

**MEETING NOTICE FOR THE
CITY OF HUBBARD**

TUESDAY

DECEMBER 13, 2016

.....
CITY COUNCIL: YONALLY, KENNEDY, WHEATCROFT, SCHMIDT
.....

The Hubbard City Council will meet for its regular council meeting at the Hubbard City Hall at 7:00 p.m.

The City will, upon request, endeavor to arrange for the following services to be provided. Since these services must be scheduled with outside service providers, it is important to allow as much lead time as possible. Please notify the City of your need by 4:00 p.m. on the Monday the week preceding the meeting date.

- X Qualified sign language interpreters for persons with speech or hearing impairments; and
- X Qualified bilingual interpreters; and
- X Assisting listening devices for persons with impaired hearing.

Additional agenda items may be accepted until 4:00 p.m. on the Monday the previous week prior to the meeting. Please contact the Director of Administration/City Recorder Vickie Nogle at 503-981-9633 ext 201. (TTY / Voice 1-800-735-2900) If you would also like to purchase an Agenda packet, please contact the number mentioned above or you may view it online @ www.cityofhubbard.org.

SEE ATTACHED AGENDA

Posted 12/07/2016
4:00 p.m.

Vickie L. Nogle, MMC
Director of Administration/City Recorder

**HUBBARD CITY COUNCIL
MEETING AGENDA
DECEMBER 13, 2016 – 7:00 PM
LOCATION: CITY HALL
3720 2ND STREET**

- 1) **CALL TO ORDER.**
 - A) **Flag Salute.**

- 2) **COUNCIL/STAFF AWARD PRESENTATION.**

- 3) **AWARD PRESENTATION – Don Sprague.**

- 4) **CALENDAR OF ORDINANCES.**
 - A) **Ordinance No. 352-2016. An Ordinance amending the Hubbard Zoning Map and declaring an emergency.**
 - (a) Motion to read by title only for first reading. (Reading by title only by the Mayor)
 - (b) Motion to read by title only for second reading. (Reading by title only by the Mayor)
 - (c) Motion to adopt Ordinance.

- 5) **APPEARANCE OF INTERESTED CITIZENS.**

(This additional time is provided by the Council for questions or statements by persons in the audience on ANY item of city business, except those items which appear on this agenda or refer to zone changes or land use requests. Comments may be limited at the Mayor’s discretion.)

- 6) **APPOINT PLANNING COMMISSION MEMBERS – 3 positions available.**

(Vacated position term January 1, 2015 – December 31, 2017)
(2 positions term January 1, 2017 – December 31, 2019)
 - A. **Dan Estes.**
 - B. **Shannon Havens.**
 - C. **David Lineweber**
 - D. **Anthony San Filippo.**
 - E. **Scott Stierle.**

- 7) **APPOINT BUDGET COMMITTEE MEMBER.**

(1 Position term January 1, 2017 – December 31, 2019)
 - A. **Shannon Havens.**
 - B. **David Lineweber.**
 - C. **Jason Tlusty.**

- 8) **MAYOR’S PRESENTATIONS, AND/OR COUNCIL’S PRESENTATIONS.**

- 9) **STAFF REPORTS.**
 - A) **Police Department**–Police Chief Gill.
 - B) **Public Works Department**–Public Works Superintendent Jaime Estrada.
 - C) **Administrative Department**–Dirctr of Admin/Recorder Vickie Nogle; Sr. Acntng Spcilst Kari Kurtz.

10) CONSENT AGENDA.

(Matters listed within the Consent Agenda have been distributed to each member of the Hubbard City Council for reading and study, are considered to be routine, and will be enacted by one motion of the Council with no separate discussion. If separate discussion is desired, that item may be removed from the Consent Agenda at the beginning of the meeting and placed on the Regular Agenda by request.)

A) Approval of the November 8, 2016, City Council meeting minutes.

B) Acceptance of the official election results held November 8, 2016.

C) Approval to remove Administrative Assistant to Chief of Police Madelynn Griep from her probation period and grant a step increase to step B of the current Salary Schedule, effective December 1, 2016. (*Refer to Chief of Police report*)

D) Approval of the November 2016 Check Register Report.

11) OTHER CITY BUSINESS.

12) ADJOURNMENT. (Next City Council Meeting January 10, 2017, at 7:00 p.m.)

ORDINANCE 352-2016

AN ORDINANCE AMENDING THE HUBBARD ZONING MAP AND DECLARING AN EMERGENCY

Findings

- A. The City of Hubbard received a request to change the zone map designation of an area approximately 0.54-acres in size, located at 3092 1st Street, also identified as Township 4, Range 1W, Section 33DA, Tax Lot 2700, with a concurrent request for site development review approval to construct a 1,710-square foot commercial building and related parking, landscaping, and site improvements.
- B. The Hubbard Planning Commission conducted a public hearing to consider the request on October 18, 2016 at which time the public was given full opportunity to be present and heard on the matter.
- C. At the close of the public hearing, the Planning Commission voted to recommend that the City Council approve the request.
- D. The City Council conducted a public hearing to consider the request on November 8, 2016, at which time the public was given full opportunity to be present and heard on the matter.
- E. At the close of the public hearing, the City Council voted to approve the request.
- D. Proper notice of the said public hearings was given to the public pursuant to applicable state statutes.
- F. The City Council of the City of Hubbard hereby adopts the findings of fact set forth in the staff report dated October 28, 2016.

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

Section 1. The zoning designation is hereby changed from Residential-Commercial (RC) to Commercial (C), and the site development review request to construct a 1,710-square foot commercial building and related parking, landscaping, and site improvements is hereby approved subject to the conditions of approval found in Exhibit A.

Section 2. The City Council for the City of Hubbard deems and desires it necessary for the preservation of the health, peace and safety of the City of Hubbard that this Ordinance take effect at once, and therefore, an emergency is hereby declared to exist and this Ordinance shall be in full force and effect from and after its passage and approval.

PASSED and adopted by the City Council of the City of Hubbard on this 13th day of December 2016, by the following votes:

AYES: _____
NAYS: _____
ABSENT: _____

CITY OF HUBBARD. OREGON

By: _____
Mayor

ATTEST:

Vickie L. Nogle, MMC
Director of Administration/ City Recorder

APPROVED BY THE CITY ATTORNEY:



Beery Elsner and Hammond LLP

**CITY OF HUBBARD CITY COUNCIL
NOTICE OF DECISION**

NOTICE DATE: November 9, 2016

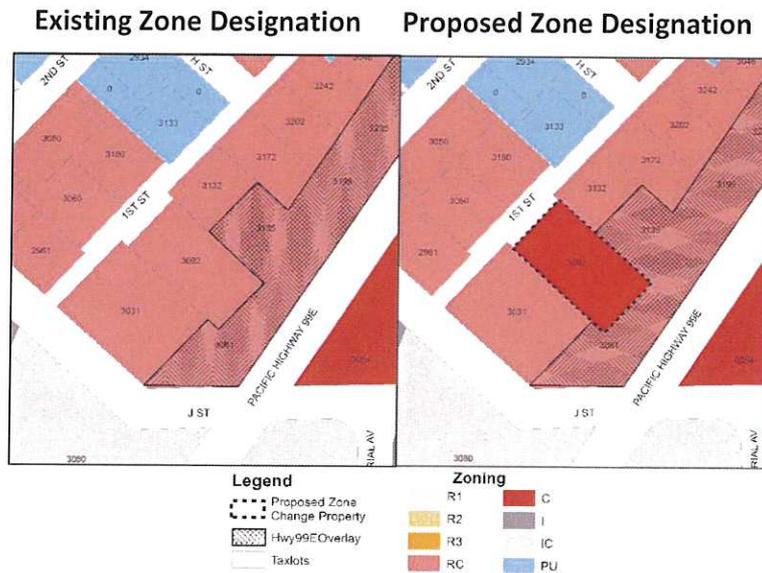
FILE NUMBER(S): ZC 2016-01; DR 2016-03

HEARING DATE: November 8, 2016

APPLICANT: Tim Kauffman Construction Inc., 19756 Olmstead Road, Aurora, OR 97002

OWNER: TCP Investments, LLC, 576 Glatt Circle, Woodburn, OR 97071
Erik Berkey, 23285 Bear Creek Road, Bend, OR 97701

REQUEST: To rezone 0.54 acres within the Hubbard City Limits, at 3092 1st Street. The property is currently designated as Residential-Commercial (RC) on the Hubbard Zone Map and Commercial (C) on the Hubbard Comprehensive Plan Map. The proposed zoning designation for the property is Commercial (C). The application includes a request for site development review approval for a 1,710 square foot commercial building and related parking, landscaping, and site improvements.



DECISION: Approved with Conditions

PROPERTY: The subject property is located at 3092 1st Street, Hubbard, OR. More specifically described as:

<u>Map/Taxlot</u>	<u>Acct</u>	<u>Acres</u>	<u>Zoning</u>
041W33DA02700	R11607	.54	Residential-Commercial (RC)

CRITERIA: Oregon’s Statewide Planning Goals
Hubbard Comprehensive Plan

Hubbard Development Code (HDC)

Section 2.106	Commercial District (C)
Section 2.200	General Development Standards
Section 3.102	Comp Plan & Development Code Amendments & Zone Changes
Section 3.105	Site Development Review

I. DECISION

At a public hearing on November 8, 2016, the Hubbard City Council approved the application request with the recommended conditions of approval in the October 28, 2016 Staff Report, as amended below:

II. RECOMMENDED CONDITIONS OF APPROVAL

- A. Conformance to City of Hubbard Design and Construction standards is required. Applicant shall be responsible for the cost of public or private infrastructure improvements associated with the development. Compliance with Conditions of Approval shall be the sole responsibility of the Applicant.
- B. The subject development shall comply with all requirements of the Hubbard City Engineer found in Exhibit C of the Planning Staff Report dated October 28, 2016 Where the requirements of the City Engineer, the requirements of the Public Works Superintendent and a condition of approval, below, are different, the more stringent requirement shall be followed.
- C. **EXPIRATION OF APPROVAL:** Site Development Review approvals shall be effective for a period of two (2) years from the date of approval. If substantial construction of the approved plan has not begun within the two (2) year period, the approval shall expire. The approval shall be voided immediately if construction is a departure from the approved plan.
- D. **LANDSCAPING:** Prior to issuance of a building permit, Applicant shall submit a final landscaping plan, which complies with Section 2.207 and shows at least 10% of the gross area landscaped, the location and type of proposed planting, and the location and water source of automated irrigation systems for landscaped areas larger than 400 SF. In lieu of irrigation, Xeriscaping may be used.
 1. Backflow Prevention: If the public water source is used for irrigation, then a backflow prevention device shall be required and installed prior to occupancy.
 2. Prior to occupancy of the structure, landscaping shall be installed and Applicant shall provide the City a written guarantee for all landscape materials extending

one (1) year from the date of installation. The size of all plant materials installed shall comply with the minimum standards of Section 2.207.06.

- E. **VEHICLE PARKING:** Prior to the issuance of a building permit, Applicant shall submit a vehicle parking plan that includes not less than three (3) off street vehicle parking spaces in accordance with Section 2.203 of the Hubbard Development Code and Hubbard Design and Construction Standards for review and approval by City Engineer and Public Works.

- F. **BICYCLE PARKING:** Prior to the issuance of a building permit, the applicant shall submit a bicycle parking plan that includes not less than one (1) bicycle parking space in accordance with Section 2.203.09 of the Hubbard Development Code for review and approval by City Engineer and Public Works.
 - 1. Prior to occupancy of the structure, bicycle parking space(s) shall be installed.

- G. **LIGHTING:** Prior to issuance of a building permit, the applicant shall submit a lighting plan for review and approval by Public Works.
 - 1. Prior to occupancy of the structure, perimeter lighting shall be installed.

- H. **ADDRESS:** Prior to occupancy of the structure, the applicant shall post the address (minimum six inch numbers) on the building near the entry doors facing 1st Street.

- I. **STORM WATER:** Prior to issuance of a building permit, Applicant shall submit a drainage plan prepared by a licensed engineer for Public Works and City Engineer approval. The drainage plan shall show erosion and sediment control, full storm drainage calculations, and detention facilities. Surveying benchmarks shall be used to establish elevations in the City of Hubbard.

- J. **UTILITIES:** Prior to issuance of a building permit, Applicant shall submit detailed drawings for all utilities and a written estimate of water consumption. Applicant shall provide specific information, including but not limited to, the location and size of the existing and proposed utilities, size of the water meter, the location and size of all water lines, Uniform Plumbing Code calculations, and the extent of landscape irrigation.
 - 1. Prior to occupancy of the structure, Applicant shall install a sewer monitoring manhole at a location approved by Public Works.
 - 2. Prior to occupancy of the structure, Applicant shall install a backflow prevention device as deemed necessary by Public Works or the City Engineer.
 - 3. Prior to occupancy of the structure, Applicant shall provide a plan for disposal of chlorinated water if deemed necessary by Public Works or the City Engineer.

4. Prior to occupancy of the structure, three (3) hard copies and one electronic copy in ArcView/ArcGIS 9 format shall be provided of as-built plans.
- K. **FIRE SAFETY:** Prior to issuance of a building permit, Applicant shall submit a fire safety plan approved by the Hubbard Fire District or State Fire Marshal, showing the location and performance specifications of fire hydrants, fire alarm systems, and/or fire sprinkler systems.
1. Prior to occupancy of the structure, fire safety improvements shall be constructed and a fire line public easement shall be recorded for any hydrant location on private property.

III. APPEAL

This action is official unless appealed to the Oregon Land Use Board of Appeals (LUBA). If you wish to appeal, you must file a notice of intent to appeal with LUBA no later than 21 days from the date the decision was mailed to you. Copies of the notice of intent to appeal must be served upon the local government and others who received written notice of the final decision from the local government. The notice of intent to appeal must be served and filed in the form and manner prescribed by LUBA, (OAR Chapter 661, Division 10). Please call LUBA at 503-373-1265, if you have questions about appeal procedures.

