

RESOLUTION NO. 651-2018

A RESOLUTION ADOPTING THE 2018-2019 FISCAL YEAR BUDGET, APPROPRIATING FUNDS AND LEVYING PROPERTY TAXES FOR THE FISCAL YEAR 2018-2019.

Findings

- A. The Budget Committee approved a budget and imposed property taxes for the City of Hubbard for the fiscal year 2018-2019 on May 1, 2018, and
- B. A public hearing on the budget for fiscal year 2018-2019 was held before the City Council on June 12, 2018, and
- C. Now is the proper time to adopt the budget, make appropriations, declare and categorize the taxes,

Based on the findings, the City of Hubbard ordains as follows:

Section 1. That the City Council of the City of Hubbard hereby adopts the budget for fiscal year 2018-2019 in the sum of \$8,303,616 now on file in the office of the City Recorder.

Section 2. That the amounts for the fiscal year beginning July 1, 2018 and for the purposes shown below are hereby appropriated as follows:

General Fund

Admin	\$	233,762
Court		61,753
Council		19,440
Community Development		284,424
Police		994,025
Parks		182,906
Transfers		83,944
Contingency		750,075
Total	\$	<u>2,610,329</u>

Street Fund

Street	\$	273,755
Transfers		34,339
Contingency		52,074
Total	\$	<u>360,168</u>

Street Construction Fund

Street Construction	\$	266,900
Transfers		5,735
Contingency		347,668
Total	\$	<u>620,303</u>

Reserve Fund

Capital Outlay	\$	<u>160,499</u>
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Parks Improvement Fund		
Parks Improvement	\$	0
Transfers		5,053
Contingency		344,053
Total	\$	<u>349,106</u>

Sewer Fund		
Sewer	\$	391,759
Transfers		125,204
Contingency		37,786
Total	\$	<u>554,749</u>

Sewer Construction Fund		
Sewer Construction	\$	277,000
Transfers		9,517
Contingency		1,099,657
Total	\$	<u>1,386,174</u>

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

Water Fund		
Water	\$	335,432
Transfers		161,484
Contingency		304,554
Total	\$	<u>801,470</u>

Water Construction Fund		
Water Construction	\$	100,000
Transfers		9,579
Contingency		829,214
Total	\$	<u>938,793</u>

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

Total Appropriations	\$	<u>7,931,804</u>
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Total Unappropriated Amounts All Funds	\$	<u>371,812</u>
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TOTAL ADOPTED BUDGET	\$	<u>8,303,616</u>
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Section 3. The City Council of the City of Hubbard hereby imposes that taxes provided for in the adopted budget at the rate of \$3.9772 per \$1,000 of assessed value for operations; and that these taxes are hereby imposed and categorized for tax year 2018-2019 upon the assessed value of all taxable property within the City. The following allocation and categorization, subject to the limits of Section 11b, Article XI of the Oregon Constitution, make up the aggregate levy.


	Subject to the General Government Limitation	Excluded from the Limitation
Permanent Rate Tax	\$3.9772 per \$1,000	-

ADOPTED BY THE CITY COUNCIL this 12th day of June 2018.

APPROVED:


Charles Rostocil, Mayor

ATTEST:


Vickie Nogle, MMC
Director of Administration/City Recorder

Approved as to form:


Berry, Elsner, & Hammond, City Attorney

City of Hubbard Approved Budget

Fiscal Year 2018-2019



City of Hubbard Annual Budget

For the Fiscal Year

July 1, 2018 – June 30, 2019

ELECTED MEMBERS:

Charles Rostocil, Mayor

Angie Wheatcroft, Council President

Barbara Ruiz, Council Member

Michelle Luna, Council Member

James Audritsh, Council Member

APPOINTED MEMBERS:

Alicia Sobo – 2018-2020

Robert Prinslow – 2018-2020

Tom McCain – 2016-2018

Joan Viers – 2016-2018

Jason Thusty – 2017-2019



Fiscal Year 2018/19 Budget Message

Date: May 16, 2018

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

The proposed budget for the Fiscal Year of July 1, 2018 to June 30, 2019 is respectfully submitted for your review and consideration.

The gross proposed tax levy for Fiscal Year 2018-2019 is \$868,857, reflecting the City's permanent tax rate of \$3.9772 per \$1,000 applied against the estimated assessed value of \$218,459,380 which includes a 3% estimated growth increase. The property tax revenue estimate of \$834,102, included in the budget, is approximately 4% less than the levy amount in order to accommodate the effect of delinquent payments and discounts.

The budget has been prepared with a few changes in staffing, which includes; The Finance Director position being split between the current contractors and hiring a permanent FTE. Upgrading the Part Time Utility Worker 1 to Full time, an addition of a Part Time Office Assistant in Public Works and a potential reclassification to the Administrative Assistant to the Public Works Superintendent position. The proposed cost of living increase adjustment (COLA) for the 2018-2019 salary schedule is 4.2% applied to all full time positions. The Police Department is budgeting filling the vacant Officer position and is budgeted at the lowest potential cost to the City. They are budgeted at the bottom step, PERS at the Opsrp level and full medical. This position is budgeted to be filled in October of this year. There is a risk that these costs will be higher at the time of hiring. Estimated decrease to Personnel Services is approximately 1.7% overall lower than last year due to the updates in salaries and changes in staffing. Overtime pay continues to be budgeted in the Police Department for the Annual Hop Festival security and work related to Traffic Safety Grants. Additional overtime pay is budgeted to reduce the accumulation of compensator, holiday and vacation time in excess of the maximum allowed. In the Public Works Departments salaries include 'stand by pay', which is equivalent to 8 hours of straight pay per week, and overtime pay to help offset the accumulation of compensation, holiday and vacation time in excess of the maximum allowed. With lower staffing levels it becomes more difficult for staff to schedule time off and keep service levels static as best they can.

The City of Hubbard obtains group medical insurance through City County Insurance Services (CIS). CIS has notified the City that Medical and Dental insurance premiums will increase by approximately 5% over the current premiums. There is no PERS rate increase this year. Workers Compensation is budgeted with a less than 1% increase.

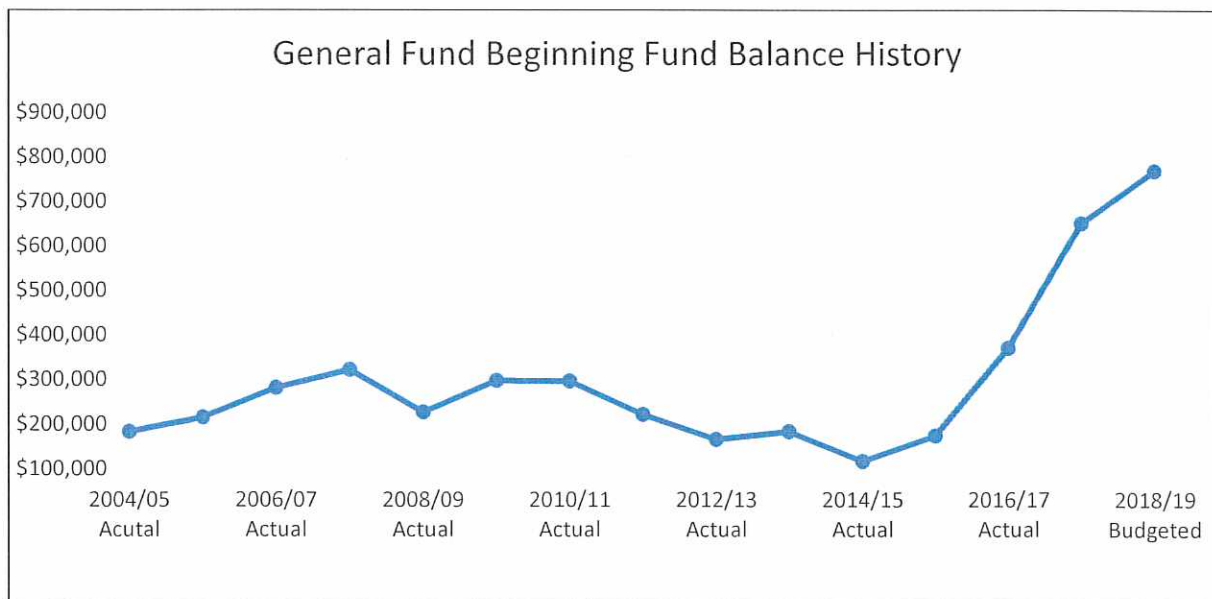
The City of Hubbard experienced an increase in revenues with the completion of the Greens at Mill Creek subdivision with 37 new houses, which have all been completed and sold. In 2017-18, a new subdivision, Koomian Estates off 4th Street that includes 31 new houses, is scheduled to be completed by the end of this fiscal year. Over the next year, the City will see increased revenues in Property Taxes, Franchise Fees, SDC's and Utility Revenue as these houses sell. Two commercial projects were completed in 2018. Advantage Storage completed a 44,900 sq./ft. expansion and Dollar General completed the construction of a 7,500 sq./ft. store and has opened for business.

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

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

General Fund

Early in 2015/16 it was brought to the Council and Budget Committees' attention that the General Fund's ending fund balance was not sufficient to cover requirements for the start of the next fiscal year. As shown in the chart below the ending fund balance was on a steady decline. However, what the chart also shows is the positive incline in the past few years, with a projected incline continuing next year. The General Fund has a sufficient ending fund balance to cover any unanticipated expenditures. Our goal is to ensure that annual expenses remain lower than projected revenues, while providing the services our citizens expect from their local government.



The General Fund has benefited due to development of the Kooiman Estates subdivision. The City saw increased revenue in License and Permits and Transfers In (from the construction funds for SDC's). The General Fund will continue seeing an increase in Property Tax revenue and Franchise Fees in the upcoming years. This revenue will be constant revenue and will provide funding for additional services and/or projects throughout the community.

Expenditures are estimated to increase overall approximately 17% over the 2018/17 approved budget. The main cause of the increase is in Materials and Services, consisting of the contractor expense to fill the Finance Director position and increases in Intergovernmental Services.

Street, Sewer, Water and Park Improvement Funds

Staff anticipates service levels will remain static throughout the departments.

Each year, city staff evaluates and adjusts the Gas Tax split. The 2018/19 budget reflects a change in the gas tax revenue split to a 70/30 split (Streets/Street Construction). This is a change from the 2017/18 budget, which reflected a 65/35 split. The funds are budgeted to move forward with the “G” Street project in early 2018/19.

Per the 2012 Water & Wastewater Rate Study recommendations, a sewer rate increase of \$1.98 per billing cycle and a water rate increase of \$1.70 per billing cycle are included in the 2018/19 budget.

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

Public Facilities Finance Plan (Planning Area 3 Sewer to serve the majority of Area 3 development). This expense will be reimbursed as development occurs in that area.

The Water Construction budget reflects the completion of the Water Master Plan Update project.

The City is moving forward in a positive direction with healthy fund balances which will allow the City to focus on setting goals and begin funding the services/projects desired. Our focus will continue to be – keep our priorities balanced in the face of rising costs and uncertain revenues. I would like to acknowledge and thank the City’s management team and staff for their efforts in contributing to the process in developing this budget. This is always a challenging time for all staff adding to the already full workloads.

