

City of Hubbard
Adopted Budget
Fiscal Year 2011-2012

City of Hubbard

Members of the Budget Committee

Appointed Members

Term

Pam Garvin
3415 Hillside Court
Phone: (503) 981-3462
Hubbard, OR 97032
E-Mail: garvin44@wbcable.net

2011 – 2013

Justin Dryden
P O Box 295
2986 G Street
Hubbard, OR 97032
Phone: (971) 235-4741
E-Mail: JD19Welder@hotmail.com

2009 – 2011

Vacancy

2009 – 2011

Janice Lafollette
4134 5th Street
Hubbard, OR 97032
Phone: (503) 981-1844
E-Mail: j.rlafalot@yahoo.com

2010 – 2012

Karen Darnell
2986 B Street
Hubbard, OR 97032
Phone: (503) 951-2058
E-Mail: yourcommunityherbalist@live.com

2010 – 2012

Elected Members

Position

Tom McCain	Mayor
Bruce Warner	Council President
Matt Kennedy	Council Member
Angie Wheatcroft	Council Member
Tyler Smith	Council Member

Budget Message

May 3, 2011

To: City of Hubbard Budget Committee

The proposed budget for the fiscal year July 1, 2011 to June 30, 2012 is respectfully submitted for your review and consideration.

The overall Budget is about \$3.7 million with the about \$1.5 million in the General Fund. The rest is in “restricted funds” where utility rules, statutes, bond covenants or Constitutional limitations control the expenditure on activities not related to that particular source of income. For example money from State fuel taxes can only be spent on streets and roads.

The City of Hubbard has been able to maintain service levels during a period of declining revenues due to the poor economy. Revenue generated by building and growth have been very slow this includes building permit revenue, system development charges for parks, water and sewer. The City has chosen over the past 3 years to continue providing services to the citizens without rate increases in utilities or fees. This has had a major impact on the operational funds, (general, water and sewer) as the cost of utilities; electric and natural gas have increased as well as the unstable increases in the cost of fuel for police and public works vehicles. The 2011-2012 budget continues the same trend. This will result in smaller contingency funds and less monies available for capital projects.

Property Tax

The purposed Tax Levy for Fiscal Year 2011-12 is \$620,000 which reflects the City’s permanent tax rate of \$3.9772 per \$1,000 of Assessed Valuation. The estimated assessed value was calculated using a 3 percent increase limited by Measure 50. (Net Assessed Value \$156,437,174)

Shared Revenues

The City of Hubbard receives state shared revenues based on population (a per capita) distribution. Liquor and cigarette tax revenues may be used by cities for general governmental purposes. These funds are budgeted in the general fund. The 911 emergency telephone tax revenues are required to be used in the response of police and handling of calls by the citizens. These funds are budgeted in the general fund. Highway fund revenue, commonly referred to as gas tax is budgeted in the street fund and street construction fund. Additionally, the City of

Hubbard receives approximately \$10,000 of state revenue sharing funds. Half of the State Revenue Sharing monies have been allocated to the Parks Improvement Fund, and that same trend has been continued in the proposed 2011-12 Fiscal Year Budget. The City of Hubbard meets the requirements to share in these funds and provides to the citizens, police protection, street construction and maintenance, sanitary and storm sewers and planning, zoning and subdivision control. Additionally, the City provides to the citizens of Hubbard utility services: water.

Highlights of the 2011-2012 Budget

Personnel Services

The 2011- 2012 budget for Personnel Services is submitted with a 3% COLA or salary increases for all personnel within the City. The City has not increased salaries for the past two years. The increase adds approximately \$18,000 to the total budget.

Material and Services

The material and services of each fund have been carefully reviewed and evaluated during the budget process. The budget has few increases and maintains a status quo with no growth in operational materials.

Capital Outlay

With limited revenue, the Parks Improvement Fund working with the Parks Improvement Committee will focus on the Wolfer Will Greenway Veteran's Memorial and the Barendse Park Restroom. The Street Construction Fund has increased the allocation of gas tax revenue. The capital programs scheduled are the Speed Hump and Sidewalk Reimbursement Program as well as road construction, storm drain projects and work on the transportation enhancement project. The water fund has budgeted for the rehabilitation of Well #3 and the sewer fund has budgeted for the water reuse project (engineering phase only).

Reserve Fund

The City maintains a reserve fund. A transfer from General Fund in the amount of \$15,000 to match a donation for future purchases of police vehicles was continued in this budget. The Parks (General Fund), Water, Sewer and Street Funds have in the past transferred money to the Reserve Fund for the purchase of major equip (plotter), mowers and reserves for future public work major equipment and vehicles. The transfer amounts by group:

Parks	\$3,700
Street	\$5,900
Water	\$3,500
Sewer	\$4,500
Total	\$17,600

The City has recently started the process of undergoing a rate study for water and sewer. The continued contribution of money to a Reserve Fund should be based on the equipment replacement phase of the rate study. Additionally, as the funds have reduced their fund balance,

the practice of placing money in a reserve fund should be weigh carefully against the needs of the operations. The budget does not include the requested transfers.

ACKNOWLEDGMENT

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

The staff and employees of the City of Hubbard have risen well to the new demands and pressing challenges placed before them during these lean financial times.

Recommendation is the adoption of the Proposed 2011-2012 City Budget as contained herein.

Nancy M. McClain
Budget Officer

City of Hubbard
 Adopted Budget
 Summary of Resources and Requirements- All Funds
 FY 2011-2012

08-09 Actual	09-10 Actual	10-11 Adopted	Description	11-12 Proposed	11-12 Approved	11-12 Adopted
1,412,192	1,391,077	1,342,524	Beginning Fund Balance	1,190,085	1,190,085	1,190,085
552,620	579,855	600,000	Property Taxes	620,000	620,000	620,000
172,132	162,102	160,750	Franchise Fees	150,700	150,700	150,700
78,621	140,149	71,050	License and Permits	37,525	37,525	37,525
769,544	796,774	824,028	Charges for Services	786,966	786,966	786,966
155,442	227,876	232,205	Intergovernmental revenue	246,128	246,128	246,128
38,350	261,536	173,853	Grants	83,250	83,250	83,250
147,227	180,373	193,300	Fines and Fees	209,200	209,200	209,200
146,477	46,234	57,200	Miscellaneous	75,578	75,578	75,578
317,200	209,599	347,927	Transfers from other Funds	269,225	269,225	269,225
<u>3,789,805</u>	<u>3,995,575</u>	<u>4,002,837</u>	Total	<u>3,668,657</u>	<u>3,668,657</u>	<u>3,668,657</u>

1,098,779	1,184,248	1,225,387	Personal Services	1,242,750	1,242,750	1,242,750
566,821	692,982	941,977	Materials and Services	857,289	857,289	857,289
155,176	158,426	195,000	Debt Service	157,150	157,150	157,150
260,750	410,665	715,700	Capital Outlay	465,451	465,451	465,451
317,200	209,599	358,427	Transfers	269,425	269,425	269,425
-	-	566,346	Contingency	676,592	676,592	676,592
<u>2,398,727</u>	<u>2,655,919</u>	<u>4,002,837</u>	Total	<u>3,668,657</u>	<u>3,668,657</u>	<u>3,668,657</u>

City of Hubbard
Adopted Budget
FY 2011-2012

08-09 Actual	09-10 Actual	10-11 Adopted		11-12 Proposed	11-12 Approved	11-12 Adopted
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172,132	162,102	160,750	Franchise Fees	150,700	150,700	150,700
78,621	140,149	71,050	License and Permits	37,525	37,525	37,525
769,544	796,774	824,028	Charges for Services	786,966	786,966	786,966
155,442	227,876	232,205	Intergovernmental revenue	246,128	246,128	246,128
38,350	261,536	173,853	Grants	83,250	83,250	83,250
147,227	180,373	193,300	Fines and Fees	209,200	209,200	209,200
146,477	46,234	57,200	Miscellaneous	75,578	75,578	75,578
317,200	209,599	347,927	Transfers from other Funds	269,225	269,225	269,225
<u>3,789,805</u>	<u>3,995,575</u>	<u>4,002,837</u>	Total	<u>3,668,657</u>	<u>3,668,657</u>	<u>3,668,657</u>

Fund Summaries Resources

08-09 Actual	08-09 Actual	09-10 Adopted		11-12 Proposed	10-11 Approved	10-11 Adopted
Resource Summary						
General Fund						
226,898	298,262	296,612	Beginning Fund Balance	182,586	182,586	182,586
552,620	579,855	600,000	Property Taxes	620,000	620,000	620,000
172,132	162,102	160,750	Franchise Fees	150,700	150,700	150,700
77,271	139,744	70,550	License and Permits	37,300	37,300	37,300
-	-	-	Charges for Services	-	-	-
45,130	53,027	64,705	Intergovernmental revenue	58,100	58,100	58,100
8,350	10,036	18,000	Grants	33,250	33,250	33,250
147,227	180,373	193,300	Fines and Fees	209,200	209,200	209,200
62,104	22,640	27,600	Miscellaneous	30,428	30,428	30,428
100,000	96,699	102,000	Transfers from other Funds	100,900	100,900	100,900
<u>1,391,732</u>	<u>1,542,738</u>	<u>1,533,517</u>	Total	<u>1,422,464</u>	<u>1,422,464</u>	<u>1,422,464</u>
Parks Improvement Fund						
151,383	201,637	201,619	Beginning Fund Balance	180,725	180,725	180,725
6,410	3,218	13,945	Charges for Services	9,471	9,471	9,471
-	-	8,000	Intergovernmental revenue	10,921	10,921	10,921
-	-	45,853	Grants	-	-	-
48,141	4,875	1,000	Miscellaneous	100	100	100
<u>205,934</u>	<u>209,730</u>	<u>270,417</u>	Total	<u>201,217</u>	<u>201,217</u>	<u>201,217</u>
Streets Fund						
46,521	36,879	66,819	Beginning Fund Balance	82,607	82,607	82,607
1,350	405	500	License and Permits	225	225	225
58,456	60,618	59,000	Charges for Services	59,100	59,100	59,100
92,768	139,879	133,000	Intergovernmental revenue	123,978	123,978	123,978
2,499	2,510	1,500	Miscellaneous	1,100	1,100	1,100
<u>201,594</u>	<u>240,291</u>	<u>260,819</u>	Total	<u>267,010</u>	<u>267,010</u>	<u>267,010</u>
Street Construction Fund						
249,995	171,517	111,038	Beginning Fund Balance	53,513	53,513	53,513
12,908	12,663	17,375	Charges for Services	10,737	10,737	10,737
17,544	34,970	26,500	Intergovernmental revenue	53,129	53,129	53,129
30,000	251,500	110,000	Grants	50,000	50,000	50,000
1,477	122	2,000	Miscellaneous	1,400	1,400	1,400
<u>311,924</u>	<u>470,772</u>	<u>266,913</u>	Total	<u>168,779</u>	<u>168,779</u>	<u>168,779</u>

