

City of Hubbard
Adopted Budget
Fiscal Year 2014-2015

Budget Message

May 6, 2014

To: City of Hubbard Budget Committee

The proposed budget for the fiscal year July 1, 2014 to June 30, 2015 is respectfully submitted for your review and consideration. The proposed budget appropriates \$4,388,635 for personal services, materials and services, debt service, capital outlay, transfers and sets aside a contingency for next budget year.

The City of Hubbard has been able to maintain service levels during a period of declining revenues due to the poor economy. Revenue generated by building and growth have been very slow this includes building permit revenue, system development charges for parks, water and sewer. The City Assessed Valuation has only grown by approximate 2.3 percent which is considered very flat. The City even lost a major commercial property tax payer during this time period.

The City has chosen over the past couple of years (Fiscal year ending 2012 through 2013) to continue providing services to the citizens without increases in utilities rates or fees. This has had a major impact on the operational funds, (general, water and sewer) as the cost of operations, utilities; electric and natural gas have increased as well as the unstable cost of fuel for police and public works vehicles. However in 2012 a Water and Wastewater Rate Study was done for the City. The 2013 - 2014 budget and the 2014 - 2015 budget reflects the incorporation of the rate study.

Property Tax

The purposed Tax Levy for Fiscal Year 2014 - 2015 is approximately \$689,514 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 2.3 percent increase. (Net Assessed Value \$173,366,800)

Highlights of the 2014 - 2015 Budget

Personnel Services

The 2014 - 2015 budget for Personnel Services is submitted with a 2% 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. This 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 15% of the budget.

Contingency

Contingency represent 21% 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

The largest project in the 2014 fiscal year was the Barendse Park improvements, which is closed out. 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 2014-2015 budget includes the 2015 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 Professional Services for start up costs associated with this project.

Water Construction Fund

This will be the first year of fee for Static Water Pressure as outlined in the 2012 Water and Wastewater Rate Study generating approximately \$51,000 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 2014-2015 City Budget as contained herein.

Nancy M. McClain
Budget Officer

City of Hubbard

Members of the Budget Committee	Term
Justin Dryden	2014
Tom Hostetler	2014
Bruce Warner	2014
Angie Wheatcroft	2014
Jim Yonally	2014
Tom McCain	2015
Matt Kennedy	2016
Barbara Ruiz	2016

Contact information: City Hall
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Hubbard, Or 97032
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City of Hubbard
Adopted Budget
Summary of Resources and Requirements - All Funds
FY 2014-2015

2012 Actual	2013 Actual	2014 Adopted	All Funds	2015 Proposed	2015 Approved	2015 Adopted
1,189,748	1,319,793	1,451,583	Beginning Fund Balance	1,429,722	1,429,722	1,429,722
639,614	657,745	683,000	Property Taxes	676,000	676,000	676,000
170,089	155,944	153,500	Franchise Fees	154,000	154,000	154,000
28,699	40,263	41,000	License and Permits	40,110	40,110	40,110
795,179	875,381	884,850	Charges for Services	1,024,765	1,024,765	1,024,765
252,395	255,667	274,700	Intergovernmental Revenue	265,000	265,000	265,000
97,920	11,908	187,951	Grants	222,940	222,940	222,940
176,393	183,615	262,700	Fines and Fees	248,000	248,000	248,000
52,362	908,686	49,980	Miscellaneous	60,628	60,628	60,628
271,711	293,282	309,149	Transfers from other Funds	267,470	267,470	267,470
3,674,110	4,702,284	4,298,413	Total	4,388,635	4,388,635	4,388,635
1,299,476	1,348,581	1,418,000	Personal Services	1,386,482	1,386,482	1,386,482
575,521	615,803	899,037	Materials and Services	894,630	894,630	894,630
162,413	945,579	153,016	Debt Service	151,061	151,061	151,061
45,196	47,454	517,123	Capital Outlay	662,653	662,653	662,653
271,711	293,282	309,149	Transfers	267,470	267,470	267,470
-	-	753,923	Contingency	905,764	905,764	905,764
-	-	248,165	Unappropriated EFB	120,575	120,575	120,575
2,354,316	3,250,699	4,298,413	Total	4,388,635	4,388,635	4,388,635

City of Hubbard
Approved Budget
Resources
FY2014-2015

2012 Actual	2013 Actual	2014 Adopted	All Funds Resources	2015 Proposed	2015 Approved	2015 Adopted
1,189,748	1,319,793	1,451,583	Beginning Fund Balance	1,429,722	1,429,722	1,429,722
639,614	657,745	683,000	Property Taxes	676,000	676,000	676,000
170,089	155,944	153,500	Franchise Fees	154,000	154,000	154,000
28,699	40,263	41,000	License and Permits	40,110	40,110	40,110
795,179	875,381	884,850	Charges for Services	1,024,765	1,024,765	1,024,765
252,395	255,667	274,700	Intergovernmental Revenue	265,000	265,000	265,000
97,920	11,908	187,951	Grants	222,940	222,940	222,940
176,393	183,615	262,700	Fines and Fees	248,000	248,000	248,000
52,362	908,686	49,980	Miscellaneous	60,628	60,628	60,628
271,711	293,282	309,149	Transfers from other Funds	267,470	267,470	267,470
3,674,110	4,702,284	4,298,413	Total	4,388,635	4,388,635	4,388,635

2012 Actual	2013 Actual	2014 Adopted		2015 Proposed	2015 Approved	2015 Adopted
			<u>General Fund</u>			
221,945	166,118	183,345	Beginning Fund Balance	107,162	107,162	107,162
639,614	657,745	683,000	Property Taxes	676,000	676,000	676,000
170,089	155,944	153,500	Franchise Fees	154,000	154,000	154,000
27,789	38,823	40,600	License and Permits	39,710	39,710	39,710
65,621	66,790	77,400	Intergovernmental Revenue	65,000	65,000	65,000
30,483	11,908	14,100	Grants	30,000	30,000	30,000
176,393	183,615	262,700	Fines and Fees	248,000	248,000	248,000
15,783	37,091	21,500	Miscellaneous	17,500	17,500	17,500
103,386	109,809	68,645	Transfers from other Funds	122,119	122,119	122,119
1,451,103	1,427,843	1,504,790	Total	1,459,491	1,459,491	1,459,491

City of Hubbard
Approved Budget
Resources
FY2014-2015

2012 Actual	2013 Actual	2014 Adopted	All Funds Resources	2015 Proposed	2015 Approved	2015 Adopted
<u>Street Fund</u>						
92,253	106,809	75,904	Beginning Fund Balance	113,544	113,544	113,544
910	1,440	400	License and Permits	400	400	400
63,521	63,699	74,600	Charges for Services	73,788	73,788	73,788
121,144	125,671	145,840	Intergovernmental Revenue	129,500	129,500	129,500
1,024	799	600	Miscellaneous	600	600	600
278,852	298,418	297,344	Total	317,832	317,832	317,832
<u>Street Construction Fund</u>						
44,938	132,212	198,964	Beginning Fund Balance	132,520	132,520	132,520
15,917	24,140	10,000	Charges for Services	3,396	3,396	3,396
51,919	48,152	36,460	Intergovernmental Revenue	55,500	55,500	55,500
25,000	-	50,000	Grants	50,000	50,000	50,000
486	743	600	Miscellaneous	600	600	600
138,261	205,247	296,024	Total	242,016	242,016	242,016
<u>Reserve Fund</u>						
99,896	112,572	66,332	Beginning Fund Balance	107,848	107,848	107,848
176	178	-	Miscellaneous	-	-	-
15,000	-	45,916	Transfers from other Funds	57,385	57,385	57,385
115,072	112,750	112,248	Total	165,233	165,233	165,233
<u>Park Improvement Fund</u>						
145,713	206,117	222,622	Beginning Fund Balance	165,313	165,313	165,313
12,843	22,996	10,000	Charges for Services	3,597	3,597	3,597
13,711	15,054	15,000	Intergovernmental Revenue	15,000	15,000	15,000
42,437	-	123,851	Grants	142,940	142,940	142,940
1,208	1,076	500	Miscellaneous	1,400	1,400	1,400
215,913	245,243	371,973	Total	328,250	328,250	328,250

City of Hubbard
Approved Budget
Resources
FY2014-2015

2012 Actual	2013 Actual	2014 Adopted	All Funds Resources	2015 Proposed	2015 Approved	2015 Adopted
<u>Sewer Fund</u>						
40,228	113,130	122,129	Beginning Fund Balance	73,571	73,571	73,571
379,970	373,339	370,000	Charges for Services	361,680	361,680	361,680
357	335	250	Miscellaneous	250	250	250
420,555	486,804	492,379	Total	435,501	435,501	435,501
<u>Sewer Construction Fund</u>						
97,400	117,455	161,409	Beginning Fund Balance	220,169	220,169	220,169
23,033	43,447	67,450	Charges for Services	146,916	146,916	146,916
-	-	-	Transfers from other Funds	-	-	-
502	507	500	Miscellaneous	4,705	4,705	4,705
120,935	161,409	229,359	Total	371,790	371,790	371,790
<u>Sewer Bond Fund</u>						
74,564	38,320	40,078	Beginning Fund Balance	63,513	63,513	63,513
4	173	200	Miscellaneous	200	200	200
21,225	57,473	78,569	Transfers from other Funds	29,696	29,696	29,696
95,793	95,966	118,847	Total	93,409	93,409	93,409
<u>Water Fund</u>						
113,192	64,111	35,784	Beginning Fund Balance	69,450	69,450	69,450
299,895	347,760	352,800	Charges for Services	383,500	383,500	383,500
24,813	22,027	17,650	Miscellaneous	32,050	32,050	32,050
437,900	433,898	406,234	Total	485,000	485,000	485,000

City of Hubbard
Approved Budget
Resources
FY2014-2015

2012 Actual	2013 Actual	2014 Adopted	All Funds Resources	2015 Proposed	2015 Approved	2015 Adopted
<u>Water Construction Fund</u>						
219,004	225,027	245,641	Beginning Fund Balance	256,825	256,825	256,825
			Charges for Services	51,888	51,888	51,888
7,860	20,615	8,040	Miscellaneous	3,173	3,173	3,173
30,000	-	-	Transfers from other Funds	-	-	-
256,864	245,642	253,681	Total	311,886	311,886	311,886
<u>Water Bond Fund</u>						
40,615	37,922	99,375	Beginning Fund Balance	119,807	119,807	119,807
147	825,143	140	Miscellaneous	150	150	150
102,100	126,000	116,019	Transfers from other Funds	58,270	58,270	58,270
142,862	989,065	215,534	Total	178,227	178,227	178,227

