

City of Hubbard Proposed Budget

Fiscal Year 2016-2017



City of Hubbard Annual Budget

For the Fiscal Year

July 1, 2016 – June 30, 2017

ELECTED MEMBERS:

Jim Yonally, Mayor

Matt Kennedy, Council President

Angie Wheatcroft, Council Member

Barbara Ruiz, Council Member

Shannon Schmidt, Council Member

APPOINTED MEMBERS:

Thia Estes - 2014-2016

Nathan Holmes – 2015-2017

Robert Prinslow – 2015-2017

Tom McCain – 2016-2018

Joan Viers – 2106-2018

Fiscal Year 2016/17 Budget Message

Date: April 25, 2016

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

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

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

The proposed cost of living increase adjustment (COLA) for the 2016-2017 salary schedules is 1.2% applied to all full time positions. Estimated salaries and wages are approximately 4% less than last year due to the reduction in staff. Overtime pay continues to be budgeted in the Police Department for the Annual Hops Festival security and work related to Traffic Safety Grants. Additional overtime pay is budgeted to reduce the accumulation of compensator, holiday and vacation time in excess of the maximum allowed. In the Public Works Departments salaries include 'stand by pay', which is equivalent to 8 hours of straight pay per week, and overtime pay to help offset the accumulation of compensation, holiday and vacation time in excess of the maximum allowed. With lower staffing levels it becomes more difficult for staff to schedule time off and keep service levels static as best they can.

The City of Hubbard obtains group medical insurance through City County Insurance Services (CIS). CIS advised members to budget about a 2.5% increase in premiums for the Fiscal Year 2016-2017, which is lower than in the past. CIS has notified the City that in order to help the members mitigate the impact of the Cadillac Tax (imposes a 40% excise tax on high cost health benefit plans), the current plan employees are on will terminate on December 31, 2017. CIS is currently working on a replacement plan(s). PERS rates remain the same this year and include the 6% employer "pick up". Workers Compensation is budgeted with an estimated 7.2% increase. It should be noted that PERS has estimated an increase for FY2017/18. This has potential of increasing Personnel Services by an estimated \$27,000; hence the City will need to be cognizant of that as we move forward.

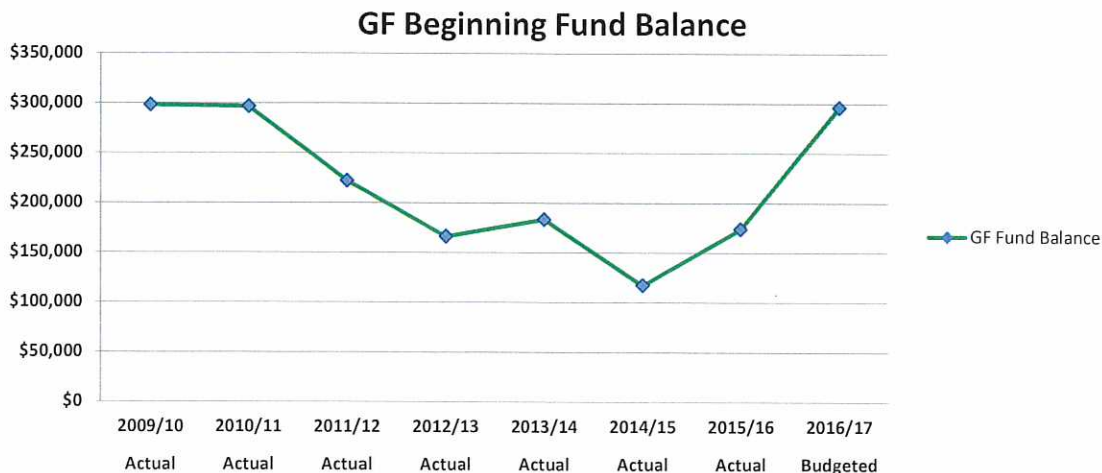
The City of Hubbard is experiencing slight growth with the ongoing development in the Greens at Mill Creek subdivision. The subdivision includes a total of 37 lots. Approximately 22 permits were issued in 2015/16 and the remaining 15 are included in the 2016/17 Budget. Over the next few years the City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

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

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

General Fund

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



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

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

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

Street, Sewer, Water and Park Improvement Funds

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

All construction funds, including streets, sewer, water and parks, have benefited from substantial SDC revenues due to the ongoing development in the Greens at Mill Creek subdivision, plus several individual development projects. A preliminary evaluation of both the sewer and water construction funds indicate a strong possibility the City may be able to partially buy-down both the sewer and water debt service loans. Public Works will work closely with Finance in 2016/17 to provide a recommendation to Council.

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

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

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

The 2016/17 budget reflects a change in the gas tax revenue split to a 70/30 split (Streets/Street Construction). This is a change from the 2015/16 budget which reflected an 80/20 split. This will increase the Street Construction fund balance for future construction projects.

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

Per the 2012 Water & Wastewater Rate Study recommendations a sewer rate increase of \$1.76 per billing cycle and a water rate increase of \$0.78 per billing cycle are included in the 2016/17 budget.

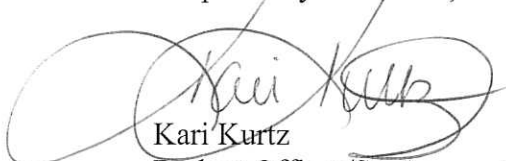
As recommended by the City's insurance agent, a risk management project has been included in the budget. This project is for trimming and/or removal of several trees behind the WWTP and open space which have the potential to damage property.

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

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

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

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Kari Kurtz", is written over a circular stamp or seal.

Kari Kurtz

Budget Officer/Sr. Accounting Specialist

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

| 2014 Actual | 2015 Actual | 2016 Adopted | All Funds | 2017 Proposed | 2017 Approved | 2017 Adopted |
|------------------|------------------|------------------|----------------------------|------------------|------------------|-----------------|
| 1,451,583 | 1,472,421 | 1,647,810 | Beginning Fund Balance | 2,537,190 | - | - |
| 661,433 | 701,531 | 705,000 | Property Taxes | 742,453 | - | - |
| 162,971 | 170,492 | 156,300 | Franchise Fees | 164,400 | - | - |
| 26,270 | 50,461 | 62,074 | License and Permits | 107,980 | - | - |
| 893,075 | 1,018,909 | 1,316,795 | Charges for Services | 1,327,495 | - | - |
| 267,124 | 261,765 | 264,409 | Intergovernmental Revenue | 275,925 | - | - |
| 152,872 | 1,260 | 219,024 | Grants | 178,486 | - | - |
| 248,449 | 276,719 | 246,050 | Fines and Fees | 233,700 | - | - |
| 101,247 | 92,431 | 45,680 | Miscellaneous | 44,865 | - | - |
| 303,906 | 264,223 | 283,653 | Transfers from other Funds | 339,234 | - | - |
| 4,268,929 | 4,310,213 | 4,946,795 | Total | 5,951,728 | - | - |

| | | | | | | |
|------------------|------------------|------------------|------------------------|------------------|---|---|
| 1,353,261 | 1,337,481 | 1,393,069 | Personnel Services | 1,341,745 | - | - |
| 642,080 | 656,826 | 772,155 | Materials and Services | 862,934 | - | - |
| 150,213 | 150,213 | 151,061 | Debt Service | 150,213 | - | - |
| 347,048 | 181,237 | 884,123 | Capital Outlay | 959,129 | - | - |
| 303,906 | 264,223 | 285,669 | Transfers | 339,234 | - | - |
| - | - | 1,340,143 | Contingency | 2,177,759 | - | - |
| 1,472,421 | 1,720,233 | 120,575 | Unappropriated EFB | 120,715 | - | - |
| 4,268,929 | 4,310,213 | 4,946,795 | Total | 5,951,728 | - | - |

**City of Hubbard
Proposed Budget
Resources
FY 2016-2017**

| 2014 Actual | 2015 Actual | 2016 Adopted | All Funds Resources | 2017 Proposed | 2017 Approved | 2017 Adopted |
|------------------|------------------|------------------|----------------------------|------------------|------------------|-----------------|
| 1,451,583 | 1,472,421 | 1,647,810 | Beginning Fund Balance | 2,537,190 | - | - |
| 661,433 | 701,531 | 705,000 | Property Taxes | 742,453 | - | - |
| 162,971 | 170,492 | 156,300 | Franchise Fees | 164,400 | - | - |
| 26,270 | 50,461 | 62,074 | License and Permits | 107,980 | - | - |
| 893,075 | 1,018,909 | 1,316,795 | Charges for Services | 1,327,495 | - | - |
| 267,124 | 261,765 | 264,409 | Intergovernmental Revenue | 275,925 | - | - |
| 152,872 | 1,260 | 219,024 | Grants | 178,486 | - | - |
| 248,449 | 276,719 | 246,050 | Fines and Fees | 233,700 | - | - |
| 101,247 | 92,431 | 45,680 | Miscellaneous | 44,865 | - | - |
| 303,906 | 264,223 | 283,653 | Transfers from other Funds | 339,234 | - | - |
| 4,268,929 | 4,310,213 | 4,946,795 | Total | 5,951,728 | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | All Funds Resources | 2017 Proposed | 2017 Approved | 2017 Adopted |
|---------------------|------------------|------------------|----------------------------|------------------|------------------|-----------------|
| <u>General Fund</u> | | | | | | |
| 183,345 | 117,057 | 71,310 | Beginning Fund Balance | 295,745 | - | - |
| 661,433 | 701,531 | 705,000 | Property Taxes | 742,453 | - | - |
| 162,971 | 170,492 | 156,300 | Franchise Fees | 164,400 | - | - |
| 25,675 | 49,471 | 61,624 | License and Permits | 105,980 | - | - |
| 68,096 | 62,796 | 63,744 | Intergovernmental Revenue | 73,692 | - | - |
| 7,021 | 1,260 | 22,000 | Grants | 7,200 | - | - |
| 248,449 | 276,719 | 246,050 | Fines and Fees | 233,700 | - | - |
| 13,286 | 15,046 | 10,250 | Miscellaneous | 8,400 | - | - |
| 68,267 | 109,871 | 119,091 | Transfers from other Funds | 129,076 | - | - |
| 1,438,542 | 1,504,244 | 1,455,369 | Total | 1,760,646 | - | - |