If you have questions or comments regarding this decision, please contact Laura LaRoque, City Planner at (503) 540-1617



VOLUNTEER APPLICATION

CITY OF HUBBARD

"The Small City with a Big Heart"

3720 2nd Street/P.O. Box 380, Hubbard OR 97032

(503)981-9633 www.cityofhubbard.org

COMMISSION OR COMMITTEE APPLYING FOR: Hubbard Planning Commission

APPLICANTS NAME: DAN ESTES

MAILING ADDRESS: [REDACTED]

HOME ADDRESS: (SAME)

HOME PHONE: [REDACTED] WORK PHONE: _____

E-mail Address: [REDACTED] CELL PHONE [REDACTED]

YEARS AS HUBBARD RESIDENT: 12

ARE YOU A REGISTERED VOTER IN THE CITY OF HUBBARD? YES NO

OCCUPATION Impaired Driving Program Manager - ODOT

PLEASE MAKE A BRIEF STATEMENT ABOUT WHY YOU WOULD LIKE TO SERVE ON THE COMMISSION OR COMMITTEE FOR THE CITY OF HUBBARD. (IF YOU NEED MORE SPACE, USE BACK)

I believe that volunteer citizen participation is a cornerstone of keeping a community informed and engaged. The Planning Commission has an opportunity to promote the balance of livability and growth and I hope to continue to serve.

WHAT EXPERIENCE, BACKGROUND, OR SKILLS CAN YOU BRING TO THE COMMITTEE/COMMISSION YOU ARE APPLYING FOR?

I have served on the Hubbard Planning Commission for the last 10 years and have been privileged to work with citizens, businesses and city council on many issues for the benefit of our community. I have also worked in local and state government, as well as private business and understand the challenges and needs unique to each. I believe my skills and background can continue to be an asset to the city as a volunteer on the Planning Commission.

IF YOU WISH TO PROVIDE ADDITIONAL INFORMATION, YOU MAY ATTACH YOUR RESUME

F:\APPS\WP51\ADMIN\VOLUNTEER APPLICATION.doc REVISED: 1/5/06

Career Background

MBM Strategies, LLC – Partner - Political Consulting, Media Strategy 1996-2003

Legislative Aide – Senator Bill Fisher (1996-1997)

Chief of Staff – Representative Jeff Kruse (1997-2000)

Grassroots Manager – Citizens for a Sound Economy (1999-2000)

Political Director – Oregon Republican Party (2000-2001)

Oregon Field Director – George W. Bush 2000 Presidential Campaign (2000-2001)

Senior Policy Advisor – Marion County Board of Commissioners (2003-2009)

Director of Business Development – High Impact Technology (2009-2013)

Impaired Driving Program Manager – Oregon Department of Transportation (2013-Current)

Civic Involvement

Governor's Statewide Methamphetamine Task Force

Governor's Statewide Task Force on Veterans Services (Co-Chair)

Oregon State Homeland Security Council Public/Private Partnership Committee

Public Information Officer – Marion County Medical Reserve Corps (volunteer)

Public Information Officer – Marion County Emergency Management (volunteer)

City of Hubbard Planning Commission (2006-Current)

North Marion School District Site Council (2016 – Current)



RECEIVED

NOV 07 2016

CITY OF HUBBARD

VOLUNTEER APPLICATION

CITY OF HUBBARD

"The Small City with a Big Heart"

3720 2nd Street/P.O. Box 380, Hubbard OR 97032

(503)981-9633 www.cityofhubbard.org

COMMISSION OR COMMITTEE APPLYING FOR: Planning Commission Position

APPLICANTS NAME: Shannon Havens

MAILING ADDRESS: [REDACTED]

HOME ADDRESS: Same

HOME PHONE: _____ WORK PHONE: _____

E-mail Address: [REDACTED] CELL PHONE: [REDACTED]

YEARS AS HUBBARD RESIDENT: 1

ARE YOU A REGISTERED VOTER IN THE CITY OF HUBBARD? YES X NO _____

OCCUPATION General Manager

PLEASE MAKE A BRIEF STATEMENT ABOUT WHY YOU WOULD LIKE TO SERVE ON THE COMMISSION OR COMMITTEE FOR THE CITY OF HUBBARD. (IF YOU NEED MORE SPACE, USE BACK)

As a community resident I want to be more involved with the growth of the town I reside in.

WHAT EXPERIENCE, BACKGROUND, OR SKILLS CAN YOU BRING TO THE COMMITTEE/COMMISSION YOU ARE APPLYING FOR?

Having a diverse background in service I bring an understanding, empathy, understanding & moral diplomacy along to allow growth within my own community.

SHANNON HAVENS

[REDACTED]
Hubbard, OR 97032
[REDACTED]

Professional Profile

Having spent the majority of my adulthood in a service based environment, I have striven to always be sympathetic, ethical and optimistic while pleasing community members. Given my background in emergency response in times of disaster I understand the stages of emotional and irrational thought process I have always been able to maintain a professional composure in these times. Given my current position in management I am still at the forefront of the community in providing service through the amazing staff I have working for me. With my professional and educational background I would like to better serve my personal community with a volunteer position.

Skills

- Creative problem solver
 - Proficient in cash management
 - Strategic sales knowledge
 - Strong client relations
 - Accounts payable specialist
 - Fixed assets reporting familiarity
 - Exceptional organization
 - Ethical approach
-

Experience

Amazing Maids and Cleaning Service
Beaverton, OR
General Manager

- Trained, coached and mentored staff to ensure smooth adoption of new programs.
- Worked directly with staff, client and management companies to achieve amazing service.
- Developed and rolled out new policies.

*BELFOR USA
Portland, OR
Restoration Manager*

- Initiated the roll-out of new inventory software solutions for client-insurance privacy.
- Strengthened company's business by leading implementation of ongoing training, recruiting and relations.
- Exceeded company objectives with vendor, carrier and client relations.

*Kennedy Restoration
Portland, OR
Restoration Supervisor*

- Assigned appropriate personnel to specific jobs or tasks.
 - Communicated operational issues and changes to supervisor on regular basis.
 - Responded to emergency assignments quickly and safely
-

Education

*Chemeketa Community College
Salem, OR
Associate of Applied Science*

- Emphasis in Education in Accounting and Tax Preparation
 - Coursework includes Speech and Communication, Sociology, Psychology, Cost Accounting and Finance
 - Management
 - Math and Accounting Principles and Application Tutor
-

Affiliates

- Sherwood Chamber of Commerce Member
- Beaverton Chamber of Commerce Member
- NetVendor Affiliate and Top Provider
- Superior Management Top Provider
- The Management Group Top Provider
- Inspire Vision Top Provider



VOLUNTEER APPLICATION

CITY OF HUBBARD

"The Small Town with a Big Heart"
3720 2nd Street/P.O. Box 380, Hubbard OR 97032
(503)981-9633 www.cityofhubbard.org

RECEIVED
NOV 02 2016
CITY OF HUBBARD

COMMISSION OR COMMITTEE APPLYING FOR: Planning / Budget

APPLICANTS NAME: David C. Lineweber

MAILING ADDRESS: [REDACTED]

HOME ADDRESS: Same

HOME PHONE [REDACTED] WORK PHONE: Same

E-mail Address [REDACTED] CELL PHONE Same

IF AS HUBBARD RESIDENT: 1

ARE YOU A REGISTERED VOTER IN THE CITY OF HUBBARD? YES X NO

OCCUPATION Semi-Retired Consultant

PLEASE MAKE A BRIEF STATEMENT ABOUT WHY YOU WOULD LIKE TO SERVE ON THE COMMISSION OR COMMITTEE FOR THE CITY OF HUBBARD. (IF YOU NEED MORE SPACE, USE BACK)

I will be semi-retired as of 1/1/17 + would like to make a contribution

WHAT EXPERIENCE, BACKGROUND, OR SKILLS CAN YOU BRING TO THE COMMITTEE/COMMISSION YOU ARE APPLYING FOR?

20+ years owning/managing a consulting firm (\$5mm revenue)

PHD in Sociology From Stanford Univ. - A bit of grad course

work in urban planning included (although that was 35 years ago)



RECEIVED

NOV 09 2016

CITY OF HUBBARD

VOLUNTEER APPLICATION

CITY OF HUBBARD

"The Small City with a Big Heart"

3720 2nd Street/P.O. Box 380, Hubbard OR 97032

(503)981-9633 www.cityofhubbard.org

COMMISSION OR COMMITTEE APPLYING FOR: City Planning Commission

APPLICANTS NAME: Anthony San Filippo

MAILING ADDRESS: [REDACTED]

HOME ADDRESS: [REDACTED]

HOME PHONE: [REDACTED] WORK PHONE: [REDACTED]

E-mail Address: [REDACTED] CELL PHONE [REDACTED]

YEARS AS HUBBARD RESIDENT: 6

ARE YOU A REGISTERED VOTER IN THE CITY OF HUBBARD? YES NO

OCCUPATION Engine Line Supervisor For Columbia Helicopters

PLEASE MAKE A BRIEF STATEMENT ABOUT WHY YOU WOULD LIKE TO SERVE ON THE COMMISSION OR COMMITTEE FOR THE CITY OF HUBBARD. (IF YOU NEED MORE SPACE, USE BACK)

I see a small community with tons of potential and would like to be an active part of making Hubbard a desirable place to live, work, and visit.

WHAT EXPERIENCE, BACKGROUND, OR SKILLS CAN YOU BRING TO THE COMMITTEE/COMMISSION YOU ARE APPLYING FOR?

For the last 5+ years my job has required that I achieve the goals of my employer while maintaining compliance with policy and regulation. I feel the same applies to the Planning Commission: the master plan and city code are Hubbard's "policy and regulation". Being personally vested in the community with a home and young family increases my desire to see Hubbard thrive and reach its full potential through proper planning



RECEIVED
NOV 02 2016
CITY OF HUBBARD

VOLUNTEER APPLICATION

CITY OF HUBBARD

"The Small City with a Big Heart"

3720 2nd Street/P.O. Box 380, Hubbard OR 97032

(503)981-9633 www.cityofhubbard.org

COMMISSION OR COMMITTEE APPLYING FOR: Planning Commission

APPLICANTS NAME: Scott E. Stierle

MAILING ADDRESS: [REDACTED]

HOME ADDRESS: [REDACTED]

HOME PHONE: _____ WORK PHONE: _____

E-mail Address: [REDACTED] CELL PHONE: [REDACTED]

YEARS AS HUBBARD RESIDENT: _____

ARE YOU A REGISTERED VOTER IN THE CITY OF HUBBARD? YES NO

OCCUPATION Pastor

PLEASE MAKE A BRIEF STATEMENT ABOUT WHY YOU WOULD LIKE TO SERVE ON THE COMMISSION OR COMMITTEE FOR THE CITY OF HUBBARD. (IF YOU NEED MORE SPACE, USE BACK)

I want to be more involved with the city. This looks like a good place to start.

WHAT EXPERIENCE, BACKGROUND, OR SKILLS CAN YOU BRING TO THE COMMITTEE/COMMISSION YOU ARE APPLYING FOR?

I have been a PEO in Clark and Washington Counties as well as Yellowstone County Montana



RECEIVED

NOV 07 2016

VOLUNTEER APPLICATION

CITY OF HUBBARD

CITY OF HUBBARD

"The Small City with a Big Heart"

3720 2nd Street/P.O. Box 380, Hubbard OR 97032

(503)981-9633 www.cityofhubbard.org

COMMISSION OR COMMITTEE APPLYING FOR: Budget Committee Position

APPLICANTS NAME: Shannon Hawks

MAILING ADDRESS: [REDACTED]

HOME ADDRESS: Same

HOME PHONE: _____ WORK PHONE: _____

E-mail Address: [REDACTED] CELL PHONE: [REDACTED]

YEARS AS HUBBARD RESIDENT: 1

ARE YOU A REGISTERED VOTER IN THE CITY OF HUBBARD? YES NO

OCCUPATION: General Manager

PLEASE MAKE A BRIEF STATEMENT ABOUT WHY YOU WOULD LIKE TO SERVE ON THE COMMISSION OR COMMITTEE FOR THE CITY OF HUBBARD. (IF YOU NEED MORE SPACE, USE BACK)

Having an Understanding & educational Background in Finance I would like to see better use of my towns budget and help be proactive in that manner.

WHAT EXPERIENCE, BACKGROUND, OR SKILLS CAN YOU BRING TO THE COMMITTEE/COMMISSION YOU ARE APPLYING FOR?

I bring my education in finance (Accounting & Law), along with my current employment based solely in management of money with expenses & income based service.

Shannon Hawks

SHANNON HAVENS

[REDACTED]
Hubbard, OR 97032
[REDACTED]

Professional Profile

Having spent the majority of my adulthood in a service based environment, I have striven to always be sympathetic, ethical and optimistic while pleasing community members. Given my background in emergency response in times of disaster I understand the stages of emotional and irrational thought process I have always been able to maintain a professional composure in these times. Given my current position in management I am still at the forefront of the community in providing service through the amazing staff I have working for me. With my professional and educational background I would like to better serve my personal community with a volunteer position.

Skills

- Creative problem solver
 - Proficient in cash management
 - Strategic sales knowledge
 - Strong client relations
 - Accounts payable specialist
 - Fixed assets reporting familiarity
 - Exceptional organization
 - Ethical approach
-

Experience

Amazing Maids and Cleaning Service
Beaverton, OR
General Manager

- Trained, coached and mentored staff to ensure smooth adoption of new programs.
- Worked directly with staff, client and management companies to achieve amazing service.
- Developed and rolled out new policies.

BELFOR USA

Portland, OR

Restoration Manager

- Initiated the roll-out of new inventory software solutions for client-insurance privacy.
- Strengthened company's business by leading implementation of ongoing training, recruiting and relations.
- Exceeded company objectives with vendor, carrier and client relations.

Kennedy Restoration

Portland, OR

Restoration Supervisor

- Assigned appropriate personnel to specific jobs or tasks.
 - Communicated operational issues and changes to supervisor on regular basis.
 - Responded to emergency assignments quickly and safely
-

Education

Chemeketa Community College

Salem, OR

Associate of Applied Science

- Emphasis in Education in Accounting and Tax Preparation
 - Coursework includes Speech and Communication, Sociology, Psychology, Cost Accounting and Finance
 - Management
 - Math and Accounting Principles and Application Tutor
-

Affiliates

- Sherwood Chamber of Commerce Member
- Beaverton Chamber of Commerce Member
- NetVendor Affiliate and Top Provider
- Superior Management Top Provider
- The Management Group Top Provider
- Inspire Vision Top Provider



VOLUNTEER APPLICATION

CITY OF HUBBARD

"The Small Town with a Big Heart"
3720 2nd Street/P.O. Box 380, Hubbard OR 97032
(503)981-9633 www.cityofhubbard.org

RECEIVED
NOV 02 2016
CITY OF HUBBARD

COMMISSION OR COMMITTEE APPLYING FOR: Planning / Budget

APPLICANTS NAME: David C. Lineweber

MAILING ADDRESS: [REDACTED]

HOME ADDRESS: Same

HOME PHONE [REDACTED] WORK PHONE: Same

E-mail Address [REDACTED] CELL PHONE Same

IF AS HUBBARD RESIDENT: 1

ARE YOU A REGISTERED VOTER IN THE CITY OF HUBBARD? YES X NO

OCCUPATION Semi-Retired Consultant

PLEASE MAKE A BRIEF STATEMENT ABOUT WHY YOU WOULD LIKE TO SERVE ON THE COMMISSION OR COMMITTEE FOR THE CITY OF HUBBARD. (IF YOU NEED MORE SPACE, USE BACK)

I will be semi-retired as of 1/1/17 + would like to make a contribution

WHAT EXPERIENCE, BACKGROUND, OR SKILLS CAN YOU BRING TO THE COMMITTEE/COMMISSION YOU ARE APPLYING FOR?

