5,811.90	13,242.02	16,900	Materials and Services	18,100	18,100	18,100
10,625.90	7,090.37	12,000	PROFESSIONAL SERVICES	12,000	12,000	12,000
16,157.50	17,823.11	15,500	CONTRACTED SUPPORT	16,000	16,000	16,000
1,100.63	1,148.23	2,000	OPERATIONAL SUPPLIES	2,000	2,000	2,000
1,522.55	1,040.42	2,000	BUILDING MAINT & SUPPLIES	2,300	2,300	2,300
9,741.44	8,346.45	10,593	RENTALS AND LEASES	9,793	9,793	9,793
-	74.58	100	INSURANCE	100	100	100
3,036.54	4,038.98	5,400	ADVERTISING & RECRUITMENT	5,500	5,500	5,500
2,511.28	9,177.32	10,000	TRAINING & MEMBERSHIPS	8,500	8,500	8,500
8,137.82	9,068.87	16,500	OFFICE SUPPLIES & MISC EXPENSE	16,300	16,300	16,300
471.80	293.46	600	EQUIP MAINT & SUPPLIES	600	600	600
34,960.72	36,470.57	37,700	UNIFORMS	38,300	38,300	38,300
94,078.08	107,814.38	129,293	UTILITIES	129,493	129,493	129,493
			Total Materials and Services			
-	4,932.00	8,898	Transfers Out	10,980	10,980	10,980
126,000.00	111,154.00	63,275	Trans To Reserve Fund	95,727	95,727	95,727
-	-	-	Trans To Water Bond			
17,087.00		21,250	Trans To Water Const	19,890	19,890	19,890
26,088.00		21,987	Trans Out - Franchise Fees	23,861	23,861	23,861
169,175.00	116,086.00	115,410	Trans Out OP OH	150,458	150,458	150,458
			Total Transfers Out			
-		117,274	CONTINGENCY	152,567	152,567	152,567
398,109.28	347,747.50	498,596	Total Requirements	572,207	572,207	572,207
35,788.88	83,045.73					

2013 Actual	2014 Actual	2015 Adopted	Water Construction Fund Summary	2016 Proposed	2016 Approved	2016 Adopted
225,027	245,641	256,939	Beginning Fund Balance	300,205	300,205	300,205
		51,888	Charges for Service	107,052	107,052	107,052
20,615	12,048	3,445	Miscellaneous	34,504	34,504	34,504
-	-	-	Transfers from other Funds	-	-	-
245,642	257,689	312,272	Total	441,761	441,761	441,761
-	-	-	Materials and Services	-	-	-
-	-	9,000	Capital Outlay	34,000	34,000	34,000
-	750	546	Transfers	3,360	3,360	3,360
-	-	302,726	Contingency	404,401	404,401	404,401
-	750	312,272	Total	441,761	441,761	441,761
245,642	256,939					

2013 Actual	2014 Actual	2015 Adopted	Water Construction Fund	2016 Proposed	2016 Approved	2016 Adopted
			Resources			
			Water Fee Revenue	107052	107052	107052
			51,888			
2,399.00	1,409.00	337	SDC-Improvement	4,152	4,152	4,152
15,748.00	9,033.00	2,162	SDC-Reimbursement	26,592	26,592	26,592
2,049.00	1,142.00	546	SDC-Administration	3,360	3,360	3,360
418.58	463.84	400	Interest Income	400	400	400
20,614.58	12,047.84	3,445	Miscellaneous Revenue	34,504	34,504	34,504
225,027.00	245,641.00	256,939	Beginning Fund Balance	300,205	300,205	300,205
245,641.58	257,688.84	312,272	Total Resources	441,761	441,761	441,761
			Requirements			
-		-	PROFESSIONAL SERVICES			
-		-	Total Materials and Services			
-		9,000	Capital Outlay	34,000	34,000	34,000
-	750.00	546	TRANSFERS OUT	3,360	3,360	3,360
-		302,726	CONTINGENCY	404,401	404,401	404,401
-	750.00	312,272	Total Requirements	441,761	441,761	441,761
245,641.58	256,938.84					

2013 Actual	2014 Actual	2015 Adopted	Water Bond Fund Summary	2016 Proposed	2016 Approved	2016 Adopted
37,922	99,375	114,802	Beginning Fund Balance	82,500	82,500	82,500
825,143	-	150	Miscellaneous	-	-	-
126,000	111,154	63,275	Transfers from other Funds	95,727	95,727	95,727
989,065	210,529	178,227	Total	178,227	178,227	178,227
889,690	95,727	95,727	Debt Service	95,727	95,727	95,727
-		82,500	Unappropriated EFB	82,500	82,500	82,500
889,690	95,727	178,227	Total	178,227	178,227	178,227
99,375	114,802					

2013 Actual	2014 Actual	2015 Adopted	Water Bond Fund	2016 Proposed	2016 Approved	2016 Adopted
Resources						
825,000.00		-	Debt Service Revenue	-	-	-
142.88	-	150	Interest Income			
-		-	Miscellaneous Revenue			
825,142.88		150	Miscellaneous Revenue			
126,000.00	111,154.00	63,275	Transfers From-Water	95,727	95,727	95,727
37,922.00	99,375.00	114,802	Beginning Fund Balance	82,500	82,500	82,500
989,064.88	210,529.00	178,227	Total Resources	178,227	178,227	178,227
Requirements						
2,700.00	-	-	DEBT SERVICE FEE PMTS			
2,700.00		-	Total Materials and Service			
Debt Service						
41,990.00	23,576.00	21,445	BOND INTEREST	19,260	19,260	19,260
845,000.00	72,151.00	74,282	BOND PRINCIPAL	76,467	76,467	76,467
886,990.00	95,727.00	95,727	Total Debt Service	95,727		
-		82,500	UNAPPROPRIATED EFB	82,500	82,500	82,500
889,690.00	95,727.00	178,227	Total Requirements	178,227	82,500	82,500
99,374.88	114,802.00					

CITY OF HUBBARD
Adopted
Transfer Summary
FY 2015-2016

	Out	In
General Fund	9,907	119,091
Street Fund	26,846	
Reserve Fund		39,687
Parks Improvement Fund	1,776	
Sewer Fund	87,970	
Sewer Construction Fund	3,336	
Sewer Bond Fund		29,148
Water Fund	118,006	
Water Construction Fund	3,360	
Water Bond Fund		63,275
Total Transfer Out and In	251,201	251,201

Budget	Budget	Budget
Annual	Annual	
Compensation	Benefits	Total

Admin Dept

City Recorder	68,886	45,805	114,691
Sr. Accountant	56,466	20,734	77,201
Admin Asst.	44,103	34,843	78,945
Interpreter	1,000	77	1,077
Baliff	750	59	809

171,205 101,517 272,722

Public Works Dept

Superintendent	71,075	48,538	119,613
Foreman	52,167	42,909	95,076
Utility Worker I	42,829	36,712	79,541
Admin Asst.	45,400	38,908	84,308
Utility Worker I	41,001	36,218	77,219
PW OT	0	0	0

252,472 203,285 455,757

Police Dept

Police Chief	73,135	34,096	107,230
Police Sergeant	58,516	37,837	96,352
Police Officer	51,862	31,046	82,908
Police Officer	51,862	42,573	94,435
Police Officer	52,822	42,859	95,681
Police Officer	52,822	40,605	93,427
Admin Asst.	43,238	27,655	70,893
Reserves	2,000	1,158	3,158
Overtime	15,368	5,135	20,502

401,625 262,963 664,588

TOTALS	825,302	567,766	1,393,068
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