**City of Hubbard
Adopted Budget
Requirements
FY 2014-2015**

2012 Actual	2013 Actual	2014 Adopted	All Funds Requirements	2015 Proposed	2015 Approved	2015 Adopted
1,299,476	1,348,581	1,418,000	Personal Services	1,386,482	1,386,482	1,386,482
575,521	615,803	899,037	Materials and Services	894,630	894,630	894,630
162,413	945,579	153,016	Debt Service	151,061	151,061	151,061
45,196	47,454	517,123	Capital Outlay	662,653	662,653	662,653
271,711	293,282	309,149	Transfers	267,470	267,470	267,470
0	0	753,923	Contingency	905,764	905,764	905,764
0	0	248,165	Unappropriated EFB	120,575	120,575	120,575
2,354,316	3,250,699	4,298,413	Total	4,388,635	4,388,635	4,388,635

2012 Actual	2013 Actual	2014 Adopted		2015 Proposed	2015 Approved	2015 Adopted
			<u>General Fund</u>			
963,348	913,050	970,000	Personal Services	941,505	941,505	941,505
300,385	331,448	415,787	Materials and Services	415,777	415,777	415,777
6,252	-	6,500	Capital Outlay	-	-	-
15,000	-	32,681	Transfers	37,200	37,200	37,200
-	-	79,822	Contingency	65,009	65,009	65,009
1,284,985	1,244,498	1,504,790	Total	1,459,491	1,459,491	1,459,491
			<u>Street Fund</u>			
89,420	129,429	132,000	Personal Services	131,278	131,278	131,278
64,746	74,321	80,800	Materials and Services	90,430	90,430	90,430
17,878	18,762	24,028	Transfers	29,371	29,371	29,371
-	-	60,516	Contingency	66,753	66,753	66,753
172,044	222,513	297,344	Total	317,832	317,832	317,832

**City of Hubbard
Adopted Budget
Requirements
FY 2014-2015**

2012 Actual	2013 Actual	2014 Adopted	All Funds Requirements	2015 Proposed	2015 Approved	2015 Adopted
<u>Street Construction Fund</u>						
2,778	6,194	14,200	Materials and Services	3,900	3,900	3,900
2,575	90	165,025	Capital Outlay	207,420	207,420	207,420
695	-	-	Transfers	-	-	-
-	-	116,799	Contingency	30,696	30,696	30,696
6,048	6,284	296,024	Total	242,016	242,016	242,016
<u>Reserve Fund</u>						
2,500	46,419	112,248	Capital Outlay	165,233	165,233	165,233
2,500	46,419	112,248	Total	165,233	165,233	165,233
<u>Park Improvement Fund</u>						
4,439	21,677	22,000	Materials and Services	-	-	-
4,748	945	233,350	Capital Outlay	290,000	290,000	290,000
608	-	400	Transfers	144	144	144
-	-	116,223	Contingency	38,106	38,106	38,106
9,795	22,622	371,973	Total	328,250	328,250	328,250
<u>Sewer Fund</u>						
142,784	171,246	178,000	Personal Services	177,080	177,080	177,080
98,428	88,085	106,200	Materials and Services	116,230	116,230	116,230
66,214	105,345	129,589	Transfers	85,461	85,461	85,461
-	-	78,590	Contingency	56,730	56,730	56,730
307,426	364,675	492,379	Total	435,501	435,501	435,501

City of Hubbard
Adopted Budget
Requirements
FY 2014-2015

2012 Actual	2013 Actual	2014 Adopted	All Funds Requirements	2015 Proposed	2015 Approved	2015 Adopted
<u>Sewer Construction Fund</u>						
2,383	-	130,000	Materials and Services	130,000	130,000	130,000
1,096	-	750	Transfers	271	271	271
-	-	31,809	Contingency	241,519	241,519	241,519
-	-	66,800	Unappropriated EFB	-	-	-
3,479	-	229,359	Total	371,790	371,790	371,790
<u>Sewer Bond Fund</u>						
57,473	55,889	57,289	Debt Service	55,334	55,334	55,334
-	-	61,558	Unappropriated EFB	38,075	38,075	38,075
57,473	55,889	118,847	Total	93,409	93,409	93,409
<u>Water Fund</u>						
103,924	134,856	138,000	Personal Services	136,619	136,619	136,619
99,978	94,078	121,050	Materials and Services	129,293	129,293	129,293
169,887	169,175	120,951	Transfers	114,749	114,749	114,749
-	-	26,233	Contingency	104,339	104,339	104,339
373,789	398,109	406,234	Total	485,000	485,000	485,000
<u>Water Construction Fund</u>						
2,383	-	9,000	Materials and Services	9,000	9,000	9,000
29,121	-	-	Capital Outlay	-	-	-
333	-	750	Transfers	274	274	274
-	-	243,931	Contingency	302,612	302,612	302,612
31,837	-	253,681	Total	311,886	311,886	311,886
<u>Water Bond Fund</u>						
104,940	889,690	95,727	Debt Service	95,727	95,727	95,727
-	-	119,807	Unappropriated EFB	82,500	82,500	82,500
104,940	889,690	215,534	Total	178,227	178,227	178,227