20+ years owning/managing a consulting firm (\$5mm revenue)

PHD in Sociology from Stanford Univ. - a bit of grad course

work in urban planning included (although that was 35 years ago)



RECEIVED

DEC 06 2016

CITY OF HUBBARD

VOLUNTEER APPLICATION

CITY OF HUBBARD

"The Small Town with a Big Heart"

3720 2nd Street/P.O. Box 380, Hubbard OR 97032
(503)981-9633 www.cityofhubbard.org

COMMISSION OR COMMITTEE APPLYING FOR: Budget Committee

APPLICANTS NAME: Jason Trusty

MAILING ADDRESS: P.O. Box 604, Hubbard OR 97032

HOME ADDRESS: [REDACTED]

HOME PHONE: [REDACTED] WORK PHONE: [REDACTED]

E-mail Address: [REDACTED] CELL PHONE [REDACTED]

YEARS AS HUBBARD RESIDENT: 33 1/2

ARE YOU A REGISTERED VOTER IN THE CITY OF HUBBARD? YES NO

OCCUPATION Part-time instructor @ Police Academy (Retired ^{Police} officer)

PLEASE MAKE A BRIEF STATEMENT ABOUT WHY YOU WOULD LIKE TO SERVE ON THE COMMISSION OR COMMITTEE FOR THE CITY OF HUBBARD. (IF YOU NEED MORE SPACE, USE BACK)

As a long-time resident, of the city, I have a desire to serve my community and to see to it's future. I am concerned about Hubbard's livability and want to be part of it's continued progress.

WHAT EXPERIENCE, BACKGROUND, OR SKILLS CAN YOU BRING TO THE COMMITTEE/COMMISSION YOU ARE APPLYING FOR?

I have served on the Hubbard Fire District's budget committee. As a police supervisor, I was involved with my police department's budget process. As traffic supervisor, I was responsible for applying for grants and managing the grant funds.

Chief's Report

To: Mayor and City Council Members
From: Interim Chief William Gill
Date: December 5, 2016
Re: Monthly Police Department Report

1. 2016 has brought several milestones for the police department.

Officer Chris Anderson celebrates his 10th anniversary with the Hubbard Police Department. Officer Anderson has proven to be an asset for the City of Hubbard and the Police Department. He is dependable. He has a strong moral compass and an equally strong work ethic. He is a competent investigator and never hesitates to learn new skills or improve on those he hasn't mastered. Chris has been a steady strength within the department and it has been my pleasure to be his supervisor and fellow police officer.

2. Police Department Betty Hughes celebrates her 10th anniversary with the Hubbard Police Department. Betty has volunteered her services to assist the police department with recordkeeping duties, relieving some of the stress and responsibility from all of us who work to provide law enforcement services to the city. Betty has been dependable, in donating her time once a week for the last ten years. She always has a pleasant demeanor and literally has been a ray of sunshine in our lives for the many years I've had the pleasure of her acquaintance.
3. Maddy Griep will have completed her 6 month anniversary as of our next pay period. Maddy has been a pleasure to work with. She has eagerly taken on new responsibilities and is well on her way to mastering our report management system. Maddy has proven herself to be an integral part of what we accomplish at the Hubbard Police Department. She is always pleasant and very dependable. She quickly established herself as my right hand when it comes to the day to day responsibilities we face here at the Police Department. I strongly recommend that the City Council approve her salary step increase.
4. I have started the process of bringing on a temporary volunteer who is conducting a work study program for Pioneer Pacific College. Connor Childers is looking to familiarize himself with the day to day operations with the Police Department. Mr. Childers has also agreed to assist the Public Works department with an upcoming project involving Everbridge. Everbridge is a program that provides a link between the members of the public and public safety. It is used to notify the citizens in the event of emergencies and to seek their assistance in many public safety issues.
5. Happy Holidays to the Mayor and to the City Council. Thanks to each of you for your selfless service to our community. I look forward to working with each of you and with the new Mayor elect and council member(s) elect in 2017.

Monthly Statistical Report

To: Mayor and City Council Members

From: Chief William Gill

Date: December 1, 2016

Re: November 2016 Stats

Please note: The information contained in this report is for November 1-30, 2016

Citations: 40

Written Warnings: 0

Towed Vehicles: 12

Custody Arrests: 12

- MONTHLY REPORT -

DATE: December 13, 2016
TO: City Council
FROM: Public Works Department

ITEM #1 The tree at Rivenes Park is scheduled to be taken down on Wednesday, December 21, 2016. Staff is working with the Parks Committee to coordinate the sale of the wood per Resolution No. 617-2016.

ITEM #2 As of November 30, 2016, \$398,613.95 has been saved for the water re-use project (wastewater). We have updated our Public Works webpage with a funding graphic showing what our funding goal is and how close we are to reaching that goal. Staff plans to update the graphic on a monthly basis.

ITEM #3 Staff is working with our City Engineer on obtaining updated cost estimates for the various options of completing the static water project. Once we have updated costs, staff will work with our City Engineer to analyze the pros and cons of each option, and will come to Council in early 2017 for direction on this project. As of November 30, 2016, \$193,189.20 has been saved for this project. Once we have received Council direction on which option the City will use, Staff will post a funding graphic on our Public Works webpage a graphic similar to water re-use project's graphic.

PENDING Grant Applications:

1. Multimodal Transportation Program: OR99E: "D" Street to North City Limits Center Turn Lane and OR99E/"A" Street Intersection Crosswalk project – PENDING

The Public Works Department completed 19 requests for locates for the month of December.



DIRECTOR OF ADMINISTRATION/CITY RECORDER MONTHLY REPORT

To: CITY COUNCIL
From: VICKIE NOGLE, MMC
Date: DECEMBER 7, 2016
RE: REPORT FOR DECEMBER 13, 2016, CITY COUNCIL MEETING

SPECIAL CITY COUNCIL MEETING

Reminder: Special City Council meeting scheduled for December 27, 2016, at 7:00 p.m.

ADMINISTRATION

Reminder: The City Hall will be closed for the Christmas Holiday Thursday, December 22nd, and Monday, December 26th.

To keep my hours below the caps, I will be out of the office Monday, December 19th returning Tuesday, December 27th. I may be contacted by cell phone in case of any urgent matter.

PLANNING COMMISSION

The December 20, 2016, Planning Commission meeting has been cancelled. Next regular scheduled meeting will be January 17, 2017.

MUNICIPAL COURT

We have been monitoring the amount of tickets that are written into Municipal Court. Since there has not been as many written, the Municipal Court is being held every other month in order to keep costs at a minimum. The Court Clerk will continue to monitor the activity. Should more start to come in, the Court will then be held monthly.

NEWSLETTER

Please submit your information to Lucy Astorga for the Newsletter no later than **DECEMBER 15, 2016**. You can submit them in writing or e-mail at lastorga@cityofhubbard.org.

BUILDING PERMITS

38 building permit applications have been submitted from January – November 2016.

BUILDING PERMITS

	Date Received & Sent to Co.	Date Received From County	Permit #	Applicant Name	Address	Map & Tax Lot #
1	9/6/2016	10/4/2016	555-16-006748-STR	Jeff Steward	2899 A Street	041W34BB01200
2						
3	9/6/2016	9/22/2016	555-16-006622-DWL	Claud Davis Construction	2159 Thomas Way	041W28DD12600
4						
5	11/15/2016			Marion Construction (AKG Properties)	2360 Industrial Avenue	
6						
7	11/17/2016			MH CUSTOM CABINETRY	2690 INDUSTRIAL AVE	
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						

BUILDING PERMITS page 2

	Type of permit	Permit Amount	Receipt #	ROW	Receipt #	City Fee	SDC	Receipt #	EXCISE TAX	Valuation
1	Ground Solar Array	\$ 1,034.71	1.003241	N/A	N/A	\$ 105.70	N/A	N/A		\$ 935.45
2	ADDITIONAL PAYMENT 10/20/2016	\$ 6.44	1.003568							
3	SFR	\$ 20,909.02	1.003498	\$ 225.00	1.003498	\$ 195.10	\$ 14,334.00	1.003498	\$ 1,801.00	\$ 246,799.27
4	PAYMENT 09/27/2016									
5	WAREHOUSE	\$ 2,822.07	1.003811							
6										
7	FIRE SPRINKLERS	\$ 202.00	1.003871							
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										

BUILDING PERMITS

	Date Received & Sent to Co.	Date Received From County	Permit #	Applicant Name	Address	Map & Tax Lot #
1	8/1/2016	8/15/2016	555-16-005606-DWL	Claud Davis	2363 Thomas Court	041433AA13300
2	4/18/2016	5/3/2015	555-16-002760-DWL	Claud Davis	2363 Thomas Court	041433AA13300
3	4/20/2016	5/5/2016	555-16-002838-DWL	Citihomes Group	3501 7th Street	041W33AB04601
4						
5	4/18/2016	5/5/2016	555-16-002997-DWL	Claud Davis	2267 Thomas Way	041W28DD12300
6						
7	4/25/2016	5/5/2016	555-16-003003-STR	Mike Luna	2539 A Street	041WDDAA03200
8						
9	5/9/2016	5/24/2016	555-16-003407-DWL	Chad E. Davis Construction	3971 8th Street	041W28DD11100
10						
11	5/9/2016	5/24/2016	555-16-003406-DWL	Chad E. Davis Construction	2280 A Street	041W33AA12600
12						
13	5/9/2016	5/24/2016	555-16-003398-DWL	Chad E. Davis Construction	2235 A Street	041W28DD11200
14						
15	5/9/2016	5/24/2016	555-16-003408-DWL	Chad E. Davis Construction	2178 Thomas Way	041W28DD11800
16						
17	5/9/2016	5/24/2016	555-16-003383-DWL	Chad E. Davis Construction	2238 Thomas Way	041W28DD11900
18						
19	5/9/2016	5/23/2016	555-16-003380-DWL	Chad E. Davis Construction	2155 A Street	041W28DD11400
20						
21	5/9/2016	5/24/2016	555-16-003419-DWL	Chad E. Davis Construction	4025 10th Street	041W28DD12900
22						
23	5/9/2016	6/24/2016	555-16-003681-DWL	Chad E. Davis Construction	2177 A Street	041W28DD11300
24						
25	5/9/2016	6/24/2016	555-16-003682-DWL	Chad E. Davis Construction	2152 A Street	041W33AA12200
26						
27	5/9/2016	6/24/2016	555-16-003683-DWL	Chad E. Davis Construction	4041 10th Street	041W28DD12800
28						
29	06/09/2016	7/12/2016	555-16-004337-DWL	Chad E. Davis Construction	3951 10th Street	041W28DD13200
30						
31	06/09/2016	7/12/2016	555-16-004313-DWL	Chad E. Davis Construction	3833 10th Street	041W28DD13300
32						
33	6/28/2016	7/18/2016	555-16-004708-STR	Greg & Debby Peery	2922 Walnut Court	041W33AC10400
34						
35	7/18/2016			John I Haas, Inc.	3421 2nd Street	
36						
37	7/25/2016	9/27/2016	555-16-005522-DWL	Claud Davis Construction	2345 Thomas Way	041W33AA13400
38						
39	8/11/2016	9/15/2016	555-16-005946-STR	Lance Berkey, JB & IB, LLC	3080 J Street	041W33DA05201
40						
41						
42						
43						