Sewer Utility Fund						
79,296	82,551	54,363	Beginning Fund Balance	43,821	43,821	43,821
359,732	365,801	380,000	Charges for Services	374,000	374,000	374,000
19,326	2,783	2,000	Miscellaneous	2,100	2,100	2,100
458,354	451,135	436,363	Total	419,921	419,921	419,921
Sewer Construction Fund						
62,389	65,802	97,108	Beginning Fund Balance	97,258	97,258	97,258
19,695	31,027	28,858	Charges for Services	16,983	16,983	16,983
1075	279	0	Miscellaneous	200	200	200
83,159	97,108	125,966	Total	114,441	114,441	114,441
Sewer Bond Fund						
49,023	47,063	39,366	Beginning Fund Balance	73,295	73,295	73,295
24	122	100	Miscellaneous	100	100	100
56,000	50,000	92,750	Transfers from other Funds	21,225	21,225	21,225
105,047	97,185	132,216	Total	94,620	94,620	94,620
Water Fund						
121,601	80,741	133,283	Beginning Fund Balance	128,101	128,101	128,101
307,424	312,419	322,000	Charges for Services	315,000	315,000	315,000
8,308	12,738	7,000	Miscellaneous	24,300	24,300	24,300
437,333	405,898	462,283	Total	467,401	934,802	467,401
Water Construction Fund						
189,073	188,999	198,364	Beginning Fund Balance	223,124	223,124	223,124
4,919	11,028	2,850	Charges for Services	1,675	1,675	1,675
2,818	-	1,000	Miscellaneous	700	700	700
30,000	30,000	20,000	Transfers from other Funds	30,000	30,000	30,000
226,810	230,027	222,214	Total	255,499	255,499	255,499
Water Bond Fund						
147,269	146,883	42,708	Beginning Fund Balance	40,304	40,304	40,304
705	165	-	Miscellaneous	150	150	150
100,000	-	100,000	Transfers from other Funds	102,100	102,100	102,100
247,974	147,048	142,708	Total	142,554	142,554	142,554
Reserve Fund						
88,744	70,743	101,244	Beginning Fund Balance	84,751	84,751	84,751
-	-	15,000	Miscellaneous	15,000	15,000	15,000
31,200	32,900	33,177	Transfers from other Funds	15,000	15,000	15,000
119,944	103,643	149,421	Total	114,751	114,751	114,751

City of Hubbard
Adopted Budget
FY 2011-2012

08-09 Actual	09-10 Actual	10-11 Adopted		11-12 Request	11-12 Approved	11-12 Adopted
1,098,779	1,184,248	1,225,387	Personal Services	1,217,275	1,217,275	1,217,275
566,821	692,982	956,894	Materials and Services	904,079	904,079	904,079
155,176	158,426	195,000	Debt Service	157,150	157,150	157,150
260,750	410,665	715,700	Capital Outlay	472,083	472,083	472,083
317,200	209,599	358,427	Transfers	269,425	269,425	269,425
-	-	551,429	Contingency	648,645	648,645	648,645
<u>2,398,727</u>	<u>2,655,919</u>	<u>4,002,837</u>	Total	<u>3,668,657</u>	<u>3,668,657</u>	<u>3,668,657</u>

08-09 Actual	09-10 Actual	10-11 Adopted		11-12 Request	11-12 Approved	11-12 Adopted
			General Fund			
751,615	805,567	858,347	Personal Services	896,500	896,500	896,500
323,645	415,189	465,240	Materials and Services	420,038	420,038	420,038
-	-	-	Debt Service			
3,210	9,106	10,790	Capital Outlay	6,800	6,800	6,800
15,000	19,000	34,277	Transfers	15,000	15,000	15,000
-	-	164,863	Contingency	84,126	84,126	84,126
<u>1,093,470</u>	<u>1,248,862</u>	<u>1,533,517</u>	Total	<u>1,422,464</u>	<u>1,422,464</u>	<u>1,422,464</u>

Parks Improvement Fund						
-	-	-	Personal Services	-	-	-
-	-	30,000	Materials and Services	20,000	20,000	20,000
-	-	-	Debt Service			
4,297	8,111	240,417	Capital Outlay	168,632	168,632	168,632
-	-	-	Transfers			
-	-	-	Contingency	12,585	12,585	12,585
<u>4,297</u>	<u>8,111</u>	<u>270,417</u>	Total	<u>201,217</u>	<u>201,217</u>	<u>201,217</u>

Street Fund						
78,464	83,302	84,830	Personal Services	87,575	87,575	87,575
61,527	67,904	89,675	Materials and Services	88,400	88,400	88,400
-	-	-	Debt Service			
1,825	-	-	Capital Outlay			
22,900	22,400	22,400	Transfers	16,500	16,500	16,500
-	-	63,914	Contingency	74,535	74,535	74,535
<u>164,716</u>	<u>173,606</u>	<u>260,819</u>	Total	<u>267,010</u>	<u>267,010</u>	<u>267,010</u>

Street Construction Fund						
			Personal Services	-	-	-
5,230	6,800	15,000	Materials and Services	12,500	12,500	12,500
-	-	-	Debt Service			
135,177	352,933	251,913	Capital Outlay	112,900	112,900	112,900
-	-	-	Transfers			
-	-	-	Contingency	43,379	43,379	43,379
<u>140,407</u>	<u>359,733</u>	<u>266,913</u>	Total	<u>168,779</u>	<u>168,779</u>	<u>168,779</u>

City of Hubbard
Adopted Budget
FY 2011-2012

08-09 Actual	09-10 Actual	10-11 Adopted		11-12 Request	11-12 Approved	11-12 Adopted
Sewer Fund						
162,635	181,551	167,770	Personal Services	134,725	134,725	134,725
96,769	111,414	128,343	Materials and Services	116,600	116,600	116,600
-	-	-	Debt Service			
8,999	5,475	-	Capital Outlay			
107,400	98,330	140,250	Transfers	68,225	68,225	68,225
			Contingency	100,371	100,371	100,371
375,803	396,770	436,363	Total	419,921	419,921	419,921
Sewer Construction Fund						
-	-	-	Personal Services			
		90,460	Materials and Services	114,441	114,441	114,441
-	-	-	Debt Service			
17,357	-	-	Capital Outlay			
-	-	-	Transfers			
-	-	35,506	Contingency			
17,357	-	125,966	Total	114,441	114,441	114,441
Sewer Bond Fund						
-	-	-	Personal Services	-	-	-
3,498	3,333	3,396	Materials and Services	3,400	3,400	3,400
54,486	54,486	93,000	Debt Service	55,400	55,400	55,400
-	-	-	Capital Outlay			
-	-	-	Transfers			
-	-	35,820	Contingency	35,820	35,820	35,820
57,984	57,819	132,216	Total	94,620	94,620	94,620
Water Fund						
106,065	113,828	114,440	Personal Services	98,475	98,475	98,475
69,628	83,442	124,480	Materials and Services	119,200	119,200	119,200
-	-	-	Debt Service	-	-	-
8,999	5,475	-	Capital Outlay	-	-	-
171,900	69,869	161,500	Transfers	169,700	169,700	169,700
-	-	61,863	Contingency	80,026	80,026	80,026
356,592	272,614	462,283	Total	467,401	467,401	467,401
Water Construction Fund						
-	-	-	Personal Services	-	-	-
6,125	4,500	9,800	Materials and Services	9,000	9,000	9,000
-	-	-	Debt Service	-	-	-
31,685	27,164	63,159	Capital Outlay	69,000	69,000	69,000
-	-	-	Transfers	-	-	-
-	-	149,255	Contingency	177,499	177,499	177,499
37,810	31,664	222,214	Total	255,499	255,499	255,499
Water Bond Fund						
-	-	-	Personal Services	-	-	-
400	400	500	Materials and Services	500	500	500
100,690	103,940	102,000	Debt Service	101,750	101,750	101,750
-	-	-	Capital Outlay	-	-	-
-	-	-	Transfers	-	-	-
		40,208	Contingency	40,304	40,304	40,304
101,090	104,340	142,708	Total	142,554	142,554	142,554

City of Hubbard
 Adopted Budget
 FY 2011-2012

08-09 Actual	09-10 Actual	10-11 Adopted		11-12 Request	11-12 Approved	11-12 Adopted
			Reserve Fund			
-	-	-	Personal Services	-	-	-
-	-	-	Materials and Services	-	-	-
-	-	-	Debt Service	-	-	-
49,201	2,400	149,421	Capital Outlay	114,751	114,751	114,751
-	-	-	Transfers	-	-	-
-	-	-	Contingency	-	-	-
49,201	2,400	149,421	Total	114,751	114,751	114,751

City of Hubbard
Adopted Budget
FY 2011-2012

08-09 Actual	09-10 Actual	10-11 Adopted		11-12 Proposed	11-12 Approved	11-12 Adopted
Summary General Fund Expenditures						
751,615	805,567	858,347	Personal Services	896,500	896,500	896,500
323,645	415,189	465,240	Materials and Services	420,038	420,038	420,038
-	-	-				
3,210	9,106	10,790	Capital	6,800	6,800	6,800
15,000	19,000	34,277	Transfers	15,000	15,000	15,000
-	-	164,863	Contingency	84,126	84,126	84,126
1,093,470	1,248,862	1,533,517		1,422,464	1,422,464	1,422,464

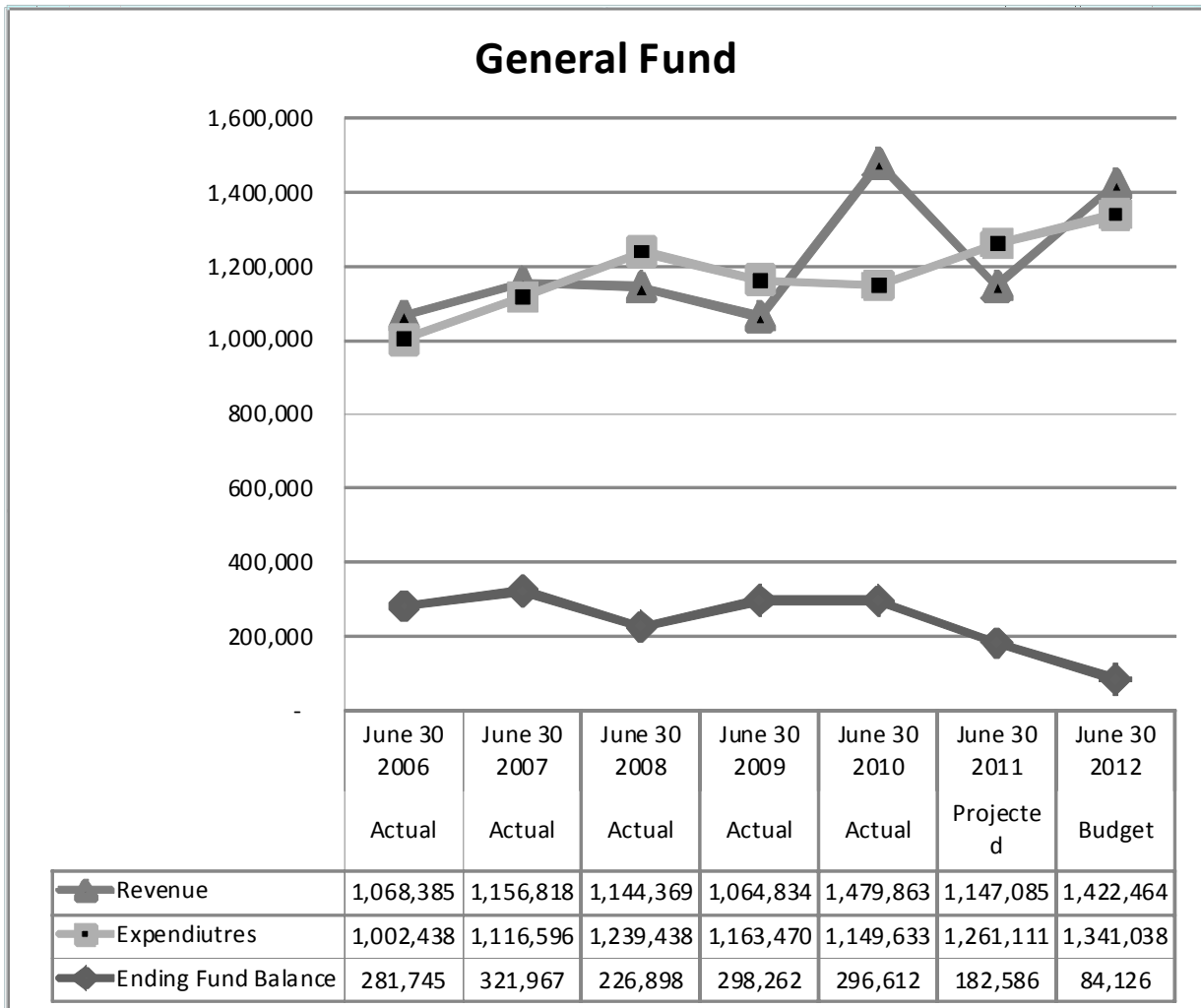
08-09 Actual	09-10 Actual	10-11 Adopted		11-12 Proposed	11-12 Approved	11-12 Adopted
General Fund Expenditure by Category						
Admin						
139,139	119,347	126,961	Personal Services	109,200	109,200	109,200
32,935	57,473	97,342	Materials and Services	72,185	72,185	72,185
172,074	176,820	224,303		181,385	181,385	181,385
Court						
35,158	40,299	33,450	Personal Services	33,275	33,275	33,275
11,845	12,684	16,175	Materials and Services	15,160	15,160	15,160
47,003	52,984	49,625		48,435	48,435	48,435
Council						
17,478	10,595	23,160	Materials and Services	21,285	21,285	21,285
17,478	10,595	23,160		21,285	21,285	21,285
Community Development						
26,601	28,486	32,150	Personal Services	19,300	19,300	19,300
80,992	104,778	67,640	Materials and Services	42,440	42,440	42,440
107,593	133,264	99,790		61,740	61,740	61,740
Police						
498,508	567,095	604,636	Personal Services	637,950	637,950	637,950
160,765	201,301	226,973	Materials and Services	232,268	232,268	232,268
1,573	9,106	10,790	Capital	6,800	6,800	6,800
15,000	15,400	30,577	Transfers	15,000	15,000	15,000
675,846	792,901	872,976		892,018	892,018	892,018
Parks						
52,209	50,340	61,150	Personal Services	96,775	96,775	96,775
19,630	28,358	33,950	Materials and Services	36,700	36,700	36,700
1,637	-	-	Capital	-	-	-
-	3,600	3,700	Transfers	-	-	-
73,476	82,298	98,800		133,475	133,475	133,475