GENERAL FUND

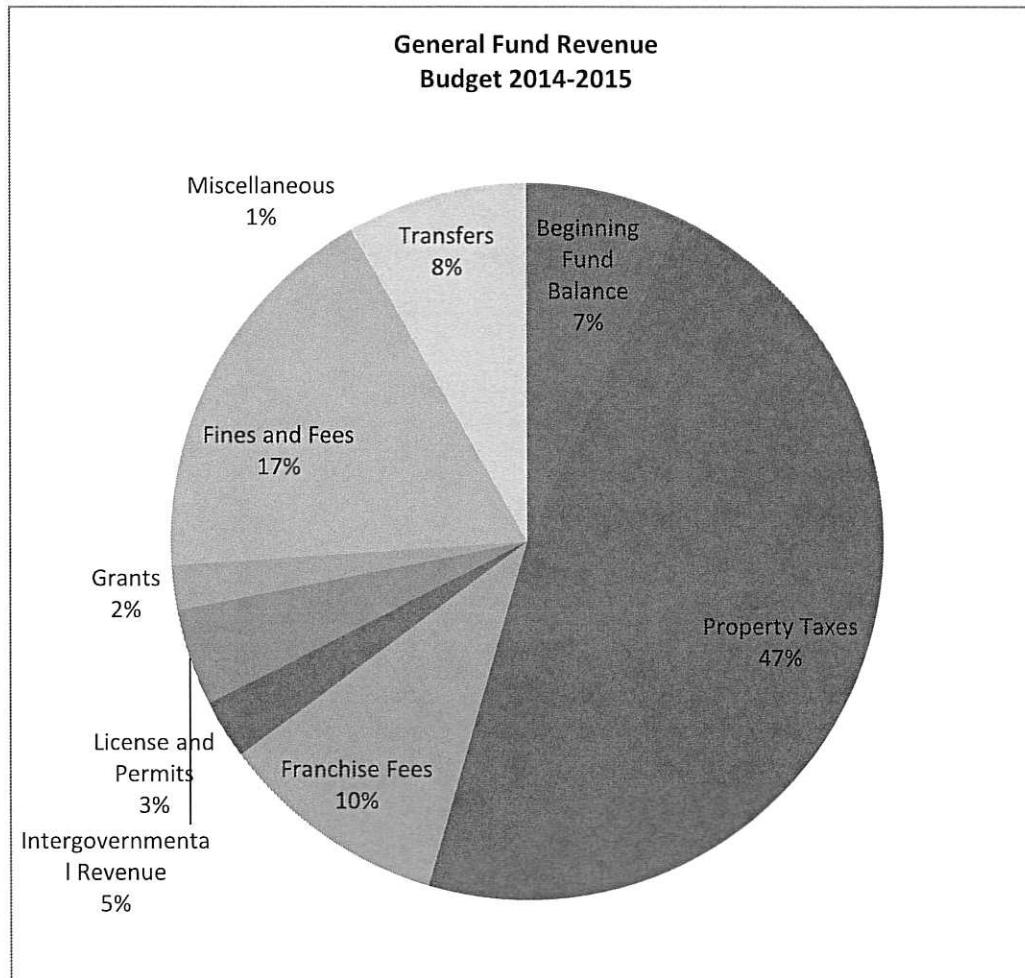
Overview

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

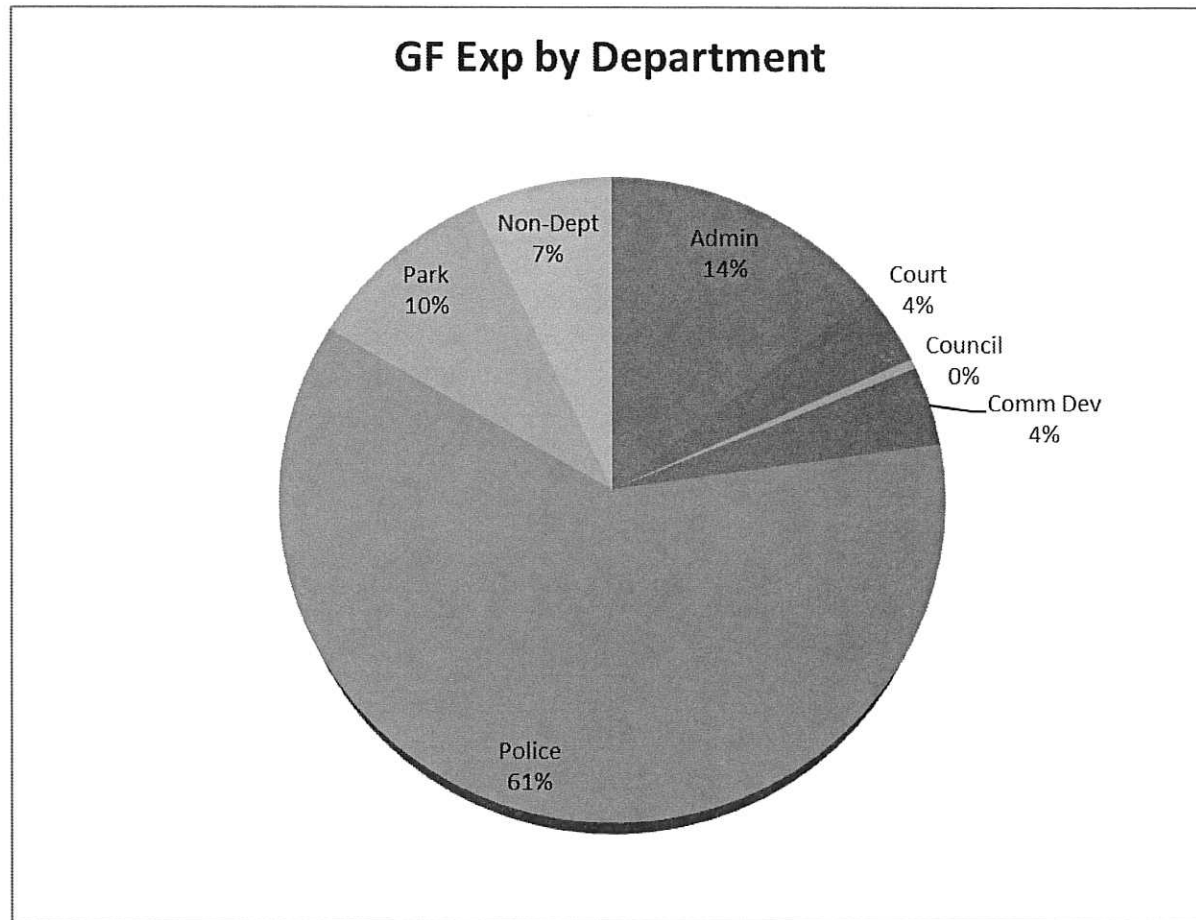
- *Revenue*

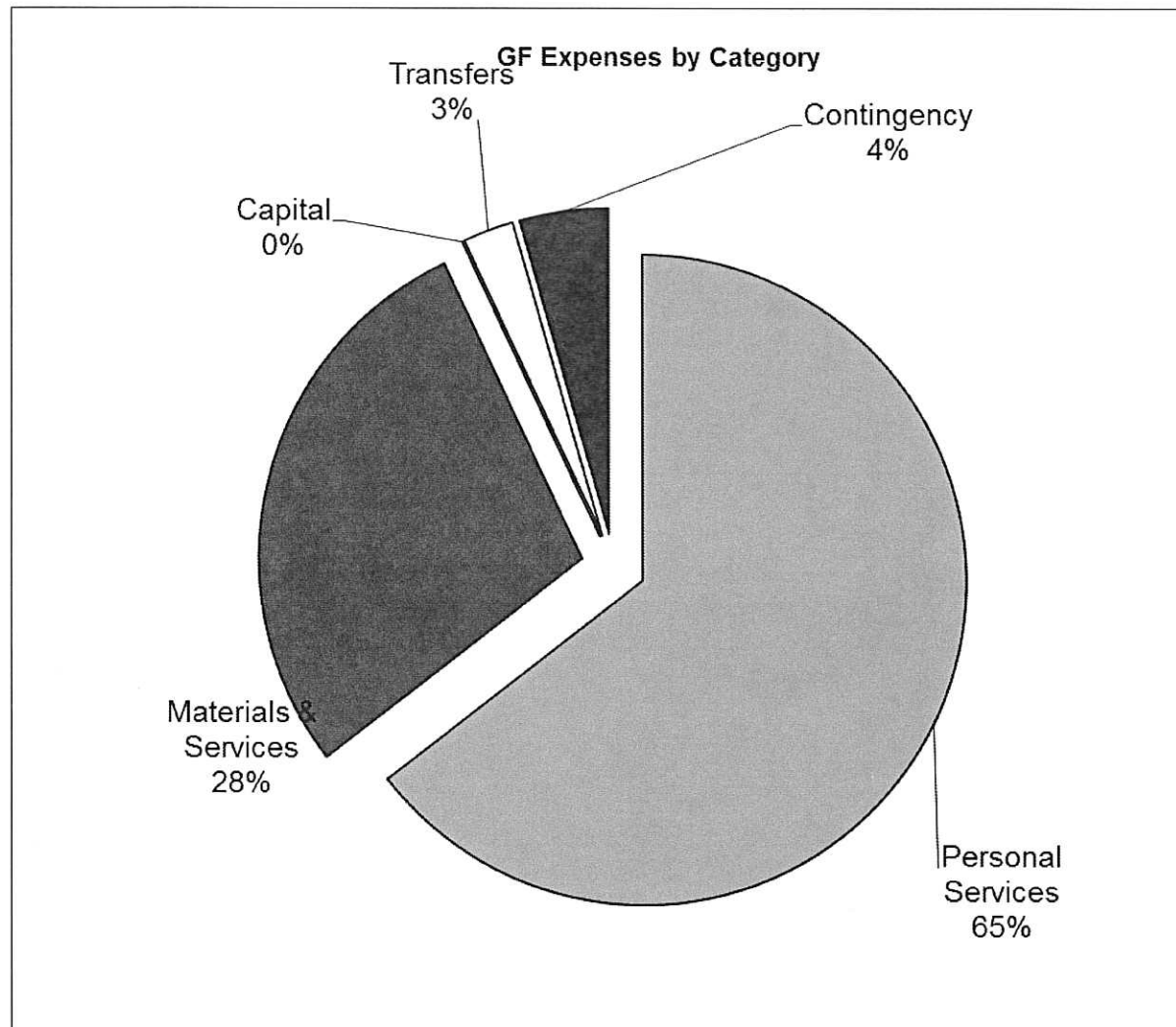
Overall, revenue in the General Fund has shown a modest increase. The increase can be attributed to the General Service Fee of \$10 that was started in Jan of 2013. The estimated revenue that the General Service Fee will bring into the city will be almost \$130,000 in the 2014-15 fiscal year. Court revenue will be down with a decrease of about \$30,000.



- 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 2013 – 14.





- *Changes from prior years*
One major change from prior years is that the General Fund will start contributing to the reserve fund to save for future expenses. Over the next year a new server will need to be purchased. Along with this upgrade, our current Springbrook software will need to be updated to work with the upgraded server. Other transfers into the reserve fund will be for replacing the carpet in the city hall council chambers and new siding for the city hall.
- *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 2014-15 budget year, the City of Hubbard is showing a contingency amount of almost \$92,000.

2012 Actual	2013 Actual	2014 Adopted	General Fund	2015 Proposed	2015 Approved	2015 Adopted
REVENUE						
221,945	166,118	183,345	Beginning Fund Balance	107,162	107,162	107,162
639,614	657,745	683,000	Property Taxes	676,000	676,000	676,000
170,089	155,944	153,500	Franchise Fees	154,000	154,000	154,000
27,789	38,823	40,600	License and Permits	39,710	39,710	39,710
65,621	66,790	77,400	Intergovernmental Revenue	65,000	65,000	65,000
30,483	11,908	14,100	Grants	30,000	30,000	30,000
176,393	183,615	262,700	Fines and Fees	248,000	248,000	248,000
15,783	37,091	21,500	Miscellaneous Revenue	17,500	17,500	17,500
103,386	109,809	68,645	Transfers	122,119	122,119	122,119
1,451,103	1,427,843	1,504,790	TOTAL REVENUES	1,459,491	1,459,491	1,459,491

Budget 2014-2015

Expenses

2012 Actual	2013 Actual	2014 Adopted	General Fund	2015 Proposed	2015 Approved	2015 Adopted
Summary						
963,348	913,050	970,000	Personal Services	941,505	941,505	941,505
300,385	331,448	415,787	Materials and Services	415,777	415,777	415,777
6,252	0	6,500	Capital	0	0	-
15,000	0	32,681	Transfers	37,200	37,200	37,200
0	0	79,822	Contingency	65,009	65,009	65,009
1,284,985	1,244,498	1,504,790		1,459,491	1,459,491	1,459,491

2012 Actual	2013 Actual	2014 Adopted	General Fund	2015 Proposed	2015 Approved	2015 Adopted
Admin Expenses						
113,839	113,156	118,000	Personal Services Total	113,372	113,372	113,372
46,622	72,756	79,081	Materials & Services Total	98,636	98,636	98,636
0	0	0	Capital Outlay Total	0	0	-
160,460	185,912	197,081		212,008	212,008	212,008

Court Expenses						
34,980	39,489	40,000	Personal Services Total	40,509	40,509	40,509
11,340	9,216	13,916	Materials & Services Total	14,308	14,308	14,308
0	0	0	Capital Outlay Total	0	0	-
46,320	48,705	53,916		54,817	54,817	54,817

Council Expenses						
16,708	5,466	9,000	Materials & Services Total	7,000	7,000	7,000
0	0	0	Capital Outlay Total	0	0	-
16,708	5,466	9,000		7,000	7,000	7,000

Budget 2014-2015

Expenses

2012 Actual	2013 Actual	2014 Adopted	General Fund	2015 Proposed	2015 Approved	2015 Adopted
Comm. Dev. Expenses						
19,905	18,835	22,000	Personal Services Total	21,087	21,087	21,087
24,378	39,348	51,000	Materials & Services Total	36,881	36,881	36,881
0	0	0	Capital Outlay Total	0	0	-
44,283	58,183	73,000		57,968	57,968	57,968
Police Expenses						
695,606	664,074	683,000	Personal Services Total	659,418	659,418	659,418
178,024	183,475	227,890	Materials & Services Total	226,152	226,152	226,152
6,252	0	6,500	Capital Outlay Total	0	0	-
879,882	847,548	917,390		885,570	885,570	885,570
Park Expenses						
99,018	77,496	107,000	Personal Services Total	107,119	107,119	107,119
23,314	21,188	34,900	Materials & Services Total	32,800	32,800	32,800
0	0	0	Capital Outlay Total			
122,332	98,684	141,900		139,919	139,919	139,919
Transfers						
15,000	0	32,681	Transfers Total	37,200	37,200	37,200
15,000	0	32,681		37,200	37,200	37,200
CONTINGENCY						
0	0	79,822	Contingency Total	65,009	65,009	65,009
0	0	79,822		65,009	65,009	65,009