BUILDING PERMITS page 2

	Type of permit	Permit Amount	Receipt #	ROW	Receipt #	City Fee	SDC	Receipt #	EXCISE TAX	Valuation
1	SFR	\$ 19,099.03	1.003151	\$ 225.00	1.003151	\$ 197.70	\$ 14,334.00	1.003151	\$ 1,786.00	\$ 248,235.46
2	Cancelled/resubmitted PD 6/16/16	\$ 872.40	1.002314	N/A	N/A	\$ 145.41	N/A	N/A	N/A	N/A
3	SFR	\$ 1,723.26	1.001425	N/A	N/A	\$ 212.00	\$ 5,063.50	1.002043	\$ 2,039.00	\$ 259,819.23
4	ADDITIONAL PAYMENT 05/12/2016	\$ 8,316.68	1.002043							
5	SFR	\$ 19,299.96	1.001964	\$ 225.00	1.001964	\$ 200.30	\$ 14,334.00	1.001964	\$ 1,907.00	\$ 250,528.58
6	PAYMENT 5/9/2016									
7	Detached Garage	\$ 401.88	1.001792	N/A	N/A	\$ 53.80	N/A	N/A		\$ 28,926.72
8	ADDITIONAL PAYMENT 5/5/2016	\$ 128.05	1.001942							
9	SFR	\$ 18,822.00	1.002266	\$ 225.00	1.002266	\$ 169.10	\$ 14,334.00	1.002266	\$ 1,754.00	\$ 221,934.92
10	PAYMENT 6/6/2016									
11	SFR	\$ 19,288.48	1.002279	\$ 225.00	1.002279	\$ 200.30	\$ 14,334.00	1.002279	\$ 1,907.00	250,216.10
12	PAYMENT 6/9/2016									
13	SFR	\$ 19,288.48	1.002266	\$ 225.00	1.002266	\$ 200.30	\$ 14,334.00	1.002266	\$ 1,907.00	\$ 250,216.10
14	PAYMENT 6/16/2016									
15	SFR	\$ 18,800.00	1.002279	\$ 225.00	1.002279	\$ 169.10	\$ 14,334.00	1.002279	\$ 1,732.00	\$ 226,998.36
16	PAYMENT 6/9/2016									
17	SFR	\$ 19,277.00	1.002266	\$ 225.00	1.002266	\$ 200.30	\$ 14,334.00	1.002266	\$ 1,907.00	\$ 250,216.10
18	PAYMENT 6/16/2016									
19	SFR	\$ 19,622.85	1.002266	\$ 225.00	1.002266	\$ 209.40	\$ 14,334.00	1.002266	\$ 1,984.00	\$ 257,461.53
20	PAYMENT 6/16/2016									
21	SFR	\$ 18,898.83	1.002279	\$ 225.00	1.002279	\$ 176.90	\$ 14,334.00	1.002279	\$ 1,754.00	\$ 232,646.12
22	PAYMENT 6/9/2016									
23	SFR	\$ 18,748.18	1.002348	\$ 225.00	1.002348	\$ 163.90	\$ 14,334.00	1.002348	\$ 1,751.00	\$ 222,445.21
24	PAYMENT 6/26/2016									
25	SFR	\$ 19,228.20	1.002348	\$ 225.00	1.002348	\$ 191.20	\$ 14,334.00	1.002348	\$ 1,933.00	\$ 243,549.86
26	PAYMENT 6/26/2016									
27	SFR	\$ 19,226.69	1.002348	\$ 225.00	1.002348	\$ 193.80	\$ 14,334.00	1.002348	\$ 1,935.00	\$ 245,203.65
28	PAYMENT 6/26/2016									
29	SFR	\$ 19,960.22	1.002863	\$ 225.00	1.002863	\$ 227.60	\$ 14,334.00	1.002863	\$ 2,211.00	\$ 271,563.51
30	PAYMENT 07/14/2016									
31	SFR	\$ 21,696.22	1.002863	\$ 225.00	1.002863	\$ 322.43	\$ 14,334.00	1.002863	\$ 2,862.00	\$ 346,126.26
32	PAYMENT 07/14/2016									
33	Remodel (Master bathroom & closet)	\$ 433.40	4.000065	N/A	N/A	\$ 44.00	N/A	N/A		\$ 21,576.00
34										
35	Storage Shed For Equipment	\$ 228.52	1.002468							
36										
37	SFR	\$ 18,671.65	1.003499	\$ 225.00	1.003499	\$ 162.60	\$ 14,334.00	1.003499	\$ 1,722.00	\$ 221,074.86
38	PAYMENT 09/27/2016									
39	SFR									
40	Auto dealership Sales Building	\$ 9,123.07	1.003141	N/A	N/A	\$ 885.16	\$ 3,156.00	1.003446	\$ 1,331.50	\$ 1,058,709.00
41	ADDITIONAL PAYMENT 9/22/2016	\$ 5,853.58	1.003446							
42										
43										

BUILDING PERMITS

	Date Received & Sent to Co.	Date Received From County	Permit #	Applicant Name	Address	Map & Tax Lot #
			1	10/19/2015	11/10/2015	555-15-007125-DWL	Chad E. Davis Construction	2145 A Street	041W28DD11500
2						TOTAL PYMNT \$53,891.45
3	10/19/2015	11/10/2015	555-15-007116-DWL	Chad E. Davis Construction	2241 Thomas Way	041W28DD12400
4						
5	10/19/2015	11/24/2015	555-15-007124-DWL	Chad E. Davis Construction	2156 Thomas Way	041W28DD11700
6						TOTAL PYMNT \$73,601.25
7	10/19/2015	11/24/2015	555-15-007123-DWL	Chad E. Davis Construction	3997 8th Street	041W28DD12000
8						TOTAL PYMNT \$73,601.25
9	10/19/2015	12/30/2015	555-15-007121-DWL	Chad E. Davis Construction	3983 8th Street	041W28DD12100
10						TOTAL PYMNT \$35,655.27
11	10/19/2015	11/10/2015	555-15-007109-DWL	Chad E. Davis Construction	3999 10th Street	041W28DD13000
12						TOTAL PYMNT \$53,891.45
13	10/19/2015	11/10/2015	555-15-007105-DWL	Chad E. Davis Construction	3975 10th Street	041W28DD13100
14						TOTAL PYMNT \$53,891.45
15	10/20/2015	12/30/2015	555-15-007112-STR	Mike Holleman	2690 Industrial Avenue	041W33DD00303
16						
17	12/17/2015	2/9/2016	555-15-008419-DWL	Claud Davis	2392 Thomas Court	041W33AA13200
18	1/5/2016	1/19/2016	555-16-000071-DWL	CitiHomes Group	2477 G Street	041W33AC01100
19						
20	2/8/2016			Adan Lomeli Salcedo	3550 Maple Street	
21						
22	2/11/2016	Addendum to	555-15-007112-STR	Mike Holleman	2690 Industrial Avenue	041W33DD00303
23	2/17/2016	8/29/2016	555-106-001361-STR	Joseph & Leonora Bando	4215 Pacific Highway 99E	041W34BB00600
24						
25	2/17/2016	8/29/2016	555-106-001362-STR	Joseph & Leonora Bando	4125 Pacific Highway 99E	041W34BB00600
26	3/14/2016	4/6/2016	555-16-001991-DWL	Chad E. Davis Construction	2366 Thomas Court	041W33AA12900
27						TOTAL PYMNT \$88,710.32
28	3/14/2016	4/6/2016	555-16-001985-DWL	Chad E. Davis Construction	2234 A Street	041W33AA12400
29						TOTAL PYMNT \$88,710.32
30	3/14/2016	4/6/2016	555-16-002006-DWL	Chad E. Davis Construction	2388 Thomas Court	041W33AA13000
31						TOTAL PYMNT \$88,710.32
32	3/14/2016	4/6/2016	555-16-002009-DWL	Chad E. Davis Construction	2342 Thomas Court	041W33AA12800
33						TOTAL PYMNT \$88,710.32
34	3/14/2016	4/6/2016	555-16-001997-DWL	Chad E. Davis Construction	2144 Thomas Way	041W28DD11600
35						TOTAL PYMNT \$88,710.32
36	3/31/2016	4/21/2016	555-16-002470-STR	Steve Laue	2433 Allan Ave	041W33AA01200
37						
38	4/4/2016	4/11/2016	555-16-002486-MD	New Phase Cnstrn/ Hoodview mobile	3257 Rainblow Loop	041W34CB00100
39						
40	4/11/2016	4/20/2016	555-16-002626-STR	Shawn & Jonnie Wachter	2163 Dorsey Drive	04128DD06700
41						
42	4/18/2016	4/25/2016	555-16-002758-STR	New Phase Cnstrn/ Hoodview mobile	3257 Rainblow Loop	041W34CB00100
43						

BUILDING PERMITS page 2

	Type of permit	Permit Amount	Receipt #	ROW	Receipt #	City Fee	SDC	Receipt #	EXCISE TAX	Valuation
1	SFR	\$ 1,264.15	49703	\$ 225.00	3.000087	\$ 98.09	\$ 14,321.00	3.000087	\$ 1,671.00	\$ 212,590.43
2	ADDITIONAL PAYMENT 11/19/15	\$ 17,195.05	3.000087							
3	SFR	\$ 1,295.28	49705	\$ 225.00	1000043	\$ 114.99	\$ 14,321.00	1000043	\$ 1,881.00	\$ 232,910.15
4	ADDITIONAL PAYMENT 11/19/15	\$ 17,620.92	1000043							
5	SFR	\$ 1,388.65	49703	\$ 225.00	1.000177	\$ 189.90	\$ 14,321.00	1.000177	\$ 1,935.00	\$ 241,615.31
6	ADDITIONAL PAYMENT 11/30/15	\$ 17,760.03	1.000177							
7	SFR	\$ 1,497.59	49703	\$ 225.00	1.000173	\$ 225.00	\$ 14,321.00	1.000173	\$ 2,178.00	\$ 269,985.89
8	ADDITIONAL PAYMENT 11/30/15	\$ 18,523.41	1.000173							
9	SFR	\$ 1,505.38	49703	\$ 225.00	1.000841	\$ 236.70	\$ 14,321.00	1.000841	\$ 2,142.00	\$ 272,581.22
10	ADDITIONAL PAYMENT 1/18/16	\$ 17,314.87	1.000841							
11	SFR	\$ 1,598.75	49703	\$ 225.00	3.000087	\$ 201.36	\$ 14,321.00	3.000087	\$ 2,645.00	\$ 330,977.49
12	ADDITIONAL PAYMENT 11/10/15	\$ 19,489.49	3.000087							
13	SFR	\$ 1,264.15	49703	\$ 225.00	3.0000.87	\$ 152.20	\$ 14,321.00	3.0000.87	\$ 1,682.00	\$ 213,417.85
14	ADDITIONAL PAYMENT 11/10/15	\$ 17,206.91	3.0000.87							
15	Cabinet Shop 8/18/2015	\$ 8,541.95	48605	\$ 225.00	49682	\$ 772.98	\$ 11,781.00	1.000452	\$ 3,388.80	\$ 916,332.53
16	ADDITIONAL PAYMENT 1/4/16	\$ 12,398.87	1.000452						#1.000866 1/19/16	
17	SFR	\$ 19,194.49	1.001125	\$ 225.00	1.001125	\$ 183.40	\$ 14,321.00	1.001125	\$ 1,946.00	\$ 237,589.06
18	SFR/Replacement of Manuf Home	\$ 1,692.13	1.000453	N/A	N/A	\$ 153.50	N/APre-Existing	N/APre-Existing	\$ 1,112.14	\$ 214,739.27
19	ADDITIONAL PAYMENT 2/10/16	\$ 1,820.01	1.001128							
20	Addition to MH	\$ 131.00	1.001121	N/A	N/A		N/A	N/A		
21										
22	Fire Line Increase	\$ 44.50	1.00114	N/A	N/A	\$ 44.50	N/A	N/A		N/A
23	RV Storage BLD 1	\$ 7,643.25	1.001152	N/A	N/A	\$ 746.12	\$ 10,787.00	1.002275	\$ 7,650.00	\$ 882,351.00
24	ADDITIONAL PAYMENT FOR BLD 1 & 2 9/8/2016	\$ 8,848.27	1.003235					6/8/2016		
25	RV Storage BLD 2	\$ 32,089.22	1.003235	N/A	N/A	\$1,429.47	SEE BLD 1 ABOVE	SEE BLD 1 ABOVE	\$ 15,150.00	\$ 1,747,401.00
26	SFR	\$1,100	1.001507	\$ 225.00	1.001764	\$ 154.80	\$ 14,334.00	1.001764	\$ 1,726.00	\$ 215,427.91
27	ADDITIONAL PAYMENT 4/14/2016	\$ 17,487.34	1.001764							
28	SFR	\$1,100	1.001507	\$ 225.00	1.001764	\$ 148.30	\$ 14,334.00	1.001764	\$ 1,670.00	\$ 210,787.69
29	ADDITIONAL PAYMENT 4/14/2016	\$ 17,386.92	1.001764							
30	SFR	\$1,100	1.001507	\$ 225.00	1.001764	\$ 225.00	\$ 14,334.00	1.001764	\$ 2,203.00	\$ 269,053.97
31	ADDITIONAL PAYMENT 4/14/2016	\$ 18,803.37	1.001764							
32	SFR	\$1,100	1.001507	\$ 225.00	1.001764	\$ 156.10	\$ 14,334.00	1.001764	\$ 1,732.00	\$ 216,450.45
33	ADDITIONAL PAYMENT 4/14/2016	\$ 17,525.75	1.001764							
34	SFR	\$1,100	1.001507	\$ 225.00	1.01764	\$ 154.80	\$ 14,334.00	1.01764	\$ 1,726.00	\$ 215,427.91
35	ADDITIONAL PAYMENT 4/14/2016	\$ 17,506.94	1.01764							
36	Attached Car Port	\$ 202.00	1.001705	N/A	N/A	\$ 25.00	N/A	N/A		\$ 7,499.52
37	ADDITIONAL PAYMENT 4/21/2016	\$ 14.96	1.001786							
38	ADD MANF HOME TO PARK	\$ 406.20	1.001715	N/A	N/A	\$ 25.00	N/A	N/A	\$ 268.00	\$ -
39	ADDITIONAL PAYMENT 4/12/2016	\$ 236.00	1.001747						#1.001715 4/12/16	
40	Deck	\$ 212.00	1.001743	N/A	N/A	\$ 32.80	N/A	N/A		\$ 14,061.60
41	ADDITIONAL PAYMENT 4/20/2016	\$ 111.08	1.001779							
42	Deck	\$ 131.20	1.001795	N/A	N/A	\$ 25.00	N/A	N/A		\$ -
43										

FINANCE MONTHLY REPORT – DEC 2016

To: CITY COUNCIL
From: Kari Kurtz
Date: December 5, 2016
Re: December 13, 2016 Council Meeting

Finance Reports & Notes:

1. Included are the following reports for your review:
 - a. Accrual Leave Report – Department heads are working on scheduling time off or paying out time (as budgeted) for accrued time over the maximum accrual limits.
 - b. Balance Sheet and Rev/Exp Compared to Budget for Nov 2016 (soft close)
2. Property Tax revenue has started flowing in. We have received \$629,314.46 in current year property tax revenue, which is approximately 88% of budget.
3. Included in your packet is the Audited Annual Financial Report for FY 2015-2016. I am extremely pleased to announce that we had a clean audit and there were not any 'non-Compliance' issues noted. I am still working on cleaning up some of the past issues and creating procedures to ensure we continue to have accurate numbers and reconciliations. Please let me know if you would like the auditors to make a presentation at the next available council meeting.