Respectfully submitted,

Kris Peterson
Budget Officer/Finance Director

**City of Hubbard
Adopted Budget
Summary of Resources and
Requirements - All Funds
FY 2018-2019**

2016 Actual	2017 Actual	2018 Adopted	All Funds	2019 Proposed	2019 Approved	2019 Adopted
1,720,233	2,749,675	3,490,426	Beginning Fund Balance	4,087,776	4,087,776	4,087,776
724,769	753,206	790,824	Property Taxes	854,102	854,102	854,102
173,865	175,551	172,700	Franchise Fees	182,725	182,725	182,725
178,518	212,741	166,240	License and Permits	210,895	210,895	210,895
1,635,258	1,347,733	1,428,674	Charges for Services	1,778,840	1,778,840	1,778,840
266,581	287,674	269,392	Intergovernmental Revenue	347,081	347,081	347,081
1,660	3,178	175,286	Grants	63,000	63,000	63,000
277,826	263,190	250,875	Fines and Fees	245,380	245,380	245,380
49,037	73,741	59,435	Miscellaneous	98,962	98,962	98,962
322,046	335,506	358,080	Transfers from other Funds	413,854	434,855	434,855
5,349,793	6,202,194	7,161,932	Total	8,282,615	8,303,616	8,303,616

1,336,735	1,198,901	1,530,909	Personnel Services	1,546,949	1,551,308	1,551,308
716,751	876,549	951,183	Materials and Services	1,227,948	1,225,948	1,225,948
150,213	150,213	150,213	Debt Service	150,213	150,213	150,213
74,372	174,005	1,045,646	Capital Outlay	773,399	804,399	804,399
322,046	335,506	358,080	Transfers	413,854	434,855	434,855
-	-	3,004,644	Contingency	3,798,441	3,765,081	3,765,081
2,749,675	3,467,022	121,257	Unappropriated EFB	371,811	371,812	371,812
5,349,793	6,202,194	7,161,932	Total	8,282,615	8,303,616	8,303,616

City of Hubbard
Adopted Budget
Resources
FY 2018-2019

2016 Actual	2017 Actual	2018 Adopted	All Funds Resources	2019 Proposed	2019 Approved	2019 Adopted
1,720,233	2,749,675	3,490,426	Beginning Fund Balance	4,087,776	4,087,776	4,087,776
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1,635,258	1,347,733	1,428,674	Charges for Services	1,778,840	1,778,840	1,778,840
266,581	287,674	269,392	Intergovernmental Revenue	347,081	347,081	347,081
1,660	3,178	175,286	Grants	63,000	63,000	63,000
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322,046	335,506	358,080	Transfers from other Funds	413,854	434,855	434,855
5,349,793	6,202,194	7,161,932	Total	8,282,615	8,303,616	8,303,616

2016 Actual	2017 Actual	2018 Adopted	All Funds Resources	2019 Proposed	2019 Approved	2019 Adopted
<u>General Fund</u>						
173,879	370,480	597,112	Beginning Fund Balance	805,852	805,852	805,852
724,769	753,206	790,824	Property Taxes	854,102	854,102	854,102
173,865	175,551	172,700	Franchise Fees	182,725	182,725	182,725
170,588	210,986	165,340	License and Permits	203,920	203,920	203,920
63,041	73,683	68,600	Intergovernmental Revenue	90,397	90,397	90,397
1,660	3,178	4,000	Grants	13,000	13,000	13,000
277,826	263,190	250,875	Fines and Fees	245,380	245,380	245,380
12,004	28,324	19,900	Miscellaneous	47,100	47,100	47,100
132,918	125,348	138,380	Transfers from other Funds	167,853	167,853	167,853
1,730,550	2,003,945	2,207,731	Total	2,610,329	2,610,329	2,610,329

<u>Street Fund</u>						
89,007	111,088	107,759	Beginning Fund Balance	93,494	93,494	93,494
7,930	1,755	900	License and Permits	6,975	6,975	6,975
78,796	81,559	82,945	Charges for Services	88,810	88,810	88,810
152,842	135,272	120,765	Intergovernmental Revenue	167,429	167,429	167,429
662	1,706	700	Miscellaneous	3,460	3,460	3,460
-	-	-	Transfer In - General Fund	-	-	-
329,236	331,380	313,069	Total	360,168	360,168	360,168

City of Hubbard
Adopted Budget
Resources
FY 2018-2019

2016 Actual	2017 Actual	2018 Adopted	All Funds Resources	2019 Proposed	2019 Approved	2019 Adopted
<u>Street Construction Fund</u>						
75,073	206,203	267,916	Beginning Fund Balance	375,363	375,363	375,363
134,497	54,374	46,448	Charges for Services	118,985	118,985	118,985
38,210	57,974	65,027	Intergovernmental Revenue	71,755	71,755	71,755
-	-	50,000	Grants	50,000	50,000	50,000
584	1,502	600	Miscellaneous	4,200	4,200	4,200
248,364	320,053	429,991	Total	620,303	620,303	620,303
<u>Reserve Fund</u>						
124,303	143,928	192,338	Beginning Fund Balance	293,443	293,443	293,443
185	287	275	Miscellaneous	90	90	90
39,687	59,945	69,487	Transfers from other Funds	95,788	116,789	116,789
164,175	204,160	262,100	Total	389,321	410,322	410,322
<u>Park Improvement Fund</u>						
184,015	311,439	297,246	Beginning Fund Balance	205,301	205,301	205,301
118,638	18,450	59,040	Charges for Services	125,953	125,953	125,953
12,488	20,745	15,000	Intergovernmental Revenue	17,500	17,500	17,500
-	-	121,286	Grants	-	-	-
1,117	1,327	2,100	Miscellaneous	352	352	352
316,258	351,960	494,672	Total	349,106	349,106	349,106
<u>Sewer Fund</u>						
123,397	127,592	135,997	Beginning Fund Balance	89,809	89,809	89,809
401,836	429,297	442,356	Charges for Services	464,780	464,780	464,780
213	343	200	Miscellaneous	160	160	160
525,447	557,232	578,553	Total	554,749	554,749	554,749
<u>Sewer Construction Fund</u>						
378,443	672,866	881,380	Beginning Fund Balance	1,076,332	1,076,332	1,076,332
303,943	210,272	223,432	Charges for Services	304,862	304,862	304,862
-	-	-	Transfers from other Funds	-	-	-
473	2,470	1,500	Miscellaneous	4,980	4,980	4,980
682,859	885,608	1,106,312	Total	1,386,174	1,386,174	1,386,174

City of Hubbard
Adopted Budget
Resources
FY 2018-2019

2016 Actual	2017 Actual	2018 Adopted	All Funds Resources	2019 Proposed	2019 Approved	2019 Adopted
<u>Sewer Bond Fund</u>						
38,747	38,128	38,414	Beginning Fund Balance	38,614	38,614	38,614
153	332	200	Miscellaneous	576	576	576
53,714	54,486	54,486	Transfers from other Funds	54,486	54,486	54,486
92,614	92,945	93,100	Total	93,676	93,676	93,676
<u>Water Fund</u>						
149,941	209,376	271,821	Beginning Fund Balance	300,593	300,593	300,593
394,761	408,776	422,277	Charges for Services	468,389	468,389	468,389
32,972	34,629	32,100	Miscellaneous	32,488	32,488	32,488
577,675	652,781	726,198	Total	801,470	801,470	801,470
<u>Water Construction Fund</u>						
301,035	476,130	617,860	Beginning Fund Balance	726,332	726,332	726,332
202,786	145,005	152,176	Charges for Services	207,061	207,061	207,061
620	2,726	1,800	Miscellaneous	5,400	5,400	5,400
-	-	-	Transfers from other Funds	-	-	-
504,441	623,860	771,836	Total	938,793	938,793	938,793
<u>Water Bond Fund</u>						
82,392	82,447	82,583	Beginning Fund Balance	82,643	82,643	82,643
55	96	60	Miscellaneous	156	156	156
95,727	95,727	95,727	Transfers from other Funds	95,727	95,727	95,727
178,173	178,269	178,370	Total	178,526	178,526	178,526

City of Hubbard
Adopted Budget
Resources
FY 2018-2019

2016 Actual	2017 Actual	2018 Adopted	All Funds Resources	2019 Proposed	2019 Approved	2019 Adopted
1,730,550	2,003,945	2,207,731	General Fund	2,610,329	2,610,329	2,610,329
329,236	331,380	313,069	Street Fund	360,168	360,168	360,168
248,364	320,053	429,991	Street Construction Fund	620,303	620,303	620,303
164,175	204,160	262,100	Reserve Fund	389,321	410,322	410,322
316,258	351,960	494,672	Park Improvement Fund	349,106	349,106	349,106
525,447	557,232	578,553	Sewer Fund	554,749	554,749	554,749
682,859	885,608	1,106,312	Sewer Construction Fund	1,386,174	1,386,174	1,386,174
92,614	92,945	93,100	Sewer Bond Fund	93,676	93,676	93,676
577,675	652,781	726,198	Water Fund	801,470	801,470	801,470
504,441	623,860	771,836	Water Construction Fund	938,793	938,793	938,793
178,173	178,269	178,370	Water Bond Fund	178,526	178,526	178,526
5,349,793	6,202,194	7,161,932	Total	8,282,615	8,303,616	8,303,616

2016 Actual	2017 Actual	2018 Adopted	All Funds Resources	2019 Proposed	2019 Approved	2019 Adopted
<u>General Fund</u>						
173,879	370,480	597,112	Beginning Fund Balance	805,852	805,852	805,852
724,769	753,206	790,824	Property Taxes	854,102	854,102	854,102
173,865	175,551	172,700	Franchise Fees	182,725	182,725	182,725
170,588	210,986	165,340	License and Permits	203,920	203,920	203,920
63,041	73,683	68,600	Intergovernmental Revenue	90,397	90,397	90,397
1,660	3,178	4,000	Grants	13,000	13,000	13,000
277,826	263,190	250,875	Fines and Fees	245,380	245,380	245,380
12,004	28,324	19,900	Miscellaneous	47,100	47,100	47,100
132,918	125,348	138,380	Transfers from other Funds	167,853	167,853	167,853
1,730,550	2,003,945	2,207,731	Total	2,610,329	2,610,329	2,610,329

<u>Street Fund</u>						
89,007	111,088	107,759	Beginning Fund Balance	93,494	93,494	93,494
7,930	1,755	900	License and Permits	6,975	6,975	6,975
78,796	81,559	82,945	Charges for Services	88,810	88,810	88,810
152,842	135,272	120,765	Intergovernmental Revenue	167,429	167,429	167,429
662	1,706	700	Miscellaneous	3,460	3,460	3,460
-	-	-	Transfer In - General Fund	-	-	-
329,236	331,380	313,069	Total	360,168	360,168	360,168

City of Hubbard
Adopted Budget
Resources
FY 2018-2019

2016 Actual	2017 Actual	2018 Adopted	All Funds Resources	2019 Proposed	2019 Approved	2019 Adopted
<u>Street Construction Fund</u>						
75,073	206,203	267,916	Beginning Fund Balance	375,363	375,363	375,363
134,497	54,374	46,448	Charges for Services	118,985	118,985	118,985
38,210	57,974	65,027	Intergovernmental Revenue	71,755	71,755	71,755
-	-	50,000	Grants	50,000	50,000	50,000
584	1,502	600	Miscellaneous	4,200	4,200	4,200
248,364	320,053	429,991	Total	620,303	620,303	620,303
<u>Reserve Fund</u>						
124,303	143,928	192,338	Beginning Fund Balance	293,443	293,443	293,443
185	287	275	Miscellaneous	90	90	90
39,687	59,945	69,487	Transfers from other Funds	95,788	116,789	116,789
164,175	204,160	262,100	Total	389,321	410,322	410,322
<u>Park Improvement Fund</u>						
184,015	311,439	297,246	Beginning Fund Balance	205,301	205,301	205,301
118,638	18,450	59,040	Charges for Services	125,953	125,953	125,953
12,488	20,745	15,000	Intergovernmental Revenue	17,500	17,500	17,500
-	-	121,286	Grants	-	-	-
1,117	1,327	2,100	Miscellaneous	352	352	352
316,258	351,960	494,672	Total	349,106	349,106	349,106
<u>Sewer Fund</u>						
123,397	127,592	135,997	Beginning Fund Balance	89,809	89,809	89,809
401,836	429,297	442,356	Charges for Services	464,780	464,780	464,780
213	343	200	Miscellaneous	160	160	160
525,447	557,232	578,553	Total	554,749	554,749	554,749
<u>Sewer Construction Fund</u>						
378,443	672,866	881,380	Beginning Fund Balance	1,076,332	1,076,332	1,076,332
303,943	210,272	223,432	Charges for Services	304,862	304,862	304,862
-	-	-	Transfers from other Funds	-	-	-
473	2,470	1,500	Miscellaneous	4,980	4,980	4,980
682,859	885,608	1,106,312	Total	1,386,174	1,386,174	1,386,174

City of Hubbard
Adopted Budget
Resources
FY 2018-2019

2016 Actual	2017 Actual	2018 Adopted	All Funds Resources	2019 Proposed	2019 Approved	2019 Adopted
<u>Sewer Bond Fund</u>						
38,747	38,128	38,414	Beginning Fund Balance	38,614	38,614	38,614
153	332	200	Miscellaneous	576	576	576
53,714	54,486	54,486	Transfers from other Funds	54,486	54,486	54,486
92,614	92,945	93,100	Total	93,676	93,676	93,676
<u>Water Fund</u>						
149,941	209,376	271,821	Beginning Fund Balance	300,593	300,593	300,593
394,761	408,776	422,277	Charges for Services	468,389	468,389	468,389
32,972	34,629	32,100	Miscellaneous	32,488	32,488	32,488
577,675	652,781	726,198	Total	801,470	801,470	801,470
<u>Water Construction Fund</u>						
301,035	476,130	617,860	Beginning Fund Balance	726,332	726,332	726,332
202,786	145,005	152,176	Charges for Services	207,061	207,061	207,061
620	2,726	1,800	Miscellaneous	5,400	5,400	5,400
-	-	-	Transfers from other Funds	-	-	-
504,441	623,860	771,836	Total	938,793	938,793	938,793
<u>Water Bond Fund</u>						
82,392	82,447	82,583	Beginning Fund Balance	82,643	82,643	82,643
55	96	60	Miscellaneous	156	156	156
95,727	95,727	95,727	Transfers from other Funds	95,727	95,727	95,727
178,173	178,269	178,370	Total	178,526	178,526	178,526