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

City of Hubbard
Proposed Budget
Resources
FY 2016-2017

| 2014 Actual | 2015 Actual | 2016 Adopted | All Funds Resources | 2017 Proposed | 2017 Approved | 2017 Adopted |
|---------------------------------|----------------|-----------------|----------------------------|------------------|------------------|-----------------|
| <u>Street Construction Fund</u> | | | | | | |
| 198,964 | 152,578 | 86,941 | Beginning Fund Balance | 151,554 | - | - |
| 7,510 | 2,754 | 41,784 | Charges for Services | 42,308 | - | - |
| 36,678 | 54,765 | 37,133 | Intergovernmental Revenue | 55,602 | - | - |
| 50,000 | - | 50,000 | Grants | 50,000 | - | - |
| 19,749 | 459 | 500 | Miscellaneous | 500 | - | - |
| 312,901 | 210,556 | 216,358 | Total | 299,964 | - | - |
| <u>Reserve Fund</u> | | | | | | |
| 66,332 | 107,848 | 130,286 | Beginning Fund Balance | 144,681 | - | - |
| - | 167 | 150 | Miscellaneous | 100 | - | - |
| 45,916 | 62,029 | 39,687 | Transfers from other Funds | 59,945 | - | - |
| 112,248 | 170,044 | 170,123 | Total | 204,726 | - | - |
| <u>Park Improvement Fund</u> | | | | | | |
| 222,622 | 166,646 | 181,914 | Beginning Fund Balance | 293,054 | - | - |
| 6,680 | - | 44,244 | Charges for Services | 44,280 | - | - |
| 15,637 | 16,418 | 15,000 | Intergovernmental Revenue | 16,892 | - | - |
| 95,851 | - | 147,024 | Grants | 121,286 | - | - |
| 3,181 | 964 | 1,900 | Miscellaneous | 2,425 | - | - |
| 343,971 | 184,028 | 390,082 | Total | 477,937 | - | - |
| <u>Sewer Fund</u> | | | | | | |
| 122,129 | 79,286 | 125,153 | Beginning Fund Balance | 113,894 | - | - |
| 364,070 | 403,921 | 417,535 | Charges for Services | 412,776 | - | - |
| 320 | 7 | 200 | Miscellaneous | 200 | - | - |
| 486,519 | 483,215 | 542,888 | Total | 526,870 | - | - |
| <u>Sewer Construction Fund</u> | | | | | | |
| 161,409 | 220,792 | 377,617 | Beginning Fund Balance | 645,898 | - | - |
| 59,554 | 114,755 | 198,648 | Charges for Services | 199,230 | - | - |
| - | - | - | Transfers from other Funds | - | - | - |
| 333 | 43,167 | - | Miscellaneous | 400 | - | - |
| 221,296 | 378,714 | 576,265 | Total | 845,528 | - | - |

City of Hubbard
Proposed Budget
Resources
FY 2016-2017

| 2014 Actual | 2015 Actual | 2016 Adopted | All Funds Resources | 2017 Proposed | 2017 Approved | 2017 Adopted |
|--------------------------------|----------------|-----------------|----------------------------|------------------|------------------|-----------------|
| <u>Sewer Bond Fund</u> | | | | | | |
| 40,078 | 64,160 | 64,161 | Beginning Fund Balance | 38,075 | - | - |
| - | 25 | 100 | Miscellaneous | 100 | - | - |
| 78,569 | 29,048 | 29,148 | Transfers from other Funds | 54,486 | - | - |
| 118,647 | 93,233 | 93,409 | Total | 92,661 | - | - |
| <u>Water Fund</u> | | | | | | |
| 35,784 | 83,046 | 142,715 | Beginning Fund Balance | 203,697 | - | - |
| 375,017 | 377,533 | 397,792 | Charges for Services | 409,177 | - | - |
| 19,992 | 31,145 | 31,700 | Miscellaneous | 31,700 | - | - |
| 430,793 | 491,725 | 572,207 | Total | 644,574 | - | - |
| <u>Water Construction Fund</u> | | | | | | |
| 245,641 | 256,939 | 300,205 | Beginning Fund Balance | 459,095 | - | - |
| 11,584 | 44,247 | 141,156 | Charges for Services | 141,449 | - | - |
| 464 | 395 | 400 | Miscellaneous | 400 | - | - |
| - | - | - | Transfers from other Funds | - | - | - |
| 257,689 | 301,581 | 441,761 | Total | 600,944 | - | - |
| <u>Water Bond Fund</u> | | | | | | |
| 99,375 | 114,802 | 82,500 | Beginning Fund Balance | 82,500 | - | - |
| - | 41 | - | Miscellaneous | 40 | - | - |
| 111,154 | 63,275 | 95,727 | Transfers from other Funds | 95,727 | - | - |
| 210,529 | 178,118 | 178,227 | Total | 178,267 | - | - |

**City of Hubbard
Proposed Budget
Resources
FY 2016-2017**

| 2014 Actual | 2015 Actual | 2016 Adopted | All Funds Resources | 2017 Proposed | 2017 Approved | 2017 Adopted |
|------------------|------------------|------------------|--------------------------|------------------|------------------|-----------------|
| 1,438,542 | 1,504,244 | 1,455,369 | General Fund | 1,760,646 | - | - |
| 335,794 | 314,754 | 310,106 | Street Fund | 319,611 | - | - |
| 312,901 | 210,556 | 216,358 | Street Construction Fund | 299,964 | - | - |
| 112,248 | 170,044 | 170,123 | Reserve Fund | 204,726 | - | - |
| 343,971 | 184,028 | 390,082 | Park Improvement Fund | 477,937 | - | - |
| 486,519 | 483,215 | 542,888 | Sewer Fund | 526,870 | - | - |
| 221,296 | 378,714 | 576,265 | Sewer Construction Fund | 845,528 | - | - |
| 118,647 | 93,233 | 93,409 | Sewer Bond Fund | 92,661 | - | - |
| 430,793 | 491,725 | 572,207 | Water Fund | 644,574 | - | - |
| 257,689 | 301,581 | 441,761 | Water Construction Fund | 600,944 | - | - |
| 210,529 | 178,118 | 178,227 | Water Bond Fund | 178,267 | - | - |
| 4,268,929 | 4,310,213 | 4,946,795 | Total | 5,951,728 | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | All Funds Resources | 2017 Proposed | 2017 Approved | 2017 Adopted |
|---------------------|------------------|------------------|----------------------------|------------------|------------------|-----------------|
| <u>General Fund</u> | | | | | | |
| 183,345 | 117,057 | 71,310 | Beginning Fund Balance | 295,745 | - | - |
| 661,433 | 701,531 | 705,000 | Property Taxes | 742,453 | - | - |
| 162,971 | 170,492 | 156,300 | Franchise Fees | 164,400 | - | - |
| 25,675 | 49,471 | 61,624 | License and Permits | 105,980 | - | - |
| 68,096 | 62,796 | 63,744 | Intergovernmental Revenue | 73,692 | - | - |
| 7,021 | 1,260 | 22,000 | Grants | 7,200 | - | - |
| 248,449 | 276,719 | 246,050 | Fines and Fees | 233,700 | - | - |
| 13,286 | 15,046 | 10,250 | Miscellaneous | 8,400 | - | - |
| 68,267 | 109,871 | 119,091 | Transfers from other Funds | 129,076 | - | - |
| 1,438,542 | 1,504,244 | 1,455,369 | Total | 1,760,646 | - | - |

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

City of Hubbard
Proposed Budget
Resources
FY 2016-2017

| 2014 Actual | 2015 Actual | 2016 Adopted | All Funds Resources | 2017 Proposed | 2017 Approved | 2017 Adopted |
|---------------------------------|----------------|-----------------|----------------------------|------------------|------------------|-----------------|
| <u>Street Construction Fund</u> | | | | | | |
| 198,964 | 152,578 | 86,941 | Beginning Fund Balance | 151,554 | - | - |
| 7,510 | 2,754 | 41,784 | Charges for Services | 42,308 | - | - |
| 36,678 | 54,765 | 37,133 | Intergovernmental Revenue | 55,602 | - | - |
| 50,000 | - | 50,000 | Grants | 50,000 | - | - |
| 19,749 | 459 | 500 | Miscellaneous | 500 | - | - |
| 312,901 | 210,556 | 216,358 | Total | 299,964 | - | - |
| <u>Reserve Fund</u> | | | | | | |
| 66,332 | 107,848 | 130,286 | Beginning Fund Balance | 144,681 | - | - |
| - | 167 | 150 | Miscellaneous | 100 | - | - |
| 45,916 | 62,029 | 39,687 | Transfers from other Funds | 59,945 | - | - |
| 112,248 | 170,044 | 170,123 | Total | 204,726 | - | - |
| <u>Park Improvement Fund</u> | | | | | | |
| 222,622 | 166,646 | 181,914 | Beginning Fund Balance | 293,054 | - | - |
| 6,680 | - | 44,244 | Charges for Services | 44,280 | - | - |
| 15,637 | 16,418 | 15,000 | Intergovernmental Revenue | 16,892 | - | - |
| 95,851 | - | 147,024 | Grants | 121,286 | - | - |
| 3,181 | 964 | 1,900 | Miscellaneous | 2,425 | - | - |
| 343,971 | 184,028 | 390,082 | Total | 477,937 | - | - |
| <u>Sewer Fund</u> | | | | | | |
| 122,129 | 79,286 | 125,153 | Beginning Fund Balance | 113,894 | - | - |
| 364,070 | 403,921 | 417,535 | Charges for Services | 412,776 | - | - |
| 320 | 7 | 200 | Miscellaneous | 200 | - | - |
| 486,519 | 483,215 | 542,888 | Total | 526,870 | - | - |
| <u>Sewer Construction Fund</u> | | | | | | |
| 161,409 | 220,792 | 377,617 | Beginning Fund Balance | 645,898 | - | - |
| 59,554 | 114,755 | 198,648 | Charges for Services | 199,230 | - | - |
| - | - | - | Transfers from other Funds | - | - | - |
| 333 | 43,167 | - | Miscellaneous | 400 | - | - |
| 221,296 | 378,714 | 576,265 | Total | 845,528 | - | - |

City of Hubbard
Proposed Budget
Resources
FY 2016-2017

| 2014 Actual | 2015 Actual | 2016 Adopted | All Funds Resources | 2017 Proposed | 2017 Approved | 2017 Adopted |
|--------------------------------|----------------|-----------------|----------------------------|------------------|------------------|-----------------|
| <u>Sewer Bond Fund</u> | | | | | | |
| 40,078 | 64,160 | 64,161 | Beginning Fund Balance | 38,075 | - | - |
| - | 25 | 100 | Miscellaneous | 100 | - | - |
| 78,569 | 29,048 | 29,148 | Transfers from other Funds | 54,486 | - | - |
| 118,647 | 93,233 | 93,409 | Total | 92,661 | - | - |
| <u>Water Fund</u> | | | | | | |
| 35,784 | 83,046 | 142,715 | Beginning Fund Balance | 203,697 | - | - |
| 375,017 | 377,533 | 397,792 | Charges for Services | 409,177 | - | - |
| 19,992 | 31,145 | 31,700 | Miscellaneous | 31,700 | - | - |
| 430,793 | 491,725 | 572,207 | Total | 644,574 | - | - |
| <u>Water Construction Fund</u> | | | | | | |
| 245,641 | 256,939 | 300,205 | Beginning Fund Balance | 459,095 | - | - |
| 11,584 | 44,247 | 141,156 | Charges for Services | 141,449 | - | - |
| 464 | 395 | 400 | Miscellaneous | 400 | - | - |
| - | - | - | Transfers from other Funds | - | - | - |
| 257,689 | 301,581 | 441,761 | Total | 600,944 | - | - |
| <u>Water Bond Fund</u> | | | | | | |
| 99,375 | 114,802 | 82,500 | Beginning Fund Balance | 82,500 | - | - |
| - | 41 | - | Miscellaneous | 40 | - | - |
| 111,154 | 63,275 | 95,727 | Transfers from other Funds | 95,727 | - | - |
| 210,529 | 178,118 | 178,227 | Total | 178,267 | - | - |