General Fund FY 2011- 2012 Budget Overview

General Fund

The general fund is the core of the City representing the funding of City Council, the Police department, municipal courts, community development, parks and administration operations. The General Fund represents 40% of the City's overall budget and 73% of the total personal services requirements.

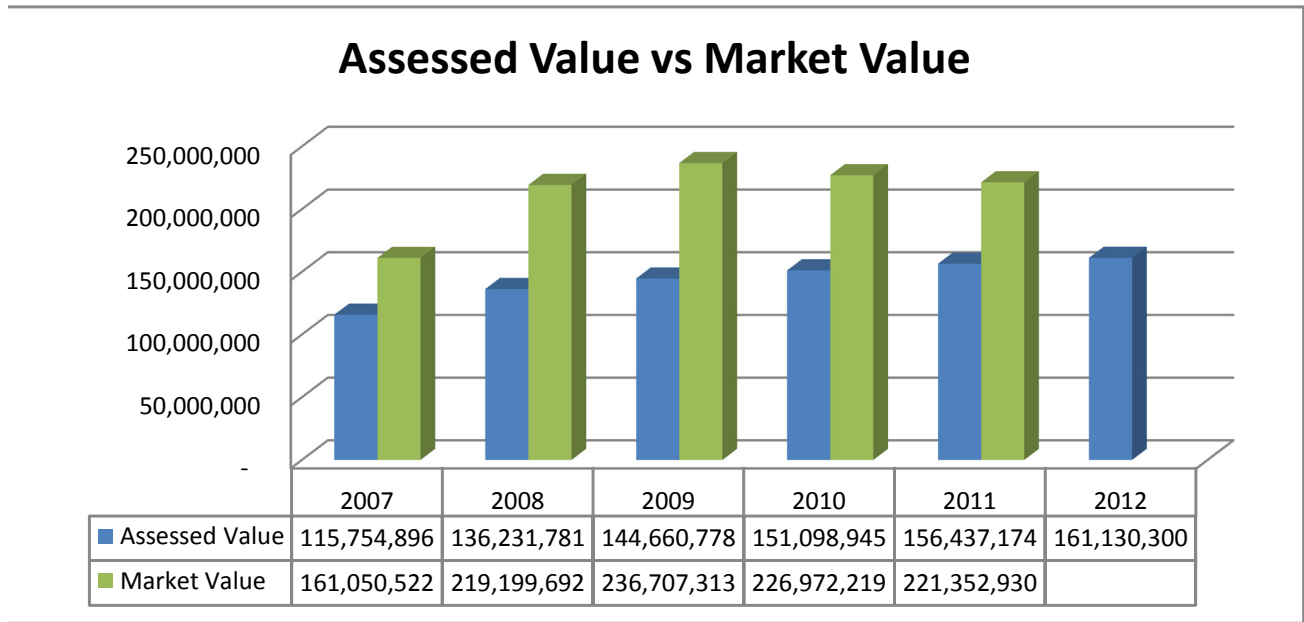
The chart below shows the General Fund **revenues, expenditures and ending fund balance** over a 7 year period.



Contingency of the General Fund is approximately 6% of the total expenditures.

General Fund
FY 2011- 2012
Budget Overview

The major revenue received by the General Fund is derived from property taxes. The City’s permanent tax rate is \$3.9772 and due to assessed valuation the property tax revenue has maintained a level growth. (Assessed Valuation is the value set on taxable property as a basis for levying property taxes. A tax initiative passed in 1997 that reduced AV below real market value and set a 3% maximum annual growth rate in the AV, exclusive of certain improvements.)



*Compiled from City Property Statistic 2009-2010 prepared by the Oregon Department of Revenue.

General Fund
FY 2011- 2012
Budget Overview

Revenue:

Property Taxes

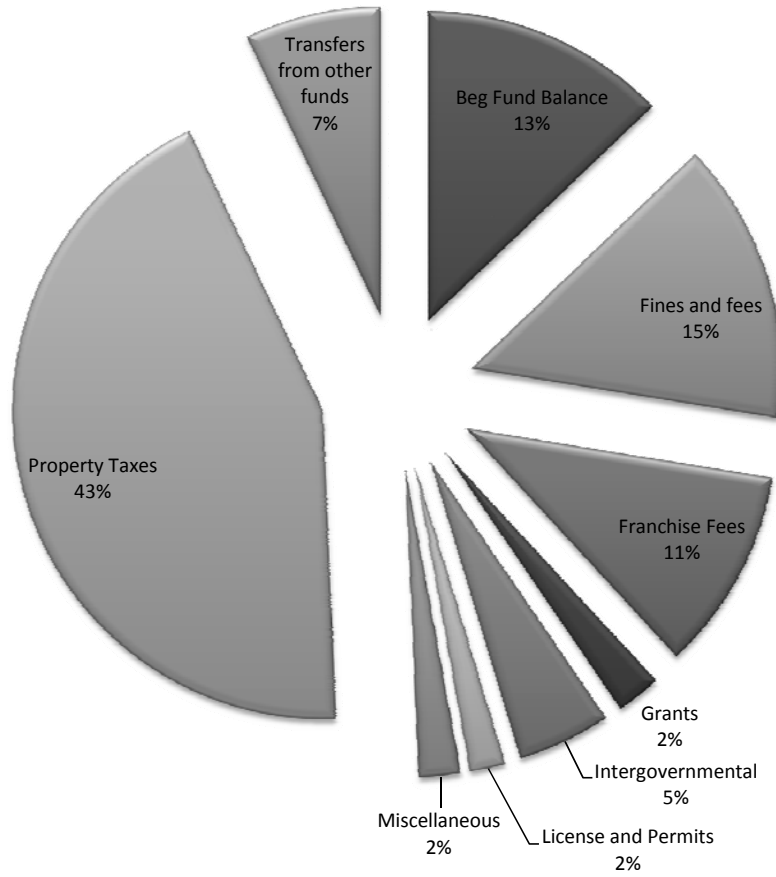
Permanent Rate		2007	2008	2009	2010	2011
Levy	\$3.9772	\$493,226	\$541,886	\$575,344	\$602,122	\$622,467
Assessed Value		\$115,574,896	\$136,231,781	\$144,660,778	\$151,098,945	\$156,437,174

*Compiled for City Property Statistic 2009-2010 prepared by the Oregon Depart of Revenue

11-12 Budget Highlight

Service levels remain at the same level as the 2010-2011 level.

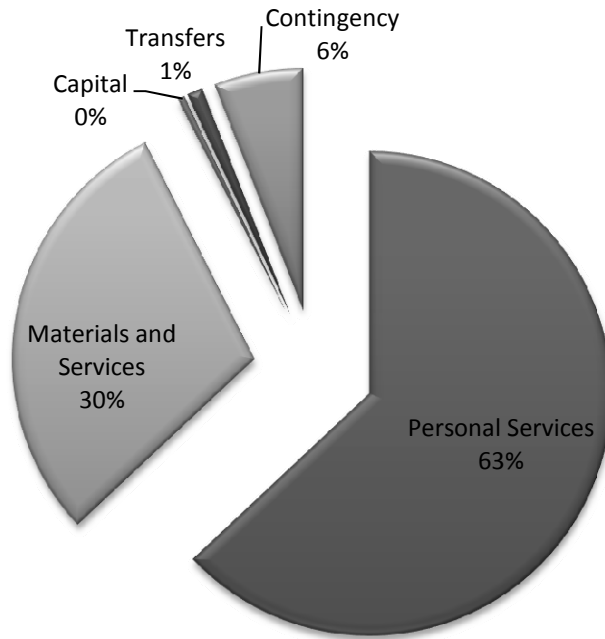
GENERAL FUND REVENUES



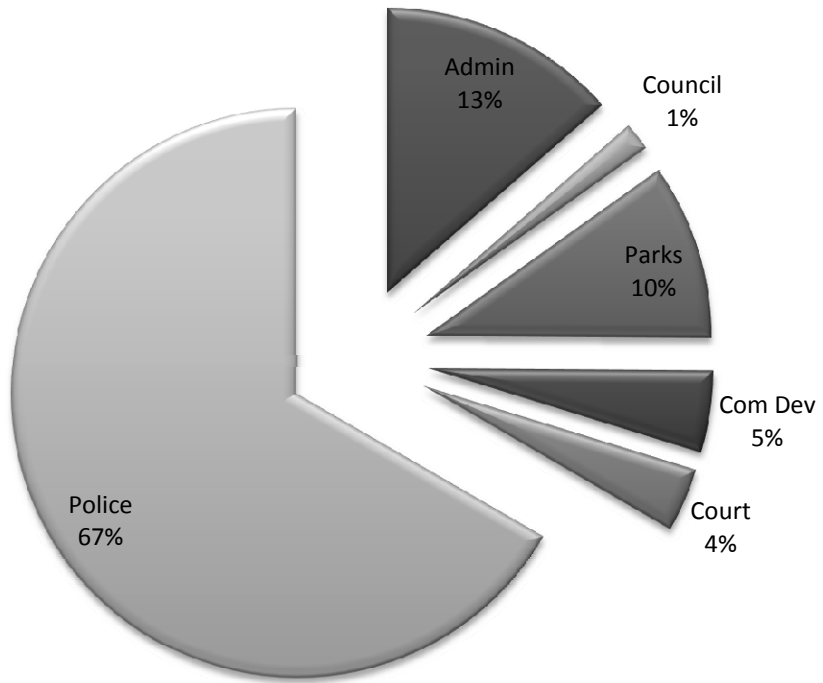
City of Hubbard
Adopted Budget
General Fund
FY 2011-2012