City of Hubbard
Adopted Budget
Requirements
FY 2018-2019

2016 Actual	2017 Actual	2018 Adopted	All Funds Requirements	2019 Proposed	2019 Approved	2019 Adopted
1,336,735	1,198,901	1,530,909	Personnel Services	1,546,949	1,551,308	1,551,308
716,751	876,549	951,183	Materials and Services	1,227,948	1,225,948	1,225,948
150,213	150,213	150,213	Debt Service	150,213	150,213	150,213
74,372	174,005	1,045,646	Capital Outlay	773,399	804,399	804,399
322,046	335,506	358,080	Transfers	413,854	434,855	434,855
-	-	3,004,644	Contingency	3,798,441	3,765,081	3,765,081
2,749,675	3,467,022	121,257	Unappropriated EFB	371,811	371,812	371,812
5,349,793	6,202,194	7,161,932	Total	8,282,615	8,303,616	8,303,616

2016 Actual	2017 Actual	2018 Adopted	All Funds Requirements	2019 Proposed	2019 Approved	2019 Adopted
<u>General Fund</u>						
918,611	779,539	1,033,685	Personnel Services	1,021,374	1,025,733	1,025,733
431,552	538,204	567,547	Materials and Services	751,577	750,577	750,577
-	-	-	Capital Outlay	-	-	-
9,907	35,408	43,699	Transfers	68,500	83,944	83,944
-	-	562,800	Contingency	768,878	750,075	740,075
370,480	650,795	-	Unappropriated EFB	-	-	-
1,730,550	2,003,945	2,207,731	Total	2,610,329	2,610,329	2,600,329

<u>Street Fund</u>						
121,201	110,826	128,708	Personnel Services	138,695	138,695	138,695
72,107	85,317	95,421	Materials and Services	135,220	135,060	135,060
24,840	26,583	28,191	Transfers	32,950	34,339	34,339
-	-	60,749	Contingency	53,303	52,074	62,074
111,088	108,653	-	Unappropriated EFB	-	-	-
329,236	331,380	313,069	Total	360,168	360,168	370,168

<u>Street Construction Fund</u>						
-	-	-	Materials and Services	-	-	-
35,728	31,817	193,546	Capital Outlay	256,900	266,900	266,900
6,434	2,016	2,688	Transfers	5,735	5,735	5,735
-	-	233,757	Contingency	357,668	347,668	347,668
206,203	286,219	-	Unappropriated EFB	-	-	-
248,364	320,053	429,991	Total	620,303	620,303	620,303

City of Hubbard
Adopted Budget
Requirements
FY 2018-2019

2016 Actual	2017 Actual	2018 Adopted	All Funds Requirements	2019 Proposed	2019 Approved	2019 Adopted
<u>Reserve Fund</u>						
20,248	9,955	262,100	Capital Outlay	139,499	160,499	160,499
143,928	194,205	-	Unappropriated EFB	249,822	249,823	249,823
164,175	204,160	262,100	Total	389,321	410,322	410,322
<u>Park Improvement Fund</u>						
-	-	-	Materials and Services	-	-	-
55	130,440	400,000	Capital Outlay	-	-	-
4,765	740	2,368	Transfers	5,053	5,053	5,053
-	-	92,304	Contingency	344,053	344,053	344,053
311,439	220,781	-	Unappropriated EFB	-	-	-
316,258	351,960	494,672	Total	349,106	349,106	349,106
<u>Sewer Fund</u>						
172,339	175,668	209,530	Personnel Services	217,541	217,541	217,541
115,395	141,472	147,230	Materials and Services	174,638	174,218	174,218
110,121	114,469	118,462	Transfers	123,120	125,204	125,204
-	-	103,331	Contingency	39,450	37,786	37,786
127,592	125,623	-	Unappropriated EFB	-	-	-
525,447	557,232	578,553	Total	554,749	554,749	554,749
<u>Sewer Construction Fund</u>						
-	-	-	Materials and Services	-	-	-
-	-	130,000	Capital Outlay	277,000	277,000	277,000
9,993	3,336	4,448	Transfers	9,517	9,517	9,517
-	-	971,864	Contingency	1,099,657	1,099,657	1,099,657
672,866	882,272	-	Unappropriated EFB	-	-	-
682,859	885,608	1,106,312	Total	1,386,174	1,386,174	1,386,174
<u>Sewer Bond Fund</u>						
54,486	54,486	54,486	Debt Service	54,486	54,486	54,486
38,128	38,459	38,614	Unappropriated EFB	39,190	39,190	39,190
92,614	92,945	93,100	Total	93,676	93,676	93,676
<u>Water Fund</u>						
124,583	132,868	158,986	Personnel Services	169,339	169,339	169,339
97,698	111,496	140,985	Materials and Services	166,513	166,093	166,093
146,017	149,581	153,728	Transfers	159,400	161,484	161,484
-	-	272,499	Contingency	306,218	304,554	304,554
209,376	258,836	-	Unappropriated EFB	-	-	-
577,675	652,781	726,198	Total	801,470	801,470	801,470

City of Hubbard
Adopted Budget
Requirements
FY 2018-2019

2016 Actual	2017 Actual	2018 Adopted	All Funds Requirements	2019 Proposed	2019 Approved	2019 Adopted
<u>Water Construction Fund</u>						
-	60	-	Materials and Services	-	-	-
18,342	1,793	60,000	Capital Outlay	100,000	100,000	100,000
9,969	3,372	4,496	Transfers	9,579	9,579	9,579
-	-	707,340	Contingency	829,214	829,214	829,214
476,130	618,636	-	Unappropriated EFB	-	-	-
504,441	623,860	771,836	Total	938,793	938,793	938,793
<u>Water Bond Fund</u>						
95,727	95,727	95,727	Debt Service	95,727	95,727	95,727
82,447	82,542	82,643	Unappropriated EFB	82,799	82,799	82,799
178,173	178,269	178,370	Total	178,526	178,526	178,526

City of Hubbard
Adopted Budget
Requirements By Fund
FY 2018-2019

2016 Actual	2017 Actual	2018 Adopted	Requirements By Fund	2019 Proposed	2019 Approved	2019 Adopted
1,730,550	2,003,945	2,207,731	General Fund	2,610,329	2,610,329	2,600,329
329,236	331,380	313,069	Street Fund	360,168	360,168	370,168
248,364	320,053	429,991	Street Construction Fund	620,303	620,303	620,303
164,175	204,160	262,100	Reserve Fund	465,234	160,499	410,322
316,258	351,960	494,672	Park Improvement Fund	349,106	349,106	349,106
525,447	557,232	578,553	Sewer Fund	554,749	554,749	554,749
673,370	885,608	1,106,312	Sewer Construction Fund	1,386,174	1,386,174	1,386,174
92,614	92,945	93,100	Sewer Bond Fund	93,676	93,676	93,676
547,743	652,781	726,198	Water Fund	801,470	801,470	801,470
504,441	623,860	771,836	Water Construction Fund	938,793	938,793	938,793
210,529	178,269	178,370	Water Bond Fund	178,526	178,526	178,526
5,342,728	6,202,194	7,161,932	Total	8,358,528	8,053,793	8,303,616

2016 Actual	2017 Actual	2018 Adopted	Requirements By Fund	2019 Proposed	2019 Approved	2019 Adopted
<u>General Fund</u>						
176,868	188,555	209,950	Admin	234,182	233,762	233,762
55,002	50,614	58,713	Court	61,833	61,753	61,753
3,938	20,166	19,200	Council	19,440	19,440	19,440
163,509	239,840	201,477	Community Development	284,424	284,424	284,424
827,194	683,871	968,400	Police	990,086	994,025	994,025
123,652	134,696	143,492	Parks	182,986	182,906	182,906
9,907	35,408	43,699	Transfers	68,500	83,944	83,944
-	-	562,800	Contingency	768,878	750,075	740,075
370,480	650,795	-	Unappropriated EFB	-	-	-
1,730,550	2,003,945	2,207,731	Total	2,610,329	2,610,329	2,600,329
<u>Street Fund</u>						
193,308	196,143	224,129	Street Department	273,915	273,755	273,755
24,840	26,583	28,191	Transfers	32,950	34,339	34,339
-	-	60,749	Contingency	53,303	52,074	62,074
111,088	108,653	-	Unappropriated EFB	-	-	-
329,236	331,380	313,069	Total	360,168	360,168	370,168

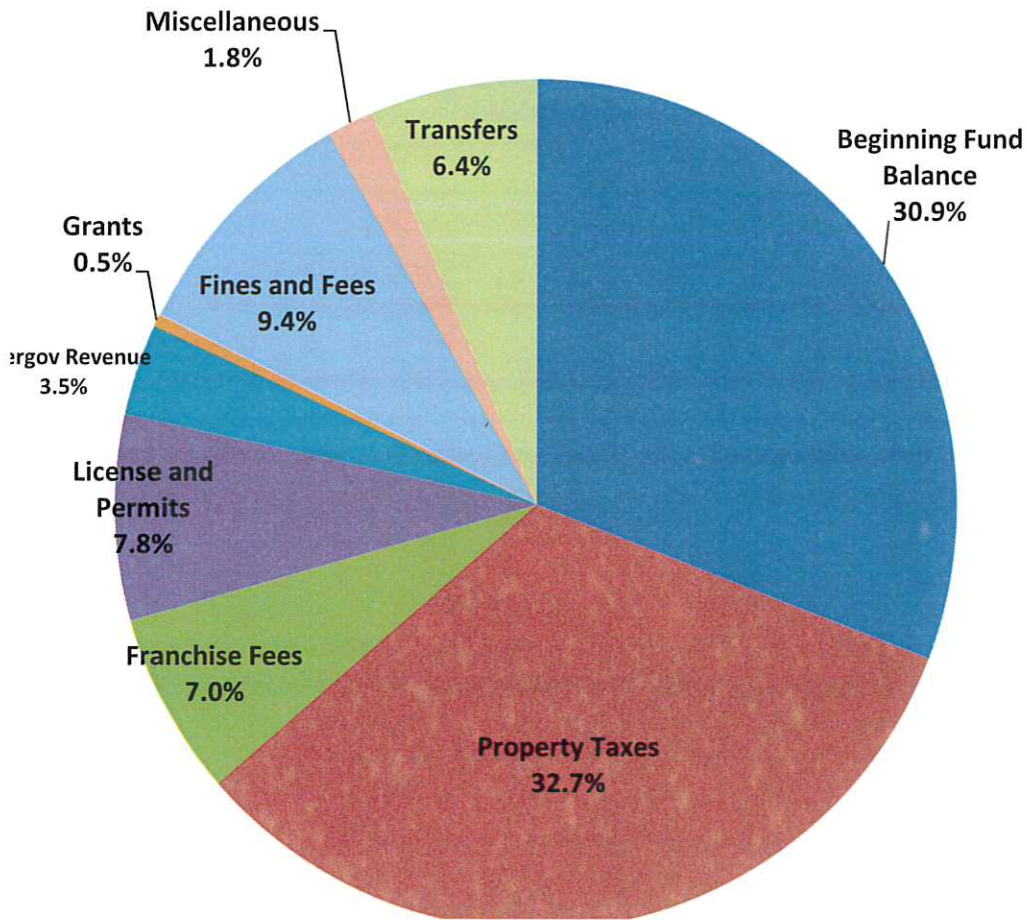
City of Hubbard
Adopted Budget
Requirements By Fund
FY 2018-2019