City of Hubbard
Proposed Budget
Requirements
FY 2016-2017

| 2014 Actual | 2015 Actual | 2016 Adopted | All Funds Requirements | 2017 Proposed | 2017 Approved | 2017 Adopted |
|------------------|------------------|------------------|---------------------------|------------------|------------------|-----------------|
| 1,353,261 | 1,337,481 | 1,393,069 | Personnel Services | 1,341,745 | - | - |
| 642,080 | 656,826 | 772,155 | Materials and Services | 862,934 | - | - |
| 150,213 | 150,213 | 151,061 | Debt Service | 150,213 | - | - |
| 347,048 | 181,237 | 884,123 | Capital Outlay | 959,129 | - | - |
| 303,906 | 264,223 | 285,669 | Transfers | 339,234 | - | - |
| - | - | 1,340,143 | Contingency | 2,177,759 | - | - |
| 1,472,421 | 1,720,233 | 120,575 | Unappropriated EFB | 120,715 | - | - |
| 4,268,929 | 4,310,213 | 4,946,795 | Total | 5,951,728 | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | All Funds Requirements | 2017 Proposed | 2017 Approved | 2017 Adopted |
|---------------------|------------------|------------------|---------------------------|------------------|------------------|-----------------|
| <u>General Fund</u> | | | | | | |
| 941,877 | 921,982 | 957,129 | Personnel Services | 901,921 | - | - |
| 340,427 | 368,089 | 415,583 | Materials and Services | 460,814 | - | - |
| 6,500 | - | - | Capital Outlay | 6,500 | - | - |
| 32,681 | 40,294 | 9,907 | Transfers | 35,408 | - | - |
| - | - | 72,750 | Contingency | 356,005 | - | - |
| 117,057 | 173,879 | - | Unappropriated EFB | - | - | - |
| 1,438,542 | 1,504,244 | 1,455,369 | Total | 1,760,647 | - | - |

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

| | | | | | | |
|---------------------------------|----------------|----------------|------------------------|----------------|----------|----------|
| <u>Street Construction Fund</u> | | | | | | |
| 350 | - | 3,900 | Materials and Services | - | - | - |
| 159,973 | 135,483 | 200,000 | Capital Outlay | 162,948 | - | - |
| - | - | 2,016 | Transfers | 2,016 | - | - |
| - | - | 10,442 | Contingency | 135,000 | - | - |
| 152,578 | 75,073 | - | Unappropriated EFB | - | - | - |
| 312,901 | 210,556 | 216,358 | Total | 299,964 | - | - |

City of Hubbard
Proposed Budget
Requirements
FY 2016-2017

| 2014 Actual | 2015 Actual | 2016 Adopted | All Funds Requirements | 2017 Proposed | 2017 Approved | 2017 Adopted |
|--------------------------------|----------------|-----------------|---------------------------|------------------|------------------|-----------------|
| <u>Reserve Fund</u> | | | | | | |
| 4,400 | 45,741 | 170,123 | Capital Outlay | 204,726 | - | - |
| 107,848 | 124,304 | - | Unappropriated EFB | - | - | - |
| 112,248 | 170,045 | 170,123 | Total | 204,726 | - | - |
| <u>Park Improvement Fund</u> | | | | | | |
| 882 | - | - | Materials and Services | - | - | - |
| 176,175 | 13 | 350,000 | Capital Outlay | 424,955 | - | - |
| 268 | - | 1,776 | Transfers | 1,776 | - | - |
| - | - | 38,306 | Contingency | 51,206 | - | - |
| 166,646 | 184,015 | - | Unappropriated EFB | - | - | - |
| 343,971 | 184,028 | 390,082 | Total | 477,937 | - | - |
| <u>Sewer Fund</u> | | | | | | |
| 163,005 | 164,269 | 172,093 | Personnel Services | 188,983 | - | - |
| 114,639 | 113,884 | 131,956 | Materials and Services | 147,100 | - | - |
| 129,589 | 81,664 | 87,970 | Transfers | 114,469 | - | - |
| - | - | 150,869 | Contingency | 76,318 | - | - |
| 79,286 | 123,397 | - | Unappropriated EFB | - | - | - |
| 486,519 | 483,215 | 542,888 | Total | 526,870 | - | - |
| <u>Sewer Construction Fund</u> | | | | | | |
| - | - | - | Materials and Services | - | - | - |
| - | - | 130,000 | Capital Outlay | 130,000 | - | - |
| 504 | 271 | 3,336 | Transfers | 3,336 | - | - |
| - | - | 442,929 | Contingency | 712,192 | - | - |
| 220,792 | 378,443 | - | Unappropriated EFB | - | - | - |
| 221,296 | 378,714 | 576,265 | Total | 845,528 | - | - |
| <u>Sewer Bond Fund</u> | | | | | | |
| 54,486 | 54,486 | 55,334 | Debt Service | 54,486 | - | - |
| 64,161 | 38,747 | 38,075 | Unappropriated EFB | 38,175 | - | - |
| 118,647 | 93,233 | 93,409 | Total | 92,661 | - | - |

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

| 2014 Actual | 2015 Actual | 2016 Adopted | All Funds Requirements | 2017 Proposed | 2017 Approved | 2017 Adopted |
|--------------------------------|----------------|-----------------|---------------------------|------------------|------------------|-----------------|
| <u>Water Fund</u> | | | | | | |
| 123,847 | 124,862 | 139,689 | Personnel Services | 136,922 | - | - |
| 107,814 | 101,511 | 129,493 | Materials and Services | 156,960 | - | - |
| 116,086 | 115,410 | 150,458 | Transfers | 151,687 | - | - |
| - | - | 152,567 | Contingency | 199,005 | - | - |
| 83,046 | 149,941 | - | Unappropriated EFB | - | - | - |
| 430,793 | 491,725 | 572,207 | Total | 644,574 | - | - |
| <u>Water Construction Fund</u> | | | | | | |
| - | - | - | Materials and Services | - | - | - |
| - | - | 34,000 | Capital Outlay | 30,000 | - | - |
| 750 | 546 | 3,360 | Transfers | 3,372 | - | - |
| - | - | 404,401 | Contingency | 567,572 | - | - |
| 256,939 | 301,035 | - | Unappropriated EFB | - | - | - |
| 257,689 | 301,581 | 441,761 | Total | 600,944 | - | - |
| <u>Water Bond Fund</u> | | | | | | |
| 95,727 | 95,727 | 95,727 | Debt Service | 95,727 | - | - |
| 114,802 | 82,391 | 82,500 | Unappropriated EFB | 82,540 | - | - |
| 210,529 | 178,118 | 178,227 | Total | 178,267 | - | - |

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

| 2014 Actual | 2015 Actual | 2016 Adopted | Requirements By Fund | 2017 Proposed | 2017 Approved | 2017 Adopted |
|------------------|------------------|------------------|--------------------------|------------------|------------------|-----------------|
| 1,438,542 | 1,504,244 | 1,455,369 | General Fund | 1,760,647 | - | - |
| 335,794 | 314,754 | 310,106 | Street Fund | 319,611 | - | - |
| 312,901 | 210,556 | 216,358 | Street Construction Fund | 299,964 | - | - |
| 112,248 | 170,045 | 170,123 | Reserve Fund | 204,726 | - | - |
| 343,971 | 184,028 | 390,082 | Park Improvement Fund | 477,937 | - | - |
| 486,519 | 483,215 | 542,888 | Sewer Fund | 526,870 | - | - |
| 221,296 | 378,714 | 576,265 | Sewer Construction Fund | 845,528 | - | - |
| 118,647 | 93,233 | 93,409 | Sewer Bond Fund | 92,661 | - | - |
| 430,793 | 491,725 | 572,207 | Water Fund | 644,574 | - | - |
| 257,689 | 301,581 | 441,761 | Water Construction Fund | 600,944 | - | - |
| 210,529 | 178,118 | 178,227 | Water Bond Fund | 178,267 | - | - |
| 4,268,929 | 4,310,213 | 4,946,795 | Total | 5,951,728 | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | Requirements By Fund | 2017 Proposed | 2017 Approved | 2017 Adopted |
|---------------------|------------------|------------------|-------------------------|------------------|------------------|-----------------|
| <u>General Fund</u> | | | | | | |
| 167,199 | 180,203 | 191,264 | Admin | 195,307 | - | - |
| 44,289 | 51,065 | 57,211 | Court | 60,012 | - | - |
| 4,284 | 5,088 | 7,000 | Council | 7,500 | - | - |
| 47,107 | 61,213 | 71,512 | Community Development | 119,010 | - | - |
| 887,808 | 847,259 | 900,526 | Police | 839,495 | - | - |
| 138,117 | 145,243 | 145,199 | Parks | 147,909 | - | - |
| 32,681 | 40,294 | 9,907 | Transfers | 35,408 | - | - |
| - | - | 72,750 | Contingency | 356,005 | - | - |
| 117,057 | 173,879 | - | Unappropriated EFB | - | - | - |
| 1,438,542 | 1,504,244 | 1,455,369 | Total | 1,760,647 | - | - |
| <u>Street Fund</u> | | | | | | |
| 202,499 | 199,709 | 215,381 | Street Department | 211,980 | - | - |
| 24,028 | 26,038 | 26,846 | Transfers | 27,170 | - | - |
| - | - | 67,879 | Contingency | 80,461 | - | - |
| 109,267 | 89,007 | - | Unappropriated EFB | - | - | - |
| 335,794 | 314,754 | 310,106 | Total | 319,611 | - | - |