2012 Actual	2013 Actual	2014 Adopted	General Fund	2015 Proposed	2015 Approved	2015 Adopted
Resources						
639,613.62	657,744.83	674,000	Property Taxes	651,000	651,000	651,000
-	-	9,000	Delinq Prop Taxes	25,000	25,000	25,000
639,613.62	657,744.83	683,000	Property Taxes	676,000	676,000	676,000
-	104.74	-	FF-Pref L D	-	-	-
102,470.27	91,122.14	95,000	FF-PGE	95,000	95,000	95,000
7,075.09	7,166.07	7,500	FF-Qwest	7,500	7,500	7,500
27,422.57	23,804.19	20,000	FF-NW Natural	20,000	20,000	20,000
12,678.10	12,888.78	12,500	FF-Cable TV	12,500	12,500	12,500
20,443.42	20,607.49	18,500	FF-Allied Waste	18,500	18,500	18,500
-	250.35	-	FF-Gervais Telephone	500	500	500
170,089.45	155,943.76	153,500	Franchise Fees	154,000	154,000	154,000
1,150.00	1,100.00	1,100	Fingerprints	1,300	1,300	1,300
2,280.00	2,420.00	3,000	Lien Search	2,000	2,000	2,000
-	71.80	9,000	School Excise Revenue	6,700	6,700	6,700
2,685.00	4,495.00	4,500	Business Registrations	4,500	4,500	4,500
-	-	-	Business OLCC Fee	210	210	210
9,310.88	6,824.59	6,000	Land Use Fees	15,000	15,000	15,000
12,363.07	23,911.51	17,000	Building Permits	10,000	10,000	10,000
27,788.95	38,822.90	40,600	License and Permits	39,710	39,710	39,710
13,710.71	15,053.95	13,000	Revenue Sharing	15,000	15,000	15,000
4,689.81	4,522.98	4,200	CIG Tax	4,500	4,500	4,500
39,479.17	39,453.02	45,500	OLCC Tax	45,500	45,500	45,500
7,741.20	7,760.21	14,700	911 Tax	-	-	-
65,620.89	66,790.16	77,400	Intergovernmental Revenue	65,000	65,000	65,000
-	-	-	Feasibility Study (City Hall) Grant	8,000	8,000	8,000
13,498.00	3,837.00	-	SRO Contract	-	-	-
3,833.00	-	-	Acts Oregon	-	-	-
3,600.00	1,600.00	-	Homeland Security Grant	-	-	-
633.00	-	-	Cert Grant and Donations	-	-	-
1,920.00	1,458.00	5,000	Three Flag Grant	5,000	5,000	5,000
-	-	-	ODOT speed Grant	5,000	5,000	5,000
4,260.00	1,040.00	5,000	ODOT Grant Duii	5,000	5,000	5,000
1,038.95	-	1,900	BVP Reimb Grant	2,000	2,000	2,000
1,700.00	3,973.00	2,200	Ped. Enf. Grant	5,000	5,000	5,000
30,482.95	11,908.00	14,100	Grants	30,000	30,000	30,000

2012 Actual	2013 Actual	2014 Adopted	General Fund	2015 Proposed	2015 Approved	2015 Adopted
95,486.68	95,180.12	100,000	Municipal Court	70,000	70,000	70,000
28,906.35	34,008.51	30,000	Marion County Court	24,000	24,000	24,000
-	29,453.94	109,000	General Service Fee	132,600	132,600	132,600
1,161.28	2,418.60	2,500	Collections Interest	1,900	1,900	1,900
20,778.79	2,566.21	2,500	Temp Offense Surcharge	1,000	1,000	1,000
26,700.00	16,500.00	15,000	Vehicle Impound	15,000	15,000	15,000
560.00	860.00	800	Police Reports	800	800	800
2,800.00	2,628.00	2,900	PD Training Rev	2,700	2,700	2,700
176,393.10	183,615.38	262,700	Fines and Fees	248,000	248,000	248,000
12,623.95	17,669.83	10,000	Miscellaneous Revenue Admin	10,000	10,000	10,000
1,183.75	3,556.28	1,500	Interest Income	1,500	1,500	1,500
-	1,475.30	-	Sale Of Surp Prop	-	-	-
333.15	7,189.06	-	Miscellaneous Revenue Police	1,000	1,000	1,000
1,642.52	7,200.64	10,000	K9 Program Revenues	5,000	5,000	5,000
15,783.37	37,091.11	21,500	Miscellaneous Revenue	17,500	17,500	17,500
14,657.00	17,087.00	-	Transfer In -Water FFees	21,250	21,250	21,250
18,997.00	18,850.00	18,500	Transfer In Sewer FFees	20,750	20,750	20,750
2,732.00	-	1,900	Transfer In- SDC Admin	689	689	689
67,000.00	73,872.00	48,245	Trans In - OP OH	79,430	79,430	79,430
103,386.00	109,809.00	68,645	Transfers	122,119	122,119	122,119
221,945.00	166,118.00	183,345	Beginning Fund Balance	107,162	107,162	107,162
1,451,103.33	1,427,843.14	1,504,790	Total Resources	1,459,491	1,459,491	1,459,491

2012 Actual	2013 Actual	2014 Adopted	General Fund	2015 Proposed	2015 Approved	2015 Adopted
Requirements						
Administration						
Personal Services						
-	-	68,000	SALARIES AND WAGES	68,032	68,032	68,032
45,343.41	38,865.51	-	City Recorder	-	-	-
13,905.04	20,039.47	-	Finance Director	-	-	-
8,433.23	7,745.96	-	Administrative Assistant	-	-	-
-	-	50,000	EMPLOYEE BENEFITS	45,340	45,340	45,340
26,077.99	26,476.14	-	EB-Medical & Dental	-	-	-
148.17	225.27	-	EB-Insurance (life & disab)	-	-	-
5,417.22	4,914.77	-	EB-Employer Taxes	-	-	-
14,720.59	12,732.70	-	EB-PERS	-	-	-
(207.08)	2,156.21	-	EB-Workers Comp	-	-	-
113,838.57	113,156.03	118,000	Total Personal Services	113,372	113,372	113,372
Materials and Services						
23,802.92	30,157.72	33,426	PROFESSIONAL SERVICES	37,708	37,708	37,708
-	39.23	200	CONTRACTED SUPPORT	200	200	200
89.73	-	300	OPERATIONAL SUPPLIES	450	450	450
			Feasibility Study (City Hall) Grant	16,250	16,250	16,250
2,845.23	6,381.88	5,190	BUILDING MAINT & SUPPLIES	5,165	5,165	5,165
1,607.93	2,486.28	2,430	RENTALS AND LEASES	2,430	2,430	2,430
1,788.61	4,920.06	6,600	INSURANCE	7,471	7,471	7,471
299.25	2,070.27	2,000	ADVERTISING & RECRUITMENT	2,000	2,000	2,000
4,995.41	7,184.25	8,635	TRAINING & MEMBERSHIPS	9,062	9,062	9,062
5,104.87	5,523.43	7,350	OFFICE SUPPLIES & MISC EXPENSE	7,500	7,500	7,500
2,000.07	8,114.51	6,050	EQUIP MAINT & SUPPLIES	4,150	4,150	4,150
-	-	200	UNIFORMS	200	200	200
4,087.90	5,877.99	6,700	UTILITIES	6,050	6,050	6,050
46,621.92	72,755.62	79,081	Total Materials and Service	98,636	98,636	98,636
160,460.49	185,911.65	197,081	Total Admin	212,008	212,008	212,008

2012 Actual	2013 Actual	2014 Adopted	General Fund	2015 Proposed	2015 Approved	2015 Adopted
Court						
Personal Services						
-	-	20,250	SALARIES AND WAGES	22,284	22,284	22,284
3,238.84	3,886.56	-	City Recorder	-	-	-
955.70	3,005.94	-	Finance Director	-	-	-
14,920.66	14,288.76	-	Administrative Assistant	-	-	-
1,217.68	633.50	1,750	Interpreter	1,000	1,000	1,000
-	370.00	-	Bailiff	750	750	750
-	-	18,000	EMPLOYEE BENEFITS	16,475	16,475	16,475
9,165.15	10,224.06	-	EB-Medical & Dental	-	-	-
57.99	82.66	-	EB-Insurance (life & disab)	-	-	-
1,584.75	1,786.08	-	EB-Employer Taxes	-	-	-
3,838.58	4,447.73	-	EB-PERS	-	-	-
1.04	763.90	-	EB-Workers Comp	-	-	-
34,980.39	39,489.19	40,000	Total Personal Services	40,509	40,509	40,509
Materials and Services						
6,263.46	5,946.17	7,436	PROFESSIONAL SERVICES	8,158	8,158	8,158
-	-	50	OPERATIONAL SUPPLIES	50	50	50
990.00	266.65	940	BUILDING MAINT & SUPPLIES	690	690	690
555.79	555.68	640	RENTALS AND LEASES	520	520	520
198.73	295.17	350	INSURANCE	390	390	390
84.00	-	100	ADVERTISING & RECRUITMENT	100	100	100
1,095.34	50.00	1,000	TRAINING & MEMBERSHIPS	1,000	1,000	1,000
633.32	438.09	900	OFFICE SUPPLIES & MISC EXPENSE	900	900	900
76.10	-	550	EQUIP MAINT & SUPPLIES	550	550	550
1,443.10	1,664.27	1,950	UTILITIES	1,950	1,950	1,950
11,339.84	9,216.03	13,916	Total Material and Services	14,308	14,308	14,308
46,320.23	48,705.22	53,916	Total Court	54,817	54,817	54,817

2012 Actual	2013 Actual	2014 Adopted	General Fund	2015 Proposed	2015 Approved	2015 Adopted
Council						
Materials and Services						
4,273.20	1,160.00	5,000	PROFESSIONAL SERVICES	3,000	3,000	3,000
8,590.75	4,215.00	3,000	OPERATIONAL SUPPLIES	3,000	3,000	3,000
3,843.71	91.00	1,000	TRAINING & MEMBERSHIPS	1,000	1,000	1,000
16,707.66	5,466.00	9,000	Total Materials and Services	7,000	7,000	7,000
16,707.66	5,466.00	9,000	Total Council	7,000	7,000	7,000
Community Development						
Personal Services						
-	-	13,000	SALARIES AND WAGES	12,744	12,744	12,744
9,716.45	9,716.41	-	City Recorder	-	-	-
2,416.33	2,505.02	-	Finance Director	-	-	-
-	-	9,000	EMPLOYEE BENEFITS	8,343	8,343	8,343
4,028.00	3,738.38	-	EB-Medical & Dental	-	-	-
41.96	33.44	-	EB-Insurance (life & disab)	-	-	-
944.99	723.94	-	EB-Employer Taxes	-	-	-
2,709.94	1,922.38	-	EB-PERS	-	-	-
47.32	195.08	-	EB-Workers Comp	-	-	-
19,904.99	18,834.65	22,000	Total Personal Services	21,087	21,087	21,087
Material Services						
4,713.20	7,370.67	13,000	PROFESSIONAL SERVICES	10,000	10,000	10,000
15,683.28	31,929.44	36,000	INTERGOVNMENTAL SERVICES	24,832	24,832	24,832
2,542.00	-	-	BUILDING MAINT & SUPPLIES	-	-	-
85.36	-	2,000	TRAINING & MEMBERSHIPS	2,049	2,049	2,049
1,354.46	48.00	-	UTILITIES	-	-	-
24,378.30	39,348.11	51,000	Total Materials and Services	36,881	36,881	36,881
44,283.29	58,182.76	73,000	Total Community Development	57,968	57,968	57,968