08-09 Actual	09-10 Actual	10-11 Adopted		11-12 Proposed	11-12 Approved	11-12 Adopted
REVENUES						
226,898	298,262	296,612	Beg Fund Balance	182,586	182,586	182,586
552,620	579,855	600,000	Property Taxes	620,000	620,000	620,000
	250	0	FF-Pref Long Distance	0	0	0
89,324	90,368	90,000	FF-PGE	88,000	88,000	88,000
18,680	9,694	10,000	FF-Qwest	9,700	9,700	9,700
34,922	25,123	18,000	FF-NW Natural	20,000	20,000	20,000
10,711	12,127	15,000	FF-Cable TV	13,000	13,000	13,000
18,495	18,551	21,000	FF-Allied Waste	20,000	20,000	20,000
0	5,990	6,750	FF-T Mobil	0	0	0
172,132	162,102	160,750	Franchise Fees	150,700	150,700	150,700
2,640	2,635	2,050	Business Registrations	2,100	2,100	2,100
667	1,750	1,500	Lien Search	1,200	1,200	1,200
31,372	34,913	20,000	Land Use Fees	13,000	13,000	13,000
16,806	73,724	35,000	Building Permits	8,000	8,000	8,000
1,977	1,900	2,000	Fingerprints	2,000	2,000	2,000
53,462	114,922	60,550	License and Permits	26,300	26,300	26,300
23,809	24,821	10,000	Revenue Sharing	11,000	11,000	11,000
4,889	4,578	4,275	CIG Tax	4,600	4,600	4,600
40,241	32,512	44,600	OLCC Tax	37,500	37,500	37,500
0	15,936	15,830	911 Tax	16,000	16,000	16,000
68,939	77,848	74,705	Intergovernmental Revenue	69,100	69,100	69,100
340	1,389	5,000	Three Flag Grant	5,000	5,000	5,000
3,080	0	5,000	Oacp Grant Duii	5,000	5,000	5,000
4,426	2,284	0	Acts Oregon	10,250	10,250	10,250
0	0	6,000	Block Grant	2,000	2,000	2,000
504	792	2,000	MATT Grant	0	0	0
0	5,570	0	Bicycle Safety Mini Grant	0	0	0
0	0	0	BVP Reimb Grant	1,000	1,000	1,000
0	0	0	Cert Grant	5,000	5,000	5,000
0	0	0	Special Program	5,000	5,000	5,000
8,350	10,036	18,000	Grants	33,250	33,250	33,250
91,869	108,110	110,000	Municipal Court	130,000	130,000	130,000
15,658	19,513	20,000	Marion County Court	20,000	20,000	20,000
0	0	500	Collections	700	700	700
0	13,724	12,000	Temp Offense Surcharge	20,000	20,000	20,000
39,300	35,550	50,000	Vehicle Impound	35,000	35,000	35,000
400	490	800	Police Reports	800	800	800
0	261	0	Confiscated Property	0	0	0
0	2,725	0	PD Training	2,700	2,700	2,700
147,227	180,373	193,300	Fines and Fees	209,200	209,200	209,200
62,104	22,640	27,600	Miscellaneous Revenue	30,428	30,428	30,428
65,500	67,000	19,000	Transfer In Sewer Utility Service	18,500	18,500	18,500
19,000	15,330	16,000	Transfer In Water Utility Service	15,400	15,400	15,400
15,500	14,369	67,000	Transfer In Operational Overhead	67,000	67,000	67,000
100,000	96,699	102,000	Tranfers	100,900	100,900	100,900
1,391,732	1,542,738	1,533,517	TOTAL REVENUES	1,422,464	1,422,464	1,422,464

General Fund Expenses



General Fund Expenses by Category



08-09	09-10	10-11		11-12	11-12	11-12
Actual	Actual	Adopted		Proposed	Approved	Adopted

**ADMINISTRATION
EXPENDITURES**

87,188	75,180	77,161	Salaries and Wages	68,000	68,000	68,000
51,951	44,166	49,800	Employee Benefits	41,200	41,200	41,200
139,139	119,347	126,961	Personal Services	109,200	109,200	109,200
12,739	37,255	47,017	Professional Services	49,900	49,900	49,900
0	0	0	Contracted Support	200	200	200
444	153	800	Operational Supplies	150	150	150
1,915	2,309	3,835	Building O & M	2,910	2,910	2,910
4,298	1,540	3,000	Rentals and Leases	1,725	1,725	1,725
955	1,574	2,200	Insurance	1,800	1,800	1,800
2,896	548	1,600	Advertising/Publishing	1,600	1,600	1,600
1,898	2,990	5,000	Education and Training	5,000	5,000	5,000
2,473	3,336	24,600	Office Supplies	2,000	2,000	2,000
1,287	3,571	4,990	Equipment O & M	2,250	2,250	2,250
0	0	0	Uniforms	0	0	0
4,030	4,196	4,300	Utilities	4,650	4,650	4,650
32,935	57,473	97,342	Material and Services	72,185	72,185	72,185
172,074	176,820	224,303	Total Expenditures	181,385	181,385	181,385

08-09	09-10	10-11		11-12	11-12	11-12
Actual	Actual	Adopted		Proposed	Approved	Adopted

**COURT
EXPENDITURES**

20,867	23,900	17,850	Salaries and Wages	19,275	19,275	19,275
589	1,357	1,800	Bailiff/Interpreter	700	700	700
13,702	15,042	13,800	Employee Benefits	13,300	13,300	13,300
35,158	40,299	33,450	Personal Services	33,275	33,275	33,275
5,080	8,174	8,700	Professional Services	7,270	7,270	7,270
0	0	0	Contracted Support			
0	0	100	Operational Supplies	50	50	50
517	603	1,150	Building O & M	990	990	990
1,146	268	450	Rentals and Leases	400	400	400
442	500	300	Insurance	200	200	200
0	0	0	Advertising	100	100	100
808	364	1,200	Education and Training	1,350	1,350	1,350
1,318	880	1,600	Office Supplies	1,200	1,200	1,200
1,184	538	975	Equipment O & M	1,050	1,050	1,050
1,350	1,357	1,700	Utilities	2,550	2,550	2,550
11,845	12,684	16,175	Materials and Services	15,160	15,160	15,160
47,003	52,984	49,625	Total Expenditures	48,435	48,435	48,435

08-09	09-10	10-11		11-12	11-12	11-12
Actual	Actual	Adopted		Proposed	Approved	Adopted

**COUNCIL
EXPENDITURES**

6,397	2,650	3,500	Professional Services	6,370	6,370	6,370
0	0	0	Contracted Support	0	0	0
6,691	6,278	9,800	Operational Supplies	6,300	6,300	6,300
0	0	3,300	Building O & M	275	275	275
0	0	300	Insurance	350	350	350
133	1,083	1,100	Rentals and Leases	725	725	725
3,806	341	4,400	Education and Training	4,545	4,545	4,545
451	242	550	Office Supplies	1,000	1,000	1,000
0	0	210	Equipment O & M	1,720	1,720	1,720
0	0	0	Utilities			
17,478	10,595	23,160	Materials and Services	21,285	21,285	21,285
17,478	10,595	23,160	Total Expenditures	21,285	21,285	21,285

08-09	09-10	10-11		11-12	11-12	11-12
Actual	Actual	Adopted		Proposed	Approved	Adopted

**COMM DEVELOP
EXPENDITURES**

16,662	17,477	19,650	Salaries and Wages	12,150	12,150	12,150
9,939	11,009	12,500	Employee Benefits	7,150	7,150	7,150
26,601	28,486	32,150	Personal Services	19,300	19,300	19,300
30,644	20,647	20,770	Professional Services	14,520	14,520	14,520
0	0	0	Contracted Support			
45,241	79,390	40,000	Intergovernmental Services	20,000	20,000	20,000
82	56	100	Operational Supplies	150	150	150
518	638	950	Building O & M	930	930	930
769	945	500	Rentals and Leases	490	490	490
442	400	200	Insurance	200	200	200
431	65	400	Advertising	400	400	400
87	15	300	Education and Training	1,800	1,800	1,800
1,422	923	1,550	Office Supplies	1,200	1,200	1,200
189	979	1,070	Equipment O & M	600	600	600
1,167	721	1,800	Utilities	2,150	2,150	2,150
80,992	104,778	67,640	Materials and Services	42,440	42,440	42,440
107,593	133,264	99,790	Total Expenditures	61,740	61,740	61,740

08-09	09-10	10-11		11-12	11-12	11-12
Actual	Actual	Adopted		Proposed	Approved	Adopted

**POLICE
EXPENDITURES**

294,120	344,883	336,876	Salaries and Wages	369,950	369,950	369,950
4,478	2,416	5,000	Hourly	5,000	5,000	5,000
0	0	12,760	Overtime	15,000	15,000	15,000
199,910	219,796	250,000	Employee Benefits	248,000	248,000	248,000
498,508	567,095	604,636	Personal Services	637,950	637,950	637,950
9,736	22,488	13,100	Professional Services	5,300	5,300	5,300
4,051	3,314	4,100	Contracted Support	4,350	4,350	4,350
53,370	54,777	61,030	Intergovernmental Programs	59,950	59,950	59,950
13,274	14,364	17,100	Operational Supplies	10,900	10,900	10,900
2,362	3,330	4,400	Building O & M	3,930	3,930	3,930
675	1,563	1,300	Rentals and Leases	2,340	2,340	2,340
24,144	29,083	40,020	Equipment O & M	47,930	47,930	47,930
16,383	17,500	9,000	Insurance	7,000	7,000	7,000
1,039	632	1,000	Advertising	1,000	1,000	1,000
4,983	8,180	11,850	Education and Training	16,050	16,050	16,050
3,794	6,432	6,200	Office Supplies	7,450	7,450	7,450
4,444	3,971	4,000	Uniforms	5,000	5,000	5,000
10,196	10,111	21,300	Utilities	11,800	11,800	11,800
4,754	4,968	10,500	Grant expenses	21,250	21,250	21,250
6,900	3,153	0	Special Service Programs	5,090	5,090	5,090
660	1,499	6,243	Reserve Police-Program	6,928	6,928	6,928
0	15,936	15,830	911 Tax - Program Expense	16,000	16,000	16,000
160,765	201,300	226,973	Materials and Services	232,268	232,268	232,268
0	1,216	2,300	Furniture			
1,573	7,890	8,490	Computer System	6,800	6,800	6,800
1,573	9,106	10,790	Capital	6,800	6,800	6,800
15,000	15,400	30,577	Transfers	15,000	15,000	15,000
675,846	792,901	872,976	Total Expenditures	892,018	892,018	892,018

08-09	09-10	10-11		11-12	11-12	11-12
Actual	Actual	Adopted		Proposed	Approved	Adopted