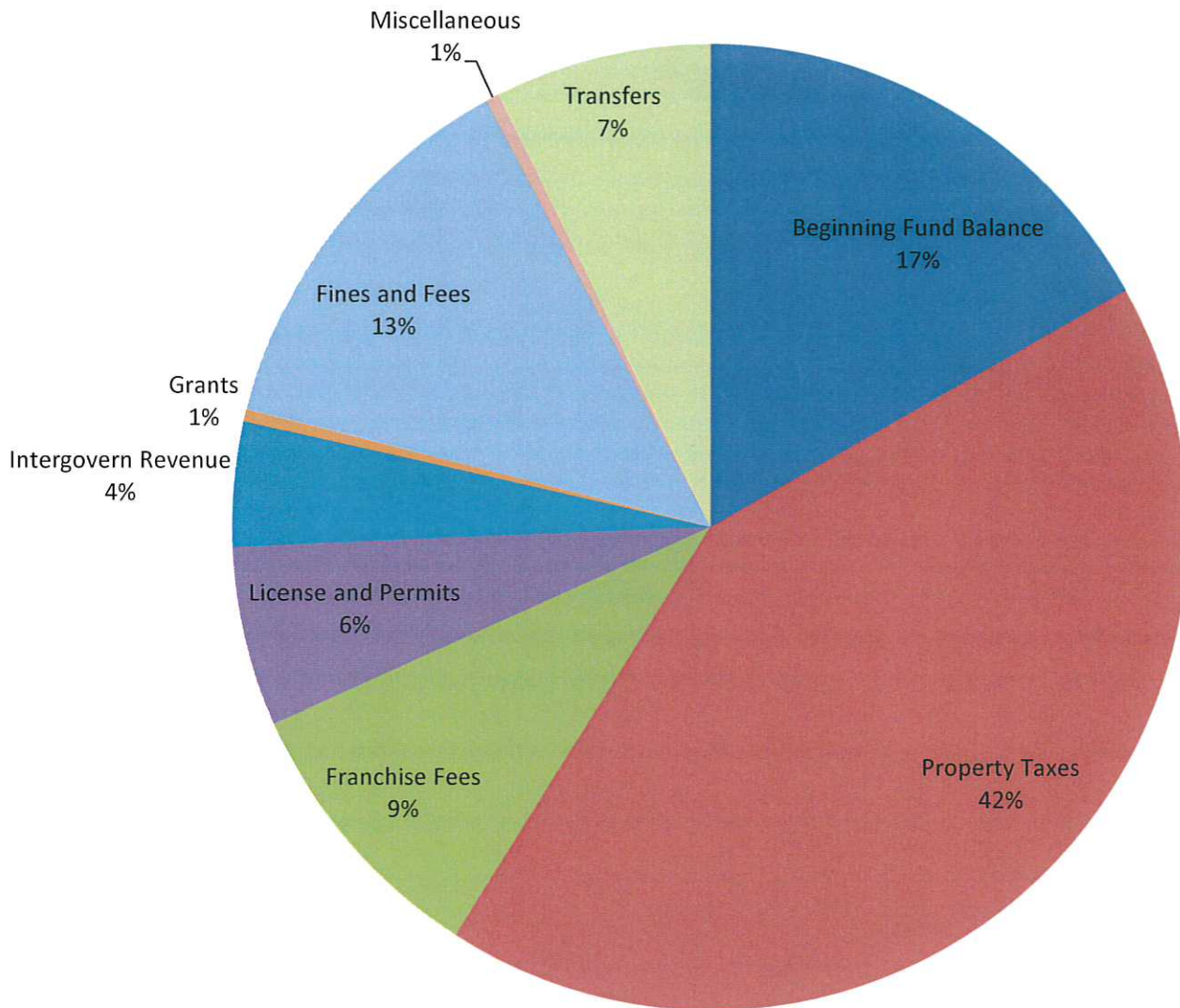
**City of Hubbard
Proposed Budget
Requirements By Fund
FY 2016-2017**

| 2014 Actual | 2015 Actual | 2016 Adopted | Requirements By Fund | 2017 Proposed | 2017 Approved | 2017 Adopted |
|---------------------------------|----------------|-----------------|--------------------------|------------------|------------------|-----------------|
| <u>Street Construction Fund</u> | | | | | | |
| 160,323 | 135,483 | 203,900 | Street Const. Department | 162,948 | - | - |
| - | - | 2,016 | Transfers | 2,016 | - | - |
| - | - | 10,442 | Contingency | 135,000 | - | - |
| 152,578 | 75,073 | - | Unappropriated EFB | | | |
| 312,901 | 210,556 | 216,358 | Total | 299,964 | - | - |
| <u>Reserve Fund</u> | | | | | | |
| 4,400 | 45,741 | 170,123 | Capital Outlay | 204,726 | - | - |
| 107,848 | 124,304 | - | Unappropriated EFB | - | - | - |
| 112,248 | 170,045 | 170,123 | Total | 204,726 | - | - |
| <u>Park Improvement Fund</u> | | | | | | |
| 177,057 | 13 | 350,000 | Park Improv Department | 424,955 | - | - |
| 268 | - | 1,776 | Transfers | 1,776 | - | - |
| - | - | 38,306 | Contingency | 51,206 | - | - |
| 166,646 | 184,015 | - | Unappropriated EFB | - | - | - |
| 343,971 | 184,028 | 390,082 | Total | 477,937 | - | - |
| <u>Sewer Fund</u> | | | | | | |
| 277,644 | 278,153 | 304,049 | Sewer Department | 336,083 | - | - |
| 129,589 | 81,664 | 87,970 | Transfers | 114,469 | - | - |
| - | - | 150,869 | Contingency | 76,318 | - | - |
| 79,286 | 123,397 | - | Unappropriated EFB | - | - | - |
| 486,519 | 483,215 | 542,888 | Total | 526,870 | - | - |
| <u>Sewer Construction Fund</u> | | | | | | |
| - | - | 130,000 | Sewer Const. Department | 130,000 | - | - |
| 504 | 271 | 3,336 | Transfers | 3,336 | - | - |
| - | - | 442,929 | Contingency | 712,192 | - | - |
| 220,792 | 378,443 | - | Unappropriated EFB | - | - | - |
| 221,296 | 378,714 | 576,265 | Total | 845,528 | - | - |
| <u>Sewer Bond Fund</u> | | | | | | |
| 54,486 | 54,486 | 55,334 | Debt Service | 54,486 | - | - |
| 64,161 | 38,747 | 38,075 | Unappropriated EFB | 38,175 | - | - |
| 118,647 | 93,233 | 93,409 | Total | 92,661 | - | - |

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

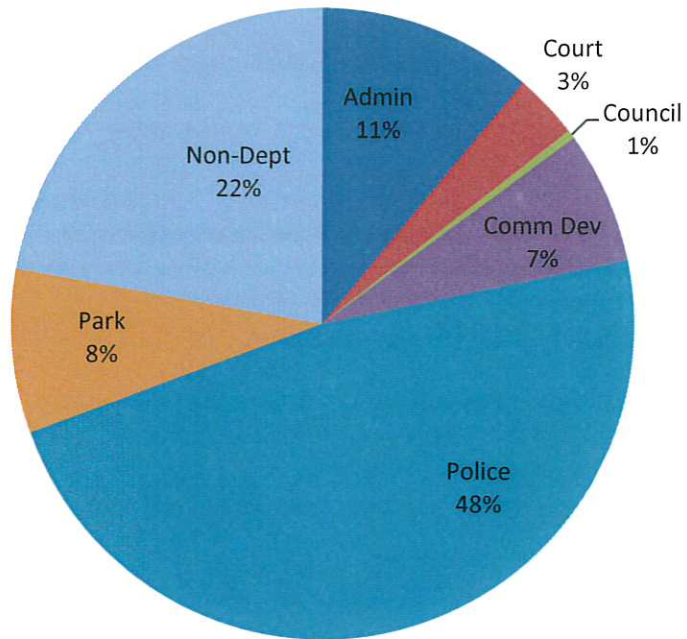
| 2014 Actual | 2015 Actual | 2016 Adopted | Requirements By Fund | 2017 Proposed | 2017 Approved | 2017 Adopted |
|--------------------------------|----------------|-----------------|-------------------------|------------------|------------------|-----------------|
| <u>Water Fund</u> | | | | | | |
| 231,662 | 226,374 | 269,182 | Water Department | 293,882 | - | - |
| 116,086 | 115,410 | 150,458 | Transfers | 151,687 | - | - |
| - | - | 152,567 | Contingency | 199,005 | - | - |
| 83,046 | 149,941 | - | Unappropriated EFB | - | - | - |
| 430,793 | 491,725 | 572,207 | Total | 644,574 | - | - |
| <u>Water Construction Fund</u> | | | | | | |
| - | - | 34,000 | Water Const. Department | 30,000 | - | - |
| 750 | 546 | 3,360 | Transfers | 3,372 | - | - |
| - | - | 404,401 | Contingency | 567,572 | - | - |
| 256,939 | 301,035 | - | Unappropriated EFB | - | - | - |
| 257,689 | 301,581 | 441,761 | Total | 600,944 | - | - |
| <u>Water Bond Fund</u> | | | | | | |
| 95,727 | 95,727 | 95,727 | Debt Service | 95,727 | - | - |
| 114,802 | 82,391 | 82,500 | Unappropriated EFB | 82,540 | - | - |
| 210,529 | 178,118 | 178,227 | Total | 178,267 | - | - |

**General Fund Resources
Budget 2016-2017**

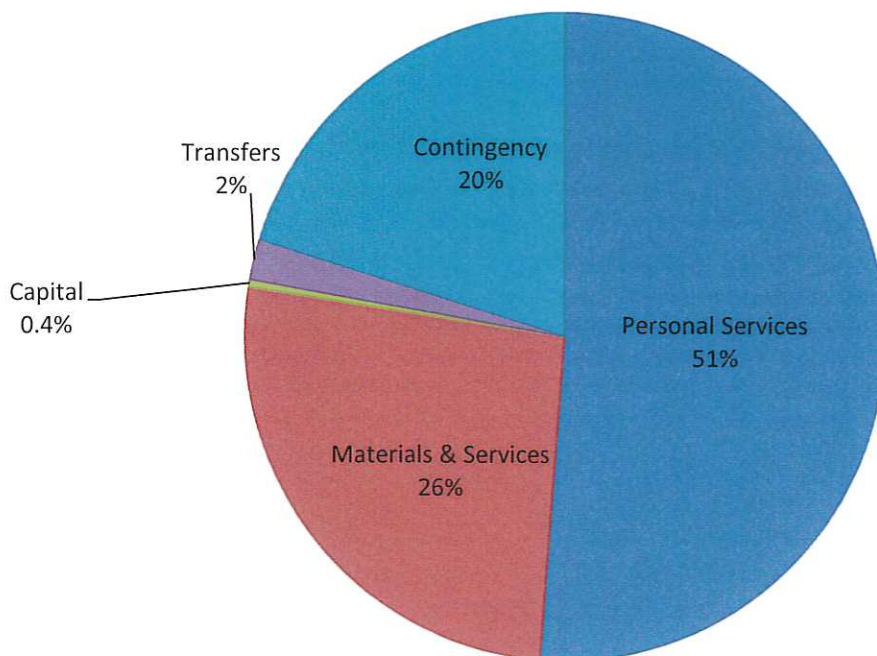


| 2014 Actual | 2015 Actual | 2016 Adopted | General Fund Resource Summary | 2017 Proposed | 2017 Approved | 2017 Adopted |
|------------------|------------------|------------------|----------------------------------|------------------|------------------|-----------------|
| 183,345 | 117,057 | 71,310 | Beginning Fund Balance | 295,745 | - | - |
| 661,433 | 701,531 | 705,000 | Property Taxes | 742,453 | - | - |
| 162,971 | 170,492 | 156,300 | Franchise Fees | 164,400 | - | - |
| 25,675 | 49,471 | 61,624 | License and Permits | 105,980 | - | - |
| 68,096 | 62,796 | 63,744 | Intergovernmental Revenue | 73,692 | - | - |
| 7,021 | 1,260 | 22,000 | Grants | 7,200 | - | - |
| 248,449 | 276,719 | 246,050 | Fines and Fees | 233,700 | - | - |
| 13,286 | 15,046 | 10,250 | Miscellaneous Revenue | 8,400 | - | - |
| 68,267 | 109,871 | 119,091 | Transfers | 129,076 | - | - |
| 1,438,542 | 1,504,244 | 1,455,369 | TOTAL RESOURCES | 1,760,646 | - | - |