2012 Actual	2013 Actual	2014 Adopted	General Fund	2015 Proposed	2015 Approved	2015 Adopted
Police						
Personal Services						
-	-	389,000	SALARIES AND WAGES	397,450	397,450	397,450
1,295.46	1,295.56	-	City Recorder	-	-	-
14,034.74	1,001.98	-	Finance Director	-	-	-
76,834.67	69,218.70	-	Chief Of Police	-	-	-
40,560.00	40,560.00	-	Administrative Assistant	-	-	-
268,396.97	258,145.97	-	Police Officers	-	-	-
4,032.00	5,144.50	-	Reserve Officers	-	-	-
8,448.64	11,602.94	-	Overtime Holiday	-	-	-
10,893.36	9,017.02	-	Overtime	-	-	-
-	(129.77)	-	Overtime	-	-	-
-	-	294,000	EMPLOYEE BENEFITS	261,968	261,968	261,968
144,271.99	155,610.54	-	EB-Medical & Dental	-	-	-
1,342.53	1,384.37	-	EB-Insurance (life & disab)	-	-	-
32,030.23	28,987.20	-	EB-Employer Taxes	-	-	-
84,632.28	70,207.34	-	EB-PERS	-	-	-
8,833.32	12,027.49	-	EB-Workers Comp	-	-	-
695,606.19	664,073.84	683,000	Total Personal Services	659,418	659,418	659,418
Material and Services						
5,927.60	4,794.01	5,810	PROFESSIONAL SERVICES	9,710	9,710	9,710
3,037.00	3,982.61	4,350	CONTRACTED SUPPORT	5,670	5,670	5,670
6,179.18	9,835.25	12,100	OPERATIONAL SUPPLIES	9,750	9,750	9,750
56,220.68	59,484.07	62,350	INTERGOVERNMENTAL SERVICES	64,120	64,120	64,120
12,328.00	9,646.32	7,600	PROGRAM & GRANT EXPENSES	17,000	17,000	17,000
7,741.20	7,760.21	8,000	911 Tax - Program Expense	-	-	-
3,002.48	3,431.62	3,190	BUILDING MAINT & SUPPLIES	3,190	3,190	3,190
2,009.56	1,761.14	2,640	RENTALS AND LEASES	2,640	2,640	2,640
6,955.70	9,151.05	17,300	INSURANCE	15,722	15,722	15,722
(150.00)	(30.00)	1,000	ADVERTISING & RECRUITMENT	1,000	1,000	1,000
12,844.27	10,102.90	18,650	TRAINING & MEMBERSHIPS	18,600	18,600	18,600
3,994.96	5,771.69	5,150	OFFICE SUPPLIES & MISC EXPENSE	5,250	5,250	5,250
46,924.59	41,547.23	62,950	EQUIP MAINT & SUPPLIES	57,200	57,200	57,200
525.87	5,795.57	5,000	UNIFORMS	5,000	5,000	5,000
10,482.58	10,440.98	11,800	UTILITIES	11,300	11,300	11,300
178,023.67	183,474.65	227,890	Total Materials and Services	226,152	226,152	226,152
6,252.00	-	6,500	CAPITAL OUTLAY	-	-	-
879,881.86	847,548.49	917,390	Total Police	885,570	885,570	885,570

2012 Actual	2013 Actual	2014 Adopted	General Fund	2015 Proposed	2015 Approved	2015 Adopted
Parks						
Personal Services						
-	-	57,000	SALARIES AND WAGES	59,054	59,054	59,054
1,395.49	1,295.56	-	City Recorder	-	-	-
2,793.19	1,001.98	-	Finance Director	-	-	-
14,214.93	8,609.46	-	Public Works Super	-	-	-
9,990.04	4,142.91	-	Administrative Assistant	-	-	-
17,363.80	17,631.06	-	Utility Worker 1	-	-	-
14,798.25	8,278.64	-	PW Maintenance PT	-	-	-
-	-	50,000	EMPLOYEE BENEFITS	48,065	48,065	48,065
18,189.78	21,834.28	-	EB-Medical & Dental	-	-	-
152.41	179.08	-	EB-Insurance (life & disab)	-	-	-
4,688.31	3,652.68	-	EB-Employer Taxes	-	-	-
13,412.17	9,402.20	-	EB-PERS	-	-	-
2,019.68	1,468.26	-	EB-Workers Comp	-	-	-
99,018.05	77,496.11	107,000	Total Personal Services	107,119	107,119	107,119
Material and Services						
1,719.73	1,296.87	1,900	PROFESSIONAL SERVICES	3,600	3,600	3,600
16.36	33.07	100	CONTRACTED SUPPORT	100	100	100
7,651.27	4,957.97	12,800	OPERATIONAL SUPPLIES	8,000	8,000	8,000
3,001.57	3,288.88	2,000	BUILDING MAINT & SUPPLIES	3,900	3,900	3,900
496.34	751.15	700	RENTALS AND LEASES	700	700	700
1,987.34	2,656.76	3,000	INSURANCE	2,800	2,800	2,800
-	-	100	ADVERTISING & RECRUITMENT	100	100	100
642.97	709.97	700	TRAINING & MEMBERSHIPS	1,100	1,100	1,100
458.82	448.43	700	OFFICE SUPPLIES & MISC EXPENSE	700	700	700
4,536.39	3,565.28	7,300	EQUIP MAINT & SUPPLIES	7,300	7,300	7,300
74.15	94.36	100	UNIFORMS	400	400	400
2,728.85	3,384.92	5,500	UTILITIES	4,100	4,100	4,100
23,313.79	21,187.66	34,900	Total Material and Services	32,800	32,800	32,800
122,331.84	98,683.77	141,900	Total Parks	139,919	139,919	139,919
Non-Departmental						
Transfers						
15,000.00	-	32,681	Trans To Reserve	37,200	37,200	37,200
-	-	79,822	CONTINGENCY	65,009	65,009	65,009
1,284,985.37	1,244,497.89	1,504,790	Total General Fund Requirements	1,459,491	1,459,491	1,459,491
166,117.96	183,345.25					
		0		-	0	0

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. The 2014-2015 Budget contains a 70/30 split for ODOT State Shared Revenue (gas tax) between the Street Fund and Street Construction Fund.

Street Fund

- *Revenue*
Gas tax is being split 70/30 Street Fund and Street Construction Fund.
- *Changes from prior years*
The PW department is going to start transferring funds to the reserve account for future equipment purchases. This has not been done for the last few years and the PW department is expecting to purchase new equipment in the next few years. These transferred funds will be used for that purpose. Transfers out of this fund also include the Street Fund's percentage of saving for new siding on City Hall, upgrades to our server and Springbrook system, as well as new carpet in the council chambers.
- *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 \$66,753 for 2014-2015. This should be reviewed carefully throughout the year as there is a major concern for operation in the 2015-2016 Budget year.

Street Construction Fund

- *Highlights*
A large repavement project was the 2013- 14 Special City Allotment Industrial Avenue Improvement Project. The 2014-2015 budget includes the 2015 Special City Allotment Street Construction Project.
- *Ending Fund Balance & Contingency*
Ending Fund Balance and Contingency are dependent on the start and completion of street construction projects.

2012 Actual	2013 Actual	2014 Adopted	Street Fund Summary	2015 Proposed	2015 Approved	2015 Adopted
92,253	106,809	75,904	Beginning Fund Balance	113,544	113,544	113,544
910	1,440	400	License and Permits	400	400	400
63,521	63,699	74,600	Charges for Services	73,788	73,788	73,788
121,144	125,671	145,840	Intergovernmental Revenue	129,500	129,500	129,500
1,024	799	600	Miscellaneous	600	600	600
278,852	298,418	297,344	Total	317,832	317,832	317,832
89,420	129,429	132,000	Personal Services	131,278	131,278	131,278
64,746	74,321	80,800	Materials and Services	90,430	90,430	90,430
17,878	18,762	24,028	Transfers	29,371	29,371	29,371
-	-	60,516	Contingency	66,753	66,753	66,753
172,044	222,513	297,344	Total	317,832	317,832	317,832

2012 Actual	2013 Actual	2014 Adopted	Street Fund	2015 Proposed	2015 Approved	2015 Adopted
Resources						
121,144.46	125,671.09	145,840	Gas Tax	129,500	129,500	129,500
63,521.14	63,698.57	74,600	Transportation Utility	73,788	73,788	73,788
910.00	1,440.00	400	Row Permits	400	400	400
878.94	736.01	500	Interest Income	500	500	500
144.95	63.47	100	Miscellaneous Revenue	100	100	100
1,023.89	799.48	600	Miscellaneous Revenue	600	600	600
92,253.00	106,809.00	75,904	Beginning Fund Balance	113,544	113,544	113,544
278,852.49	298,418.14	297,344	Total Resources	317,832	317,832	317,832

2012 Actual	2013 Actual	2014 Adopted	Street Fund	2015 Proposed	2015 Approved	2015 Adopted
Requirements						
Personal Services						
-	-	71,000	SALARIES AND WAGES	73,210	73,210	73,210
1,295.46	3,238.80	-	City Recorder	-	-	-
3,847.94	7,514.87	-	Finance Director	-	-	-
14,214.93	19,205.70	-	Public Works Super	-	-	-
12,812.89	15,708.58	-	Administrative Assistant	-	-	-
17,364.06	17,631.16	-	Utility Worker 1	-	-	-
2,959.65	8,473.70	-	PW Maintenance PT	-	-	-
-	-	61,000	EMPLOYEE BENEFITS	58,068	58,068	58,068
20,139.76	33,890.85	-	EB-Medical & Dental	-	-	-
158.92	283.17	-	EB-Insurance (life & disab)	-	-	-
4,124.27	5,869.99	-	EB-Employer Taxes	-	-	-
11,055.29	15,065.95	-	EB-PERS	-	-	-
1,446.39	2,546.37	-	EB-Workers Comp	-	-	-
89,419.56	129,429.14	132,000	Total Personal Services	131,278	131,278	131,278