Consent Agenda Reports:

1. Check listing for the month of November is included in your packet.

Comments/Questions:

If you have any questions/comments, please don't hesitate to e-mail me at kkurtz@cityofhubbard.org or call me at 503-981-9633

CITY OF HUBBARD
BALANCE SHEET
NOVEMBER 30, 2016

GENERAL FUND

ASSETS

100-000-1001	CASH IN COMBINED CASH FUND	(1,542,619.38)	
100-000-1011	LGIP	2,281,991.40	
100-000-1012	PETTY CASH	50.00	
100-000-1013	CASH ON HAND	200.00	
		<hr/>	
	TOTAL ASSETS		739,622.02
			<hr/> <hr/>

LIABILITIES AND EQUITY

LIABILITIES

100-000-2276	STATE ASSESSMENT	1,654.00	
100-000-2280	DEPOSITS - MARION	468.99	
100-000-2281	DEPOSITS - LAND USE	4,151.35	
		<hr/>	
	TOTAL LIABILITIES		6,274.34

FUND EQUITY

100-000-2520	BEG FUND BALANCE	370,480.14	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<hr/> 362,867.54	
	BALANCE - CURRENT DATE	<hr/> 362,867.54	
	TOTAL FUND EQUITY		733,347.68
			<hr/>
	TOTAL LIABILITIES AND EQUITY		739,622.02
			<hr/> <hr/>

CITY OF HUBBARD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES AND FRANCHISE FEES</u>					
100-300-3111	629,314.46	629,314.46	717,453.00	88,138.54	87.7
100-300-3112	3,377.30	15,919.21	25,000.00	9,080.79	63.7
100-300-3180	.00	.00	100.00	100.00	.0
100-300-3181	7,131.05	13,796.76	100,000.00	86,203.24	13.8
100-300-3182	.00	.00	4,600.00	4,600.00	.0
100-300-3183	2,622.38	7,356.82	23,000.00	15,643.18	32.0
100-300-3184	3,004.02	5,931.21	13,000.00	7,068.79	45.6
100-300-3185	.00	14,231.83	23,000.00	8,768.17	61.9
100-300-3186	244.02	454.44	700.00	245.56	64.9
100-300-3301	4,292.26	11,850.02	16,892.00	5,041.98	70.2
100-300-3302	363.08	2,173.17	3,800.00	1,626.83	57.2
100-300-3303	4,694.77	19,713.10	53,000.00	33,286.90	37.2
100-300-3415	22,418.21	68,034.97	132,000.00	63,965.03	51.5
100-300-3601	1.75	504.29	1,000.00	495.71	50.4
100-300-3611	1,678.81	6,989.78	6,000.00	(989.78)	116.5
TOTAL TAXES AND FRANCHISE FEES	679,142.11	796,270.06	1,119,545.00	323,274.94	71.1
<u>MISC REVENUE</u>					
100-301-3211	775.00	975.00	4,600.00	3,625.00	21.2
100-301-3401	390.00	1,830.00	2,700.00	870.00	67.8
100-301-3402	.00	.00	180.00	180.00	.0
TOTAL MISC REVENUE	1,165.00	2,805.00	7,480.00	4,675.00	37.5
<u>POLICE REVENUE</u>					
100-302-3342	.00	.00	2,000.00	2,000.00	.0
100-302-3346	.00	.00	2,000.00	2,000.00	.0
100-302-3351	.00	.00	2,500.00	2,500.00	.0
100-302-3401	60.00	360.00	1,300.00	940.00	27.7
100-302-3402	1,350.00	7,500.00	17,000.00	9,500.00	44.1
100-302-3403	120.00	320.00	800.00	480.00	40.0
100-302-3601	.00	247.20	1,000.00	752.80	24.7
100-302-3643	.00	1,315.00	400.00	(915.00)	328.8
100-302-3644	146.00	917.00	2,500.00	1,583.00	36.7
TOTAL POLICE REVENUE	1,676.00	10,659.20	29,500.00	18,840.80	36.1
<u>MUNICIPAL COURT REVENUE</u>					
100-303-3401	5,113.00	35,214.39	60,000.00	24,785.61	58.7
100-303-3402	1,917.46	8,998.95	18,000.00	9,001.05	50.0
100-303-3405	.00	35.12	400.00	364.88	8.8
100-303-3611	.00	1,421.82	3,000.00	1,578.18	47.4
TOTAL MUNICIPAL COURT REVENUE	7,030.46	45,670.28	81,400.00	35,729.72	56.1

CITY OF HUBBARD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COMMUNITY DEV REVENUE</u>					
100-305-3305 SCHOOL EXCISE REVE	.00	1,380.54	2,400.00	1,019.46	57.5
100-305-3350 ECO DEV COMMUNITY PROJECT GRAN	.00	700.00	700.00	.00	100.0
100-305-3401 LAND USE FEES	7,396.70	28,484.96	34,800.00	6,315.04	81.9
100-305-3402 BUILDING PERMITS	3,024.07	50,079.52	60,000.00	9,920.48	83.5
TOTAL COMMUNITY DEV REVENUE	10,420.77	80,645.02	97,900.00	17,254.98	82.4
<u>TRANSFERS IN</u>					
100-391-3910 TRANSFER IN -WATER	.00	7,197.09	20,460.00	13,262.91	35.2
100-391-3912 TRANSFER IN SEWER	.00	7,047.63	20,639.00	13,591.37	34.2
100-391-3914 TRANSFER IN- SDC A	.00	.00	10,500.00	10,500.00	.0
100-391-3920 TRANS IN - OP OH	.00	15,674.39	77,477.00	61,802.61	20.2
TOTAL TRANSFERS IN	.00	29,919.11	129,076.00	99,156.89	23.2
<u>FUND BALANCE</u>					
100-399-9999 BEGINNING FUND BALANCE	.00	.00	295,745.00	295,745.00	.0
TOTAL FUND BALANCE	.00	.00	295,745.00	295,745.00	.0
TOTAL FUND REVENUE	699,434.34	965,968.67	1,760,646.00	794,677.33	54.9

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADMINISTRATION					
SALARIES:					
100-410-1100	.00	.00	72,403.00	72,403.00	.0
100-410-1101	3,484.16	17,420.80	.00	(17,420.80)	.0
100-410-1102	1,941.96	9,709.80	.00	(9,709.80)	.0
100-410-1105	557.84	2,380.49	.00	(2,380.49)	.0
TOTAL SALARIES	5,983.96	29,511.09	72,403.00	42,891.91	40.8
EMPLOYEE BENEFITS:					
100-410-4100	.00	.00	46,894.00	46,894.00	.0
100-410-4110	1,957.40	9,787.00	.00	(9,787.00)	.0
100-410-4120	22.55	113.18	.00	(113.18)	.0
100-410-4150	457.76	2,297.93	.00	(2,297.93)	.0
100-410-4170	1,411.62	6,981.63	.00	(6,981.63)	.0
100-410-4190	.00	112.54	.00	(112.54)	.0
TOTAL EMPLOYEE BENEFITS	3,849.33	19,292.28	46,894.00	27,601.72	41.1
MATERIALS & SERVICES:					
100-410-5100	17,060.28	24,835.57	40,360.00	15,524.43	61.5
100-410-5200	.00	.00	200.00	200.00	.0
100-410-5300	.00	.00	300.00	300.00	.0
100-410-6100	196.28	1,225.83	3,100.00	1,874.17	39.5
100-410-6200	222.33	632.64	1,500.00	867.36	42.2
100-410-6300	.00	2,657.92	3,500.00	842.08	75.9
100-410-6400	.00	26.08	1,000.00	973.92	2.6
100-410-6500	753.08	5,525.65	9,000.00	3,474.35	61.4
100-410-6600	365.59	2,850.65	7,650.00	4,799.35	37.3
100-410-6700	2,286.00	2,286.00	2,600.00	314.00	87.9
100-410-6800	.00	.00	200.00	200.00	.0
100-410-6900	(547.08)	996.05	6,600.00	5,603.95	15.1
TOTAL MATERIALS & SERVICES	20,336.48	41,036.39	76,010.00	34,973.61	54.0
TOTAL ADMINISTRATION	30,169.77	89,839.76	195,307.00	105,467.24	46.0
COURT					
SALARIES:					
100-412-1100	.00	.00	24,386.00	24,386.00	.0
100-412-1101	348.42	1,742.10	.00	(1,742.10)	.0
100-412-1102	291.30	1,456.50	.00	(1,456.50)	.0
100-412-1105	1,301.60	5,554.37	.00	(5,554.37)	.0
100-412-1111	69.15	242.04	.00	(242.04)	.0
TOTAL SALARIES	2,010.47	8,995.01	24,386.00	15,390.99	36.9

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EMPLOYEE BENEFITS:					
100-412-4100 EMPLOYEE BENEFITS	.00	.00	18,246.00	18,246.00	.0
100-412-4110 EB-MEDICAL & DENTAL	949.09	4,745.45	.00 (	4,745.45)	.0
100-412-4120 EB-INSURANCE (LIFE & DISAB)	7.24	36.26	.00 (	36.26)	.0
100-412-4150 EB-EMPLOYER TAXES	149.52	713.53	.00 (	713.53)	.0
100-412-4170 EB-PERS	397.01	1,800.11	.00 (	1,800.11)	.0
100-412-4190 EB-WORKERS COMP	.00	33.50	.00 (	33.50)	.0
TOTAL EMPLOYEE BENEFITS	1,502.86	7,328.85	18,246.00	10,917.15	40.2
MATERIALS & SERVICES:					
100-412-5100 PROFESSIONAL SERVICES	718.93	3,582.64	11,055.00	7,472.36	32.4
100-412-5300 OPERATIONAL SUPPLIES	.00	.00	50.00	50.00	.0
100-412-6100 BUILDING MAINT & SUPPLIES	31.55	145.76	450.00	304.24	32.4
100-412-6200 RENTALS AND LEASES	25.28	117.91	400.00	282.09	29.5
100-412-6300 INSURANCE	.00	776.49	825.00	48.51	94.1
100-412-6400 ADVERTISING & RECRUITMENT	.00	.00	100.00	100.00	.0
100-412-6500 LEARNING, DUES & MEMBERSHIPS	.00	878.82	1,350.00	471.18	65.1
100-412-6600 OFFICE SUPPLIES & MISC EXPENSE	11.79	254.81	1,050.00	795.19	24.3
100-412-6700 EQUIP MAINT & SUPPLIES	.00	.00	200.00	200.00	.0
100-412-6900 UTILITIES	134.18	555.09	1,900.00	1,344.91	29.2
TOTAL MATERIALS & SERVICES	921.73	6,311.52	17,380.00	11,068.48	36.3
TOTAL COURT	4,435.06	22,635.38	60,012.00	37,376.62	37.7
COUNCIL					
MATERIALS & SERVICES:					
100-413-5100 PROFESSIONAL SERVICES	.00	3,500.00	3,500.00	.00	100.0
100-413-5300 OPERATIONAL SUPPLIES	885.40	1,134.23	3,000.00	1,865.77	37.8
100-413-6500 DUES, EDUCATION & LEARNING	.00	.00	1,000.00	1,000.00	.0
TOTAL MATERIALS & SERVICES	885.40	4,634.23	7,500.00	2,865.77	61.8
TOTAL COUNCIL	885.40	4,634.23	7,500.00	2,865.77	61.8
COMMUNITY DEVELOPMENT					
SALARIES:					
100-419-1100 SALARIES AND WAGES	.00	.00	15,734.00	15,734.00	.0
100-419-1101 CITY RECORDER	871.06	4,355.30	.00 (	4,355.30)	.0
100-419-1102 FINANCE DIRECTOR	242.76	1,213.80	.00 (	1,213.80)	.0
100-419-1104 PUBLIC WORKS SUPERINTENDENT	242.04	1,011.04	.00 (	1,011.04)	.0
TOTAL SALARIES	1,355.86	6,580.14	15,734.00	9,153.86	41.8

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
EMPLOYEE BENEFITS:						
100-419-4100	EMPLOYEE BENEFITS	.00	.00	10,676.00	10,676.00	.0
100-419-4110	EB-MEDICAL & DENTAL	434.71	2,173.55	.00 (	2,173.55)	.0
100-419-4120	EB-INSURANCE (LIFE & DISAB)	4.90	24.58	.00 (	24.58)	.0
100-419-4150	EB-EMPLOYER TAXES	103.88	526.31	.00 (	526.31)	.0
100-419-4170	EB-PERS	347.25	1,681.61	.00 (	1,681.61)	.0
100-419-4190	EB-WORKERS COMP	.00	18.92	.00 (	18.92)	.0
TOTAL EMPLOYEE BENEFITS		890.74	4,424.97	10,676.00	6,251.03	41.5
MATERIALS & SERVICES:						
100-419-5100	PROFESSIONAL SERVICES	6,530.00	24,671.25	19,800.00 (	4,871.25)	124.6
100-419-5400	INTERGOVERNMENTAL SE	2,442.60	68,114.18	70,200.00	2,085.82	97.0
100-419-5500	PROGRAM & GRANT EXPENSES	.00	482.02	700.00	217.98	68.9
100-419-6500	LEARNING, DUES & MEMBERSHIPS	.00	.00	1,900.00	1,900.00	.0
TOTAL MATERIALS & SERVICES		8,972.60	93,267.45	92,600.00 (	667.45)	100.7
TOTAL COMMUNITY DEVELOPMENT		11,219.20	104,272.56	119,010.00	14,737.44	87.6
POLICE						
SALARIES:						
100-421-1100	SALARIES AND WAGES	.00	.00	360,449.00	360,449.00	.0
100-421-1101	DIRECTOR OF ADMIN/RECORDER	116.14	580.70	.00 (	580.70)	.0
100-421-1102	SENIOR ACCOUNTING SPECIALIST	97.10	485.50	.00 (	485.50)	.0
100-421-1103	CHIEF OF POLICE	5,702.40	37,605.07	.00 (	37,605.07)	.0
100-421-1105	ADMINISTRATIVE ASSISTANT	2,997.00	14,985.00	.00 (	14,985.00)	.0
100-421-1106	POLICE OFFICERS	13,280.72	87,138.41	.00 (	87,138.41)	.0
100-421-1210	OVERTIME HOLIDAY	.00	1,431.65	.00 (	1,431.65)	.0
100-421-1212	OVERTIME	.00	1,915.95	.00 (	1,915.95)	.0
TOTAL SALARIES		22,193.36	144,142.28	360,449.00	216,306.72	40.0
EMPLOYEE BENEFITS:						
100-421-4100	EMPLOYEE BENEFITS	.00	.00	240,643.00	240,643.00	.0
100-421-4110	EB-MEDICAL & DENTAL	12,255.86	50,614.10	.00 (	50,614.10)	.0
100-421-4120	EB-INSURANCE (LIFE & DISAB)	92.14	512.56	.00 (	512.56)	.0
100-421-4150	EB-EMPLOYER TAXES	1,697.76	11,251.26	.00 (	11,251.26)	.0
100-421-4170	EB-PERS	5,003.86	25,201.69	.00 (	25,201.69)	.0
100-421-4190	EB-WORKERS COMP	.00	5,839.92	.00 (	5,839.92)	.0
TOTAL EMPLOYEE BENEFITS		19,049.62	93,419.53	240,643.00	147,223.47	38.8