GF Exp by Department



GF Exp by Category



| 2014 Actual | 2015 Actual | 2016 Adopted | General Fund Expense Summary | 2017 Proposed | 2017 Approved | 2017 Adopted |
|----------------|----------------|-----------------|---------------------------------|------------------|------------------|-----------------|
| Summary | | | | | | |
| 941,877 | 921,982 | 957,129 | Personnel Services | 901,921 | - | - |
| 340,427 | 368,089 | 415,583 | Materials and Services | 460,814 | - | - |
| 6,500 | - | - | Capital | 6,500 | - | - |
| 32,681 | 40,294 | 9,907 | Transfers | 35,408 | - | - |
| - | - | 72,750 | Contingency | 356,005 | - | - |
| 117,057 | 173,879 | - | Unappropriated EFB | - | - | - |
| 1,438,542 | 1,504,244 | 1,455,369 | | 1,760,647 | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | General Fund Expenses by Dept | 2017 Proposed | 2017 Approved | 2017 Adopted |
|-------------------------|----------------|-----------------|----------------------------------|------------------|------------------|-----------------|
| Admin Expenses | | | | | | |
| 104,243 | 93,405 | 111,538 | Personnel Services Total | 119,297 | - | - |
| 62,956 | 86,798 | 79,726 | Materials & Services Total | 76,010 | - | - |
| - | - | - | Capital Outlay Total | - | - | - |
| 167,199 | 180,203 | 191,264 | | 195,307 | - | - |
| 1.15 | 1.15 | 1.15 | FTE | 1.15 | | |
| Court Expenses | | | | | | |
| 35,721 | 37,934 | 41,029 | Personnel Services Total | 42,632 | - | - |
| 8,568 | 13,131 | 16,182 | Materials & Services Total | 17,380 | - | - |
| - | - | - | Capital Outlay Total | - | - | - |
| 44,289 | 51,065 | 57,211 | | 60,012 | - | - |
| 0.47 | 0.47 | 0.47 | FTE | 0.47 | | |
| Council Expenses | | | | | | |
| 4,284 | 5,088 | 7,000 | Materials & Services Total | 7,500 | - | - |
| - | - | - | Capital Outlay Total | - | - | - |
| 4,284 | 5,088 | 7,000 | | 7,500 | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | General Fund Expenses by Dept | 2017 Proposed | 2017 Approved | 2017 Adopted |
|----------------------------|----------------|-----------------|----------------------------------|------------------|------------------|-----------------|
| Comm. Dev. Expenses | | | | | | |
| 20,242 | 18,807 | 21,063 | Personnel Services Total | 26,410 | - | - |
| 26,865 | 42,406 | 50,449 | Materials & Services Total | 92,600 | - | - |
| - | - | - | Capital Outlay Total | - | - | - |
| 47,107 | 61,213 | 71,512 | | 119,010 | - | - |
| 0.20 | 0.20 | 0.20 | FTE | 0.20 | | |
| Police Expenses | | | | | | |
| 677,625 | 664,612 | 668,426 | Personnel Services Total | 601,092 | - | - |
| 203,683 | 182,648 | 232,100 | Materials & Services Total | 231,904 | - | - |
| 6,500 | - | - | Capital Outlay Total | 6,500 | - | - |
| 887,808 | 847,259 | 900,526 | | 839,495 | - | - |
| 7.04 | 7.04 | 7.04 | FTE | 6.07 | | |
| Park Expenses | | | | | | |
| 104,046 | 107,224 | 115,073 | Personnel Services Total | 112,489 | - | - |
| 34,071 | 38,019 | 30,126 | Materials & Services Total | 35,420 | - | - |
| - | - | - | Capital Outlay Total | - | - | - |
| 138,117 | 145,243 | 145,199 | | 147,909 | - | - |
| 1.26 | 1.26 | 1.33 | FTE | 1.34 | | |
| Transfers | | | | | | |
| 32,681 | 40,294 | 9,907 | Transfers Total | 35,408 | - | - |
| 32,681 | 40,294 | 9,907 | | 35,408 | - | - |
| - | - | 72750 | Contingency | 356,005 | - | - |
| 117057 | 173879 | - | Unappropriated EFB | - | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | General Fund Detail | 2017 Proposed | 2017 Approved | 2017 Adopted |
|------------------|----------------|-----------------|--------------------------------------|------------------|------------------|-----------------|
| Resources | | | | | | |
| 632,797 | 673,898 | 680,000 | Property Taxes | 717,453 | - | - |
| 28,636 | 27,634 | 25,000 | Delinq Prop Taxes | 25,000 | - | - |
| 661,433 | 701,531 | 705,000 | Property Taxes | 742,453 | - | - |
| 33 | 70 | - | FF-Pref L D | 100 | - | - |
| 94,896 | 102,699 | 97,000 | FF-PGE | 100,000 | - | - |
| 5,348 | 4,654 | 4,600 | FF-Qwest | 4,600 | - | - |
| 26,804 | 24,928 | 20,000 | FF-NW Natural | 23,000 | - | - |
| 13,567 | 13,670 | 13,000 | FF-Cable TV | 13,000 | - | - |
| 21,823 | 23,665 | 21,000 | FF-Allied Waste | 23,000 | - | - |
| 501 | 806 | 700 | FF-Gervais Telephone | 700 | - | - |
| 162,971 | 170,492 | 156,300 | Franchise Fees | 164,400 | - | - |
| 1,260 | 1,560 | 1,300 | Fingerprints | 1,300 | - | - |
| 2,190 | 3,630 | 3,000 | Lien Search | 2,700 | - | - |
| - | 364 | 544 | School Excise Revenue | 2,400 | - | - |
| 4,925 | 4,860 | 4,600 | Business Registration | 4,600 | - | - |
| 210 | 210 | 180 | Business OLCC Fee | 180 | - | - |
| 11,024 | 29,193 | 26,000 | Land Use Fees | 34,800 | - | - |
| 6,066 | 9,654 | 26,000 | Building Permits | 60,000 | - | - |
| 25,675 | 49,471 | 61,624 | License and Permits | 105,980 | - | - |
| 15,637 | 16,418 | 15,000 | Revenue Sharing | 16,892 | - | - |
| 4,344 | 4,300 | 3,744 | CIG Tax | 3,800 | - | - |
| 48,115 | 42,077 | 45,000 | OLCC Tax | 53,000 | - | - |
| - | - | - | 911 Tax | - | - | - |
| 68,096 | 62,796 | 63,744 | Intergovernmental Revenue | 73,692 | - | - |
| - | - | 5,000 | Three Flag Grant | - | - | - |
| - | - | - | Eco Dev Community Grant ¹ | 700 | - | - |
| - | - | 5,000 | ODOT Speed Grant | - | - | - |
| 1,225 | 1,260 | 5,000 | ODOT Grant Duii | 2,000 | - | - |
| 1,796 | - | 2,000 | BVP Reimb Grant | 2,000 | - | - |
| 4,000 | - | 5,000 | Ped. Enf. Grant | 2,500 | - | - |
| 7,021 | 1,260 | 22,000 | Grants | 7,200 | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | General Fund Detail | 2017 Proposed | 2017 Approved | 2017 Adopted |
|------------------|------------------|------------------|-------------------------------|------------------|------------------|-----------------|
| 75,576 | 93,597 | 70,000 | Municipal Court | 60,000 | - | - |
| 26,252 | 25,929 | 23,000 | Marion County Court | 18,000 | - | - |
| 124,213 | 131,248 | 130,000 | General Service Fee | 132,000 | - | - |
| 3,615 | 5,683 | 2,100 | Collections Interest | 3,000 | - | - |
| 1,098 | 626 | 450 | Temp Offense Surcharge | 400 | - | - |
| 14,850 | 16,500 | 17,000 | Vehicle Impound | 17,000 | - | - |
| 740 | 570 | 800 | Police Reports | 800 | - | - |
| 2,105 | 2,566 | 2,700 | PD Training Rev | 2,500 | - | - |
| 248,449 | 276,719 | 246,050 | Fines and Fees | 233,700 | - | - |
| 2,884 | 1,139 | 1,100 | Miscellaneous Revenue Admin | 1,000 | - | - |
| 4,885 | 6,038 | 5,400 | Interest Income | 6,000 | - | - |
| - | 5,635 | 1,200 | Sale Of Surp Prop | - | - | - |
| 5,367 | 2,137 | 2,100 | Miscellaneous Revenue Police | 1,000 | - | - |
| 151 | 97 | 450 | K9 Program Revenues | 400 | - | - |
| 13,286 | 15,046 | 10,250 | Miscellaneous Revenue | 8,400 | - | - |
| - | 21,250 | 19,890 | Transfer In Water FFees | 20,460 | - | - |
| 18,500 | 20,750 | 20,877 | Transfer In Sewer FFees | 20,639 | - | - |
| 1,522 | 817 | 8,472 | Transfer In SDC Admin | 10,500 | - | - |
| 48,245 | 67,054 | 69,852 | Trans In OP OH | 77,477 | - | - |
| 68,267 | 109,871 | 119,091 | Transfers | 129,076 | - | - |
| 183,345 | 117,057 | 71,310 | Beginning Fund Balance | 295,745 | - | - |
| 1,438,542 | 1,504,244 | 1,455,369 | Total Resources | 1,760,646 | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | General Fund Detail | 2017 Proposed | 2017 Approved | 2017 Adopted |
|------------------------|----------------|-----------------|-------------------------------------|------------------|------------------|-----------------|
| Requirements | | | | | | |
| Administration | | | | | | |
| Personnel Services | | | | | | |
| - | - | 70,535 | SALARIES AND WAGES | 72,403 | - | - |
| 39,786 | 40,377 | - | Director of Admin/Recorder | - | - | - |
| 17,052 | 12,031 | - | Senior Accounting Specialist | - | - | - |
| 5,594 | 6,457 | - | Administrative Assistant | - | - | - |
| - | - | 41,003 | EMPLOYEE BENEFITS | 46,894 | - | - |
| 21,475 | 19,854 | - | EB-Medical & Dental | - | - | - |
| 213 | 227 | - | EB-Insurance (life & disab) | - | - | - |
| 4,832 | 4,592 | - | EB-Employer Taxes | - | - | - |
| 12,487 | 10,735 | - | EB-PERS | - | - | - |
| 2,805 | (868) | - | EB-Workers Comp | - | - | - |
| 104,243 | 93,405 | 111,538 | Total Personnel Services | 119,297 | - | - |
| Materials and Services | | | | | | |
| 29,336 | 36,985 | 41,019 | PROFESSIONAL SERVICES | 40,360 | - | - |
| | 44 | 200 | CONTRACTED SUPPORT | 200 | - | - |
| 55 | 207 | 375 | OPERATIONAL SUPPLIES | 300 | - | - |
| | 16,250 | - | FEASIBILTLY STUDY (CITY HALL) GRANT | - | - | - |
| 3,572 | 2,846 | 3,100 | BUILDING MAINT & SUPPLIES | 3,100 | - | - |
| 1,612 | 1,895 | 2,562 | RENTALS AND LEASES | 1,500 | - | - |
| 6,664 | 7,201 | 2,605 | INSURANCE | 3,500 | - | - |
| 2,439 | 553 | 2,000 | ADVERTISING & RECRUITMENT | 1,000 | - | - |
| 6,645 | 7,202 | 11,765 | LEARNING, DUES & MEMBERSHIPS | 9,000 | - | - |
| 4,762 | 6,050 | 7,650 | OFFICE SUPPLIES & MISC EXPENSE | 7,650 | - | - |
| 2,232 | 2,035 | 2,600 | EQUIP MAINT & SUPPLIES | 2,600 | - | - |
| - | - | 200 | UNIFORMS | 200 | - | - |
| 5,639 | 5,530 | 5,650 | UTILITIES | 6,600 | - | - |
| 62,956 | 86,798 | 79,726 | Total Materials and Service | 76,010 | - | - |
| 167,199 | 180,203 | 191,264 | Total Admin | 195,307 | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | General Fund Detail | 2017 Proposed | 2017 Approved | 2017 Adopted |
|-------------------------------|----------------|-----------------|-------------------------------------|------------------|------------------|-----------------|
| Court | | | | | | |
| Personnel Services | | | | | | |
| - | - | 24,707 | SALARIES AND WAGES | 24,386 | - | - |
| 3,979 | 4,038 | - | Director of Admin/Recorder | - | - | - |
| 2,558 | 1,805 | - | Senior Accounting Specialist | - | - | - |
| 13,053 | 15,067 | - | Administrative Assistant | - | - | - |
| 834 | 937 | - | Interpreter | - | - | - |
| - | 240 | - | Bailiff | - | - | - |
| - | - | 16,322 | EMPLOYEE BENEFITS | 18,246 | - | - |
| 8,887 | 10,177 | - | EB-Medical & Dental | - | - | - |
| 71 | 80 | - | EB-Insurance (life & disab) | - | - | - |
| 1,578 | 1,711 | - | EB-Employer Taxes | - | - | - |
| 3,847 | 3,995 | - | EB-PERS | - | - | - |
| 915 | (114) | - | EB-Workers Comp | - | - | - |
| 35,721 | 37,934 | 41,029 | Total Personnel Services | 42,632 | - | - |
| Materials and Services | | | | | | |
| 5,012 | 8,807 | 10,008 | PROFESSIONAL SERVICES | 11,055 | - | - |
| - | - | 50 | OPERATIONAL SUPPLIES | 50 | - | - |
| 342 | 330 | 500 | BUILDING MAINT & SUPPLIES | 450 | - | - |
| 359 | 410 | 520 | RENTALS AND LEASES | 400 | - | - |
| 334 | 409 | 754 | INSURANCE | 825 | - | - |
| 19 | - | 100 | ADVERTISING & RECRUITMENT | 100 | - | - |
| 474 | 594 | 1,100 | LEARNING, DUES & MEMBERSHIPS | 1,350 | - | - |
| 409 | 796 | 1,050 | OFFICE SUPPLIES & MISC EXPENSE | 1,050 | - | - |
| - | 7 | 200 | EQUIP MAINT & SUPPLIES | 200 | - | - |
| 1,619 | 1,778 | 1,900 | UTILITIES | 1,900 | - | - |
| 8,568 | 13,131 | 16,182 | Total Material and Services | 17,380 | - | - |
| 44,289 | 51,065 | 57,211 | Total Court | 60,012 | - | - |
| Council | | | | | | |
| Materials and Services | | | | | | |
| 1,878 | 2,904 | 3,000 | PROFESSIONAL SERVICES | 3,500 | - | - |
| 2,303 | 2,089 | 3,000 | OPERATIONAL SUPPLIES | 3,000 | - | - |
| 103 | 95 | 1,000 | LEARNING, DUES & MEMBERSHIPS | 1,000 | - | - |
| 4,284 | 5,088 | 7,000 | Total Materials and Services | 7,500 | - | - |
| 4,284 | 5,088 | 7,000 | Total Council | 7,500 | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | General Fund Detail | 2017 Proposed | 2017 Approved | 2017 Adopted |
|------------------------------|----------------|-----------------|-------------------------------------|------------------|------------------|-----------------|
| Community Development | | | | | | |
| Personnel Services | | | | | | |
| - | - | 13,156 | SALARIES AND WAGES | 15,734 | - | - |
| 9,946 | 10,095 | - | Director of Admin/Recorder | - | - | - |
| 2,131 | 1,504 | - | Senior Accounting Specialist | - | - | - |
| - | - | 7,907 | EMPLOYEE BENEFITS | 10,676 | - | - |
| 4,064 | 3,843 | - | EB-Medical & Dental | - | - | - |
| 43 | 47 | - | EB-Insurance (life & disab) | - | - | - |
| 940 | 909 | - | EB-Employer Taxes | - | - | - |
| 2,593 | 2,370 | - | EB-PERS | - | - | - |
| 524 | 40 | - | EB-Workers Comp | - | - | - |
| 20,242 | 18,807 | 21,063 | Total Personnel Services | 26,410 | - | - |
| Material Services | | | | | | |
| 10,708 | 13,890 | 18,000 | PROFESSIONAL SERVICES | 19,800 | - | - |
| 16,035 | 28,516 | 30,400 | INTERGOVNMENTAL SERVICES | 70,200 | - | - |
| | | | PROGRAM & GRANT EXPENSES | 700 | | |
| 17 | - | - | BUILDING MAINT & SUPPLIES | - | - | - |
| 50 | - | 2,049 | LEARNING, DUES & MEMBERSHIPS | 1,900 | - | - |
| 56 | - | - | UTILITIES | - | - | - |
| 26,865 | 42,406 | 50,449 | Total Materials and Services | 92,600 | - | - |
| 47,107 | 61,213 | 71,512 | Total Community Development | 119,010 | - | - |