2012 Actual	2013 Actual	2014 Adopted	Street Fund	2015 Proposed	2015 Approved	2015 Adopted
			Materials and Services			
2,450.65	4,122.01	11,200	PROFESSIONAL SERVICES	11,100	11,100	11,100
12,936.11	13,021.56	13,000	CONTRACTED SUPPORT	13,000	13,000	13,000
76.89	80.27	100	OPERATIONAL SUPPLIES	200	200	200
8,144.20	16,349.46	10,000	PROGRAM & GRANT EXPENSES	15,000	15,000	15,000
929.82	640.44	1,000	BUILDING MAINT & SUPPLIES	1,500	1,500	1,500
643.18	330.28	500	RENTALS AND LEASES	800	800	800
1,490.51	2,066.37	2,300	INSURANCE	2,000	2,000	2,000
-	-	100	ADVERTISING & RECRUITMENT	100	100	100
766.46	669.66	1,000	TRAINING & MEMBERSHIPS	1,000	1,000	1,000
1,012.15	1,067.20	1,500	OFFICE SUPPLIES & MISC EXPENSE	2,230	2,230	2,230
4,134.32	2,808.96	5,600	EQUIP MAINT & SUPPLIES	7,000	7,000	7,000
216.02	200.51	300	UNIFORMS	300	300	300
31,946.17	32,964.68	34,200	UTILITIES	36,200	36,200	36,200
64,746.48	74,321.40	80,800	Total Materials and Service	90,430	90,430	90,430
			Transfers Out			
-	-	3,371	Trans To Reserve Fund	6,821	6,821	6,821
17,878.00	18,762.00	20,657	Operational Overhead	22,550	22,550	22,550
17,878.00	18,762.00	24,028	Total Transfers Out	29,371	29,371	29,371
-	-	60,516	CONTINGENCY	66,753	66,753	66,753
172,044.04	222,512.54	297,344	Total Requirements	317,832	317,832	317,832
106,808.45	75,905.60					

2012 Actual	2013 Actual	2014 Adopted	Street Construction Fund Summary	2015 Proposed	2015 Approved	2015 Adopted
44,938	132,212	198,964	Beginning Fund Balance	132,520	132,520	132,520
15,917	24,140	10,000	Charges for Services	3,396	3,396	3,396
51,919	48,152	36,460	Intergovernmental Revenue	55,500	55,500	55,500
25,000	-	50,000	Grants	50,000	50,000	50,000
486	743	600	Miscellaneous	600	600	600
138,261	205,247	296,024	Total	242,016	242,016	242,016
2,778	6,194	14,200	Materials and Services	3,900	3,900	3,900
2,575	90	165,025	Capital Outlay	207,420	207,420	207,420
695	-	-	Transfers	-	-	-
-	-	116,799	Contingency	30,696	30,696	30,696
6,048	6,284	296,024	Total	242,016	242,016	242,016

2012 Actual	2013 Actual	2014 Adopted	Street Construction Fund	2015 Proposed	2015 Approved	2015 Adopted
Resources						
51,919.09	48,152.09	36,460	Gas Tax	55,500	55,500	55,500
25,000.00	-	50,000	Special Allotment Grant	50,000	50,000	50,000
13,872.00	18,915.00	8,600	SDC-Improvement	2,660	2,660	2,660
1,350.46	1,140.28	1,000	Assessment Principal	572	572	572
695.00	4,085.00	400	SCD Administration	164	164	164
15,917.46	24,140.28	10,000	Charges for Services	3,396	3,396	3,396
485.98	742.78	600	Interest Income	600	600	600
485.98	742.78	600	Miscellaneous Revenue	600	600	600
44,938.00	132,212.00	198,964	Beginning Fund Balance	132,520	132,520	132,520
138,261	205,247	296,024	Total Resources	242,016	242,016	242,016
Requirements						
Materials and Service						
2,778.25	5,927.00	10,000	PROFESSIONAL SERVICES	-	-	-
-	-	3,900	PROGRAM & GRANT EXPENSES	3,900	3,900	3,900
-	266.80	300	ADVERTISING & RECRUITMENT	-	-	-
2,778.25	6,193.80	14,200	Total Materials and Services	3,900	3,900	3,900
2,575.00	90.00	165,025	CAPITAL OUTLAY	207,420	207,420	207,420
695.00	-	-	TRANSFER OUT	-	-	-
-	-	116,799	CONTINGENCY	30,696	30,696	30,696
6,048.25	6,283.80	296,024	Total Requirements	242,016	242,016	242,016
132,212.28	198,963.35					

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*

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

Budget Capital Outlay: 2014-2015 Set Aside.

Dump Truck	9,900
Backhoe	31,500
Pub Wrks Trac/Mower	12,050
Plotter	10,000
Pub Wrks Pick Up	26,954
Springbrook	5,596
Server	6,880
City Hall Siding	13,858
City Hall Carpet	1,495
Police Vehicle	47,000

2012 Actual	2013 Actual	2014 Adopted	Reserve Fund Summary	2015 Proposed	2015 Approved	2015 Adopted
99,896	112,572	66,332	Beginning Fund Balance	107,848	107,848	107,848
176	178	-	Miscellaneous	-	-	-
15,000	-	45,916	Transfers from other Funds	57,385	57,385	57,385
115,072	112,750	112,248	Total	165,233	165,233	165,233
2,500	46,419	112,248	Capital Outlay	165,233	165,233	165,233
2,500	46,419	112,248	Total	165,233	165,233	165,233

2012 Actual	2013 Actual	2014 Adopted	Reserve Fund	2015 Proposed	2015 Approved	2015 Adopted
Resources						
-	-	-	Donations	-	-	0
176.47	177.97	-	Interest	-	-	0
176.47	177.97	-	Miscellaneous Revenue	-	-	0
15,000.00	-	32,681	Trans From-General	37,200	37,200	37,200
-	-	3,371	Trans From-Streets	6,821	6,821	6,821
-	-	4,932	Trans From-Sewer	5,182	5,182	5,182
-	-	4,932	Trans From-Water	8,182	8,182	8,182
15,000.00	-	45,916	Tranfers	57,385	57,385	57,385
99,896.00	112,572.00	66,332	Beginning Fund Balance	107,848	107,848	107,848
115,072.47	112,749.97	112,248	Total Resources	165,233	165,233	165,233
Requirements						
Capital Outlay						
-	-	5,700	Dump Truck	9,900	9,900	9,900
-	-	27,500	Backhoe	31,500	31,500	31,500
2,500.00	-	9,450	Pub Wrks Trac/Mower	12,050	12,050	12,050
-	-	10,000	Plotter	10,000	10,000	10,000
-	-	21,954	Pub Wrks Pick Up	26,954	26,954	26,954
-	-	2,271	Springbrook	5,596	5,596	5,596
-	-	4,100	Server	6,880	6,880	6,880
-	-	7,018	City Hall Siding	13,858	13,858	13,858
-	-	755	City Hall Carpet	1,495	1,495	1,495
-	46,418.65	23,500	Police Vehicle	47,000	47,000	47,000
2,500.00	46,418.65	112,248	Total Capital Outlay	165,233	165,233	165,233
-	-	-	CONTINGENCY	-	-	0
-	-	-	Unappropriated EFB	-	-	0
2,500.00	46,418.65	112,248	Total Requirements	165,233	165,233	165,233
112,572.47	66,331.32					

PARK IMPROVEMENT FUND

Overview

The park improvement fund relies heavily on state shared revenue, grants and System Development Charges (SDC) to assist in the building and remodeling of residences and businesses. 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

The largest project in the 2014 fiscal year was the Barendse Park improvements, which is closed out. 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.

2012 Actual	2013 Actual	2014 Adopted	Parks Improvement Fund Summary	2015 Proposed	2015 Approved	2015 Adopted
145,713	206,117	222,622	Beginning Fund Balance	165,313	165,313	165,313
12,843	22,996	10,000	Charges for Services	3,597	3,597	3,597
13,711	15,054	15,000	Intergovernmental Revenue	15,000	15,000	15,000
42,437	-	123,851	Grants	142,940	142,940	142,940
1,208	1,076	500	Miscellaneous	1,400	1,400	1,400
215,913	245,243	371,973	Total	328,250	328,250	328,250
4,439	21,677	22,000	Materials and Services	-	-	-
4,748	945	233,350	Capital Outlay	290,000	290,000	290,000
608	-	400	Transfers	144	144	144
-	-	116,223	Contingency	38,106	38,106	38,106
9,795	22,622	371,973	Total	328,250	328,250	328,250

2012 Actual	2013 Actual	2014 Adopted	Park Improvement Fund	2015 Proposed	2015 Approved	2015 Adopted
Resources						
13,710.70	15,053.95	15,000	State Shared Revenue	15,000	15,000	15,000
42,437.41	-	123,851	State Parks Dept. Grant	142,940	142,940	142,940
12,235.00	19,090.00	8,300	SDC-Improvement	2,987	2,987	2,987
-	2,983.00	1,300	SDC-Reimbursement	466	466	466
608.00	923.00	400	SDC-Administration	144	144	144
12,843.00	22,996.00	10,000	Charges for Services	3,597	3,597	3,597
1,148.45	309.78	200	Interest Income	300	300	300
-	665.91	200	Donations	1,000	1,000	1,000
60.00	100.00	100	Miscellaneous Revenue	100	100	100
1,208	1,076	500	Miscellaneous Revenue	1,400	1,400	1,400
145,713.00	206,117.00	222,622	Beginning Fund Balance	165,313	165,313	165,313
215,912.56	245,242.64	371,973	Total Resources	328,250	328,250	328,250
Requirements						
Materials and Services						
4,438.58	21,677.05	22,000	PROFESSIONAL SERVICES	-	-	-
Total Materials and Services						
4,748.00	945.13	233,350	CAPITAL OUTLAY	290,000	290,000	290,000
608.00	-	400	TRANSFERS OUT	144	144	144
-	-	116,223	CONTINGENCY	38,106	38,106	38,106
9,794.58	22,622.18	371,973	Total Requirements	328,250	328,250	328,250
206,117.98	222,620.46					

SEWER FUNDS

Overview

The sewer fund mainly relies on service charges to customers within the city limits. A sewer rate increase will be proposed in June to start in July as suggested in the 2012 Water and Wastewater Rate Study to assist in saving for the mandated sewer water re-use project coming up in the future. The revenue from this increase will go 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 those contingency levels and allow additional transfers into the reserve account for future public work capital equipment.

Sewer Fund

- *Revenue*
Revenue stays mainly the same. The suggested increase per the water and sewer rate study goes directly into the sewer construction fund, and the sewer operations account will also see an small increase.
- *Changes from prior years*
Expenses have stayed pretty flat overall between 2014 and 2015. The budget includes funds allocated for biosolids disposal per a temporary agreement with Oregon Truf.
- *Ending Fund Balance & Contingency*
It is recommended to have 30 days of operating expenses in contingency, which amounts to about \$40,000.

Sewer Construction Fund

- *Highlights*
Sewer construction contingency levels will rise dramatically due to no spending out of materials and services for the 2013-2014 fiscal years. A portion of the fees generated by the Sewer Water Re-use Project are planned as Professional Services 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 now in compliance with the requirements.