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
MATERIALS & SERVICES:					
100-421-5100	770.22	5,288.51	10,293.50	5,004.99	51.4
100-421-5200	.00	1,156.91	6,170.00	5,013.09	18.8
100-421-5300	363.72	1,049.68	9,349.50	8,299.82	11.2
100-421-5400	.00	39,992.99	86,100.00	46,107.01	46.5
100-421-5500	323.85	491.72	4,000.00	3,508.28	12.3
100-421-6100	221.89	1,426.53	2,700.00	1,273.47	52.8
100-421-6200	147.56	710.68	1,940.00	1,229.32	36.6
100-421-6300	.00	17,600.76	18,300.00	699.24	96.2
100-421-6400	.00	.00	1,000.00	1,000.00	.0
100-421-6500	265.11	1,496.32	15,700.00	14,203.68	9.5
100-421-6600	742.48	2,614.60	6,250.00	3,635.40	41.8
100-421-6700	795.03	10,345.21	54,200.00	43,854.79	19.1
100-421-6800	.00	.00	5,000.00	5,000.00	.0
100-421-6900	1,915.65	4,377.56	10,900.00	6,522.44	40.2
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL MATERIALS & SERVICES	5,545.51	86,551.47	231,903.00	145,351.53	37.3
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL POLICE	46,788.49	324,113.28	832,995.00	508,881.72	38.9
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
PARKS					
SALARIES:					
100-452-1100	.00	.00	65,224.60	65,224.60	.0
100-452-1101	116.14	580.70	.00	(580.70)	.0
100-452-1102	97.10	485.50	.00	(485.50)	.0
100-452-1104	1,210.21	5,055.23	.00	(5,055.23)	.0
100-452-1105	1,330.79	5,122.63	.00	(5,122.63)	.0
100-452-1107	2,288.69	10,495.14	.00	(10,495.14)	.0
100-452-1109	987.84	4,183.20	.00	(4,183.20)	.0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL SALARIES	6,030.77	25,922.40	65,224.60	39,302.20	39.7
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
EMPLOYEE BENEFITS:					
100-452-4100	.00	.00	47,264.78	47,264.78	.0
100-452-4110	2,039.92	10,199.60	.00	(10,199.60)	.0
100-452-4120	16.80	84.33	.00	(84.33)	.0
100-452-4150	461.99	2,059.11	.00	(2,059.11)	.0
100-452-4170	1,429.76	5,998.77	.00	(5,998.77)	.0
100-452-4190	.00	1,040.74	.00	(1,040.74)	.0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EMPLOYEE BENEFITS	3,948.47	19,382.55	47,264.78	27,882.23	41.0

CITY OF HUBBARD
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
MATERIALS & SERVICES:					
100-452-5100 PROFESSIONAL SERVICES	74.34	1,158.97	3,700.00	2,541.03	31.3
100-452-5200 CONTRACTED SUPPORT	.00	375.00	300.00	(75.00)	125.0
100-452-5300 OPERATIONAL SUPPLIES	6.85	630.06	8,800.00	8,169.94	7.2
100-452-6100 BUILDING MAINT & SUPPLIES	26.68	423.95	1,500.00	1,076.05	28.3
100-452-6200 RENTALS AND LEASES	18.71	85.06	700.00	614.94	12.2
100-452-6300 INSURANCE	.00	3,473.10	3,620.00	146.90	95.9
100-452-6400 ADVERTISING & RECRUITMENT	.00	.00	100.00	100.00	.0
100-452-6500 LEARNING, DUES & MEMBERSHIPS	.00	605.75	1,200.00	594.25	50.5
100-452-6600 OFFICE SUPPLIES & MISC EXPENSE	5.62	241.26	800.00	558.74	30.2
100-452-6700 EQUIP MAINT & SUPPLIES	196.59	2,760.56	7,000.00	4,239.44	39.4
100-452-6800 UNIFORMS	.00	.00	400.00	400.00	.0
100-452-6900 UTILITIES	389.04	2,547.26	7,300.00	4,752.74	34.9
TOTAL MATERIALS & SERVICES	717.83	12,300.97	35,420.00	23,119.03	34.7
TOTAL PARKS	10,697.07	57,605.92	147,909.38	90,303.46	39.0

CITY OF HUBBARD
BALANCE SHEET
NOVEMBER 30, 2016

STREET FUND

ASSETS

121-000-1001	CASH IN COMBINED CASH FUND	22,894.44	
121-000-1011	LGIP	103,183.69	
	TOTAL ASSETS		<u>126,078.13</u>

LIABILITIES AND EQUITY

FUND EQUITY

121-000-2520	BEG FUND BALANCE	111,087.61	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	14,990.52	
	BALANCE - CURRENT DATE	14,990.52	
	TOTAL FUND EQUITY		<u>126,078.13</u>
	TOTAL LIABILITIES AND EQUITY		<u>126,078.13</u>

CITY OF HUBBARD
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2016

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>STREET FUND REVENUE</u>					
121-300-3190 GAS TAX	11,989.45	58,740.07	129,739.00	70,998.93	45.3
121-300-3407 TRANSPORTATION UTILITY	13,318.77	40,385.46	78,275.00	37,889.54	51.6
121-300-3408 ROW PERMITS	45.00	1,395.00	2,000.00	605.00	69.8
121-300-3601 MISCELLANEOUS REVENUE	.00	56.74	100.00	43.26	56.7
121-300-3611 INTEREST INCOME	75.40	345.45	500.00	154.55	69.1
TOTAL STREET FUND REVENUE	25,428.62	100,922.72	210,614.00	109,691.28	47.9
<u>FUND BALANCE</u>					
121-399-9999 BEGINNING FUND BALANCE	.00	.00	108,997.00	108,997.00	.0
TOTAL FUND BALANCE	.00	.00	108,997.00	108,997.00	.0
TOTAL FUND REVENUE	25,428.62	100,922.72	319,611.00	218,688.28	31.6

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2016

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
STREET FUND EXP					
SALARIES:					
121-431-1100 SALARIES AND WAGES	.00	.00	64,918.00	64,918.00	.0
121-431-1101 DIRECTOR OF ADMIN/RECORDER	290.36	1,451.80	.00 (	1,451.80)	.0
121-431-1102 SENIOR ACCOUNTING SPECIALIST	728.26	3,641.30	.00 (	3,641.30)	.0
121-431-1104 PUBLIC WORKS SUPERINTENDENT	968.17	4,044.19	.00 (	4,044.19)	.0
121-431-1105 ADMINISTRATIVE ASSISTANT	1,702.69	6,709.66	.00 (	6,709.66)	.0
121-431-1107 UTILITY WORKER 1	1,929.71	8,894.28	.00 (	8,894.28)	.0
121-431-1109 PW MAINTENANCE PT	288.12	1,220.10	.00 (	1,220.10)	.0
TOTAL SALARIES	5,907.31	25,961.33	64,918.00	38,956.67	40.0
EMPLOYEE BENEFITS:					
121-431-4100 EMPLOYEE BENEFITS	.00	.00	49,002.00	49,002.00	.0
121-431-4110 EB-MEDICAL & DENTAL	2,201.18	11,005.90	.00 (	11,005.90)	.0
121-431-4120 EB-INSURANCE (LIFE & DISAB)	19.28	96.79	.00 (	96.79)	.0
121-431-4150 EB-EMPLOYER TAXES	452.45	2,021.38	.00 (	2,021.38)	.0
121-431-4170 EB-PERS	1,385.32	5,980.42	.00 (	5,980.42)	.0
121-431-4190 EB-WORKERS COMP	.00	1,500.02	.00 (	1,500.02)	.0
TOTAL EMPLOYEE BENEFITS	4,058.23	20,604.51	49,002.00	28,397.49	42.1
MATERIALS & SERVICES:					
121-431-5100 PROFESSIONAL SERVICES	275.98	1,785.34	11,300.00	9,514.66	15.8
121-431-5200 CONTRACTED SUPPORT	2,258.24	6,176.24	16,800.00	10,623.76	36.8
121-431-5300 OPERATIONAL SUPPLIES	5.72	24.77	100.00	75.23	24.8
121-431-5500 PROGRAM & GRANT EXPENSES	992.03	4,673.23	17,000.00	12,326.77	27.5
121-431-6100 BUILDING MAINT & SUPPLIES	50.48	249.07	900.00	650.93	27.7
121-431-6200 RENTALS AND LEASES	16.51	74.06	800.00	725.94	9.3
121-431-6300 INSURANCE	.00	2,805.22	2,960.00	154.78	94.8
121-431-6400 ADVERTISING & RECRUITMENT	.00	.00	100.00	100.00	.0
121-431-6500 LEARNING, DUES & MEMBERSHIPS	41.14	413.51	1,300.00	886.49	31.8
121-431-6600 OFFICE SUPPLIES & MISC EXPENSE	21.51	516.81	2,300.00	1,783.19	22.5
121-431-6700 EQUIP MAINT & SUPPLIES	142.17	1,254.48	6,800.00	5,545.52	18.5
121-431-6800 UNIFORMS	.00	.00	300.00	300.00	.0
121-431-6900 UTILITIES	3,087.98	17,354.20	37,400.00	20,045.80	46.4
TOTAL MATERIALS & SERVICES	6,891.76	35,326.93	98,060.00	62,733.07	36.0
TOTAL STREET FUND EXP	16,857.30	81,892.77	211,980.00	130,087.23	38.6

CITY OF HUBBARD
BALANCE SHEET
NOVEMBER 30, 2016

STREET CONSTRUCTION FUND

ASSETS

122-000-1001	CASH IN COMBINED CASH FUND	104,809.05	
122-000-1011	LGIP	<u>115,855.19</u>	
	TOTAL ASSETS		<u><u>220,664.24</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

122-000-2520	BEG FUND BALANCE	206,202.82	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>14,461.42</u>	
	BALANCE - CURRENT DATE	<u>14,461.42</u>	
	TOTAL FUND EQUITY		<u><u>220,664.24</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>220,664.24</u></u>

CITY OF HUBBARD
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2016

STREET CONSTRUCTION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>STREET CONSTRUCTION REVENUE</u>					
122-300-3190 GAS TAX	5,138.34	25,174.33	55,602.00	30,427.67	45.3
122-300-3341 SPECIAL ALLOTMENT	.00	.00	50,000.00	50,000.00	.0
122-300-3550 ASSESSMENT PRINCIPAL	.00	.00	500.00	500.00	.0
122-300-3551 SDC-IMPROVEMENT	.00	19,532.00	39,792.00	20,260.00	49.1
122-300-3554 SDC ADMINISTRATION	.00	1,044.00	2,016.00	972.00	51.8
122-300-3611 INTEREST INCOME	84.66	411.09	500.00	88.91	82.2
TOTAL STREET CONSTRUCTION REVENUE	5,223.00	46,161.42	148,410.00	102,248.58	31.1
<u>FUND BALANCE</u>					
122-399-9999 BEGINNING FUND BALANCE	.00	.00	151,554.00	151,554.00	.0
TOTAL FUND BALANCE	.00	.00	151,554.00	151,554.00	.0
TOTAL FUND REVENUE	5,223.00	46,161.42	299,964.00	253,802.58	15.4

CITY OF HUBBARD
BALANCE SHEET
NOVEMBER 30, 2016

RESERVE FUND

ASSETS

123-000-1001	CASH IN COMBINED CASH FUND	100,432.89	
123-000-1011	LGIP	35,051.52	
	TOTAL ASSETS		<u>135,484.41</u>

LIABILITIES AND EQUITY

FUND EQUITY

123-000-2520	BEG FUND BALANCE	143,927.94	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	(8,443.53)	
	BALANCE - CURRENT DATE	(8,443.53)	
	TOTAL FUND EQUITY		<u>135,484.41</u>
	TOTAL LIABILITIES AND EQUITY		<u>135,484.41</u>

CITY OF HUBBARD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2016

RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>RESERVE FUND REVENUE</u>						
123-300-3611	INTEREST	25.61	136.47	100.00	(36.47)	136.5
	TOTAL RESERVE FUND REVENUE	25.61	136.47	100.00	(36.47)	136.5
<u>TRANSFERS IN</u>						
123-391-0100	TRANS FROM-GENERAL	.00	.00	35,408.00	35,408.00	.0
123-391-0121	TRANS FROM-STREETS	.00	.00	6,857.00	6,857.00	.0
123-391-0201	TRANS FROM-SEWER	.00	.00	8,840.00	8,840.00	.0
123-391-0205	TRANS FROM-WATER	.00	.00	8,840.00	8,840.00	.0
	TOTAL TRANSFERS IN	.00	.00	59,945.00	59,945.00	.0
<u>FUND BALANCE</u>						
123-399-9999	BEGINNING FUND BALANCE	.00	.00	144,681.00	144,681.00	.0
	TOTAL FUND BALANCE	.00	.00	144,681.00	144,681.00	.0
	TOTAL FUND REVENUE	25.61	136.47	204,726.00	204,589.53	.1

CITY OF HUBBARD
BALANCE SHEET
NOVEMBER 30, 2016

PARK IMPROVEMENT FUND

ASSETS

125-000-1001	CASH IN COMBINED CASH FUND	210,227.64	
125-000-1011	LGIP	125,757.04	
	TOTAL ASSETS		<u>335,984.68</u>

LIABILITIES AND EQUITY

FUND EQUITY

125-000-2520	BEG FUND BALANCE	311,438.59	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	24,546.09	
	BALANCE - CURRENT DATE	24,546.09	
	TOTAL FUND EQUITY		<u>335,984.68</u>
	TOTAL LIABILITIES AND EQUITY		<u>335,984.68</u>

CITY OF HUBBARD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2016

PARK IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PARK IMPROVMENT REVENUE</u>					
125-300-3301 STATE SHARED REVEN	4,292.26	11,850.02	16,892.00	5,041.98	70.2
125-300-3341 STATE PARKS DEPT.	.00	.00	121,286.00	121,286.00	.0
125-300-3551 SDC-IMPROVEMENT	.00	15,320.00	36,768.00	21,448.00	41.7
125-300-3552 SDC-REIMBURSEMENT	.00	2,390.00	5,736.00	3,346.00	41.7
125-300-3554 SDC-ADMINISTRATION	.00	740.00	1,776.00	1,036.00	41.7
125-300-3601 MISCELLANEOUS REVENUE	.00	50.00	425.00	375.00	11.8
125-300-3611 INTEREST INCOME	91.90	476.07	500.00	23.93	95.2
125-300-3642 DONATIONS	.00	.00	1,500.00	1,500.00	.0
TOTAL PARK IMPROVMENT REVENUE	4,384.16	30,826.09	184,883.00	154,056.91	16.7
 <u>BEGINNING FUND BALANCE</u>					
125-399-9999 BEGINNING FUND BALANCE	.00	.00	293,054.00	293,054.00	.0
TOTAL BEGINNING FUND BALANCE	.00	.00	293,054.00	293,054.00	.0
TOTAL FUND REVENUE	4,384.16	30,826.09	477,937.00	447,110.91	6.5