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

| 2014 Actual | 2015 Actual | 2016 Adopted | General Fund Detail | 2017 Proposed | 2017 Approved | 2017 Adopted |
|------------------------------|----------------|-----------------|----------------------------------------|------------------|------------------|-----------------|
| Parks | | | | | | |
| Personnel Services | | | | | | |
| - | - | 63,324 | SALARIES AND WAGES | 65,225 | - | - |
| 1,326 | 1,346 | - | Director of Admin/Recorder | - | - | - |
| 853 | 602 | - | Senior Accounting Specialist | - | - | - |
| 12,255 | 12,781 | - | Public Works Super | - | - | - |
| 10,448 | 10,868 | - | Administrative Assistant | - | - | - |
| 18,398 | 19,586 | - | Utility Worker 1 | - | - | - |
| 12,717 | 13,522 | - | PW Maintenance PT | - | - | - |
| - | - | 51,749 | EMPLOYEE BENEFITS | 47,265 | - | - |
| 29,064 | 30,089 | - | EB-Medical & Dental | - | - | - |
| 225 | 245 | - | EB-Insurance (life & disab) | - | - | - |
| 4,324 | 4,544 | - | EB-Employer Taxes | - | - | - |
| 12,069 | 12,595 | - | EB-PERS | - | - | - |
| 2,368 | 1,048 | - | EB-Workers Comp | - | - | - |
| 104,046 | 107,224 | 115,073 | Total Personnel Services | 112,489 | - | - |
| Material and Services | | | | | | |
| 2,245 | 3,147 | 2,600 | PROFESSIONAL SERVICES | 3,700 | - | - |
| 17 | 14 | 100 | CONTRACTED SUPPORT | 300 | - | - |
| 13,093 | 6,750 | 7,000 | OPERATIONAL SUPPLIES | 8,800 | - | - |
| 2,954 | 5,693 | 3,400 | BUILDING MAINT & SUPPLIES | 1,500 | - | - |
| 250 | 328 | 700 | RENTALS AND LEASES | 700 | - | - |
| 2,337 | 2,861 | 3,426 | INSURANCE | 3,620 | - | - |
| 12 | - | 100 | ADVERTISING & RECRUITMENT | 100 | - | - |
| 1,065 | 2,307 | 1,200 | LEARNING, DUES & MEMBERSHIPS | 1,200 | - | - |
| 388 | 549 | 800 | OFFICE SUPPLIES & MISC EXPENSE | 800 | - | - |
| 8,103 | 11,593 | 6,300 | EQUIP MAINT & SUPPLIES | 7,000 | - | - |
| 142 | 440 | 100 | UNIFORMS | 400 | - | - |
| 3,462 | 4,335 | 4,400 | UTILITIES | 7,300 | - | - |
| 34,071 | 38,019 | 30,126 | Total Material and Services | 35,420 | - | - |
| 138,117 | 145,243 | 145,199 | Total Parks | 147,909 | - | - |
| Non-Departmental | | | | | | |
| Transfers | | | | | | |
| 32,681 | 40,294 | 9,907 | Trans To Reserve | 35,408 | - | - |
| Contingency | | | | | | |
| - | - | 72,750 | | 356,005 | - | - |
| 117,057 | 173,879 | - | Unappropriated EFB | | - | - |
| 1,438,542 | 1,504,244 | 1,455,369 | Total General Fund Requirements | 1,760,647 | - | - |
| - | - | | | | | |