2012 Actual	2013 Actual	2014 Adopted	Sewer Fund Summary	2015 Proposed	2015 Approved	2015 Adopted
40,228	113,130	122,129	Beginning Fund Balance	73,571	73,571	73,571
379,970	373,339	370,000	Charges for Services	361,680	361,680	361,680
357	335	250	Miscellaneous	250	250	250
420,555	486,804	492,379	Total	435,501	435,501	435,501
142,784	171,246	178,000	Personal Services	177,080	177,080	177,080
98,428	88,085	106,200	Materials and Services	116,230	116,230	116,230
66,214	105,345	129,589	Transfers	85,461	85,461	85,461
0	0	78,590	Contingency	56,730	56,730	56,730
307,426	364,675	492,379	Total	435,501	435,501	435,501

2012 Actual	2013 Actual	2014 Adopted	Sewer Fund	2015 Proposed	2015 Approved	2015 Adopted
Resources						
379,969.56	373,339.22	370,000	Service Charges Sewer	361,680	361,680	361,680
357.34	295.14	250	Interest Income	250	250	250
-	39.95	-	Miscellaneous Revenue	-	-	-
357.34	335.09	250	Miscellaneous Revenue	250	250	250
40,228.00	113,130.00	122,129	Beginning Fund Balance	73,571	73,571	73,571
420,554.90	486,804.31	492,379	Total Resources	435,501	435,501	435,501
Requirements						
Personal Services						
-	-	97,000	SALARIES AND WAGES	99,409	99,409	99,409
1,295.46	3,238.80	-	City Recorder	-	-	-
4,817.20	7,514.87	-	Finance Director	-	-	-
21,322.31	19,205.70	-	Public Works Super	-	-	-
14,022.51	16,809.65	-	Administrative Assistant	-	-	-
39,415.15	39,529.53	-	Utility Worker 1	-	-	-
986.55	6,801.69	-	PW Maintenance PT	-	-	-
-	-	81,000	EMPLOYEE BENEFITS	77,671	77,671	77,671
32,669.32	45,405.58	-	EB-Medical & Dental	-	-	-
271.73	386.28	-	EB-Insurance (life & disab)	-	-	-
6,472.64	8,020.80	-	EB-Employer Taxes	-	-	-
18,174.66	20,767.76	-	EB-PERS	-	-	-
3,336.31	3,564.92	-	EB-Workers Comp	-	-	-
142,783.84	171,245.58	178,000	Total Personal Services	177,080	177,080	177,080

2012 Actual	2013 Actual	2014 Adopted	Sewer Fund	2015 Proposed	2015 Approved	2015 Adopted
			Materials and Services			
12,246.54	4,180.80	12,400	PROFESSIONAL SERVICES	13,800	13,800	13,800
14,990.69	13,584.30	15,600	CONTRACTED SUPPORT	24,300	24,300	24,300
4,096.21	4,856.15	5,300	OPERATIONAL SUPPLIES	5,000	5,000	5,000
3,261.89	2,221.52	1,500	BUILDING MAINT & SUPPLIES	2,400	2,400	2,400
1,684.75	1,507.60	2,000	RENTALS AND LEASES	1,500	1,500	1,500
1,192.40	1,771.17	2,000	INSURANCE	2,230	2,230	2,230
-	-	100	ADVERTISING & RECRUITMENT	100	100	100
4,269.68	4,232.99	5,200	TRAINING & MEMBERSHIPS	5,600	5,600	5,600
2,075.82	2,534.52	3,800	OFFICE SUPPLIES & MISC EXPENSE	4,100	4,100	4,100
16,404.59	15,531.65	19,400	EQUIP MAINT & SUPPLIES	18,000	18,000	18,000
538.88	411.83	500	UNIFORMS	500	500	500
37,666.32	37,252.12	38,400	UTILITIES	38,700	38,700	38,700
98,427.77	88,084.65	106,200	Total Materials and Service	116,230	116,230	116,230
			Transfers Out			
16,165.00	18,500.00	18,500	Franchise Fee	20,750	20,750	20,750
-	-	4,932	Trans To Reserve Fund	5,182	5,182	5,182
21,225.00	57,473.00	78,569	Trans To Sewer Bond	29,696	29,696	29,696
28,824.00	29,372.00	27,588	Operational Overhead	29,833	29,833	29,833
66,214.00	105,345.00	129,589	Total Transfers Out	85,461	85,461	85,461
-	-	78,590	CONTINGENCY	56,730	56,730	56,730
307,425.61	364,675.23	492,379	Total Requirements	435,501	435,501	435,501
113,129.29	122,129.08					

2012 Actual	2013 Actual	2014 Adopted	Sewer Construction Fund Summary	2015 Proposed	2015 Approved	2015 Adopted
97,400	117,455	161,409	Beginning Fund Balance	220,169	220,169	220,169
23,033	43,447	67,450	Charges for Services	146,916	146,916	146,916
-	-	-	Transfers from other Funds	-	-	-
502	507	500	Miscellaneous	4,705	4,705	4,705
120,935	161,409	229,359	Total	371,790	371,790	371,790
2,383	-	130,000	Materials and Services	130,000	130,000	130,000
1,096	-	750	Transfers	271	271	271
-	-	31,809	Contingency	241,519	241,519	241,519
-	-	66,800	Unappropriated EFB	-	-	-
3,479	-	229,359	Total	371,790	371,790	371,790

2012 Actual	2013 Actual	2014 Adopted	Sewer Construction Fund	2015 Proposed	2015 Approved	2015 Adopted
			Resources			
-	12,810.00	55,800	Sewer Fee Revenue	146,916	146,916	146,916
8,263.00	7,532.00	2,800	SDC-Improvement	1,034	1,034	1,034
13,674.00	21,128.00	8,100	SDC-Reimbursement	2,900	2,900	2,900
1,096.00	1,977.00	750	SDC-Administration	271	271	271
502.30	506.70	500	Interest Income	500	500	500
23,535.30	31,143.70	12,150	Miscellaneous Revenue	4,705	4,705	4,705
97,400.00	117,455.00	161,409	Beginning Fund Balance	220,169	220,169	220,169
120,935.30	161,408.70	229,359	Total Resources	371,790	371,790	371,790
			Requirements			
			Materials and Services			
2,383.33	-	130,000	PROFESSIONAL SERVICES	130,000	130,000	130,000
			Total Materials and Services	130,000	130,000	130,000
1,096.00	-	750	TRANSFERS OUT	271	271	271
-	-	31,809	CONTINGENCY	241,519	241,519	241,519
-	-	66,800	Unappropriated EFB	-	-	-
3,479.33	-	229,359	Total Requirements	371,790	371,790	371,790
117,455.97	161,408.70					

2012 Actual	2013 Actual	2014 Adopted	Sewer Bond Fund Summary	2015 Proposed	2015 Approved	2015 Adopted
74,564	38,320	40,078	Beginning Fund Balance	63,513	63,513	63,513
4	173	200	Miscellaneous	200	200	200
21,225	57,473	78,569	Transfers from other Funds	29,696	29,696	29,696
95,793	95,966	118,847	Total	93,409	93,409	93,409
57,473	55,889	57,289	Debt Service	55,334	55,334	55,334
-	-	61,558	Unappropriated EFB	38,075	38,075	38,075
57,473	55,889	118,847	Total	93,409	93,409	93,409

2012 Actual	2013 Actual	2014 Adopted	Sewer Bond Fund	2015 Proposed	2015 Approved	2015 Adopted
Resources						
4.19	172.50	200	Interest Income	200	200	200
-	-	-	Miscellaneous Revenue	-	-	-
4.19	172.50	200	Miscellaneous Revenue	200	200	200
21,225.00	57,473.00	78,569	Transfer From-Sewer	29,696	29,696	29,696
74,564.00	38,320.00	40,078	Beginning fund Balance	63,513	63,513	63,513
95,793.19	95,965.50	118,847	Total Resources	93,409	93,409	93,409
Requirements						
2,987.00	1,403.00	-	LOAN FEE	-	-	-
2,987.00	1,403.00	-	Total Material and Services	-	-	-
Debt Service						
18,792.00	17,677.00	18,206	LOAN INTEREST	15,579	15,579	15,579
35,694.00	36,809.00	39,083	LOAN PRINCIPAL	39,755	39,755	39,755
54,486.00	54,486.00	57,289	Total Debt Service	55,334	55,334	55,334
-	-	61,558	UNAPPROPRIATED EFB	38,075	38,075	38,075
57,473.00	55,889.00	118,847	Total Requirements	93,409	93,409	93,409
38,320.19	40,076.50					
		0		0	0	0

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 schedule of rate increases 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 2014-15 Budget reflects this increase.

Water Fund

- *Highlights*
The water fund has been on a downward trend. Over the past 3 years you can see a decline in beginning fund balance due to the water fund expenses exceeding the revenues brought in. The 2014-2015 budget suggests a stronger beginning and ending fund balance. By the 2014-2015 fiscal year, the water fund is able to meet contingency amounts suggested in the 2012 water rate study.
- *Revenue*
There is an increase in revenue because of the fee increases outlined in the 2012 water and sewer rate study. Additionally, the City has negotiated a new lease with Verizon.
- *Changes from prior years*
For the 2014-2015 fiscal year, the water fund will continue Franchise Fees and Operational Overhead to the General Fund.
- *Ending Fund Balance & Contingency*
For the past 3 years, the budget shows a declining beginning fund balance due to the Water Fund spending more than the revenues bring in. This declining beginning fund balance can be contributed to the transfer amounts to make bond payments and building up a bond covenant for the 2013 refinance. The ending fund balance and contingency are strong for the fiscal year 2014-2015.

Water Construction Fund

- The fund relies on income from System Development Fees. The projection for 2014-2015 is low due to the continued slow growth of the economy. This will be the first year of fee for Static Water Pressure as outlined in the 2012 Water and Wastewater Rate Study, generating approximately \$51,000 of revenue to be used for water projects. There are no major projects outlined for the Water Construction Fund, therefore 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.