**PARK
EXPENDITURES**

31,202	29,960	29,100	Salaries and Wages	43,000	43,000	43,000
1,668	2,677	8,850	Hourly	17,525	17,525	17,525
0	0	0	Overtime	3,800	3,800	3,800
19,339	17,703	23,200	Employee Benefits	32,450	32,450	32,450
52,209	50,340	61,150		96,775	96,775	96,775

EXPENDITURES

1,212	3,393	4,000	Professional Services	6,100	6,100	6,100
123	101	100	Contracted Support	900	900	900
6,723	6,298	8,500	Operational Supplies	7,300	7,300	7,300
3,044	1,615	4,300	Building O & M	5,200	5,200	5,200
48	532	800	Rentals and Leases	700	700	700
1,369	1,200	2,200	Insurance	2,000	2,000	2,000
113	154	100	Advertising	100	100	100
439	919	1,700	Education and Training	1,300	1,300	1,300
779	450	2,100	Office Supplies	800	800	800
2,868	9,904	5,950	Equipment O & M	8,300	8,300	8,300
285	167	400	Uniforms	300	300	300
2,627	3,624	3,800	Utilities	3,700	3,700	3,700
19,630	28,357	33,950	Materials and Services	36,700	36,700	36,700

790	0	0	Capital Equipment			
126	0	0	Portable Radio			
721	0	0	Computer System			
1,637	0	0	Capital			

0	3,600	3,700	Transfers	0	0	0
73,476	82,297	98,800	Total Expenditures	133,475	133,475	133,475

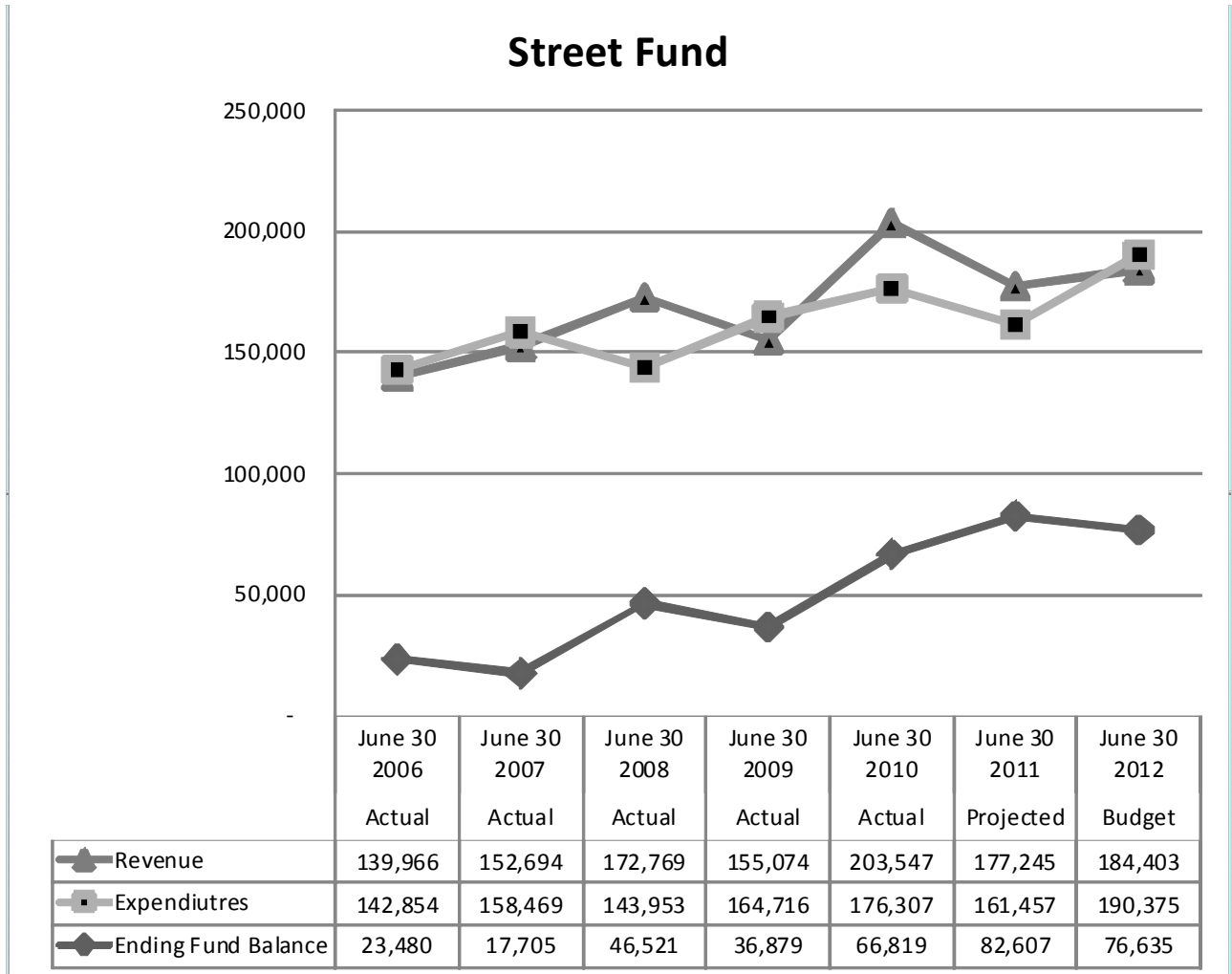
08-09	09-10	10-11		11-12	11-12	11-12
Actual	Actual	Adopted		Proposed	Approved	Adopted
0	0	164,863	Contingency	84,126	84,126	84,126
0	0	164,863	Total Contingency	84,126	84,126	84,126
				5.91%	5.91%	5.91%
1,093,469	1,248,861	1,533,517	Total Expenses	1,422,464	1,422,464	1,422,464
1,391,732	1,542,738	1,533,517	Total Revenues	1,422,464	0	0
298,263	293,877	0	Revenue less Expenses	0	1,422,464	1,422,464
TOTAL GENERAL FUND						

Street Funds FY 2011 - 2012 Budget Overview

Street Operations Fund

The Street Fund relies mainly on the gas tax, a state per capita allocation, and a transportation utility fee to the customers within the City of Hubbard. The gas tax has traditionally been split 80% Street Operations, 20% Street Construction, however due to dwindling Street Construction funds, this budget adjusts the split to 70% Street Operations, and 30% Street Construction to help build up the Street Construction Fund. The City is in the process of having a rate study for Water, Sewer and Street fees. No rate increases are included in the 2011-12 budgets.

The chart below shows Street Operations revenue, expenditures and ending Fund Balance over a 7 year period.



Street Funds
FY 2011 - 2012
Budget Overview

Revenue:

Historical Rates

Bi-Monthly Residential Rates:	05-06 06/15/05	06-07 10/15/06	07-08	08-09	09-10	10-11
Street	9.00	9.00	9.00	9.00	9.00	9.00
Sewer	50.00	53.00	53.00	53.00	53.00	53.00
Water	33.00	30.00	30.00	30.00	30.00	30.00
Total	92.00	92.00	92.00	92.00	92.00	92.00
Average No. Customer Accts	806	895	913	930	Not Recorded	953

The expenditures of the Street operations fund have been relatively consistent over the past several years.

Street Construction Fund

The Street Construction Fund relies on a portion of the gas tax, a state per capita allocation, various grants and System Development Charges charged during the building and remodeling of residences and businesses. The gas tax has traditionally been split 80% Street Operations, 20% Street Construction, however due to dwindling Street Construction funds, this budget adjusts the split to 70% Street Operations, and 30% Street Construction to help build up the Street Construction Fund. A significant decline in revenue over the past few years has restricted the ability to make major improvements and upgrades to the City's streets, foot/bike paths and storm drain projects.

The table below shows Street Construction ending fund balance over a 4 year period.

08-09 Actual	09-10 Actual	10-11 Adopted	11-12
\$171,517	\$111,038	\$53,513	\$43,379

Street Funds
FY 2011 - 2012
Budget Overview

11-12 Budget Highlights

Street Fund

- Operations remain stable.
- Transfers to the reserve fund for equipment has been suspended.
- Materials and services are budget at the same levels as last year.
- Gas Tax revenue split has been **decreased** by 10%.

Street Construction Fund

- Gas Tax revenue split has been **increased** by 10%.
- A new line item “Special Programs” was created to include both the Speed Hump and Sidewalk Reimbursement Programs. (\$3,900)
- The State has doubled the maximum Special City Allotment Grant award to \$50,000.
- Following are the scheduled capital improvement projects (\$107,000)
 - Special Programs
 - Road Construction
 - Storm Drain Projects
 - Transportation Enhancement Project

City of Hubbard
Adopted Budget
Streets
FY 2011-2012

08-09	09-10	10-11		11-12	11-12	11-12
Actual	Actual	Adopted		Proposed	Approved	Adopted
REVENUES						
46,521	36,879	66,819	Beg Fund Balance	82,607	82,607	82,607
46,521	36,879	66,819	Total BFB	82,607	82,607	82,607
Revenues						
92,768	139,879	133,000	Gas Tax	123,978	123,978	123,978
58,456	60,618	59,000	Transportation Utility	59,100	59,100	59,100
1,350	405	500	Row Permits	225	225	225
2,323	1,372	1,000	Assessment Principal	1,000	1,000	1,000
158	1,115	0	Miscellaneous Revenue	0	0	0
18	23	500	Interest Income	100	100	100
155,075	203,411	194,000	Total Revenues	184,403	184,403	184,403
201,596	240,290	260,819	Total Revenues	267,010	267,010	267,010
EXPENDITURES						
48,421	47,456	43,900	Salaries and Wages	46,925	46,925	46,925
1,422	2,259	7,000	Hourly	3,525	3,525	3,525
0	0	0	Overtime	3,800	3,800	3,800
28,621	33,587	33,930	Employee Benefits	33,325	33,325	33,325
78,464	83,302	84,830	Personal Services	87,575	87,575	87,575
MATERIAL & SERVICES						
4,925	10,869	10,600	Professional Services	10,200	10,200	10,200
13,114	11,520	13,100	Contracted Support	14,100	14,100	14,100
160	55	300	Operational Supplies	200	200	200
2,341	820	2,900	Building O & M	2,000	2,000	2,000
155	1,117	800	Rentals and Leases	900	900	900
1,369	1,500	1,700	Insurance	1,500	1,500	1,500
113	614	100	Advertising	100	100	100
199	526	2,300	Education and Training	1,900	1,900	1,900
1,373	1,388	2,200	Office Supplies	3,000	3,000	3,000
1,175	2,592	6,775	Equipment O & M	5,600	5,600	5,600
285	379	600	Uniforms	600	600	600
28,854	30,162	37,600	Utilities	37,500	37,500	37,500
7,464	6,363	10,700	Storm and Street Maintenance	10,800	10,800	10,800
61,527	67,904	89,675	Material & Services	88,400	88,400	88,400
CAPITAL OUTLAY						
1,825	0	0	Capital	0	0	0
TRANSFERS OUT						
6,400	5,900	22,400	Transfers Out	16,500	16,500	16,500
CONTINGENCY						
0	0	63,914	Contingency	74,535	74,535	74,535
0	0	63,914	Total Contingency	74,535	74,535	74,535
146,391	157,105	260,819	Total Expenditures	267,010	267,010	267,010
148,216	157,105	260,819	Total Expenses	267,010	267,010	267,010
201,596	240,290	260,819	Total Revenues	267,010	267,010	267,010
-53,380	-83,184	0	Revenue less Expenses	0	0	0