2016 Actual	2017 Actual	2018 Adopted	Requirements By Fund	2019 Proposed	2019 Approved	2019 Adopted
<u>Street Construction Fund</u>						
35,728	31,817	193,546	Street Const. Department	256,900	266,900	266,900
6,434	2,016	2,688	Transfers	5,735	5,735	5,735
-	-	233,757	Contingency	357,668	347,668	347,668
206,203	286,219	-	Unappropriated EFB	-	-	-
248,364	320,053	429,991	Total	620,303	620,303	620,303
<u>Reserve Fund</u>						
20,248	9,955	262,100	Capital Outlay	139,499	160,499	160,499
143,928	194,205	-	Unappropriated EFB	325,735	-	249,823
164,175	204,160	262,100	Total	465,234	160,499	410,322
<u>Park Improvement Fund</u>						
55	130,440	400,000	Park Improv Department	-	-	-
4,765	740	2,368	Transfers	5,053	5,053	5,053
-	-	92,304	Contingency	344,053	344,053	344,053
311,439	220,781	-	Unappropriated EFB	-	-	-
316,258	351,960	494,672	Total	349,106	349,106	349,106
<u>Sewer Fund</u>						
287,734	317,140	356,760	Sewer Department	392,179	391,759	391,759
110,121	114,469	118,462	Transfers	123,120	125,204	125,204
-	-	103,331	Contingency	39,450	37,786	37,786
127,592	125,623	-	Unappropriated EFB	-	-	-
525,447	557,232	578,553	Total	554,749	554,749	554,749
<u>Sewer Construction Fund</u>						
-	-	130,000	Sewer Const. Department	277,000	277,000	277,000
504	3,336	4,448	Transfers	9,517	9,517	9,517
-	-	971,864	Contingency	1,099,657	1,099,657	1,099,657
672,866	882,272	-	Unappropriated EFB	-	-	-
673,370	885,608	1,106,312	Total	1,386,174	1,386,174	1,386,174
<u>Sewer Bond Fund</u>						
54,486	54,486	54,486	Debt Service	54,486	54,486	54,486
38,128	38,459	38,614	Unappropriated EFB	39,190	39,190	39,190
92,614	92,945	93,100	Total	93,676	93,676	93,676

City of Hubbard
Adopted Budget
Requirements By Fund
FY 2018-2019

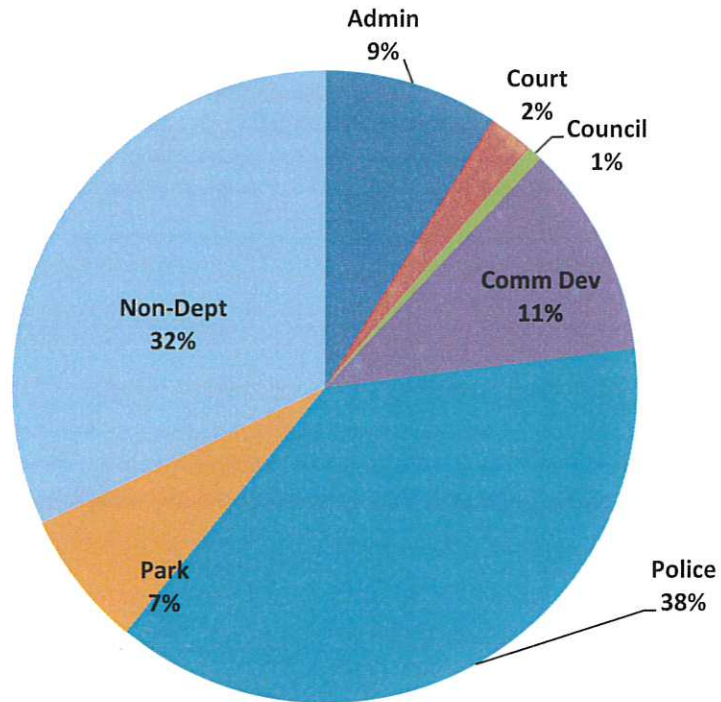
2016 Actual	2017 Actual	2018 Adopted	Requirements By Fund	2019 Proposed	2019 Approved	2019 Adopted
<u>Water Fund</u>						
222,281	244,364	299,971	Water Department	335,852	335,432	335,432
116,086	149,581	153,728	Transfers	159,400	161,484	161,484
-	-	272,499	Contingency	306,218	304,554	304,554
209,376	258,836	-	Unappropriated EFB	-	-	-
547,743	652,781	726,198	Total	801,470	801,470	801,470
<u>Water Construction Fund</u>						
18,342	1,853	60,000	Water Const. Department	100,000	100,000	100,000
9,969	3,372	4,496	Transfers	9,579	9,579	9,579
-	-	707,340	Contingency	829,214	829,214	829,214
476,130	618,636	-	Unappropriated EFB	-	-	-
504,441	623,860	771,836	Total	938,793	938,793	938,793
<u>Water Bond Fund</u>						
95,727	95,727	95,727	Debt Service	95,727	95,727	95,727
114,802	82,542	82,643	Unappropriated EFB	82,799	82,799	82,799
210,529	178,269	178,370	Total	178,526	178,526	178,526

**General Fund Resources
Budget 2017-2018**

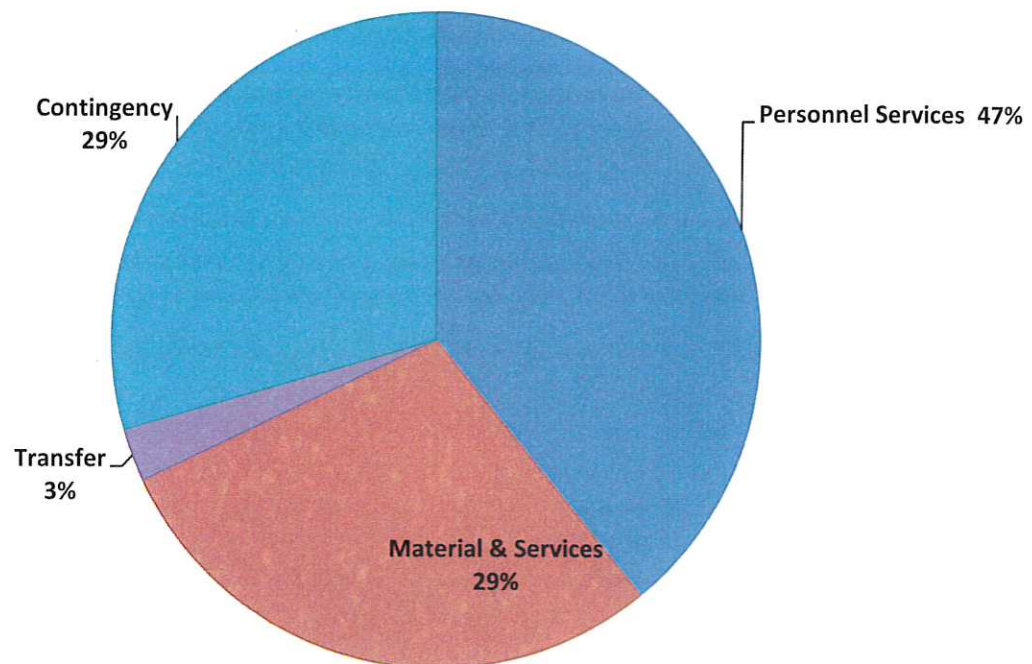


2016 Actual	2017 Actual	2018 Adopted	General Fund Resource Summary	2019 Proposed	2019 Approved	2019 Adopted
173,879	370,480	597,112	Beginning Fund Balance	805,852	805,852	805,852
724,769	753,206	790,824	Property Taxes	854,102	854,102	854,102
173,865	175,551	172,700	Franchise Fees	182,725	182,725	182,725
170,588	210,986	165,340	License and Permits	203,920	203,920	203,920
63,041	73,683	68,600	Intergovernmental Revenue	90,397	90,397	90,397
1,660	3,178	4,000	Grants	13,000	13,000	13,000
277,826	263,190	250,875	Fines and Fees	245,380	245,380	245,380
12,004	28,324	19,900	Miscellaneous Revenue	47,100	47,100	47,100
132,918	125,348	138,380	Transfers	167,853	167,853	167,853
1,730,550	2,003,945	2,207,731	TOTAL RESOURCES	2,610,329	2,610,329	2,610,329

GF Exp by Department



GF Exp by Category



2016 Actual	2017 Actual	2018 Adopted	General Fund Expense Summary	2019 Proposed	2019 Approved	2019 Adopted
Summary						
918,611	779,539	1,033,685	Personnel Services	1,021,374	1,025,733	1,025,733
431,552	538,204	567,547	Materials and Services	751,577	750,577	750,577
-	-	-	Capital	-	-	-
9,907	35,408	43,699	Transfers	68,500	83,944	83,944
-	-	562,800	Contingency	768,878	750,075	740,075
370,480	650,795	-	Unappropriated EFB	-	-	-
1,730,550	2,003,945	2,207,731		2,610,329	2,610,329	2,600,329

2016 Actual	2017 Actual	2018 Adopted	General Fund Expenses by Dept	2019 Proposed	2019 Approved	2019 Adopted
Admin Expenses						
116,033	118,937	127,558	Personnel Services Total	110,878	110,878	110,878
60,835	69,619	82,392	Materials & Services Total	123,304	122,884	122,884
-	-	-	Capital Outlay Total	-	-	-
176,868	188,555	209,950		234,182	233,762	233,762
1.15	1.15	1.15	FTE	1.15	1.15	1.15

Court Expenses						
41,449	38,479	44,133	Personnel Services Total	38,550	38,550	38,550
13,552	12,135	14,580	Materials & Services Total	23,283	23,203	23,203
-	-	-	Capital Outlay Total	-	-	-
55,002	50,614	58,713		61,833	61,753	61,753
0.47	0.47	0.47	FTE	0.47	0.47	0.47

Council Expenses						
3,938	20,166	19,200	Materials & Services Total	19,440	19,440	19,440
-	-	-	Capital Outlay Total	-	-	-
3,938	20,166	19,200		19,440	19,440	19,440

Comm. Dev. Expenses						
21,861	26,605	28,207	Personnel Services Total	26,645	26,645	26,645
141,648	213,235	173,270	Materials & Services Total	257,779	257,779	257,779
-	-	-	Capital Outlay Total	-	-	-
163,509	239,840	201,477		284,424	284,424	284,424
0.20	0.20	0.20	FTE	0.23	0.23	0.23

2016 Actual	2017 Actual	2018 Adopted	General Fund Expenses by Dept	2019 Proposed	2019 Approved	2019 Adopted
Police Expenses						
643,523	487,983	726,041	Personnel Services Total	721,438	725,797	725,797
183,671	195,888	242,359	Materials & Services Total	268,648	268,228	268,228
-	-	-	Capital Outlay Total	-	-	-
827,194	683,871	968,400		990,086	994,025	994,025
7.04	6.04	6.04	FTE	7.04	7.04	7.04
Park Expenses						
95,745	107,535	107,746	Personnel Services Total	123,863	123,863	123,863
27,907	27,161	35,746	Materials & Services Total	59,123	59,043	59,043
-	-	-	Capital Outlay Total	-	-	-
123,652	134,696	143,492		182,986	182,906	182,906
1.33	1.34	1.23	FTE	1.52	1.52	1.52
Transfers						
9,907	35,408	43,699	Transfers Total	68,500	83,944	83,944
9,907	35,408	43,699		68,500	83,944	83,944
-	-	562,800	Contingency	768,878	750,075	740,075
370,480	650,795	-	Unappropriated EFB	-	-	-

2016 Actual	2017 Actual	2018 Adopted	Account	General Fund Detail	2019 Proposed	2019 Approved	2019 Adopted
Resources							
701,726	730,317	769,824	100-300-3111	Property Taxes	834,102	834,102	834,102
23,043	22,889	21,000	100-300-3112	Delinq Prop Taxes	20,000	20,000	20,000
724,769	753,206	790,824		Property Taxes	854,102	854,102	854,102
239	325	200	100-300-3180	FF-All other	325	325	325
103,808	102,269	102,000	100-300-3181	FF-PGE	106,500	106,500	106,500
4,456	4,173	4,000	100-300-3182	FF-Qwest	4,200	4,200	4,200
24,878	26,056	23,500	100-300-3183	FF-NW Natural	25,000	25,000	25,000
12,988	12,033	12,000	100-300-3184	FF-Wave	11,500	11,500	11,500
26,655	29,648	30,000	100-300-3185	FF-Republic Services	34,000	34,000	34,000
842	1,046	1,000	100-300-3186	FF-Gervais Telephone	1,200	1,200	1,200
173,865	175,551	172,700		Franchise Fees	182,725	182,725	182,725
1,430	600	800	100-302-3401	Fingerprints	800	800	800
2,730	4,020	3,720	100-301-3401	Lien Search	2,800	2,800	2,800
2,814	3,647	1,040	100-305-3305	School Excise Revenue	1,040	1,040	1,040
2,800	700	-	100-305-3350	ECO Dev Comm Project			-
4,885	4,800	4,600	100-301-3211	Business Registration	4,600	4,600	4,600
180	180	180	100-301-3402	Business OLCC Fee	180	180	180
38,895	69,093	55,000	100-305-3401	Land Use Fees	55,000	55,000	55,000
116,854	127,947	100,000	100-305-3402	Building Permits	139,500	139,500	139,500
170,588	210,986	165,340		License and Permits	203,920	203,920	203,920
12,488	20,745	15,000	100-300-3301	Revenue Sharing	17,500	17,500	17,500
3,947	4,358	3,800	100-300-3302	CIG Tax	3,993	3,993	3,993
46,606	48,580	49,800	100-300-3303	OLCC Tax	60,621	60,621	60,621
-	-	-	100-300-3304	911 Tax	-	-	-
-	-	-	100-300-3305	Marijuana Tax	8,283	8,283	8,283
63,041	73,683	68,600		Intergovernmental Revenue	90,397	90,397	90,397
-	-	-	100-302-3341	Seat Belt Grant	2,000	2,000	2,000
-	-	-	100-305-3350	Eco Dev Community Grant¹	-	-	-
-	-	-	100-302-3353	DPSST MICRO-GRANT (Bike Safety)	8,000	8,000	8,000
960	494	2,000	100-302-3342	ODOT Grant Duii	2,000	2,000	2,000
700	-	-	100-302-3346	BVP Reimb Grant	1,000	1,000	1,000
-	2,684	2,000	100-302-3351	Ped. Enf. Grant	-	-	-
1,660	3,178	4,000		Grants	13,000	13,000	13,000
93,349	82,386	75,000	100-303-3401	Municipal Court	75,000	75,000	75,000
24,337	18,731	16,400	100-303-3402	Marion County Court	13,000	13,000	13,000
134,889	137,390	136,200	100-300-3415	General Service Fee	141,480	141,480	141,480
5,246	7,168	5,240	100-303-3611	Collections Interest	4,000	4,000	4,000
664	499	335	100-303-3405	Temp Offense Surcharge	400	400	400
15,750	14,250	15,000	100-302-3402	Vehicle Impound	9,000	9,000	9,000
760	780	800	100-302-3403	Police Reports	1,000	1,000	1,000
2,832	1,987	1,900	100-302-3644	PD Training Rev	1,500	1,500	1,500
277,826	263,190	250,875		Fines and Fees	245,380	245,380	245,380
1,015	1,490	1,000	100-300-3601	Miscellaneous Revenue Admin	1,000	1,000	1,000
9,701	22,736	14,000	100-300-3611	Interest Income	43,200	43,200	43,200