2012 Actual	2013 Actual	2014 Adopted	Water Summary	2015 Proposed	2015 Approved	2015 Adopted
113,192	64,111	35,784	Beginning Fund Balance	69,450	69,450	69,450
299,895	347,760	352,800	Charges for Services	383,500	383,500	383,500
24,813	22,027	17,650	Miscellaneous	32,050	32,050	32,050
437,900	433,898	406,234	Total	485,000	485,000	485,000
103,924	134,856	138,000	Personal Services	136,619	136,619	136,619
99,978	94,078	121,050	Materials and Services	129,293	129,293	129,293
169,887	169,175	120,951	Transfers	114,749	114,749	114,749
-	-	26,233	Contingency	104,339	104,339	104,339
373,789	398,109	406,234	Total	485,000	485,000	485,000

2012 Actual	2013 Actual	2014 Adopted	Water Fund	2015 Proposed	2015 Approved	2015 Adopted
Resources						
294,471.78	341,551.64	346,800	Service Charges Water	378,000	378,000	378,000
-	559.42	-	Connection Chgs Water	-	-	-
5,422.99	5,649.21	6,000	Reconnection Fee	5,500	5,500	5,500
299,894.77	347,760.27	352,800	Charges For Services	383,500	383,500	383,500
939.18	559.17	450	Interest Income	450	450	450
7,787.30	6,588.45	7,200	Lease-Water Tower	7,200	7,200	7,200
			Verison lease	14,400	14,400	14,400
16,086.37	14,879.27	10,000	Miscellaneous Revenue	10,000	10,000	10,000
24,812.85	22,026.89	17,650	Miscellaneous Revenue	32,050	32,050	32,050
113,192.00	64,111.00	35,784	Beginning Fund Balance	69,450	69,450	69,450
437,899.62	433,898.16	406,234	Total Resources	485,000	485,000	485,000

2012 Actual	2013 Actual	2014 Adopted	Water Fund	2015 Proposed	2015 Approved	2015 Adopted
Requirements						
Personal Services						
-	-	76,000	SALARIES AND WAGES	77,938	77,938	77,938
1,295.46	3,238.80	-	City Recorder	-	-	-
5,301.83	7,514.87	-	Finance Director	-	-	-
21,322.31	19,205.70	-	Public Works Super	-	-	-
20,106.67	22,239.54	-	Administrative Assistant	-	-	-
10,222.03	10,336.41	-	Utility Worker 1	-	-	-
986.55	10,210.69	-	PW Maintenance PT	-	-	-
2,177.10	-	-	Comp Time	-	-	-
-	-	62,000	EMPLOYEE BENEFITS	58,681	58,681	58,681
22,739.36	36,477.65	-	EB-Medical & Dental	-	-	-
207.53	307.56	-	EB-Insurance (life & disab)	-	-	-
4,786.11	6,332.21	-	EB-Employer Taxes	-	-	-
13,295.33	16,251.32	-	EB-PERS	-	-	-
1,483.71	2,741.45	-	EB-Workers Comp	-	-	-
103,923.99	134,856.20	138,000	Total Personal Services	136,619	136,619	136,619

2012 Actual	2013 Actual	2014 Adopted	Water Fund	2015 Proposed	2015 Approved	2015 Adopted
			Materials and Services			
13,188.10	5,811.90	14,700	PROFESSIONAL SERVICES	16,900	16,900	16,900
7,621.58	10,625.90	11,450	CONTRACTED SUPPORT	12,000	12,000	12,000
14,837.75	16,157.50	14,800	OPERATIONAL SUPPLIES	15,500	15,500	15,500
1,586.80	1,100.63	1,500	BUILDING MAINT & SUPPLIES	2,000	2,000	2,000
1,705.15	1,522.55	1,700	RENTALS AND LEASES	2,000	2,000	2,000
7,452.53	9,741.44	10,700	INSURANCE	10,593	10,593	10,593
105.88	-	100	ADVERTISING & RECRUITMENT	100	100	100
6,499.66	3,036.54	5,000	TRAINING & MEMBERSHIPS	5,400	5,400	5,400
2,154.26	2,511.28	10,500	OFFICE SUPPLIES & MISC EXPENSE	10,000	10,000	10,000
9,541.98	8,137.82	14,000	EQUIP MAINT & SUPPLIES	16,500	16,500	16,500
580.15	471.80	400	UNIFORMS	600	600	600
34,703.84	34,960.72	36,200	UTILITIES	37,700	37,700	37,700
99,977.68	94,078.08	121,050	Total Materials and Services	129,293	129,293	129,293
			Transfers Out			
-	-	4,932	Trans To Reserve Fund	8,182	8,182	8,182
102,100.00	126,000.00	116,019	Trans To Water Bond	58,270	58,270	58,270
30,000.00	-	-	Trans To Water Const	-	-	-
17,489.00	17,087.00	-	Trans Out - Franchise Fees	21,250	21,250	21,250
20,298.00	26,088.00	-	Trans Out OP OH	27,047	27,047	27,047
169,887.00	169,175.00	120,951	Total Transfers Out	114,749	114,749	114,749
-	-	26,233	CONTINGENCY	104,339	104,339	104,339
373,788.67	398,109.28	406,234	Total Requirements	485,000	485,000	485,000
64,110.95	35,788.88					

2012 Actual	2013 Actual	2014 Adopted	Water Construction Fund Summary	2015 Proposed	2015 Approved	2015 Adopted
219,004	225,027	245,641	Beginning Fund Balance	256,825	256,825	256,825
			Charges for Service	51,888	51,888	51,888
7,860	20,615	8,040	Miscellaneous	3,173	3,173	3,173
30,000	-	-	Transfers from other Funds	-	-	-
256,864	245,642	253,681	Total	311,886	311,886	311,886
2,383	-	9,000	Materials and Services	9,000	9,000	9,000
29,121	-	-	Capital Outlay	-	-	-
333	-	750	Transfers	274	274	274
-	-	243,931	Contingency	302,612	302,612	302,612
31,837	-	253,681	Total	311,886	311,886	311,886

2012 Actual	2013 Actual	2014 Adopted	Water Construction Fund	2015 Proposed	2015 Approved	2015 Adopted
			Resources			
			Sewer Fee Revenue	51888	51888	51888
-	2,399.00	940	SDC-Improvement	337	337	337
6,640.00	15,748.00	6,000	SDC-Reimbursement	2,162	2,162	2,162
333.00	2,049.00	750	SDC-Administration	274	274	274
887.04	418.58	350	Interest Income	400	400	400
7,860.04	20,614.58	8,040	Miscellaneous Revenue	3,173	3,173	3,173
30,000.00	-	-	Transfers From-Water	-	-	-
219,004.00	225,027.00	245,641	Beginning Fund Balance	256,825	256,825	256,825
256,864.04	245,641.58	253,681	Total Resources	311,886	311,886	311,886
			Requirements			
2,383.34	-	9,000	PROFESSIONAL SERVICES	9,000	9,000	9,000
2,383.34	-	9,000	Total Materials and Services	9,000	9,000	9,000
29,121.00	-	-	Capital Outlay	-	-	-
333.00	-	750	TRANSFERS OUT	274	274	274
-	-	243,931	CONTINGENCY	302,612	302,612	302,612
31,837.34	-	253,681	Total Requirements	311,886	311,886	311,886
225,026.70	245,641.58			-	0	0

2012 Actual	2013 Actual	2014 Adopted	Water Bond Fund Summary	2015 Proposed	2015 Approved	2015 Adopted
40,615	37,922	99,375	Beginning Fund Balance	119,807	119,807	119,807
147	825,143	140	Miscellaneous	150	150	150
102,100	126,000	116,019	Transfers from other Funds	58,270	58,270	58,270
142,862	989,065	215,534	Total	178,227	178,227	178,227
104,940	889,690	95,727	Debt Service	95,727	95,727	95,727
-	-	119,807	Unappropriated EFB	82,500	82,500	82,500
104,940	889,690	215,534	Total	178,227	178,227	178,227

2012 Actual	2013 Actual	2014 Adopted	Water Bond Fund	2015 Proposed	2015 Approved	2015 Adopted
Resources						
-	825,000.00	-	Debt Service Revenue	-	-	-
147.00	142.88	140	Interest Income	150	150	150
-	-	-	Miscellaneous Revenue	-	-	-
147.00	825,142.88	140	Miscellaneous Revenue	150	150	150
102,100.00	126,000.00	116,019	Transfers From-Water	58,270	58,270	58,270
40,615.00	37,922.00	99,375	Beginning Fund Balance	119,807	119,807	119,807
142,862.00	989,064.88	215,534	Total Resources	178,227	178,227	178,227
Requirements						
400.00	2,700.00	-	DEBT SERVICE FEE PMTS	-	-	-
400.00	2,700.00	-	Total Materials and Service	-	-	-
Debt Service						
44,540.00	41,990.00	23,567	BOND INTEREST	21,445	21,445	21,445
60,000.00	845,000.00	72,160	BOND PRINCIPAL	74,282	74,282	74,282
104,540.00	886,990.00	95,727	Total Debt Service	95,727	95,727	95,727
-	-	119,807	UNAPPROPRIATED EFB	82,500	82,500	82,500
104,940.00	889,690.00	215,534	Total Requirements	178,227	178,227	178,227
37,922.00	99,374.88					

CITY OF HUBBARD
Adopted Budget
Transfer Summary
FY 2014-2015

	Out	In
General Fund	37,200	122,119
Street Fund	29,371	
Reserve Fund		57,385
Parks Improvement Fund	144	
Sewer Fund	85,461	
Sewer Construction Fund	271	
Sewer Bond Fund		29,696
Water Fund	114,749	
Water Construction Fund	274	
Water Bond Fund		58,270
Total Transfer Out and In	267,470	267,470

2014-2015
Summary of
Salaries and Benefits
by Position

	Budget Annual	Budget Annual	Budget Total
Admin Dept	Compensation	Benefits	
City Recorder	67,296	43,929	111,226
Sr. Accountant	51,954	34,858	86,812
Admin Asst.	43,048	33,036	76,083
Interpreter	1,000	103	1,103
Bailiff	750	70	820
	164,048	111,997	276,045

Public Works Dept			
Superintendent	69,390	48,386	117,776
Utility Worker II	50,454	44,235	94,689
Utility Worker I	41,802	34,668	76,470
Admin Asst.	43,540	36,917	80,457
Utility Worker I	39,052	34,153	73,205
	7,500	3,660	11,160
	251,739	202,017	453,756

Police Dept			
Police Chief	71,386	33,654	105,040
Police Sergeant	57,114	43,496	100,610
Police Officer	50,616	29,962	80,578
Police Officer	50,616	41,149	91,765
Police Officer	51,554	41,440	92,994
Police Officer	51,554	39,009	90,563
Admin Asst.	42,204	26,279	68,483
Reserves	5,000	615	5,615
Overtime	15,000	4,784	19,784
	395,044	260,388	655,431

TOTALS	810,831	574,401	1,385,233
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2014-2015
Allocation

GENERAL FUND

DEPT	WAGES	BENEFITS
Admin	106,665	71,620
PW	59,033	48,061
Police	395,052	260,388
Fund Total = 940,819		

STREET FUND

DEPT	WAGES	BENEFITS
Admin	15,463	10,729
PW	57,591	47,308
Police	0	0
Fund Total = 131,091		

SEWER FUND

DEPT	WAGES	BENEFITS
Admin	17,615	12,381
PW	81,638	65,259
Police	0	0
Fund Total = 176,892		

WATER FUND

DEPT	WAGES	BENEFITS
Admin	21,920	15,684
PW	55,862	42,965
Police	0	0
Fund Total = 136,432		
810,839		574,394

GRAND TOTAL = 1,385,233