TOTALSTREET FUND

City of Hubbard
 Adopted Budget
 Street Construction
 FY 2011-2012

08-09	09-10	10-11		11-12	11-12	11-12
Actual	Actual	Adopted		Proposed	Approved	Adopted
REVENUES						
249,995	171,517	111,038	Beg Fund Balance	53,513	53,513	53,513
17,544	34,970	26,500	Gas Tax	53,129	53,129	53,129
25,000	25,000	25,000	Special Allotment Grant	50,000	50,000	50,000
5,000	226,500	0	Odod Grant	0	0	0
0	0	85,000	TGM Grant	0	0	0
12,908	12,663	17,375	SDC-Improvement	10,227	10,227	10,227
0	0	0	SDC Admin	510	510	510
680	0	1,500	Assessment Principal	1,200	1,200	1,200
797	122	500	Interest Income	200	200	200
311,923	470,772	266,913	Total Revenues	168,779	168,779	168,779
EXPENDITURES						
5,230	6,800	15,000	Professional Services	12,500	12,500	12,500
5,230	6,800	15,000	Materials and Services	12,500	12,500	12,500
0	0	0	Special programs	3,900	3,900	3,900
0	0	3,000	Speed Hump	0	0	0
5,909	0	5,000	Foot/Bike Paths	2,000	2,000	2,000
0	226,500	0	ODOT Grant Expense	0	0	0
0	0	85,000	TGM Grant Expense	0	0	0
128,992	105,493	42,813	Roadway Construction	107,000	107,000	107,000
200	20,941	26,100	Storm Drain Projects	0	0	0
76	0	90,000	Hwy 99E Enhance Project	0	0	0
135,177	352,933	251,913	Capital	112,900	112,900	112,900
0	0	0	Contingency	43,379	43,379	43,379
140,407	359,733	266,913	Total Expenditures	168,779	168,779	168,779
140,407	359,733	266,913	Total Expenses	168,779	168,779	168,779
311,923	470,772	266,913	Total Revenues	168,779	168,779	168,779

Parks Improvement Fund
 FY 2011 - 2012
 Budget Overview

Parks Improvement Fund

The Parks Improvement Fund relies on a portion of the state shared revenue, grants and System Development Charges charged during the building and remodeling of residences and businesses. This budget continues the 50% allocation of state shared revenues into the Parks Improvement Fund. The other 50% of state shared revenues goes into the General Fund. A decline in revenues over recent years and limited grant opportunities has restricted the ability to make major improvements and upgrades to the City's park system.

The table below shows ending Fund Balance over a 4 year period.

08-09 Actual	09-10 Actual	10-11 Adopted	11-12 Proposed
\$201,637	\$201,619	\$180,725	\$12,585

11-12 Budget Highlights

Parks Improvement Fund

With limited revenue due the slow economy, only two capital expenditures are budgeted. The City is working with the Parks Improvement Committee, a local non-profit, to complete both of these projects. (\$188,800)

- Wolfer Will Greenway Veteran's Memorial
- Barendse Park Restrooms

City of Hubbard
 Adopted Budget
 Park Improvement Fund
 FY 2011-2012

08-09	09-10	10-11		11-12	11-12	11-12
Actual	Actual	Adopted		Proposed	Approved	Adopted

REVENUES

151,383	201,637	201,619	Beg Fund Balance	180,725	180,725	180,725
0	0	8,000	State Shared Revenue	10,921	10,921	10,921
0	0	45,853	State Parks Dept. Grant	0	0	0
6,152	3,218	13,280	SDC-Improvement	9,021	9,021	9,021
258	0	665	SDC-Administration	450	450	450
0	2,979	0	Miscellaneous Revenue	0	0	0
1,234	289	1,000	Interest Income	100	100	100
46,907	1,607	0	Donations	0	0	0
205,934	209,730	270,417	Total Revenues	201,217	201,217	201,217

EXPENDITURES

0	0	30,000	Professional Services	20,000	20,000	20,000
0	0	30,000	Materials and Services	20,000	20,000	20,000
		0				
0	0	0	Land Acquisition	0	0	0
0	0	0	Parking Lot/Access Road	0	0	0
1,461	0	0	Park Equip-Barendse	0	0	0
0	0	0	Irrigation System	0	0	0
0	0	0	Flagpole Light	0	0	0
2,836	1,606	0	Park Equip-Walnut Vale	0	0	0
0	3,259	3,500	Winchester Park	0	0	0
0	0	22,000	Wolfer Will Sidewalks	0	0	0
0	0	157,600	Restroom-Barnsey Park	163,632	163,632	163,632
0	0	57,317	Barendse Park Walk Path	0	0	0
0	3,246	0	Andrew Commons	0	0	0
0	0	0	Wolfer Will Memorial	5,000	5,000	5,000
4,297	8,111	240,417	Capital	168,632	168,632	168,632
0	0	0	Contingency	12,585	12,585	12,585
4,297	8,111	270,417	Total Expenditures	201,217	201,217	201,217

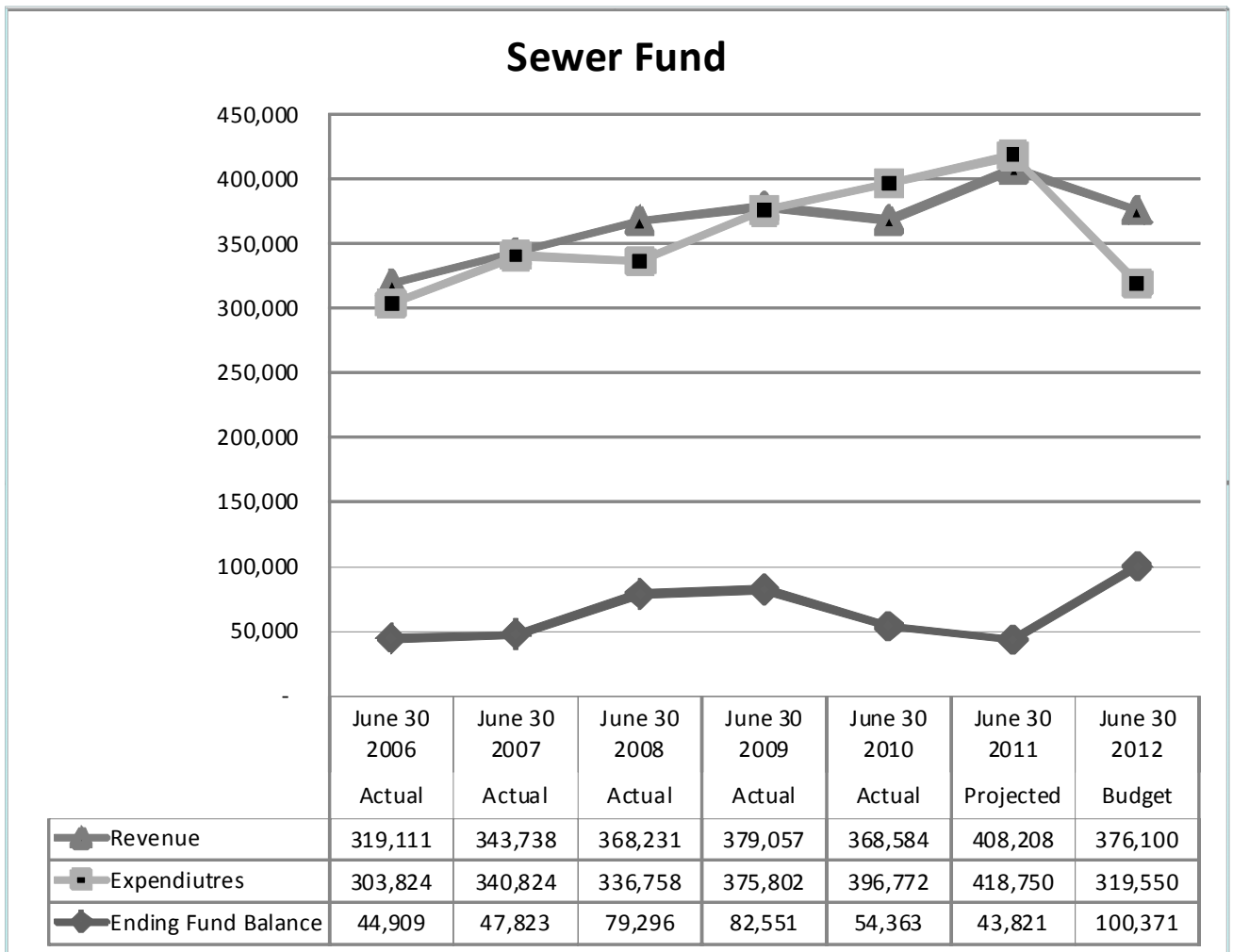
4,297	8,111	270,417	Total Expenses	201,217	201,217	201,217
205,934	209,730	270,417	Total Revenues	201,217	201,217	201,217

Sewer Funds FY 2011 - 2012 Budget Overview

Sewer Operations Fund

The Sewer Fund relies mainly on the service fees charged to the customers within the City of Hubbard. The City is in the process of having a rate study for Water, Sewer and Street fees. No rate increases are included in the 2011-12 budgets.

The chart below shows the Sewer Operations Fund **revenues, expenditures and ending fund balance** over a 7 year period



Sewer Funds
FY 2011 - 2012
Budget Overview

Revenue:

Historical Rates

Bi-Monthly Residential Rates:	05-06 06/15/05	06-07 10/15/06	07-08	08-09	09-10	10-11
Street	9.00	9.00	9.00	9.00	9.00	9.00
Sewer	50.00	53.00	53.00	53.00	53.00	53.00
Water	33.00	30.00	30.00	30.00	30.00	30.00
Total	92.00	92.00	92.00	92.00	92.00	92.00
Average No. Customer Accts.	806	895	913	930	Not Recorded	953

Sewer Construction Fund

The Sewer Construction Fund relies on System Development Charges charged during the building and remodeling of residences and businesses. A major decline in this revenue over the past few years has restricted the ability to make major improvement and capacity upgrades to the Wastewater Treatment system. The City is aware of one upcoming major, mandated project. The project cost is estimated at \$2,000,000. The City will be notified by DEQ when this project is required to begin.

The table below shows the Sewer Construction Fund **ending fund balance** over a 4 year period.

08-09 Actual	09-10 Actual	10-11 Adopted	10-11 Proposed
65,802	97,108	97,258	0

Sewer Bond Fund

This fund is used to service the outstanding debt.

Sewer Revenue	3.10%	2022-25	\$649,136
			Outstanding Principal

Annual payments of principal, interest and loan fees are approximately \$60,000. The Sewer Fund transfers annually the required debt service amount. In addition, a reserve of \$35,820 is required to be kept in this fund.

Sewer Funds
FY 2011 - 2012
Budget Overview

11-12 Budget Highlights

Sewer Fund

- The Sewer Fund's reserves have been in a significant downward spiral for the last several years as expenses have outweighed revenues. Material and Services are budgeted lower than last year.

Sewer Construction Fund

- With limited revenue only capital expenditures for the water reuse project engineering phase are budgeted. (\$114,441)

Sewer Bond Fund

- Debt service requirements are being met.