2016 Actual	2017 Actual	2018 Adopted	Account	General Fund Detail	2019 Proposed	2019 Approved	2019 Adopted
-	27	-	100-302-3404	Sale Of Surp Prop	-	-	-
251	1,889	2,000	100-302-3601	Miscellaneous Revenue Police	-	-	-
1,037	2,182	2,500	100-302-3643	K9 Program Revenues	2,500	2,500	2,500
-	-	400	100-304-3601	Miscellaneous Revenue Parks	400	400	400
12,004	28,324	19,900		Miscellaneous Revenue	47,100	47,100	47,100
19,739	20,439	21,114	100-391-3910	Transfer In Water FFees	23,419	23,419	23,419
20,093	20,639	22,118	100-391-3912	Transfer In Sewer FFees	23,239	23,239	23,239
31,161	9,464	14,000	100-391-3914	Transfer In SDC Admin	29,884	29,884	29,884
61,926	74,806	81,148	100-391-3920	Trans In OP OH	91,311	91,311	91,311
132,918	125,348	138,380		Transfers	167,853	167,853	167,853
173,879	370,480	597,112	100-399-9999	Beginning Fund Balance	805,852	805,852	805,852
1,730,550	2,003,945	2,207,731		Total Resources	2,610,329	2,610,329	2,610,329

Requirements

Administration							
Personnel Services							
-	-	77,118	100-410-1100	SALARIES AND WAGES	64,042	64,042	64,042
41,335	41,810	-	100-410-1101	Director of Admin/Recorder	-	-	-
22,589	24,765	-	100-410-1102	Finance Director	-	-	-
6,615	6,002	-	100-410-1105	Administrative Assistant	-	-	-
-	-	50,440	100-410-4100	EMPLOYEE BENEFITS	46,836	46,836	46,836
22,835	23,179	-	100-410-4110	EB-Medical & Dental	-	-	-
270	273	-	100-410-4120	EB-Insurance (life & disab)	-	-	-
5,467	5,685	-	100-410-4150	EB-Employer Taxes	-	-	-
16,677	17,043	-	100-410-4170	EB-PERS	-	-	-
245	181	-	100-410-4190	EB-Workers Comp	-	-	-
116,033	118,937	127,558		Total Personnel Services	110,878	110,878	110,878
Materials and Services							
31,926	40,332	44,660	100-410-5100	PROFESSIONAL SERVICES	83,802	83,382	83,382
42	84	200	100-410-5200	CONTRACTED SUPPORT	200	200	200
111	-	200	100-410-5300	OPERATIONAL SUPPLIES	200	200	200
-	-	-	100-410-5500	FEASIBILITY STUDY (CH) GRANT	-	-	-
2,945	3,270	4,600	100-410-6100	BUILDING MAINT & SUPPLIES	3,100	3,100	3,100
1,308	1,602	1,500	100-410-6200	RENTALS AND LEASES	1,800	1,800	1,800
3,133	2,726	4,026	100-410-6300	INSURANCE	4,054	4,054	4,054
408	502	1,000	100-410-6400	ADVERTISING & RECRUITMENT	1,000	1,000	1,000
7,197	6,701	9,170	100-410-6500	LEARNING, DUES & MEMBERSHIPS	9,341	9,341	9,341
6,624	8,078	7,900	100-410-6600	OFFICE SUPPLIES & MISC EXPENSE	9,200	9,200	9,200
1,520	2,292	3,786	100-410-6700	EQUIP MAINT & SUPPLIES	4,500	4,500	4,500
-	-	-	100-410-6800	UNIFORMS	-	-	-
5,622	4,031	5,350	100-410-6900	UTILITIES	6,107	6,107	6,107
60,835	69,619	82,392		Total Materials and Service	123,304	122,884	122,884

2016 Actual	2017 Actual	2018 Adopted	Account	General Fund Detail	2019 Proposed	2019 Approved	2019 Adopted
176,868	188,555	209,950		Total Admin	234,182	233,762	233,762
Court							
Personnel Services							
-	-	25,150	100-412-1100	SALARIES AND WAGES	21,891	21,891	21,891
4,134	4,181	-	100-412-1101	Director of Admin/Recorder	-	-	-
3,388	3,715	-	100-412-1102	Finance Director	-	-	-
15,435	14,005	-	100-412-1105	Administrative Assistant	-	-	-
496	346	-	100-412-1111	Interpreter	-	-	-
240	-	-	100-412-1112	Bailiff	-	-	-
-	-	18,983	100-412-4100	EMPLOYEE BENEFITS	16,659	16,659	16,659
11,073	9,984	-	100-412-4110	EB-Medical & Dental	-	-	-
87	79	-	100-412-4120	EB-Insurance (life & disab)	-	-	-
1,815	1,739	-	100-412-4150	EB-Employer Taxes	-	-	-
4,720	4,377	-	100-412-4170	EB-PERS	-	-	-
63	54	-	100-412-4190	EB-Workers Comp	-	-	-
41,449	38,479	44,133		Total Personnel Services	38,550	38,550	38,550
Materials and Services							
8,616	6,905	8,175	100-412-5100	PROFESSIONAL SERVICES	16,762	16,682	16,682
-	-	50	100-412-5300	OPERATIONAL SUPPLIES	50	50	50
232	437	600	100-412-6100	BUILDING MAINT & SUPPLIES	520	520	520
270	335	400	100-412-6200	RENTALS AND LEASES	475	475	475
786	776	855	100-412-6300	INSURANCE	806	806	806
-	195	100	100-412-6400	ADVERTISING & RECRUITMENT	100	100	100
958	954	1,450	100-412-6500	LEARNING, DUES & MEMBERSHIPS	1,550	1,550	1,550
1,107	1,143	1,350	100-412-6600	OFFICE SUPPLIES & MISC EXPENSE	1,350	1,350	1,350
-	1	200	100-412-6700	EQUIP MAINT & SUPPLIES	200	200	200
1,584	1,390	1,400	100-412-6900	UTILITIES	1,470	1,470	1,470
13,552	12,135	14,580		Total Material and Services	23,283	23,203	23,203
55,002	50,614	58,713		Total Court	61,833	61,753	61,753
Council							
Materials and Services							
3,641	17,294	15,000	100-413-5100	PROFESSIONAL SERVICES	15,000	15,000	15,000
297	2,872	3,000	100-413-5300	OPERATIONAL SUPPLIES	3,000	3,000	3,000
-	-	1,000	100-413-6600	OFFICE SUPPLIES	1,000	1,000	1,000
-	-	200	100-413-6500	LEARNING, DUES & MEMBERSHIPS	440	440	440
3,938	20,166	19,200		Total Materials and Services	19,440	19,440	19,440
3,938	20,166	19,200		Total Council	19,440	19,440	19,440
Community Development							
Personnel Services							
-	-	16,677	100-419-1100	SALARIES AND WAGES	15,441	15,441	15,441
10,334	10,453	-	100-419-1101	Director of Admin/Recorder	-	-	-
2,824	3,096	-	100-419-1102	Finance Director	-	-	-
-	2,361	-	100-419-1104	Public Works Superintendent	-	-	-
-	-	11,530	100-419-4100	EMPLOYEE BENEFITS	11,204	11,204	11,204
4,300	5,298	-	100-419-4110	EB-Medical & Dental	-	-	-
50	60	-	100-419-4120	EB-Insurance (life & disab)	-	-	-

2016 Actual	2017 Actual	2018 Adopted	Account	General Fund Detail	2019 Proposed	2019 Approved	2019 Adopted
1,027	1,256	-	100-419-4150	EB-Employer Taxes	-	-	-
3,326	4,051	-	100-419-4170	EB-PERS	-	-	-
-	30	-	100-419-4190	EB-Workers Comp	-	-	-
21,861	26,605	28,207		Total Personnel Services	26,645	26,645	26,645
				Material Services			
18,398	61,341	58,000	100-419-5100	PROFESSIONAL SERVICES	123,889	123,889	123,889
120,713	150,781	113,200	100-419-5400	INTERGOVNMENTAL SERVICES	131,800	131,800	131,800
2,388	1,112	-	100-419-5500	PROGRAM & GRANT EXPENSES	-	-	-
-	-	-	100-419-6100	BUILDING MAINT & SUPPLIES	-	-	-
149	-	2,070	100-419-6500	LEARNING, DUES & MEMBERSHIPS	2,090	2,090	2,090
-	-	-	100-419-6900	UTILITIES	-	-	-
141,648	213,235	173,270		Total Materials and Services	257,779	257,779	257,779
163,509	239,840	201,477		Total Community Development	284,424	284,424	284,424
				Police			
				Personnel Services			
-	-	420,600	100-421-1100	SALARIES AND WAGES	447,477	456,967	456,967
1,378	1,394	-	100-421-1101	Director of Admin/Recorder	-	-	-
1,129	1,238	-	100-421-1102	Finance Director	-	-	-
73,669	66,951	-	100-421-1103	Chief Of Police	-	-	-
39,237	36,928	-	100-421-1105	Administrative Assistant	-	-	-
261,594	168,606	-	100-421-1106	Police Officers	-	-	-
16,155	-	-	100-421-1200	Reserve Officers	-	-	-
-	7,342	-	100-421-1210	Overtime Holiday	-	-	-
-	5,154	-	100-421-1212	Overtime	-	-	-
-	4,435	-	100-421-1300	Overtime	-	-	-
-	-	305,441	100-421-4100	EMPLOYEE BENEFITS	273,961	268,830	268,830
134,070	101,788	-	100-421-4110	EB-Medical & Dental	-	-	-
1,403	962	-	100-421-4120	EB-Insurance (life & disab)	-	-	-
30,583	22,780	-	100-421-4150	EB-Employer Taxes	-	-	-
71,763	61,031	-	100-421-4170	EB-PERS	-	-	-
12,543	9,373	-	100-421-4190	EB-Workers Comp	-	-	-
643,523	487,983	726,041		Total Personnel Services	721,438	725,797	725,797
				Material and Services			
28,682	20,473	15,000	100-421-5100	PROFESSIONAL SERVICES	26,630	26,210	26,210
3,927	26,131	6,395	100-421-5200	CONTRACTED SUPPORT	7,000	7,000	7,000
5,134	1,265	9,350	100-421-5300	OPERATIONAL SUPPLIES	9,350	9,350	9,350
81,491	84,045	90,090	100-421-5400	INTERGOVERNMENTAL SERVICES	95,000	95,000	95,000
-	2,136	4,000	100-421-5500	PROGRAM & GRANT EXPENSES	12,000	12,000	12,000
-	-	-	100-421-5560	911 TAX - PROGRAM EXPENSE	-	-	-
2,572	3,665	3,200	100-421-6100	BUILDING MAINT & SUPPLIES	3,200	3,200	3,200
1,453	1,893	2,000	100-421-6200	RENTALS AND LEASES	2,000	2,000	2,000
17,066	17,601	18,474	100-421-6300	INSURANCE	18,500	18,500	18,500
2,009	1,440	2,000	100-421-6400	ADVERTISING & RECRUITMENT	2,000	2,000	2,000
5,351	1,628	16,500	100-421-6500	LEARNING, DUES & MEMBERSHIPS	16,500	16,500	16,500
3,312	4,654	4,250	100-421-6600	OFFICE SUPPLIES & MISC EXPENSE	5,368	5,368	5,368