CITY OF HUBBARD
BALANCE SHEET
NOVEMBER 30, 2016

SEWER UTILITY FUND

ASSETS

201-000-1001	CASH IN COMBINED CASH FUND	167,980.19	
201-000-1011	LGIP	12,975.63	
	TOTAL ASSETS		<u>180,955.82</u>

LIABILITIES AND EQUITY

FUND EQUITY

201-000-2520	BEG FUND BALANCE	127,591.53	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	53,364.29	
	BALANCE - CURRENT DATE	53,364.29	
	TOTAL FUND EQUITY		<u>180,955.82</u>
	TOTAL LIABILITIES AND EQUITY		<u>180,955.82</u>

CITY OF HUBBARD
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2016

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SEWER UTILITY REVENUE</u>					
201-300-3441 SERVICE CHARGES SE	72,176.11	214,658.87	412,776.00	198,117.13	52.0
201-300-3601 MISCELLANEOUS REVENUE	45.00	115.24	100.00	(15.24)	115.2
201-300-3611 INTEREST INCOME	9.48	92.32	100.00	7.68	92.3
TOTAL SEWER UTILITY REVENUE	72,230.59	214,866.43	412,976.00	198,109.57	52.0
<u>BEGINNING FUND BALANCE</u>					
201-399-9999 BEGINNING FUND BALANCE	.00	.00	113,894.00	113,894.00	.0
TOTAL BEGINNING FUND BALANCE	.00	.00	113,894.00	113,894.00	.0
TOTAL FUND REVENUE	72,230.59	214,866.43	526,870.00	312,003.57	40.8

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2016

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
SEWER UTILITY FUND EXP					
SALARIES:					
201-432-1100 SALARIES AND WAGES	.00	.00	107,190.30	107,190.30	.0
201-432-1101 DIRECTOR OF ADMIN/RECORDER	290.36	1,451.80	.00	(1,451.80)	.0
201-432-1102 SENIOR ACCOUNTING SPECIALIST	728.26	3,641.30	.00	(3,641.30)	.0
201-432-1104 PUBLIC WORKS SUPERINTENDENT	3,469.26	14,491.60	.00	(14,491.60)	.0
201-432-1105 ADMINISTRATIVE ASSISTANT	1,888.63	7,503.12	.00	(7,503.12)	.0
201-432-1107 UTILITY WORKER 1	3,882.72	15,527.63	.00	(15,527.63)	.0
201-432-1109 PW MAINTENANCE PT	68.60	290.50	.00	(290.50)	.0
TOTAL SALARIES	10,327.83	42,905.95	107,190.30	64,284.35	40.0
EMPLOYEE BENEFITS:					
201-432-4100 EMPLOYEE BENEFITS	.00	.00	81,792.40	81,792.40	.0
201-432-4110 EB-MEDICAL & DENTAL	3,201.61	16,008.05	.00	(16,008.05)	.0
201-432-4120 EB-INSURANCE (LIFE & DISAB)	31.31	156.96	.00	(156.96)	.0
201-432-4150 EB-EMPLOYER TAXES	791.94	3,299.86	.00	(3,299.86)	.0
201-432-4170 EB-PERS	2,659.82	10,965.07	.00	(10,965.07)	.0
201-432-4190 EB-WORKERS COMP	.00	854.80	.00	(854.80)	.0
TOTAL EMPLOYEE BENEFITS	6,684.68	31,284.74	81,792.40	50,507.66	38.3
MATERIALS & SERVICES:					
201-432-5100 PROFESSIONAL SERVICES	785.28	3,986.14	20,500.00	16,513.86	19.4
201-432-5200 CONTRACTED SUPPORT	3,005.50	7,386.94	32,100.00	24,713.06	23.0
201-432-5300 OPERATIONAL SUPPLIES	7.99	1,187.51	5,000.00	3,812.49	23.8
201-432-6100 BUILDING MAINT & SUPPLIES	66.35	347.99	1,300.00	952.01	26.8
201-432-6200 RENTALS AND LEASES	79.46	358.29	1,800.00	1,441.71	19.9
201-432-6300 INSURANCE	.00	6,903.12	7,200.00	296.88	95.9
201-432-6400 ADVERTISING & RECRUITMENT	.00	.00	100.00	100.00	.0
201-432-6500 LEARNING, DUES & MEMBERSHIPS	41.14	3,003.64	6,200.00	3,196.36	48.5
201-432-6600 OFFICE SUPPLIES & MISC EXPENSE	99.36	1,846.40	7,300.00	5,453.60	25.3
201-432-6700 EQUIP MAINT & SUPPLIES	1,438.52	5,451.99	22,000.00	16,548.01	24.8
201-432-6800 UNIFORMS	.00	.00	600.00	600.00	.0
201-432-6900 UTILITIES	3,445.73	16,548.75	43,000.00	26,451.25	38.5
TOTAL MATERIALS & SERVICES	8,969.33	47,020.77	147,100.00	100,079.23	32.0
TOTAL SEWER UTILITY FUND EXP	25,981.84	121,211.46	336,082.70	214,871.24	36.1

CITY OF HUBBARD
BALANCE SHEET
NOVEMBER 30, 2016

SEWER CONSTRUCTION FUND

ASSETS

202-000-1001	CASH IN COMBINED CASH FUND	560,181.93	
202-000-1011	LGIP	<u>210,335.11</u>	
	TOTAL ASSETS		<u><u>770,517.04</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

202-000-2520	BEG FUND BALANCE	672,866.44	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>97,650.60</u>	
	BALANCE - CURRENT DATE	<u>97,650.60</u>	
	TOTAL FUND EQUITY		<u><u>770,517.04</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>770,517.04</u></u>

CITY OF HUBBARD
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2016

SEWER CONSTRUCTION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SEWER CONSTRUCTION REVENUE</u>						
202-300-3550	WASTEWATER REUSE R	24,766.19	75,256.62	147,450.00	72,193.38	51.0
202-300-3551	SDC-IMPROVEMENT	.00	5,305.00	12,732.00	7,427.00	41.7
202-300-3552	SDC-REIMBURSEMENT	.00	14,880.00	35,712.00	20,832.00	41.7
202-300-3554	SDC-ADMINISTRATION	.00	1,390.00	3,336.00	1,946.00	41.7
202-300-3611	INTEREST INCOME	153.71	818.98	400.00	(418.98)	204.8
TOTAL SEWER CONSTRUCTION REVENUE		24,919.90	97,650.60	199,630.00	101,979.40	48.9
<u>BEGINNING FUND BALANCE</u>						
202-399-9999	BEGINNING FUND BALANCE	.00	.00	645,898.00	645,898.00	.0
TOTAL BEGINNING FUND BALANCE		.00	.00	645,898.00	645,898.00	.0
TOTAL FUND REVENUE		24,919.90	97,650.60	845,528.00	747,877.40	11.6

CITY OF HUBBARD
BALANCE SHEET
NOVEMBER 30, 2016

SEWER BOND FUND

ASSETS

203-000-1001	CASH IN COMBINED CASH FUND	6,002.42	
203-000-1011	LGIP	32,229.24	
	TOTAL ASSETS		<u>38,231.66</u>

LIABILITIES AND EQUITY

FUND EQUITY

203-000-2520	BEG FUND BALANCE	38,127.78	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	103.88	
	BALANCE - CURRENT DATE	103.88	
	TOTAL FUND EQUITY		<u>38,231.66</u>
	TOTAL LIABILITIES AND EQUITY		<u>38,231.66</u>

CITY OF HUBBARD
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2016

SEWER BOND FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SEWER BOND REVENUE</u>					
203-300-3611 INTEREST INCOME	23.55	103.88	100.00	(3.88)	103.9
TOTAL SEWER BOND REVENUE	23.55	103.88	100.00	(3.88)	103.9
<u>TRANSFERS IN</u>					
203-391-0201 TRANS FROM-SEWER	.00	27,243.00	54,486.00	27,243.00	50.0
TOTAL TRANSFERS IN	.00	27,243.00	54,486.00	27,243.00	50.0
<u>BEGINNING FUND BALANCE</u>					
203-399-9999 BEGINNING FUND BALANCE	.00	.00	38,075.00	38,075.00	.0
TOTAL BEGINNING FUND BALANCE	.00	.00	38,075.00	38,075.00	.0
TOTAL FUND REVENUE	23.55	27,346.88	92,661.00	65,314.12	29.5

CITY OF HUBBARD
BALANCE SHEET
NOVEMBER 30, 2016

WATER UTILITY FUND

ASSETS

205-000-1001	CASH IN COMBINED CASH FUND	243,655.18	
205-000-1011	LGIP	49,762.34	
	TOTAL ASSETS		<u>293,417.52</u>

LIABILITIES AND EQUITY

LIABILITIES

205-000-2001	A/P LIABILITY	1,322.50	
205-000-2281	UB DEPOSITS	16,880.00	
	TOTAL LIABILITIES		18,202.50

FUND EQUITY

205-000-2520	BEG FUND BALANCE	209,376.24	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>65,838.78</u>	
	BALANCE - CURRENT DATE	<u>65,838.78</u>	
	TOTAL FUND EQUITY		<u>275,215.02</u>
	TOTAL LIABILITIES AND EQUITY		<u>293,417.52</u>

CITY OF HUBBARD
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2016

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER UTILITY REVENUE</u>					
205-300-3401 SERVICE CHARGES WA	70,930.33	211,306.50	400,677.00	189,370.50	52.7
205-300-3402 CONNECTION CHGS WA	1,634.12	4,701.63	4,500.00	(201.63)	104.5
205-300-3403 RECONNECTION FEE	601.52	2,608.32	4,000.00	1,391.68	65.2
205-300-3601 MISCELLANEOUS REVENUE	1,821.82	5,654.50	10,000.00	4,345.50	56.6
205-300-3611 INTEREST INCOME	36.36	193.91	100.00	(93.91)	193.9
205-300-3620 LEASE-WATER TOWER	.00	3,294.20	7,200.00	3,905.80	45.8
205-300-3622 VERIZON LEASE	1,200.00	7,200.00	14,400.00	7,200.00	50.0
TOTAL WATER UTILITY REVENUE	<u>76,224.15</u>	<u>234,959.06</u>	<u>440,877.00</u>	<u>205,917.94</u>	<u>53.3</u>
<u>BEGINNING FUND BALANCE</u>					
205-399-9999 BEGINNING FUND BALANCE	.00	.00	203,697.00	203,697.00	.0
TOTAL BEGINNING FUND BALANCE	<u>.00</u>	<u>.00</u>	<u>203,697.00</u>	<u>203,697.00</u>	<u>.0</u>
TOTAL FUND REVENUE	<u>76,224.15</u>	<u>234,959.06</u>	<u>644,574.00</u>	<u>409,614.94</u>	<u>36.5</u>

CITY OF HUBBARD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2016

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
WATER UTILITY FUND EXP					
SALARIES:					
205-461-1100	.00	.00	78,351.00	78,351.00	.0
205-461-1101	290.36	1,451.80	.00	(1,451.80)	.0
205-461-1102	728.26	3,641.30	.00	(3,641.30)	.0
205-461-1104	2,178.38	9,099.40	.00	(9,099.40)	.0
205-461-1105	2,670.70	10,025.35	.00	(10,025.35)	.0
205-461-1107	1,512.61	6,580.50	.00	(6,580.50)	.0
205-461-1109	27.44	116.20	.00	(116.20)	.0
TOTAL SALARIES	7,407.75	30,914.55	78,351.00	47,436.45	39.5
EMPLOYEE BENEFITS:					
205-461-4100	.00	.00	58,571.00	58,571.00	.0
205-461-4110	2,535.57	12,677.85	.00	(12,677.85)	.0
205-461-4120	22.66	113.66	.00	(113.66)	.0
205-461-4150	567.82	2,371.94	.00	(2,371.94)	.0
205-461-4170	1,818.71	7,463.75	.00	(7,463.75)	.0
205-461-4190	.00	753.36	.00	(753.36)	.0
TOTAL EMPLOYEE BENEFITS	4,944.76	23,380.56	58,571.00	35,190.44	39.9
MATERIALS & SERVICES:					
205-461-5100	751.43	3,956.59	38,100.00	34,143.41	10.4
205-461-5200	115.50	1,396.96	12,700.00	11,303.04	11.0
205-461-5300	3,249.93	14,024.60	18,000.00	3,975.40	77.9
205-461-6100	66.35	386.33	1,900.00	1,513.67	20.3
205-461-6200	79.45	1,665.67	2,300.00	634.33	72.4
205-461-6300	.00	9,752.30	10,160.00	407.70	96.0
205-461-6400	.00	.00	100.00	100.00	.0
205-461-6500	451.14	1,487.39	6,800.00	5,312.61	21.9
205-461-6600	100.32	2,265.21	8,600.00	6,334.79	26.3
205-461-6700	267.35	3,624.13	19,300.00	15,675.87	18.8
205-461-6800	.00	.00	600.00	600.00	.0
205-461-6900	2,531.48	15,520.49	38,400.00	22,879.51	40.4
TOTAL MATERIALS & SERVICES	7,612.95	54,079.67	156,960.00	102,880.33	34.5
TOTAL WATER UTILITY FUND EXP	19,965.46	108,374.78	293,882.00	185,507.22	36.9

CITY OF HUBBARD
BALANCE SHEET
NOVEMBER 30, 2016

WATER CONSTRUCTION FUND

ASSETS

206-000-1001	CASH IN COMBINED CASH FUND	310,481.10	
206-000-1011	LGIP	233,684.09	
	TOTAL ASSETS		<u>544,165.19</u>

LIABILITIES AND EQUITY

FUND EQUITY

206-000-2520	BEG FUND BALANCE	476,129.76	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>68,035.43</u>	
	BALANCE - CURRENT DATE	<u>68,035.43</u>	
	TOTAL FUND EQUITY		<u>544,165.19</u>
	TOTAL LIABILITIES AND EQUITY		<u>544,165.19</u>