City of Hubbard
 Adopted Budget
 Sewer Utility Fund
 FY 2011-2012

08-09	09-10	10-11		11-12	11-12	11-12
Actual	Actual	Adopted		Proposed	Approved	Adopted
REVENUES						
79,296	82,551	54,363	Beg Fund Balance	43,821	43,821	43,821
359,732	365,801	380,000	Service Charges Sewer	374,000	374,000	374,000
17,945	2,420	2,000	Miscellaneous Revenue	2,000	2,000	2,000
1,381	363	0	Interest Income	100	100	100
458,354	451,135	436,363	Total Revenues	419,921	419,921	419,921
EXPENDITURES						
100,938	108,432	94,400	Salaries and Wages	77,050	77,050	77,050
711	2,639	3,500	Hourly	1,175	1,175	1,175
0	0	0	Overtime	3,800	3,800	3,800
60,987	70,481	69,870	Employee Benefits	52,700	52,700	52,700
162,636	181,551	167,770	Personal Services	134,725	134,725	134,725
6,318	14,304	5,473	Professional Services	16,600	16,600	16,600
10,784	12,730	15,400	Contracted Support	15,600	15,600	15,600
4,055	4,155	5,900	Operational Supplies	5,300	5,300	5,300
9,163	2,999	2,800	Building O& M	4,700	4,700	4,700
155	1,155	1,000	Rentals and Leases	1,800	1,800	1,800
7,529	7,500	1,500	Insurance	1,200	1,200	1,200
155	842	400	Advertising	300	300	300
2,979	3,735	6,460	Education and Training	6,400	6,400	6,400
2,191	2,565	2,900	Office Supplies	4,800	4,800	4,800
21,249	25,276	16,010	Equipment O & M	22,800	22,800	22,800
428	812	500	Uniforms	400	400	400
31,762	35,342	70,000	Utilities	36,700	36,700	36,700
96,768	111,414	128,343	Materials & Services	116,600	116,600	116,600
126	0	0	Portable Radio			
8,873	0	0	Computer System			
0	5,475	0	Capital Equipment			
8,999	5,475	0	Capital			
107,400	98,330	140,250	Transfers	68,225	68,225	68,225
0	0	0	Contingency	100,371	100,371	100,371
375,803	396,771	436,363	Total Expenditures			
375,803	396,771	436,363	Total Expenses	419,921	419,921	419,921
458,354	451,135	436,363	Total Revenues	419,921	419,921	419,921
82,551	54,364	0	Revenue less Expenses	0	0	0

TOTAL SEWER FUND

City of Hubbard
 Adopted Budget
 Sewer Construction Fund
 FY 2011-2012

08-09	09-10	10-11		11-12	11-12	11-12
Actual	Actual	Adopted		Proposed	Approved	Adopted
REVENUES						
62,389	65,802	97,108	Beg Fund Balance	97,258	97,258	97,258
6,328	31,027	10,350	SDC-Improvement	6,090	6,090	6,090
12,291	0	17,133	SDC-Reimbursement	10,083	10,083	10,083
1,076	0	1,375	SDC-Administration	810	810	810
1,075	279	0	Interest Income	200	200	200
83,159	97,108	125,966	Total Revenues	114,441	114,441	114,441
EXPENDITURES						
0	0	90,460	Professional Services	114,441	114,441	114,441
0	0	90,460	Materials and Services	114,441	114,441	114,441
17,357	0	0	Wastewater Treatment	0	0	0
17,357	0	0	Capital	0	0	0
0	0	35,506	Contingency	0	0	0
17,357	0	125,966	TOTAL EXPENDITURES	114,441	114,441	114,441
17,357	0	125,966	Total Expenses	114,441	114,441	114,441
83,159	97,108	125,966	Total Revenues	114,441	114,441	114,441

City of Hubbard
 Adopted Budget
 Sewer Bond Fund
 FY 2011-2012

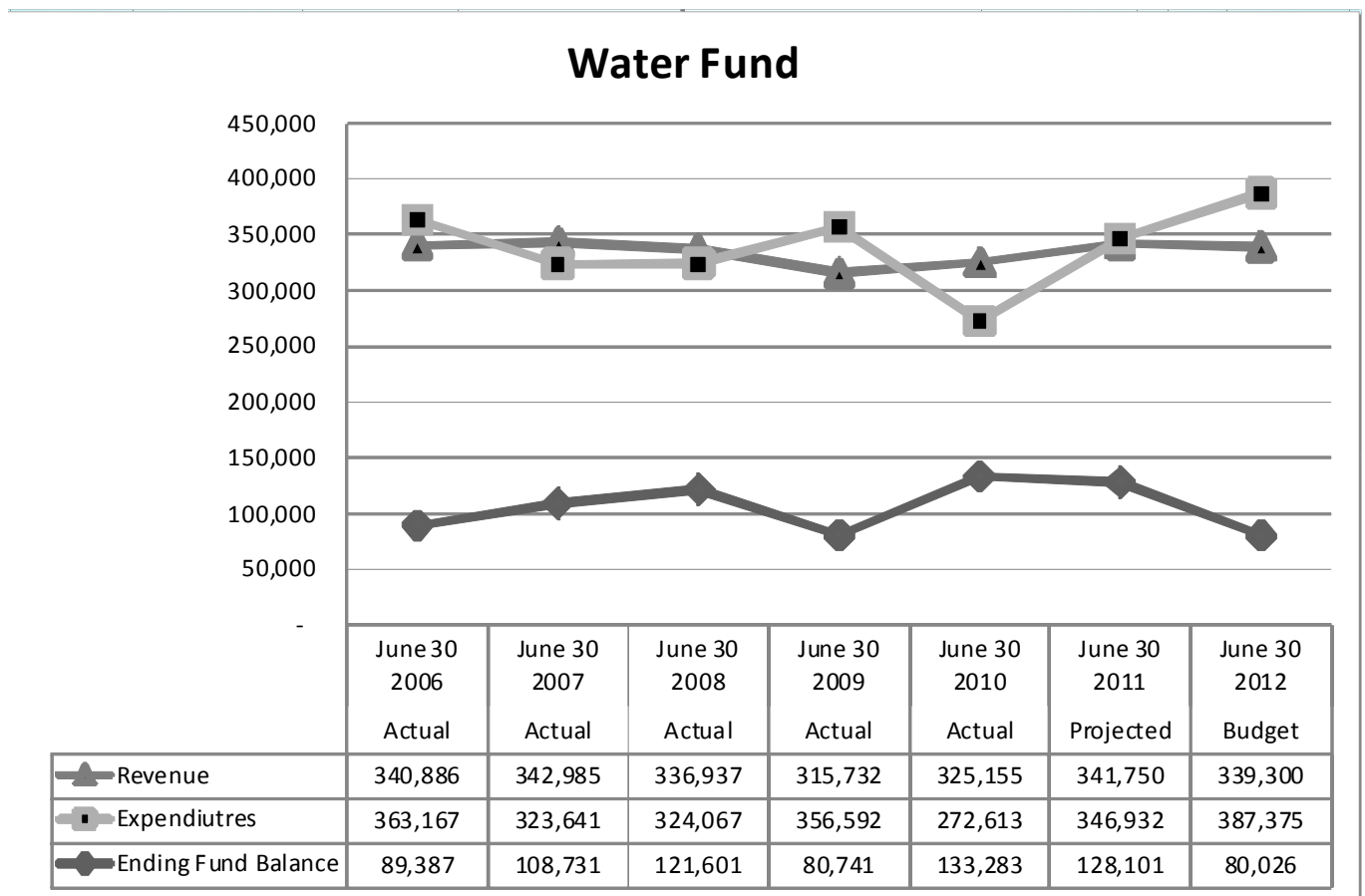
08-09	09-10	10-11		11-12	11-12	11-12
Actual	Actual	Adopted		Proposed	Approved	Adopted
REVENUES						
49,023	47,063	39,366	Beg Fund Balance	73,295	73,295	73,295
24	122	100	Interest Income	100	100	100
56,000	50,000	92,750	Transfers In	21,225	21,225	21,225
105,047	97,185	132,216	Total Revenue	94,620	94,620	94,620
EXPENDITURES						
3,498	3,333	3,396	Materials and Services	3,400	3,400	3,400
21,938	20,922	58,000	Loan Interest	20,200	20,200	20,200
32,548	33,564	35,000	Loan Principal	35,200	35,200	35,200
54,486	54,486	93,000	Debt	55,400	55,400	55,400
0	0	35,820	Debt Reserve (Contingency)	35,820	35,820	35,820
57,984	57,819	132,216	Total Expenditures	94,620	94,620	94,620
57,984	57,819	132,216	Total Expenses	94,620	94,620	94,620
105,047	97,185	132,216	Total Revenues	94,620	94,620	94,620

Water Funds FY 2011 - 2012 Budget Overview

Water Operations Fund

The Water Fund relies mainly on the service fees charged to the customers within the City of Hubbard. The City is in the process of having a rate study for Water, Sewer and Street fees. No rate increases are included in the 2011-12 budgets.

The table below shows the Water Operation Fund **revenue, expenditures** and **ending fund balance** over a 7 year period.



Water Funds
FY 2011 - 2012
Budget Overview

Historical Rates

Bi-Monthly Residential Rates:	05-06 06/15/05	06-07 10/15/06	07-08	08-09	09-10	10-11
Street	9.00	9.00	9.00	9.00	9.00	9.00
Sewer	50.00	53.00	53.00	53.00	53.00	53.00
Water	33.00	30.00	30.00	30.00	30.00	30.00
Total	92.00	92.00	92.00	92.00	92.00	92.00
Average No. Customer Accts	806	895	913	930	Not Recorded	953

Water Construction Fund

The Water Construction Fund relies on System Development Charges charged during the building and remodeling of residences and businesses. A major decline in this revenue over the past 3 years has restricted the ability to construct new distribution lines.

The table below shows the Water Construction Fund **ending fund balance** over a 4 year period.

08-09 Actual	09-10 Actual	10-11 Projected	11-12 Proposed
\$188,999	\$198,364	\$223,123	\$177,499

Water Bond Fund

This fund is used to service the outstanding debt.

Water Revenue Refunding	2%--5.2%	2022-23	\$960,000 Outstanding Principal
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Annual payments of principal, interest and loan fees are approximately \$103,000. The Water Fund transfers annually the required debt service amount. In addition, a reserve of \$40,308 is required to remain in this fund.

Water Funds
FY 2011 - 2012
Budget Overview

11-12 Budget Highlights

Water Fund

- The Water Fund's reserves have been in a downward spiral for the last several years as expenses have outweighed revenues. Materials and Services have been budgeted at the same level as last year.

Water Construction Fund

- Capital expenditures for the rehabilitation of Well #3 are budgeted. (\$78,000)

Water Bond Fund

- Debt service requirements are being met.