2016 Actual	2017 Actual	2018 Adopted	Account	General Fund Detail	2019 Proposed	2019 Approved	2019 Adopted
22,676	18,691	54,200	100-421-6700	EQUIP MAINT & SUPPLIES	54,200	54,200	54,200
92	1,801	5,000	100-421-6800	UNIFORMS	5,000	5,000	5,000
9,906	10,467	11,900	100-421-6900	UTILITIES	11,900	11,900	11,900
183,671	195,888	242,359		Total Materials and Services	268,648	268,228	268,228
-	-	-	100-421-7000	CAPITAL OUTLAY	-	-	-
827,194	683,871	968,400		Total Police	990,086	994,025	994,025

2016	2017	2018	General Fund		2019	2019	2019
Actual	Actual	Adopted	Account	Detail	Proposed	Approved	Adopted
Parks							
Personnel Services							
-	-	62,924	100-452-1100	SALARIES AND WAGES	70,377	70,377	70,377
1,378	1,394	-	100-452-1101	Director of Admin/Recorder	-	-	-
1,129	1,238	-	100-452-1102	Finance Director	-	-	-
13,754	11,805	-	100-452-1104	Public Works Super	-	-	-
11,241	11,910	-	100-452-1105	Administrative Assistant	-	-	-
10,101	16,752	-	100-452-1107	Utility Worker 1	-	-	-
14,341	10,292	-	100-452-1109	PW Maintenance PT	-	-	-
-	-	-	100-452-1113	PT Office Assistant	-	-	-
-	8,293	-	100-452-1114	PW Foreman	-	-	-
-	-	-	100-452-1302	Pager Pay	-	-	-
-	-	-	100-452-1303	Comp Time	-	-	-
-	-	44,822	100-452-4100	EMPLOYEE BENEFITS	53,486	53,486	53,486
25,406	24,863	-	100-452-4110	EB-Medical & Dental	-	-	-
210	203	-	100-452-4120	EB-Insurance (life & disab)	-	-	-
4,027	4,822	-	100-452-4150	EB-Employer Taxes	-	-	-
12,505	14,293	-	100-452-4170	EB-PERS	-	-	-
1,652	1,670	-	100-452-4190	EB-Workers Comp	-	-	-
95,745	107,535	107,746	Total Personnel Services		123,863	123,863	123,863
Material and Services							
2,061	2,575	3,700	100-452-5100	PROFESSIONAL SERVICES	6,776	6,696	6,696
11	493	500	100-452-5200	CONTRACTED SUPPORT	400	400	400
7,895	6,828	8,800	100-452-5300	OPERATIONAL SUPPLIES	25,300	25,300	25,300
1,107	990	1,600	100-452-6100	BUILDING MAINT & SUPPLIES	3,100	3,100	3,100
191	256	600	100-452-6200	RENTALS AND LEASES	600	600	600
3,389	3,473	3,346	100-452-6300	INSURANCE	3,787	3,787	3,787
458	-	500	100-452-6400	ADVERTISING & RECRUITMENT	500	500	500
764	799	1,100	100-452-6500	LEARNING, DUES & MEMBERSHIPS	900	900	900
607	464	800	100-452-6600	OFFICE SUPPLIES & MISC EXPENSE	860	860	860
4,967	5,088	7,000	100-452-6700	EQUIP MAINT & SUPPLIES	9,100	9,100	9,100
107	327	400	100-452-6800	UNIFORMS	400	400	400
6,351	5,868	7,400	100-452-6900	UTILITIES	7,400	7,400	7,400
27,907	27,161	35,746	Total Material and Services		59,123	59,043	59,043
123,652	134,696	143,492	Total Parks		182,986	182,906	182,906
Non-Departmental							
Transfers							
-	-	-	100-491-8001	Trans To Street Fund	-	-	10,000
9,907	35,408	43,699	100-491-8003	Trans To Reserve	68,500	83,944	83,944
-	-	562,800	100-900-9900	Contingency	768,878	750,075	740,075
370,480	650,795	-	Unappropriated EFB		-	-	-
1,730,550	2,003,945	2,207,731	Total General Fund Requirements		2,610,329	2,610,329	2,610,329

2016 Actual	2017 Actual	2018 Adopted	Street Fund Summary	2019 Proposed	2019 Approved	2019 Adopted
89,007	111,088	107,759	Beginning Fund Balance	93,494	93,494	93,494
7,930	1,755	900	License and Permits	6,975	6,975	6,975
78,796	81,559	82,945	Charges for Services	88,810	88,810	88,810
152,842	135,272	120,765	Intergovernmental Revenue	167,429	167,429	167,429
-	-	-	Transfer In - General Fund	93,494		
662	1,706	700	Miscellaneous	3,460	3,460	3,460
329,236	331,380	313,069	Total	453,662	360,168	360,168
121,201	110,826	128,708	Personnel Services	138,695	138,695	138,695
72,107	85,317	95,421	Materials and Services	135,220	135,060	135,060
24,840	26,583	28,191	Transfers	32,950	34,339	34,339
-	-	60,749	Contingency	53,303	52,074	62,074
111,088	108,653	-	Unappropriated EFB	-	-	-
329,236	331,380	313,069	Total	360,168	360,168	370,168

2016 Actual	2017 Actual	2018 Adopted	Street Fund Detail	2019 Proposed	2019 Approved	2019 Adopted
Resources						
152,842	135,272	120,765	Gas Tax	167,429	167,429	167,429
78,796	81,559	82,945	Transportation Utility	88,810	88,810	88,810
7,930	1,755	900	Row Permits	6,975	6,975	6,975
662	1,003	600	Interest Income	3,360	3,360	3,360
-	703	100	Miscellaneous Revenue	100	100	100
662	1,706	700	Miscellaneous Revenue	3,460	3,460	3,460
-	-	-	Transfer In - General Fund	-	-	10,000
-	-	-		-	-	10,000
89,007	111,088	107,759	Beginning Fund Balance	93,494	93,494	93,494
329,236	331,380	313,069	Total Resources	360,168	360,168	370,168
Requirements						
Personnel Services						
-	-	75,844	SALARIES AND WAGES	78,613	78,613	78,613
3,445	3,484	-	Director of Admin/Recorder	-	-	-
8,471	9,287	-	Finance Director	-	-	-
13,754	9,444	-	Public Works Super	-	-	-
15,651	16,128	-	Administrative Assistant	-	-	-
9,018	14,604	-	Utility Worker 1	-	-	-
-	-	-	PT Office Assistant	-	-	-
-	6,634	-	PW Foreman	-	-	-
16,390	3,002	-	PW Maintenance PT	-	-	-
-	-	52,864	EMPLOYEE BENEFITS	60,082	60,082	60,082
30,698	26,376	-	EB-Medical & Dental	-	-	-
268	232	-	EB-Insurance (life & disab)	-	-	-
5,199	4,890	-	EB-Employer Taxes	-	-	-
15,357	14,337	-	EB-PERS	-	-	-
2,950	2,408	-	EB-Workers Comp	-	-	-
121,201	110,826	128,708	Total Personnel Services	138,695	138,695	138,695
1.55	1.26	1.46	FTE	1.75	-	-
Materials and Services						
4,156	15,180	9,800	PROFESSIONAL SERVICES	46,457	46,297	46,297
15,520	17,798	17,200	CONTRACTED SUPPORT	20,200	20,200	20,200
70	62	100	OPERATIONAL SUPPLIES	1,600	1,600	1,600
10,445	9,236	15,000	PROGRAM & GRANT EXPENSES	13,200	13,200	13,200
545	510	1,200	BUILDING MAINT & SUPPLIES	2,300	2,300	2,300
165	229	500	RENTALS AND LEASES	400	400	400
2,595	2,805	3,321	INSURANCE	3,461	3,461	3,461

2016 Actual	2017 Actual	2018 Adopted	Street Fund Detail	2019 Proposed	2019 Approved	2019 Adopted
134	-	500	ADVERTISING & RECRUITMENT	500	500	500
402	979	1,300	LEARNING, DUES & MEMBERSHIPS	600	600	600
1,264	1,398	2,000	OFFICE SUPPLIES & MISC EXPENSE	2,502	2,502	2,502
2,469	2,714	6,000	EQUIP MAINT & SUPPLIES	5,500	5,500	5,500
86	167	300	UNIFORMS	300	300	300
34,258	34,240	38,200	UTILITIES	38,200	38,200	38,200
72,107	85,317	95,421	Total Materials and Service	135,220	135,060	135,060
			Transfers Out			
7,820	6,857	7,472	Trans To Reserve Fund	7,972	9,361	9,361
17,020	19,726	20,719	Operational Overhead	24,978	24,978	24,978
24,840	26,583	28,191	Total Transfers Out	32,950	34,339	34,339
-	-	60,749	Contingency	53,303	52,074	62,074
111,088	108,653	-	Unappropriated EFB	-	-	-
329,236	331,380	313,069	Total Requirements	360,168	360,168	370,168

2016 Actual	2017 Actual	2018 Adopted	Street Construction Fund Summary	2019 Proposed	2019 Approved	2019 Adopted
75,073	206,203	267,916	Beginning Fund Balance	375,363	375,363	375,363
134,497	54,374	46,448	Charges for Services	118,985	118,985	118,985
38,210	57,974	65,027	Intergovernmental Revenue	71,755	71,755	71,755
-	-	50,000	Grants	50,000	50,000	50,000
584	1,502	600	Miscellaneous	4,200	4,200	4,200
248,364	320,053	429,991	Total	620,303	620,303	620,303
-	-	-	Materials and Services	-	-	-
35,728	31,817	193,546	Capital Outlay	256,900	266,900	266,900
6,434	2,016	2,688	Transfers	5,735	5,735	5,735
-	-	233,757	Contingency	357,668	347,668	347,668
206,203	286,219	-	Unappropriated EFB	-	-	-
248,364	320,053	429,991	Total	620,303	620,303	620,303

2016 Actual	2017 Actual	2018 Adopted	Street Construction Fund Detail	2019 Proposed	2019 Approved	2019 Adopted
Resources						
38,210	57,974	65,027	Gas Tax	71,755	71,755	71,755
-	-	50,000	Special Allotment Grant	50,000	50,000	50,000
127,496	51,331	43,660	SDC-Improvement	113,150	113,150	113,150
567	303	100	Assessment Principal	100	100	100
6,434	2,740	2,688	SDC Administration	5,735	5,735	5,735
134,497	54,374	46,448	Charges for Services	118,985	118,985	118,985
584	1,502	600	Interest Income	4,200	4,200	4,200
584	1,502	600	Miscellaneous Revenue	4,200	4,200	4,200
75,073	206,203	267,916	Beginning Fund Balance	375,363	375,363	375,363
248,364	320,053	429,991	Total Resources	620,303	620,303	620,303
Requirements						
Materials and Service						
-	-	-	PROFESSIONAL SERVICES	-	-	-
-	-	-	PROGRAM & GRANT EXPENSES	-	-	-
-	-	-	ADVERTISING & RECRUITMENT	-	-	-
-	-	-	Total Materials and Services	-	-	-
35,728	31,817	193,546	CAPITAL OUTLAY	256,900	266,900	266,900
6,434	2,016	2,688	TRANSFER OUT	5,735	5,735	5,735
-	-	233,757	Contingency	357,668	347,668	347,668
206,203	286,219	0	Unappropriated EFB	-	-	-
248,364	320,053	429,991	Total Requirements	620,303	620,303	620,303

2016 Actual	2017 Actual	2018 Adopted	Reserve Fund Summary	2019 Proposed	2019 Approved	2019 Adopted
124,303	143,928	192,338	Beginning Fund Balance	293,443	293,443	293,443
185	287	275	Miscellaneous	90	90	90
39,687	59,945	69,487	Transfers from other Funds	95,788	116,789	116,789
164,175	204,160	262,100	Total	389,321	410,322	410,322
20,248	9,955	262,100	Capital Outlay	139,499	160,499	160,499
143,928	194,205	-	Unappropriated EFB	249,822	249,823	-
164,175	204,160	262,100	Total	389,321	410,322	160,499