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

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

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

| 2014 Actual | 2015 Actual | 2016 Adopted | Street Construction Fund Summary | 2017 Proposed | 2017 Approved | 2017 Adopted |
|----------------|----------------|-----------------|-------------------------------------|------------------|------------------|-----------------|
| 198,964 | 152,578 | 86,941 | Beginning Fund Balance | 151,554 | - | - |
| 7,510 | 2,754 | 41,784 | Charges for Services | 42,308 | - | - |
| 36,678 | 54,765 | 37,133 | Intergovernmental Revenue | 55,602 | - | - |
| 50,000 | - | 50,000 | Grants | 50,000 | - | - |
| 19,749 | 459 | 500 | Miscellaneous | 500 | - | - |
| 312,901 | 210,556 | 216,358 | Total | 299,964 | - | - |
| 350 | - | 3,900 | Materials and Services | - | - | - |
| 159,973 | 135,483 | 200,000 | Capital Outlay | 162,948 | - | - |
| - | - | 2,016 | Transfers | 2,016 | - | - |
| - | - | 10,442 | Contingency | 135,000 | - | - |
| 152,578 | 75,073 | - | Unappropriated EFB | - | - | - |
| 312,901 | 210,556 | 216,358 | Total | 299,964 | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | Street Construction Fund Detail | 2017 Proposed | 2017 Approved | 2017 Adopted |
|------------------------------|----------------|-----------------|-------------------------------------|------------------|------------------|-----------------|
| Resources | | | | | | |
| 36,678 | 54,765 | 37,133 | Gas Tax | 55,602 | - | - |
| 50,000 | - | 50,000 | Special Allotment Grant | 50,000 | - | - |
| 6,002 | 1,520 | 32,724 | SDC-Improvement | 39,792 | - | - |
| 1,204 | 1,157 | 7,044 | Assessment Principal | 500 | - | - |
| 304 | 77 | 2,016 | SDC Administration | 2,016 | - | - |
| 7,510 | 2,754 | 41,784 | Charges for Services | 42,308 | - | - |
| 19,749 | 459 | 500 | Interest Income | 500 | - | - |
| 19,749 | 459 | 500 | Miscellaneous Revenue | 500 | - | - |
| 198,964 | 152,578 | 86,941 | Beginning Fund Balance | 151,554 | - | - |
| 312,901 | 210,556 | 216,358 | Total Resources | 299,964 | - | - |
| Requirements | | | | | | |
| Materials and Service | | | | | | |
| 350 | - | - | PROFESSIONAL SERVICES | - | - | - |
| - | - | 3,900 | PROGRAM & GRANT EXPENSES | - | - | - |
| - | - | - | ADVERTISING & RECRUITMENT | - | - | - |
| 350 | - | 3,900 | Total Materials and Services | - | - | - |
| 159,973 | 135,483 | 200,000 | CAPITAL OUTLAY | 162,948 | - | - |
| - | - | 2,016 | TRANSFER OUT | 2,016 | - | - |
| - | - | 10,442 | Contingency | 135,000 | - | - |
| 152,578 | 75,073 | 0 | Unappropriated EFB | - | - | - |
| 312,901 | 210,556 | 216,358 | Total Requirements | 299,964 | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | Reserve Fund Summary | 2017 Proposed | 2017 Approved | 2017 Adopted |
|----------------|----------------|-----------------|----------------------------|------------------|------------------|-----------------|
| 66,332 | 107,848 | 130,286 | Beginning Fund Balance | 144,681 | - | - |
| - | 167 | 150 | Miscellaneous | 100 | - | - |
| 45,916 | 62,029 | 39,687 | Transfers from other Funds | 59,945 | - | - |
| 112,248 | 170,044 | 170,123 | Total | 204,726 | - | - |
| 4,400 | 45,741 | 170,123 | Capital Outlay | 23,297 | - | - |
| 107,848 | 124,304 | - | Unappropriated EFB | 204,726 | - | - |
| 112,248 | 170,045 | 170,123 | Total | 204,726 | - | - |

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

| 2014 Actual | 2015 Actual | 2016 Adopted | Parks Improvement Fund Summary | 2017 Proposed | 2017 Approved | 2017 Adopted |
|----------------|----------------|-----------------|-----------------------------------|------------------|------------------|-----------------|
| 222,622 | 166,646 | 181,914 | Beginning Fund Balance | 293,054 | - | - |
| 6,680 | - | 44,244 | Charges for Services | 44,280 | - | - |
| 15,637 | 16,418 | 15,000 | Intergovernmental Revenue | 16,892 | - | - |
| 95,851 | - | 147,024 | Grants | 121,286 | - | - |
| 3,181 | 964 | 1,900 | Miscellaneous | 2,425 | - | - |
| 343,971 | 184,028 | 390,082 | Total | 477,937 | - | - |
| | | | | | | |
| 882 | - | - | Materials and Services | - | - | - |
| 176,175 | 13 | 350,000 | Capital Outlay | 424,955 | - | - |
| 268 | - | 1,776 | Transfers | 1,776 | - | - |
| - | - | 38,306 | Contingency | 51,206 | - | - |
| 166,646 | 184,015 | - | Unappropriated EFB | - | - | - |
| 343,971 | 184,028 | 390,082 | Total | 477,937 | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | Park Improvement Fund Detail | 2017 Proposed | 2017 Approved | 2017 Adopted |
|-------------------------------------|----------------|-----------------|---------------------------------|------------------|------------------|-----------------|
| Resources | | | | | | |
| 15,637 | 16,418 | 15,000 | State Shared Revenue | 16,892 | - | - |
| 95,851 | - | 147,024 | State Parks Dept. Grant | 121,286 | - | - |
| 5,546 | - | 36,732 | SDC-Improvement | 36,768 | - | - |
| 866 | - | 5,736 | SDC-Reimbursement | 5,736 | - | - |
| 268 | - | 1,776 | SDC-Administration | 1,776 | - | - |
| 6,680 | - | 44,244 | Charges for Services | 44,280 | - | - |
| 473 | 464 | 400 | Interest Income | 500 | - | - |
| 2,700 | - | 1,500 | Donations | 1,500 | - | - |
| 8 | 500 | - | Miscellaneous Revenue | 425 | - | - |
| 3,181 | 964 | 1,900 | Miscellaneous Revenue | 2,425 | - | - |
| 222,622 | 166,646 | 181,914 | Beginning Fund Balance | 293,054 | - | - |
| 343,971 | 184,028 | 390,082 | Total Resources | 477,937 | - | - |
| Requirements | | | | | | |
| Materials and Services | | | | | | |
| 882 | - | - | PROFESSIONAL SERVICES | - | - | - |
| Total Materials and Services | | | | | | |
| 176,175 | 13 | 350,000 | CAPITAL OUTLAY | 424,955 | - | - |
| | | 350,000 | | | | |
| 268 | - | 1,776 | TRANSFERS OUT | 1,776 | - | - |
| - | - | 38,306 | Contingency | 51,206 | - | - |
| 166,646 | 184,015 | - | Unappropriated EFB | - | - | - |
| 343,971 | 184,028 | 390,082 | Total Requirements | 477,937 | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | Sewer Fund Summary | 2017 Proposed | 2017 Approved | 2017 Adopted |
|----------------|----------------|-----------------|------------------------|------------------|------------------|-----------------|
| 122,129 | 79,286 | 125,153 | Beginning Fund Balance | 113,894 | - | - |
| 364,070 | 403,921 | 417,535 | Charges for Services | 412,776 | - | - |
| 320 | 7 | 200 | Miscellaneous | 200 | - | - |
| 486,519 | 483,215 | 542,888 | Total | 526,870 | - | - |
| 163,005 | 164,269 | 172,093 | Personnel Services | 188,983 | - | - |
| 114,639 | 113,884 | 131,956 | Materials and Services | 147,100 | - | - |
| 129,589 | 81,664 | 87,970 | Transfers | 114,469 | - | - |
| - | - | 150,869 | Contingency | 76,318 | - | - |
| 79,286 | 123,397 | - | Unappropriated EFB | - | - | - |
| 486,519 | 483,215 | 542,888 | Total | 526,870 | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | Sewer Fund Detail | 2017 Proposed | 2017 Approved | 2017 Adopted |
|-------------------------------|----------------|-----------------|------------------------------------|------------------|------------------|-----------------|
| Resources | | | | | | |
| 364,070 | 403,921 | 417,535 | Service Charges Sewer | 412,776 | - | - |
| 320 | 6 | 100 | Interest Income | 100 | - | - |
| | 2 | 100 | Miscellaneous Revenue | 100 | - | - |
| 320 | 7 | 200 | Miscellaneous Revenue | 200 | - | - |
| 122,129 | 79,286 | 125,153 | Beginning Fund Balance | 113,894 | - | - |
| 486,519 | 483,215 | 542,888 | Total Resources | 526,870 | - | - |
| Requirements | | | | | | |
| Personnel Services | | | | | | |
| - | - | 98,936 | SALARIES AND WAGES | 107,190 | - | - |
| 3,315 | 3,365 | - | Director of Admin/Recorder | - | - | - |
| 6,394 | 4,512 | - | Sr. Accounting Specialist | - | - | - |
| 23,149 | 24,143 | - | Public Works Super | - | - | - |
| 16,041 | 17,325 | - | Administrative Assistant | - | - | - |
| 36,383 | 38,464 | - | Utility Worker 1 | - | - | - |
| 5,450 | 5,795 | - | PW Maintenance PT | - | - | - |
| - | - | 73,157 | EMPLOYEE BENEFITS | 81,792 | - | - |
| 40,917 | 42,016 | - | EB-Medical & Dental | - | - | - |
| 353 | 382 | - | EB-Insurance (life & disab) | - | - | - |
| 7,070 | 7,330 | - | EB-Employer Taxes | - | - | - |
| 19,893 | 20,172 | - | EB-PERS | - | - | - |
| 4,040 | 767 | - | EB-Workers Comp | - | - | - |
| 163,005 | 164,269 | 172,093 | Total Personnel Services | 188,983 | - | - |
| 2 | 1.86 | | FTE | 1.75 | | |
| Materials and Services | | | | | | |
| 7,943 | 11,483 | 16,500 | PROFESSIONAL SERVICES | 20,500 | - | - |
| 19,547 | 20,267 | 24,300 | CONTRACTED SUPPORT | 32,100 | - | - |
| 5,497 | 6,870 | 5,000 | OPERATIONAL SUPPLIES | 5,000 | - | - |
| 2,020 | 3,312 | 2,500 | BUILDING MAINT & SUPPLIES | 1,300 | - | - |
| 1,040 | 1,236 | 1,800 | RENTALS AND LEASES | 1,800 | - | - |
| 1,669 | 2,044 | 6,856 | INSURANCE | 7,200 | - | - |
| 75 | - | 100 | ADVERTISING & RECRUITMENT | 100 | - | - |
| 4,147 | 5,119 | 6,100 | LEARNING, DUES & MEMBERSHIPS | 6,200 | - | - |
| 3,003 | 5,414 | 7,100 | OFFICE SUPPLIES & MISC EXPENSE | 7,300 | - | - |
| 27,718 | 16,499 | 20,000 | EQUIP MAINT & SUPPLIES | 22,000 | - | - |
| 449 | 181 | 600 | UNIFORMS | 600 | - | - |
| 41,532 | 41,459 | 41,100 | UTILITIES | 43,000 | - | - |
| 114,639 | 113,884 | 131,956 | Total Materials and Service | 147,100 | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | Sewer Fund Detail | 2017 Proposed | 2017 Approved | 2017 Adopted |
|----------------|----------------|-----------------|----------------------------|------------------|------------------|-----------------|
| | | | Transfers Out | | | |
| 18,500 | 20,750 | 20,877 | Franchise Fee | 20,639 | - | - |
| 4,932 | 5,898 | 10,980 | Trans To Reserve Fund | 8,840 | - | - |
| 78,569 | 29,048 | 29,148 | Trans To Sewer Bond | 54,486 | - | - |
| 27,588 | 25,968 | 26,965 | Operational Overhead | 30,504 | - | - |
| 129,589 | 81,664 | 87,970 | Total Transfers Out | 114,469 | - | - |
| - | - | 150,869 | Contingency | 76,318 | - | - |
| 79,286 | 123,397 | - | Unappropriated EFB | - | - | - |
| 486,519 | 483,215 | 542,888 | Total Requirements | 526,870 | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | Sewer Construction Fund Summary | 2017 Proposed | 2017 Approved | 2017 Adopted |
|----------------|----------------|-----------------|------------------------------------|------------------|------------------|-----------------|
| 161,409 | 220,792 | 377,617 | Beginning Fund Balance | 645,898 | - | - |
| 59,554 | 114,755 | 198,648 | Charges for Services | 199,230 | - | - |
| - | - | - | Transfers from other Funds | - | - | - |
| 333 | 43,167 | - | Miscellaneous | 400 | - | - |
| 221,296 | 378,714 | 576,265 | Total | 845,528 | - | - |
| - | - | - | Materials and Services | - | - | - |
| - | - | 130,000 | Capital Outlay | 130,000 | - | - |
| 504 | 271 | 3,336 | Transfers | 3,336 | - | - |
| - | - | 442,929 | Contingency | 712,192 | - | - |
| - | 378,443 | - | Unappropriated EFB | - | - | - |
| 504 | 378,714 | 576,265 | Total | 845,528 | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | Sewer Construction Fund Detail | 2017 Proposed | 2017 Approved | 2017 Adopted |
|-------------------------------|----------------|-----------------|-------------------------------------|------------------|------------------|-----------------|
| Resources | | | | | | |
| 51,744 | 110,549 | 146,916 | Sewer Fee Revenue | 147,450 | - | - |
| 1,920 | 1,034 | 12,720 | SDC-Improvement | 12,732 | - | - |
| 5,386 | 2,900 | 35,676 | SDC-Reimbursement | 35,712 | - | - |
| 504 | 272 | 3,336 | SDC-Administration | 3,336 | - | - |
| 7,810 | 4,206 | 51,732 | Charges for Services | 51,780 | - | - |
| - | 42,883 | - | Misc Revenue (Sewer Line) | - | - | - |
| 333 | 284 | - | Interest Income | 400 | - | - |
| 333 | 43,167 | - | Miscellaneous Revenue | 400 | - | - |
| 161,409 | 220,792 | 377,617 | Beginning Fund Balance | 645,898 | - | - |
| 221,296 | 378,714 | 576,265 | Total Resources | 845,528 | - | - |
| Requirements | | | | | | |
| Materials and Services | | | | | | |
| - | - | - | PROFESSIONAL SERVICES | - | - | - |
| - | - | - | Total Materials and Services | - | - | - |
| - | - | 130,000 | Capital Outlay | 130,000 | - | - |
| 504 | 271 | 3,336 | TRANSFERS OUT | 3,336 | - | - |
| - | - | 442,929 | CONTINGENCY | 712,192 | - | - |
| 220,792 | 378,443 | - | Unappropriated EFB | 0 | - | - |
| 221,296 | 378,714 | 576,265 | Total Requirements | 845,528 | - | - |
| - | - | - | | | | |