City of Hubbard
 Adopted Budget
 Water Fund
 FY 2011-2012

08-09	09-10	10-11		11-12	11-12	11-12
Actual	Actual	Adopted		Proposed	Approved	Adopted
REVENUES						
121,601	80,741	133,283	Beg Fund Balance	128,101	128,101	128,101
297,854	306,211	318,000	Service Charges Water	315,000	315,000	315,000
0	0	2,000	Connection Chgs Water	0	0	0
9,570	6,208	2,000	Reconnection Fee	5,000	5,000	5,000
6,624	12,325	0	Miscellaneous Revenue	12,000	12,000	12,000
1,684	433	500	Interest Income	800	800	800
0	-20	6,500	Lease-Water Tower	6,500	6,500	6,500
437,333	405,896	462,283	Total Revenues	467,401	467,401	467,401
EXPENDITURES						
67,347	65,446	64,000	Salaries and Wages	55,175	55,175	55,175
929	3,310	4,000	Hourly	1,200	1,200	1,200
0	0	0	Overtime	3,800	3,800	3,800
37,789	45,072	46,440	Employee Benefits	38,300	38,300	38,300
106,065	113,828	114,440	Personal Services	98,475	98,475	98,475
8,034	18,720	22,700	Professional Services	17,300	17,300	17,300
6,027	2,332	8,600	Contracted Support	8,600	8,600	8,600
8,570	11,722	14,900	Operational Supplies	13,800	13,800	13,800
3,853	1,430	3,600	Building O& M	3,500	3,500	3,500
155	1,139	1,500	Rentals and Leases	1,900	1,900	1,900
7,036	7,500	7,700	Insurance	7,500	7,500	7,500
411	932	400	Advertising	400	400	400
1,812	2,303	8,860	Education and Training	7,500	7,500	7,500
2,337	2,593	2,900	Office Supplies	5,000	5,000	5,000
3,438	6,600	19,020	Equipment O& M	18,600	18,600	18,600
428	733	500	Uniforms	500	500	500
27,526	27,439	33,800	Utilities	34,600	34,600	34,600
69,628	83,443	124,480	Materials and Services	119,200	119,200	119,200
0	5,475	0	Capital Equipment			
126	0	0	Portable Radio			
8,873	0	0	Computer System			
8,999	5,475	0	Capital	0	0	0
171,900	69,869	161,500	Transfer	169,700	169,700	169,700
0	0	61,863	Contingency	80,026	80,026	80,026
347,594	267,139	462,283	Total Expenditure	467,401	467,401	467,401
356,592	272,614	462,283	Total Expenses	467,401	467,401	467,401
437,333	405,896	462,283	Total Revenues	467,401	467,401	467,401
80,741	133,282	0	Revenue less Expenses	0	0	0

TOTAL WATER FUND

City of Hubbard
 Adopted Budget
 Water Construction Fund
 FY 2011-2012

08-09	09-10	10-11		11-12	11-12	11-12
Actual	Actual	Adopted		Proposed	Approved	Adopted
REVENUES						
189,073	188,999	198,363	Beg Fund Balance	223,124	223,124	223,124
0	7,990	0	SDC-Improvement			
4,811	2,308	2,715	SDC-Reimbursement	1,594	1,594	1,594
108	730	135	SDC-Administration	81	81	81
0	0	1,000	Miscellaneous	200	200	200
2,818	0	0	Interest Income	500	500	500
30,000	30,000	20,000	Transfer In-Water Fund	30,000	30,000	30,000
226,810	230,027	222,213	Total Revenues	255,499	255,499	255,499
EXPENDITURES						
6,125	4,500	9,800	Professional Services	9,000	9,000	9,000
6,125	4,500	9,800	Materials and Services	9,000	9,000	9,000
0	0	0	Well #3	69,000	69,000	69,000
31,685	27,164	63,159	Distribution Lines	0	0	0
31,685	27,164	63,159	Capital	69,000	69,000	69,000
0	0	149,254	Contingency	177,499	177,499	177,499
37,810	31,664	222,213	Total Expenditures	255,499	255,499	255,499
37,810	31,664	222,213	Total Expenses	255,499	255,499	255,499
226,810	230,027	222,213	Total Revenues	255,499	255,499	255,499

City of Hubbard
 Adopted Budget
 Water Bond Fund
 FY 2011-2012

08-09	09-10	10-11		11-12	11-12	11-12
Actual	Actual	Adopted		Proposed	Approved	Adopted
REVENUES						
147,269	146,884	42,709	Beg Fund Balance	40,304	40,304	40,304
705	165	0	Interest Income	150	150	150
100,000	0	100,000	Transfer In-Water Fund	102,100	102,100	102,100
247,974	147,049	142,709	Total Revenues	142,554	142,554	142,554
EXPENDITURES						
400	400	500	Materials and Services	500	500	500
50,690	48,940	47,000	Bond Interest	46,750	46,750	46,750
50,000	55,000	55,000	Bond Principal	55,000	55,000	55,000
100,690	103,940	102,000	Debt	101,750	101,750	101,750
		40,209	Debt Reserve (Contingency)	40,304	40,304	40,304
101,090	104,340	142,709	Total Expenditures	142,554	142,554	142,554
101,090	104,340	142,709	Total Expenses	142,554	142,554	142,554
247,974	147,049	142,709	Total Revenues	142,554	142,554	142,554

City of Hubbard
 Adopted Budget
 Reserve Fund
 FY 2011-2012

08-09	09-10	10-11		11-12	11-12	11-12
Actual	Actual	Adopted		Proposed	Approved	Adopted
REVENUES						
88,744	70,743	101,244	Beg Fund Balance	84,751	84,751	84,751
	14		Interest			
		15,000	Donations	15,000	15,000	15,000
31,200	32,900	33,177	Transfers in	15,000	15,000	15,000
<u>119,944</u>	<u>103,657</u>	<u>149,421</u>	Total Revenues	114,751	114,751	114,751
EXPENDITURES						
2,300	2,400	14,900	Pub Wrks Trac/Mower	6,900	6,900	6,900
0	0	26,180	Backhoe	23,680	23,680	23,680
0	0	0	Emergency Generator			
0	0	0	Photocopier			
		6,800	Plotter	6,800	6,800	6,800
0	0	39,444	Pub Wrks Pick Up	32,644	32,644	32,644
46,901	0	45,597	Police Vehicle	30,927	30,927	30,927
0	0	16,500	Dump Truck	13,800	13,800	13,800
49,201	2,400	149,421	Capital	114,751	114,751	114,751
49,201	2,400	149,421	Total Expenditures	114,751	114,751	114,751
49,201	2,400	149,421	Total Expenses	114,751	114,751	114,751
119,944	103,657	149,421	Total Revenues	114,751	114,751	114,751

CITY OF HUBBARD
BUDGET 11-12
SCHEDULE OF COMPENSATION AND BENEFITS BY POSITION

Position	Budget Annual Compensation	Annual Benefits	Total
<u>Administration Department</u>			
Director of Administration/City Recorder	64,776.00	37,306.76	102,082.76
Senior Accounting Specialist/Finance Director	48,456.00	30,843.84	79,299.84
Administrative Assistant/Court Clerk	40,560.00	29,158.06	69,718.06
Bailiff	700.00	150.00	850.00
	154,492.00	97,458.66	251,950.66
<u>Public Works Department</u>			
Superintendent	65,471.04	40,453.06	105,924.10
Utility Worker II	45,504.00	30,765.27	76,269.27
Utility Worker I	32,004.00	23,184.55	55,188.55
Administrative Assistant	39,960.00	30,977.31	70,937.31
Utility Worker I - Seasonal Temporary Summer Help Overtime	23,350.00	2,906.15	26,256.15
	15,200.00	2,400.00	17,600.00
	221,489.04	130,686.34	352,175.38
<u>Police Department</u>			
Chief of Police	68,800.80	41,187.45	109,988.25
Sergeant	54,898.80	36,778.48	91,677.28
Police Officer	46,213.88	33,184.14	79,398.02
Police Officer	47,750.88	34,606.50	82,357.38
Police Officer	48,914.80	34,905.00	83,819.80
Police Officer	47,335.20	33,468.53	80,803.73
Administrative Assistant	40,560.00	23,508.56	64,068.56
Police Reserves Overtime	5,000.00	561.26	5,561.26
	10,000.00	1,122.52	11,122.52
	369,474.36	239,322.44	608,796.80
	745,455.40	467,467.44	1,212,922.84

CITY OF HUBBARD
BUDGET 11-12
ALLOCATION OF SALARIES AND WAGE BY FUNDS

		121 Street		201 Sewer		205 Water		100 General Fund	
		Wages	Benefits	Wages	Benefits	Wages	Benefits	Wages	Benefits
<u>Administration Department</u>	251,100.66	8,011.20	5,254.71	10,681.68	7,054.76	16,281.12	11,120.03	118,818.00	73,879.17
<u>Public Works Department</u>	352,175.38	46,138.51	28,061.98	71,252.21	45,638.91	43,949.81	27,179.76	60,148.51	29,805.67
<u>Police Department</u>	613,998.96							379,676.52	238,278.01
	<u>1,217,275.00</u>	<u>54,149.71</u>	<u>33,316.69</u>	<u>81,933.89</u>	<u>52,693.67</u>	<u>60,230.93</u>	<u>38,299.79</u>	<u>558,643.03</u>	<u>341,962.85</u>
FUND TOTAL	<u>1,217,275.00</u>	<u>87,466.40</u>		<u>134,627.56</u>		<u>98,530.72</u>		<u>900,605.88</u>	

City of Hubbard
 Adopted Budget
 FY 2011-2012

TRANSFER SUMMARY

IN		OUT	
WATER BOND FUND	102,100	WATER FUND	102,100
WATER CONSTRUCTION FUND	30,000	WATER FUND	30,000
GENERAL FUND	37,600	WATER FUND	37,600
SEWER BOND FUND	21,225	SEWER FUND	21,225
GENERAL FUND	47,000	SEWER FUND	47,000
RESERVE FUND	15,000	GENERAL FUND	15,000
GENERAL FUND	16,500	STREET FUND	16,500
	269,425		269,425

CITY OF HUBBARD

2011-2012 BUDGET CALENDAR

The process followed in the preparation of this budget complies with the Local Budget Law established by the State of Oregon (ORS Chapter 294). The process and calendar of events leading up to the adoption of this budget are as follows:

<u>ORS REQUIREMENT</u>	<u>CITY TIMELINE</u>	<u>CITY PROCESS</u>
ORS 294.331		
Appoint Budget Officer	Feb 8th	Appoint N. McClain as Acting Budget Officer
		Adopt the Budget Calendar
ORS 294.331		
Prepare Proposed Budget	Jan 24th	Kick Off Meeting for Dept Heads
		Budget Request forms delivered to Dept Heads
	March 4th	Meeting to discuss budget 1:30
	March 11	Completed budgets request to Acting Budget Officer
	Mar 14-31	Prepare requested budget and budget message
ORS 294.401		
Submit 1 st notice to paper	April 6	Newspaper Deadline for submission to meet publication date
Publish 1 st Notice of Budget Committee Meeting	April 13th	Public notices are published in the local newspaper no more than 30 days before the first meeting
ORS 294.401		
Submit notice to paper	April 13	Newspaper Deadline for submission to meet publication date
Publish 2 nd Notice Budget Committee Meeting	April 20th	Public notices are published in the local newspaper no less than 5 days before the first meeting
ORS 294.401		
Budget Committee Meets	May 3-17	Meets to receive the 2011-12 budget message and budget presentation of the proposed budget.
Shared Revenue Public hearing	May 3-17	Budget committee hears public comments on state shared revenues during budget committee

			process
ORS 294.406			
Approve Budget		May 17th	When the Budget Committee is satisfied with the budget, including any additions or deletions, the Committee approves the budget and forwards to City Council
ORS 294.416			
Submit to paper for pub		May 25	Newspaper Deadline for submission to meet publication date
Publish Budget Summary & Notice of Budget Hearing		June 1st	Publish a summary of the approved budget, current year's budget and the proceeding year's budget. Publish notice of hearing: time, date and location. Not less than 5 days or more than 30 day before the hearing
State Shared Revenue Hearing Notice		June 1st	Publish notice of hearing of State Shared Revenue.
ORS 294.480			
Budget Hearing		June 14th	Council holds public hearing on the approved budget. The Council adopts the budget.
Public Hearing on State Shared Revenue		June 14th	Council holds public hearing on State Shared Revenue.
ORS 294.555			
Submit Tax Certification Document to Assessor		July 15th	Submit LB50 and copies of adopted budget to Assessor's office