2016 Actual	2017 Actual	2018 Adopted	Reserve Fund Detail	2019 Proposed	2019 Approved	2019 Adopted
Resources						
-	-	-	Donations			
185	287	275	Interest	90	90	90
185	287	275	Miscellaneous Revenue	90	90	90
9,907	35,408	43,699	Trans From-General	68,500	83,944	83,944
7,820	6,857	7,472	Trans From-Streets	7,972	9,361	9,361
10,980	8,840	9,158	Trans From-Sewer	9,658	11,742	11,742
10,980	8,840	9,158	Trans From-Water	9,658	11,742	11,742
39,687	59,945	69,487	Transfers	95,788	116,789	116,789
124,303	143,928	192,338	Beginning Fund Balance	293,443	293,443	293,443
164,175	204,160	262,100	Total Resources	389,321	410,322	410,322
Requirements						
-	-	-	Capital Outlay			
-	-	35,539	Dump Truck	-	-	-
-	-	45,508	Backhoe	-	-	-
-	-	28,578	Pub Wrks Trac/Mower	12,000	12,000	12,000
-	-	6,859	Plotter	-	-	-
-	-	57,059	Pub Wrks Pick Up	25,000	25,000	25,000
15,000	6,715	-	Software	-	-	-
5,248	3,240	-	Server	-	-	-
-	-	45,669	City Hall Siding	87,415	87,415	87,415
-	-	3,014	City Hall Carpet	15,084	15,084	15,084
-	-	39,874	Police Vehicle	-	-	-
-	-	-	Security Camera System	-	21,000	21,000
20,248	9,955	262,100	Total Capital Outlay	139,499	160,499	160,499
-	-	-	Contingency	-	-	-
143,928	194,205	-	Unappropriated EFB	249,822	249,823	249,823
164,175	204,160	262,100	Total Requirements	389,321	410,322	410,322

2016 Actual	2017 Actual	2018 Adopted	Parks Improvement Fund Summary	2019 Proposed	2019 Approved	2019 Adopted
166,646	311,439	297,246	Beginning Fund Balance	205,301	205,301	205,301
118,638	18,450	59,040	Charges for Services	125,953	125,953	125,953
12,488	20,745	15,000	Intergovernmental Revenue	17,500	17,500	17,500
-	-	121,286	Grants	-	-	-
1,117	1,327	2,100	Miscellaneous	352	352	352
298,889	351,960	494,672	Total	349,106	349,106	349,106
-	-	-	Materials and Services	-	-	-
55	130,440	400,000	Capital Outlay	-	-	-
4,765	740	2,368	Transfers	5,053	5,053	5,053
-	-	92,304	Contingency	344,053	344,053	344,053
311,439	220,781	-	Unappropriated EFB	-	-	-
316,258	351,960	494,672	Total	349,106	349,106	349,106

2016 Actual	2017 Actual	2018 Adopted	Park Improvement Fund Detail	2019 Proposed	2019 Approved	2019 Adopted
Resources						
12,488	20,745	15,000	State Shared Revenue	17,500	17,500	17,500
-	-	121,286	State Parks Dept. Grant	-	-	-
98,056	15,320	49,024	SDC-Improvement	104,563	104,563	104,563
15,818	2,390	7,648	SDC-Reimbursement	16,337	16,337	16,337
4,765	740	2,368	SDC-Administration	5,053	5,053	5,053
118,638	18,450	59,040	Charges for Services	125,953	125,953	125,953
692	1,277	500	Interest Income	252	252	252
-	-	1,500	Donations	-	-	-
425	50	100	Miscellaneous Revenue	100	100	100
1,117	1,327	2,100	Miscellaneous Revenue	352	352	352
184,015	311,439	297,246	Beginning Fund Balance	205,301	205,301	205,301
316,258	351,960	494,672	Total Resources	349,106	349,106	349,106
Requirements						
Materials and Services						
-	-	-	PROFESSIONAL SERVICES	-	-	-
-	-	-	Total Materials and Services	-	-	-
55	130,440	400,000	CAPITAL OUTLAY	-	-	-
4,765	740	2,368	TRANSFERS OUT	5,053	5,053	5,053
-	-	92,304	Contingency	344,053	344,053	344,053
311,439	220,781	-	Unappropriated EFB	-	-	-
316,258	351,960	494,672	Total Requirements	349,106	349,106	349,106

2016 Actual	2017 Actual	2018 Adopted	Sewer Fund Summary	2019 Proposed	2019 Approved	2019 Adopted
123,397	127,592	135,997	Beginning Fund Balance	89,809	89,809	89,809
401,836	429,297	442,356	Charges for Services	464,780	464,780	464,780
213	343	200	Miscellaneous	160	160	160
525,447	557,232	578,553	Total	554,749	554,749	554,749
172,339	175,668	209,530	Personnel Services	217,541	217,541	217,541
115,395	141,472	147,230	Materials and Services	174,638	174,218	174,218
110,121	114,469	118,462	Transfers	123,120	125,204	125,204
-	-	103,331	Contingency	39,450	37,786	37,786
127,592	125,623	-	Unappropriated EFB	-	-	-
525,447	557,232	578,553	Total	554,749	554,749	554,749

2016 Actual	2017 Actual	2018 Adopted	Sewer Fund Detail	2019 Proposed	2019 Approved	2019 Adopted
Resources						
401,836	429,297	442,356	Service Charges Sewer	464,780	464,780	464,780
117	228	100	Interest Income	60	60	60
97	115	100	Miscellaneous Revenue	100	100	100
213	343	200	Miscellaneous Revenue	160	160	160
123,397	127,592	135,997	Beginning Fund Balance	89,809	89,809	89,809
525,447	557,232	578,553	Total Resources	554,749	554,749	554,749
Requirements						
Personnel Services						
-	-	122,853	SALARIES AND WAGES	127,114	127,114	127,114
3,445	3,484	-	Director of Admin/Recorder	-	-	-
8,471	9,287	-	Finance Director	-	-	-
25,980	33,840	-	Public Works Super	-	-	-
17,856	18,087	-	Administrative Assistant	-	-	-
34,830	4,295	-	Utility Worker 1	-	-	-
-	-	-	PT Office Assistant	-	-	-
-	32,066	-	Public Works Foreman	-	-	-
6,146	715	-	PW Maintenance PT	-	-	-
-	-	86,677	EMPLOYEE BENEFITS	90,427	90,427	90,427
41,302	38,341	-	EB-Medical & Dental	-	-	-
374	377	-	EB-Insurance (life & disab)	-	-	-
7,568	7,951	-	EB-Employer Taxes	-	-	-
24,297	25,852	-	EB-PERS	-	-	-
2,069	1,372	-	EB-Workers Comp	-	-	-
172,339	175,668	209,530	Total Personnel Services	217,541	217,541	217,541
1.86	1.75	1.89	FTE	2.05	2.05	-
Materials and Services						
8,310	15,758	20,500	PROFESSIONAL SERVICES	38,797	38,377	38,377
16,473	24,010	27,100	CONTRACTED SUPPORT	26,400	26,400	26,400
4,774	5,141	5,000	OPERATIONAL SUPPLIES	8,500	8,500	8,500
803	743	1,900	BUILDING MAINT & SUPPLIES	4,300	4,300	4,300
800	1,097	1,800	RENTALS AND LEASES	1,800	1,800	1,800
6,992	6,903	7,530	INSURANCE	7,998	7,998	7,998
32	-	500	ADVERTISING & RECRUITMENT	500	500	500
3,233	4,435	5,800	LEARNING, DUES & MEMBERSHIPS	5,800	5,800	5,800
5,457	7,612	7,500	OFFICE SUPPLIES & MISC EXPENSE	7,943	7,943	7,943
24,701	29,620	22,000	EQUIP MAINT & SUPPLIES	25,000	25,000	25,000
224	161	600	UNIFORMS	600	600	600
43,596	45,991	47,000	UTILITIES	47,000	47,000	47,000
115,395	141,472	147,230	Total Materials and Service	174,638	174,218	174,218

2016 Actual	2017 Actual	2018 Adopted	Sewer Fund Detail	2019 Proposed	2019 Approved	2019 Adopted
			Transfers Out			
20,093	20,639	22,118	Franchise Fee	23,239	23,239	23,239
10,980	8,840	9,158	Trans To Reserve Fund	9,658	11,742	11,742
53,714	54,486	54,486	Trans To Sewer Bond	54,486	54,486	54,486
25,334	30,504	32,700	Operational Overhead	35,737	35,737	35,737
110,121	114,469	118,462	Total Transfers Out	123,120	125,204	125,204
-	-	103,331	Contingency	39,450	37,786	37,786
127,592	125,623	-	Unappropriated EFB	-	-	-
525,447	557,232	578,553	Total Requirements	554,749	554,749	554,749

2016 Actual	2017 Actual	2018 Adopted	Sewer Construction Fund Summary	2019 Proposed	2019 Approved	2019 Adopted
378,443	672,866	881,380	Beginning Fund Balance	1,076,332	1,076,332	#####
303,943	210,272	223,432	Charges for Services	304,862	304,862	304,862
-	-	-	Transfers from other Funds	-	-	-
473	2,470	1,500	Miscellaneous	4,980	4,980	4,980
682,859	885,608	1,106,312	Total	1,386,174	1,386,174	#####
-	-	-	Materials and Services	-	-	-
-	-	130,000	Capital Outlay	277,000	277,000	277,000
9,993	3,336	4,448	Transfers	9,517	9,517	9,517
-	-	971,864	Contingency	1,099,657	1,099,657	#####
672,866	882,272	-	Unappropriated EFB	-	-	-
682,859	885,608	1,106,312	Total	1,386,174	1,386,174	#####

2016 Actual	2017 Actual	2018 Adopted	Sewer Construction Fund Detail	2019 Proposed	2019 Approved	2019 Adopted
Resources						
148,254	152,021	152,392	Sewer Fee Revenue	157,612	157,612	157,612
38,573	14,325	16,976	SDC-Improvement	36,208	36,208	36,208
107,124	40,170	49,616	SDC-Reimbursement	101,525	101,525	101,525
9,993	3,756	4,448	SDC-Administration	9,517	9,517	9,517
155,689	58,251	71,040	Charges for Services	147,250	147,250	147,250
-	-	-	Misc Revenue (Sewer Line)			
473	2,470	1,500	Interest Income	4,980	4,980	4,980
473	2,470	1,500	Miscellaneous Revenue	4,980	4,980	4,980
378,443	672,866	881,380	Beginning Fund Balance	1,076,332	1,076,332	1,076,332
682,859	885,608	1,106,312	Total Resources	1,386,174	1,386,174	1,386,174
Requirements						
Materials and Services						
-	-	-	PROFESSIONAL SERVICES	-	-	-
-	-	-	Total Materials and Services	-	-	-
-	-	130,000	Capital Outlay	277,000	277,000	277,000
9,993	3,336	4,448	TRANSFERS OUT	9,517	9,517	9,517
-	-	971,864	CONTINGENCY	1,099,657	1,099,657	1,099,657
672,866	882,272		Unappropriated EFB	-	-	-
682,859	885,608	1,106,312	Total Requirements	1,386,174	1,386,174	1,386,174

2016 Actual	2017 Actual	2018 Adopted	Sewer Bond Fund Summary	2019 Proposed	2019 Approved	2019 Adopted
38,747	38,128	38,414	Beginning Fund Balance	38,614	38,614	38,614
153	332	200	Miscellaneous	576	576	576
53,714	54,486	54,486	Transfers from other Funds	54,486	54,486	54,486
92,614	92,945	93,100	Total	93,676	93,676	93,676
54,486	54,486	54,486	Debt Service	54,486	54,486	54,486
38,128	38,459	38,614	Unappropriated EFB	39,190	39,190	39,190
92,614	92,945	93,100	Total	93,676	93,676	93,676

2016 Actual	2017 Actual	2018 Adopted	Sewer Bond Fund Detail	2019 Proposed	2019 Approved	2019 Adopted
Resources						
153	332	200	Interest Income	576	576	576
-	-	-	Miscellaneous Revenue	-	-	-
153	332	200	Miscellaneous Revenue	576	576	576
53,714	54,486	54,486	Transfer From-Sewer	54,486	54,486	54,486
38,747	38,128	38,414	Beginning fund Balance	38,614	38,614	38,614
92,614	92,945	93,100	Total Resources	93,676	93,676	93,676
Requirements						
Total Material and Services						
Debt Service						
14,118	12,857	11,556	LOAN INTEREST	10,215	10,215	10,215
40,368	41,629	42,930	LOAN PRINCIPAL	44,271	44,271	44,271
54,486	54,486	54,486	Total Debt Service	54,486	54,486	54,486
38,128	38,459	38,614	UNAPPROPRIATED EFB	39,190	39,190	39,190
92,614	92,945	93,100	Total Requirements	93,676	93,676	93,676