| 2014 Actual | 2015 Actual | 2016 Adopted | Sewer Bond Fund Summary | 2017 Proposed | 2017 Approved | 2017 Adopted |
|----------------|----------------|-----------------|----------------------------|------------------|------------------|-----------------|
| 40,078 | 64,160 | 64,161 | Beginning Fund Balance | 38,075 | - | - |
| - | 25 | 100 | Miscellaneous | 100 | - | - |
| 78,569 | 29,048 | 29,148 | Transfers from other Funds | 54,486 | - | - |
| 118,647 | 93,233 | 93,409 | Total | 92,661 | - | - |
| 54,486 | 54,486 | 55,334 | Debt Service | 54,486 | - | - |
| 64,161 | 38,747 | 38,075 | Unappropriated EFB | 38,175 | - | - |
| 118,647 | 93,233 | 93,409 | Total | 92,661 | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | Sewer Bond Fund Detail | 2017 Proposed | 2017 Approved | 2017 Adopted |
|---------------------|----------------|-----------------|------------------------------------|------------------|------------------|-----------------|
| Resources | | | | | | |
| - | 25 | 100 | Interest Income | 100 | - | - |
| - | - | - | Miscellaneous Revenue | - | - | - |
| - | 25 | 100 | Miscellaneous Revenue | 100 | - | - |
| 78569 | 29,048 | 29,148 | Transfer From-Sewer | 54,486 | - | - |
| 40078 | 64,160 | 64,161 | Beginning fund Balance | 38,075 | - | - |
| 118647 | 93,233 | 93,409 | Total Resources | 92,661 | - | - |
| Requirements | | | | | | |
| - | - | - | Total Material and Services | - | - | - |
| Debt Service | | | | | | |
| 16527 | 15,341 | 14,337 | LOAN INTEREST | 12,857 | - | - |
| 37959 | 39,145 | 40,997 | LOAN PRINCIPAL | 41,629 | - | - |
| 54486 | 54,486 | 55,334 | Total Debt Service | 54,486 | - | - |
| 64161 | 38,747 | 38,075 | UNAPPROPRIATED EFB | 38,175 | - | - |
| 118647 | 93,233 | 93,409 | Total Requirements | 92,661 | - | - |

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

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

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

| 2014 Actual | 2015 Actual | 2016 Adopted | Water Construction Fund Summary | 2017 Proposed | 2017 Approved | 2017 Adopted |
|----------------|----------------|-----------------|------------------------------------|------------------|------------------|-----------------|
| 245,641 | 256,939 | 300,205 | Beginning Fund Balance | 459,095 | - | - |
| 11,584 | 44,247 | 141,156 | Charges for Service | 141,449 | - | - |
| 464 | 395 | 400 | Miscellaneous | 400 | - | - |
| - | - | - | Transfers from other Funds | - | - | - |
| 257,689 | 301,581 | 441,761 | Total | 600,944 | - | - |
| - | - | - | Materials and Services | - | - | - |
| - | - | 34,000 | Capital Outlay | 30,000 | - | - |
| 750 | 546 | 3,360 | Transfers | 3,372 | - | - |
| - | - | 404,401 | Contingency | 567,572 | - | - |
| 256,939 | 301,035 | - | Unappropriated EFB | - | - | - |
| 257,689 | 301,581 | 441,761 | Total | 600,944 | - | - |

| 2014 Actual | 2015 Actual | 2016 Adopted | Water Construction Fund Detail | 2017 Proposed | 2017 Approved | 2017 Adopted |
|---------------------|----------------|-----------------|-------------------------------------|------------------|------------------|-----------------|
| Resources | | | | | | |
| - | 38,703 | 107,052 | Water Fee Revenue | 107,309 | - | - |
| 1,409 | 674 | 4,152 | SDC-Improvement | 4,152 | - | - |
| 9,033 | 4,324 | 26,592 | SDC-Reimbursement | 26,616 | - | - |
| 1,142 | 546 | 3,360 | SDC-Administration | 3,372 | - | - |
| 11,584 | 5,544 | 34,104 | Charges for Services | 34,140 | - | - |
| 464 | 395 | 400 | Interest Income | 400 | - | - |
| 464 | 395 | 400 | Miscellaneous Revenue | 400 | - | - |
| 245,641 | 256,939 | 300,205 | Beginning Fund Balance | 459,095 | - | - |
| 257,689 | 301,581 | 441,761 | Total Resources | 600,944 | - | - |
| Requirements | | | | | | |
| - | - | - | PROFESSIONAL SERVICES | - | - | - |
| - | - | - | Total Materials and Services | - | - | - |
| - | - | 34,000 | Capital Outlay | 30,000 | - | - |
| 750 | 546 | 3,360 | TRANSFERS OUT | 3,372 | - | - |
| - | - | 404,401 | CONTINGENCY | 567,572 | - | - |
| 256,939 | 301,035 | - | Unappropriated EFB | - | - | - |
| 257,689 | 301,581 | 441,761 | Total Requirements | 600,944 | - | - |

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

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

CITY OF HUBBARD

Adopted

**Transfer Summary
*FY 2016-2017***

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

PERSONNEL EXPENSES BY FUND

GENERAL FUND

| DEPT | WAGES | BENEFITS |
|----------------------|---------|----------|
| Admin | 117,700 | 78,892 |
| PW | 62,636 | 45,727 |
| Police | 357,861 | 239,105 |
| Fund Total = 901,921 | | |

STREET FUND

| DEPT | WAGES | BENEFITS |
|----------------------|--------|----------|
| Admin | 16,908 | 10,260 |
| PW | 48,010 | 38,742 |
| Police | 0 | 0 |
| Fund Total = 113,920 | | |

SEWER FUND

| DEPT | WAGES | BENEFITS |
|----------------------|--------|----------|
| Admin | 19,139 | 12,197 |
| PW | 88,051 | 69,596 |
| Police | 0 | 0 |
| Fund Total = 188,983 | | |

WATER FUND

| DEPT | WAGES | BENEFITS |
|----------------------|---------|----------|
| Admin | 23,602 | 16,070 |
| PW | 54,748 | 42,501 |
| Police | 0 | 0 |
| Fund Total = 136,922 | | |
| | 788,656 | 553,090 |

GRAND TOTAL = 1,341,745

Personnel Expenses Summary

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