2016 Actual	2017 Actual	2018 Adopted	Water Summary	2019 Proposed	2019 Approved	2019 Adopted
149,941	209,376	271,821	Beginning Fund Balance	300,593	300,593	300,593
394,761	408,776	422,277	Charges for Services	468,389	468,389	468,389
32,972	34,629	32,100	Miscellaneous	32,488	32,488	32,488
577,675	652,781	726,198	Total	801,470	801,470	801,470
124,583	132,868	158,986	Personnel Services	169,339	169,339	169,339
97,698	111,496	140,985	Materials and Services	166,513	166,093	166,093
146,017	149,581	153,728	Transfers	159,400	161,484	161,484
-	-	272,499	Contingency	306,218	304,554	304,554
209,376	209,376	-	Unappropriated EFB	-	-	-
577,675	603,321	726,198	Total	801,470	801,470	801,470

2016 Actual	2017 Actual	2018 Adopted	Water Fund Detail	2019 Proposed	2019 Approved	2019 Adopted
Resources						
383,067	398,596	412,277	Service Charges Water	458,389	458,389	458,389
8,056	5,286	6,000	Connection Chgs Water	6,000	6,000	6,000
3,638	4,894	4,000	Reconnection Fee	4,000	4,000	4,000
394,761	408,776	422,277	Charges For Services	468,389	468,389	468,389
137	545	500	Interest Income	888	888	888
7,367	7,906	7,200	Lease-Water Tower	7,200	7,200	7,200
13,200	14,400	14,400	Verizon Lease	14,400	14,400	14,400
12,268	11,777	10,000	Miscellaneous Revenue	10,000	10,000	10,000
32,972	34,629	32,100	Miscellaneous Revenue	32,488	32,488	32,488
149,941	209,376	271,821	Beginning Fund Balance	300,593	300,593	300,593
577,675	652,781	726,198	Total Resources	801,470	801,470	801,470
Requirements						
Personnel Services						
-	-	92,409	SALARIES AND WAGES	97,009	97,009	97,009
3,445	3,484	-	Director of Admin/Recorder	-	-	-
8,471	9,287	-	Finance Director	-	-	-
22,924	21,249	-	Public Works Super	-	-	-
23,004	27,161	-	Administrative Assistant	-	-	-
8,598	7,302	-	Utility Worker 1	-	-	-
-	-	-	PT Office Assistant	-	-	-
-	8,293	-	Public Works Foreman	-	-	-
4,097	286	-	PW Maintenance PT	-	-	-
-	-	-	Comp Time	-	-	-
-	-	66,577	EMPLOYEE BENEFITS	72,330	72,330	72,330
29,721	29,773	-	EB-Medical & Dental	-	-	-
270	270	-	EB-Insurance (life & disab)	-	-	-
5,493	6,005	-	EB-Employer Taxes	-	-	-
16,915	18,549	-	EB-PERS	-	-	-
1,645	1,209	-	EB-Workers Comp	-	-	-
124,583	132,868	158,986	Total Personnel Services	169,339	169,339	169,339
1.47	1.31	1.60	FTE	1.79	-	-
Materials and Services						
8,076	11,091	18,500	PROFESSIONAL SERVICES	39,797	39,377	39,377
4,643	3,934	12,700	CONTRACTED SUPPORT	12,000	12,000	12,000
20,199	25,443	22,000	OPERATIONAL SUPPLIES	23,500	23,500	23,500
1,119	1,146	2,500	BUILDING MAINT & SUPPLIES	1,900	1,900	1,900
800	2,405	2,500	RENTALS AND LEASES	2,500	2,500	2,500
9,736	9,752	9,585	INSURANCE	10,574	10,574	10,574
13	-	500	ADVERTISING & RECRUITMENT	500	500	500
2,981	7,375	5,800	LEARNING, DUES & MEMBERSHIPS	5,800	5,800	5,800

2016 Actual	2017 Actual	2018 Adopted	Water Fund Detail	2019 Proposed	2019 Approved	2019 Adopted
5,217	6,213	8,600	OFFICE SUPPLIES & MISC EXPENSE	11,642	11,642	11,642
9,117	8,355	19,300	EQUIP MAINT & SUPPLIES	19,300	19,300	19,300
108	94	600	UNIFORMS	600	600	600
35,689	35,686	38,400	UTILITIES	38,400	38,400	38,400
97,698	111,496	140,985	Total Materials and Services	166,513	166,093	166,093
			Transfers Out			
10,980	8,840	9,158	Trans To Reserve Fund	9,658	11,742	11,742
95,727	95,727	95,727	Trans To Water Bond	95,727	95,727	95,727
-	-	-	Trans To Water Const	-	-	-
19,739	20,439	21,114	Trans Out - Franchise Fees	23,419	23,419	23,419
19,571	24,576	27,729	Trans Out OP OH	30,596	30,596	30,596
146,017	149,581	153,728	Total Transfers Out	159,400	161,484	161,484
-	-	272,499	Contingency	306,218	304,554	304,554
209,376	258,836	-	Unappropriated EFB	-	-	-
577,675	652,781	726,198	Total Requirements	801,470	801,470	801,470

2016 Actual	2017 Actual	2018 Adopted	Water Construction Fund Summary	2019 Proposed	2019 Approved	2019 Adopted
301,035	476,130	617,860	Beginning Fund Balance	726,332	726,332	726,332
202,786	145,005	152,176	Charges for Service	207,061	110,000	110,000
620	2,726	1,800	Miscellaneous	5,400	5,400	5,400
-	-	-	Transfers from other Funds	-	-	-
504,441	623,860	771,836	Total	938,793	938,793	938,793
-	60	-	Materials and Services	-	-	-
18,342	1,793	60,000	Capital Outlay	100,000	100,000	100,000
9,969	3,372	4,496	Transfers	9,579	9,579	9,579
-	-	707,340	Contingency	829,214	829,214	829,214
301,035	476,130	-	Unappropriated EFB	-	-	-
329,346	481,355	771,836	Total	938,793	938,793	938,793

2016 Actual	2017 Actual	2018 Adopted	Water Construction Fund Detail	2019 Proposed	2019 Approved	2019 Adopted
Resources						
101,586	106,599	106,656	Water Fee Revenue	110,000	110,000	110,000
12,283	4,671	5,536	SDC-Improvement	11,811	11,811	11,811
78,949	29,946	35,488	SDC-Reimbursement	75,671	75,671	75,671
9,969	3,789	4,496	SDC-Administration	9,579	9,579	9,579
101,201	38,406	45,520	Charges for Services	97,061	97,061	97,061
620	2,726	1,800	Interest Income	5,400	5,400	5,400
620	2,726	1,800	Miscellaneous Revenue	5,400	5,400	5,400
301,035	476,130	617,860	Beginning Fund Balance	726,332	726,332	726,332
504,441	623,860	771,836	Total Resources	938,793	938,793	938,793
Requirements						
-	60	-	PROFESSIONAL SERVICES	-	-	-
-	60	-	Total Materials and Services	-	-	-
18,342	1,793	60,000	Capital Outlay	100,000	100,000	100,000
9,969	3,372	4,496	TRANSFERS OUT	9,579	9,579	9,579
	-	707,340	CONTINGENCY	829,214	829,214	829,214
476,130	618,636	-	Unappropriated EFB	-	-	-
504,441	623,860	771,836	Total Requirements	938,793	938,793	938,793

2016 Actual	2017 Actual	2018 Adopted	Water Bond Fund Summary	2019 Proposed	2019 Approved	2019 Adopted
82,392	82,447	82,583	Beginning Fund Balance	82,643	82,643	82,643
55	96	60	Miscellaneous	156	156	156
95,727	95,727	95,727	Transfers from other Funds	95,727	95,727	95,727
178,173	178,269	178,370	Total	178,526	178,526	178,526
95,727	95,727	95,727	Debt Service	95,727	95,727	95,727
82,447	82,542	82,643	Unappropriated EFB	82,799	82,799	82,799
178,173	178,269	178,370	Total	178,526	178,526	178,526

2016 Actual	2017 Actual	2018 Adopted	Water Bond Fund Detail	2019 Proposed	2019 Approved	2019 Adopted
Resources						
-	-	-	Debt Service Revenue	-	-	-
55	96	60	Interest Income	156	156	156
-	-	-	Miscellaneous Revenue	-	-	-
55	96	60	Miscellaneous Revenue	156	156	156
95,727	95,727	95,727	Transfers From-Water	95,727	95,727	95,727
82,392	82,447	82,583	Beginning Fund Balance	82,643	82,643	82,643
178,173	178,269	178,370	Total Resources	178,526	178,526	178,526
Requirements						
Debt Service						
19,260	17,011	14,695	BOND INTEREST	12,312	12,312	12,312
76,467	78,716	81,032	BOND PRINCIPAL	83,415	83,415	83,415
95,727	95,727	95,727	Total Debt Service	95,727	95,727	95,727
82,447	82,542	82,643	UNAPPROPRIATED EFB	82,799	82,799	82,799
178,173	178,269	178,370	Total Requirements	178,526	178,526	178,526

CITY OF HUBBARD

Adopted Budget

Transfer Summary

FY 2018-2019

	Out	In
General Fund	93,944	167,853
Street Fund	34,339	10,000
Street Construction Fund	5,735	-
Reserve Fund	-	116,789
Parks Improvement Fund	5,053	-
Sewer Fund	125,204	-
Sewer Construction Fund	9,517	-
Sewer Bond Fund	-	54,486
Water Fund	161,484	-
Water Construction Fund	9,579	-
Water Bond Fund	-	95,727
Total Transfer Out and In	444,855	444,855

**Personnel Expenses Summary
2018/19**

	Budget Annual Compensation	Budget Annual Benefits	Budget Total
<u>Admin Dept</u>			
City Recorder	73,985	54,544	128,529
Finance Director	33,092	22,296	55,387
Admin Asst.	42,762	34,320	77,081
Interpreter	500	39	539
Volunteer/Boards		39	39
	150,339	111,238	261,577

<u>Public Works Dept</u>			
Superintendent	89,615	63,545	153,160
PW Foreman	71,194	49,271	120,465
Utility Worker I	39,208	33,857	73,064
Admin Asst.	54,041	46,539	100,580
Utility Worker I	48,413	41,550	89,964
Pt Office Assist	13,520	2,493	16,013
Vacation Pay Out	7,899	3,120	11,019
Comp Pay Out	2,400	948	3,348
	326,290	241,323	567,613

<u>Police Dept</u>			
Police Chief	99,141.72	36,351.03	135,493
Police Sergeant	72,595.72	49,791.43	122,387
Police Officer	51,612.01	38,389.43	90,001
Police Officer	65,168.35	53,190.13	118,358
Police Officer	53,185.82	28,774.85	81,961
Police Officer	41,880.08	22,331.18	64,211
Admin Asst.	44,751.82	36,942.71	81,695
Reserves	1,000.00	552.86	1,553
Overtime	10,000.00	4,685.46	14,685
Overtime Holiday	6,000.00	1,414.50	7,415
	445,336	272,424	717,759

TOTALS	921,964	624,985	1,546,949
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General Fund			
	Admin	\$	234,182
	Court		61,833
	Council		19,440
	Community Development		284,424
	Police		990,086
	Parks		182,986
	Transfers		68,500
	Contingency		768,878
	Total	\$	<u>2,610,329</u>
Street Fund			
	Street	\$	273,915
	Transfers		32,950
	Contingency		53,303
	Total	\$	<u>360,168</u>
Street Construction Fund			
	Street Construction	\$	256,900
	Transfers		5,735
	Contingency		357,668
	Total	\$	<u>620,303</u>
Reserve Fund			
	Capital Outlay	\$	<u>139,499</u>
Parks Improvement Fund			
	Parks Improvement	\$	-
	Transfers		5,053
	Contingency		344,053
	Total	\$	<u>349,106</u>
Sewer Fund			
	Sewer	\$	392,179
	Transfers		123,120
	Contingency		39,450
	Total	\$	<u>554,749</u>
Sewer Construction Fund			
	Sewer Construction	\$	277,000
	Transfers		9,517
	Contingency		1,099,657
	Total	\$	<u>1,386,174</u>
Sewer Bond Fund			
	Debt Service	\$	<u>54,486</u>

Water Fund			
	Water	\$	335,852
	Transfers		159,400
	Contingency		306,218
	Total	\$	<u>801,470</u>
Water Construction Fund			
	Water Construction	\$	100,000
	Transfers		9,579
	Contingency		829,214
	Total	\$	<u>938,793</u>
Water Bond			
	Debt Service	\$	<u>95,727</u>
	Total Appropriations	\$	<u>7,910,804</u>
Total Unappropriated Amounts All Funds		\$	<u>371,811</u>
TOTAL ADOPTED BUDGET		\$	<u>8,282,615</u>