CITY OF HUBBARD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2016

WATER CONSTRUCTION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER CONSTRUCTION REVENUE</u>						
206-300-3550	WATER STATIC REVEN	17,328.37	52,900.54	107,309.00	54,408.46	49.3
206-300-3551	SDC-IMPROVEMENT	346.00	1,730.00	4,152.00	2,422.00	41.7
206-300-3552	SDC-REIMBURSEMENT	(346.00)	11,090.00	26,616.00	15,526.00	41.7
206-300-3554	SDC-ADMINISTRATION	.00	1,405.00	3,372.00	1,967.00	41.7
206-300-3611	INTEREST INCOME	170.77	909.89	400.00	(509.89)	227.5
TOTAL WATER CONSTRUCTION REVENUE		<u>17,499.14</u>	<u>68,035.43</u>	<u>141,849.00</u>	<u>73,813.57</u>	<u>48.0</u>
<u>BEGINNING FUND BALANCE</u>						
206-399-9999	BEGINNING FUND BALANCE	.00	.00	459,095.00	459,095.00	.0
TOTAL BEGINNING FUND BALANCE		<u>.00</u>	<u>.00</u>	<u>459,095.00</u>	<u>459,095.00</u>	<u>.0</u>
TOTAL FUND REVENUE		<u>17,499.14</u>	<u>68,035.43</u>	<u>600,944.00</u>	<u>532,908.57</u>	<u>11.3</u>

CITY OF HUBBARD
BALANCE SHEET
NOVEMBER 30, 2016

WATER BOND FUND

ASSETS

207-000-1001	CASH IN COMBINED CASH FUND	73,794.14	
207-000-1011	LGIP	8,736.26	
	TOTAL ASSETS		82,530.40

LIABILITIES AND EQUITY

FUND EQUITY

207-000-2520	BEG FUND BALANCE	82,446.51	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	83.89	
	BALANCE - CURRENT DATE	83.89	
	TOTAL FUND EQUITY		82,530.40
	TOTAL LIABILITIES AND EQUITY		82,530.40

CITY OF HUBBARD
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2016

WATER BOND FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER BOND REVENUE</u>					
207-300-3611 INTEREST INCOME	6.38	33.85	40.00	6.15	84.6
TOTAL WATER BOND REVENUE	6.38	33.85	40.00	6.15	84.6
<u>TRANSFERS IN</u>					
207-391-0251 TRANS FROM-WATER	.00	47,913.50	95,727.00	47,813.50	50.1
TOTAL TRANSFERS IN	.00	47,913.50	95,727.00	47,813.50	50.1
<u>BEGINNING FUND BALANCE</u>					
207-399-9999 BEGINNING FUND BALANCE	.00	.00	82,500.00	82,500.00	.0
TOTAL BEGINNING FUND BALANCE	.00	.00	82,500.00	82,500.00	.0
TOTAL FUND REVENUE	6.38	47,947.35	178,267.00	130,319.65	26.9

Report Criteria:
Employee.Employee number = {<->} 104

Employee Number	Name	Rate Desc	Hours Beg Bal	Hours Accrued	Hours Used	Hours Remain	Liability Amount
Administration							
102	Astorga, Lucy T M	Vac	27.75	10.00	.00	37.75	809.94
		Sic	18.13	8.00	.00	26.13	
		Hol	.00	30.00	30.00	.00	.00
		Com	3.00	6.38	5.50	3.88	83.25
113	Kurtz, Kari J	Vac	146.60	6.66	.00	153.26	4,292.75
		Sic	61.26	8.00	41.50	27.76	
		Hol	.00	40.00	30.00	10.00	280.10
		Com	72.65	.75	1.50	71.90	2,013.89
117	Nogle, Vickie Lynne	Vac	238.06	16.00	25.50	228.56	7,657.19
		Sic	546.25	8.00	.50	553.75	
		Hol	.00	30.00	30.00	.00	.00
		Com	49.02	6.38	.50	54.90	1,839.25
Total Administration:			412.41	32.66	25.50	419.57	12,759.88
			625.64	24.00	42.00	607.64	
			.00	100.00	90.00	10.00	280.10
			124.67	13.51	7.50	130.68	3,936.39
Police Department							
101	Anderson, Chris	Vac	.00	10.00	.00	10.00	252.28
		Sic	838.00	8.00	.00	846.00	
		Hol	.00	55.00	.00	55.00	1,387.56
		Com	24.07	15.00	3.50	35.57	897.37
103	Bentley, Glen W	Vac	271.46	10.66	40.00	242.12	6,221.42
		Sic	950.50	8.00	.00	958.50	
		K9	12.00	10.00	10.00	12.00	308.35
		Hol	.00	35.00	20.00	15.00	385.43
107	Gill, William W	Com	63.00	3.00	10.00	56.00	1,438.95
		Vac	221.47	17.34	40.00	198.81	6,540.55
		Sic	742.00	8.00	2.00	748.00	
		Hol	.00	30.00	.00	30.00	986.96
123	Griep, Madelynn	Com	56.63	4.50	4.00	57.13	1,879.49
		Vac	.00	.00	.00	.00	.00
		Sic	38.00	8.00	10.00	36.00	
		Hol	.00	30.00	30.00	.00	.00
116	Nelson, Grady	Com	8.25	.00	.00	8.25	142.65
		Vac	165.80	10.00	.00	175.80	4,517.29
		Sic	121.00	8.00	.00	129.00	
		Hol	.00	30.00	.00	30.00	770.87
Total Police Department:			658.73	48.00	80.00	626.73	17,531.54
			2,689.50	40.00	12.00	2,717.50	
			12.00	10.00	10.00	12.00	308.35
			.00	180.00	50.00	130.00	3,530.82
			209.33	31.50	18.50	222.33	6,038.44

Employee Number	Name	Rate Desc	Hours Beg Bal	Hours Accrued	Hours Used	Hours Remain	Liability Amount
Public Works							
106	Estrada, Jaime	Vac	383.66	22.00-	16.00	345.66	11,952.02
		Sic	2,364.40	8.00	3.00	2,369.40	
		Hol	.00	26.00	26.00	.00	.00
		Com	60.76	1.50	4.00	58.26	2,014.48
109	Hernandez, Juan M	Vac	292.78	10.00	76.00	226.78	4,411.73
		Sic	299.50	8.00	.00	307.50	
		Hol	5.00	28.00	12.00	21.00	408.53
		Com	.29	.00	.00	.29	5.64
112	Krebs, Michael R	Vac	260.09	44.66-	3.00	212.43	5,103.44
		Sic	1,115.00	8.00	14.00	1,109.00	
		Hol	.00	32.00	24.00	8.00	192.19
		Com	59.04	.00	.00	59.04	1,418.38
118	Olinger, Melinda L	Vac	286.14	54.66-	.00	231.48	5,063.86
		Sic	787.25	8.00	.00	795.25	
		Hol	.00	30.00	30.00	.00	.00
		Com	60.00	.00	.00	60.00	1,312.56
124	Steele, Timothy	VPT	.00	.00	.00	.00	.00
		Sic	.00	.00	.00	.00	.00
Total Public Works:			1,222.67	111.32-	95.00	1,016.35	26,531.05
			4,566.15	32.00	17.00	4,581.15	
			.00	.00	.00	.00	.00
			5.00	116.00	92.00	29.00	600.72
			180.09	1.50	4.00	177.59	4,751.06
Grand Totals:			2,293.81	30.66-	200.50	2,062.65	56,822.48
			7,881.29	96.00	71.00	7,906.29	
			12.00	10.00	10.00	12.00	308.35
			5.00	396.00	232.00	169.00	4,411.64
			514.09	46.51	30.00	530.60	14,725.90

Report Criteria:
Employee.Employee number = {<->} 104



GROVE, MUELLER & SWANK, P.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS
475 Cottage Street NE, Suite 200, Salem, Oregon 97301
(503) 581-7788

November 1, 2016

Honorable Mayor and Council Members
City of Hubbard
P.O. Box 380
Hubbard, Oregon 97032

We have audited the financial statements of the governmental activities, the business-type activities and each major fund of the City of Hubbard for the year ended June 30, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 5, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The City does not maintain historical cost or depreciation records for assets.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. No misstatements were noted during audit procedures performed.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

CITY OF HUBBARD
 COMBINED CASH INVESTMENT
 OCTOBER 31, 2016

COMBINED CASH ACCOUNTS

999-000-1005	CASH - COLUMBIA BANK	166,449.32
999-000-1010	CASH - XPRESS DEPOSIT ACCOUNT	356.24
		166,805.56
	TOTAL COMBINED CASH	166,805.56
999-000-1001	CASH ALLOCATED TO OTHER FUNDS	(166,805.56)
		.00

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	(1,495,620.79)
121	ALLOCATION TO STREET FUND	26,387.97
122	ALLOCATION TO STREET CONSTRUCTION FUND	104,809.05
123	ALLOCATION TO RESERVE FUND	100,432.89
125	ALLOCATION TO PARK IMPROVEMENT FUND	213,257.64
201	ALLOCATION TO SEWER UTILITY FUND	121,740.92
202	ALLOCATION TO SEWER CONSTRUCTION FUND	535,415.74
203	ALLOCATION TO SEWER BOND FUND	6,002.42
205	ALLOCATION TO WATER UTILITY FUND	187,432.85
206	ALLOCATION TO WATER CONSTRUCTION FUND	293,152.73
207	ALLOCATION TO WATER BOND FUND	73,794.14
		166,805.56
	TOTAL ALLOCATIONS TO OTHER FUNDS	166,805.56
	ALLOCATION FROM 999-000-1001	(166,805.56)
		.00

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 1, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on supplemental information, which accompanies the financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the City Council and management of the City of Hubbard and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,


CERTIFIED PUBLIC ACCOUNTANTS

*CITY OF HUBBARD, OREGON
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2016*

CITY OF HUBBARD, OREGON
CITY OFFICIALS
JUNE 30, 2016

<u>Name</u>	<i>MAYOR</i>	<u>Term</u>
Jim Yonally 3720 2 nd Street Hubbard, Oregon 97032		December 31, 2016

CITY COUNCIL MEMBERS

Angie Wheatcroft 3720 2 nd Street Hubbard, Oregon 97032		December 31, 2018
Matt Kennedy 3720 2 nd Street Hubbard, Oregon 97032		December 31, 2016
Barbara Ruiz 3720 2 nd Street Hubbard, Oregon 97032		December 31, 2016
Shannon Schmidt 3720 2 nd Street. Hubbard, Oregon 97032		December 31, 2018

CITY RECORDER

Vickie Nogle
3720 2nd Street
Hubbard, Oregon 97032

CITY OF HUBBARD, OREGON
TABLE OF CONTENTS

	<u>Page</u>
FINANCIAL SECTION	
Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-7
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position (Modified Cash Basis)	8
Statement of Activities (Modified Cash Basis)	9
Fund Financial Statements	
Balance Sheet (Modified Cash Basis) - Governmental Funds	10
Statement of Revenues, Expenditures and Changes in Fund Balance (Modified Cash Basis) - Governmental Funds	11
Statement of Fund Net Position (Modified Cash Basis) - Proprietary Funds	12
Statement of Revenues, Expenses and Changes in Fund Net Position (Modified Cash Basis) - Proprietary Funds	13
Notes to Basic Financial Statements	14-28
Supplemental Information	
Schedules of Revenues, Expenditures and Changes in Fund Balance (Modified Cash Basis) - Governmental Funds - Budget and Actual	
General Fund	29
Street Fund	30
Street Construction Fund	31
Park Improvement Fund	32
Reserve Fund	33
Schedules of Revenues, Expenditures and Changes in Fund Balance (Modified Cash Basis) - Proprietary Funds - Budget and Actual	
Sewer Fund	34
Sewer Construction Fund	35
Sewer Bond Fund	36
Water Fund	37
Water Construction Fund	38
Water Bond Fund	39
COMPLIANCE SECTION	
Independent Auditor's Report Required by Oregon State Regulations	40-41

FINANCIAL SECTION



GROVE, MUELLER & SWANK, P.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS
475 Cottage Street NE, Suite 200, Salem, Oregon 97301
(503) 581-7788

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Council Members
City of Hubbard
3720 Second Street
Hubbard, Oregon 97032

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities and each major fund of the City of Hubbard, Oregon (the City), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in the notes to the financial statements. This includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the modified cash basis financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities and each major fund of the City of Hubbard, Oregon as of June 30, 2016, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting described in the summary of significant accounting policies in the notes to the financial statements.

Basis of Accounting

We draw attention to the notes of the financial statements that describes the basis of accounting. The financial statements are prepared on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Matters

Report on Supplemental and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise the City's basic financial statements. Management's discussion and analysis and the supplemental information, which are the responsibility of management, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

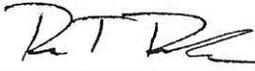
The supplemental information as listed in the table of contents is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in notes to the financial statements.

Management's discussion and analysis has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on such information.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated November 1, 2016, on our consideration of the City's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

GROVE, MUELLER & SWANK, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

By: 
Ryan T. Pasquarella, A Shareholder
November 1, 2016

CITY OF HUBBARD
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016

As management of the City of Hubbard, we offer readers of the financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2016.

FINANCIAL HIGHLIGHTS

	June 30,		change
	2016	2015	
Net position	\$ 2,749,674	\$ 1,720,232	\$ 1,029,442
Change in net position	1,029,442	247,811	781,631
Governmental net position	1,143,137	646,278	496,859
Proprietary net position	1,606,537	1,073,954	532,583
Change in governmental net position	496,859	(7,118)	503,977
Change in proprietary net position	532,583	254,929	277,654

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. These statements include:

Statement of Net Position (Modified Cash Basis). The *statement of net position (modified cash basis)* presents information on all of the assets and liabilities of the City as of the date on the statement. Net position is what remains after the liabilities have been paid off or otherwise satisfied. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

Statement of Activities (Modified Cash Basis). The *statement of activities (modified cash basis)* presents information showing how the net position of the City changed over the most recent fiscal year by tracking revenues, expenditures and other transactions that increase or reduce net position. All changes in net position are reported as soon as funds are received or paid. Thus, revenues and expenditures are reported in this statement as cash flows occur.

In the government-wide financial statements, the City's activities are shown as governmental and business-type activities. All basic governmental functions are shown here, such as police and court, streets, parks, community development and administration. These activities are primarily financed through property taxes and other intergovernmental revenues. The City's business-type (water and sewer) activities are primarily financed through user charges.

Fund Financial Statements. The fund financial statements provide more detailed information about the City's funds, focusing on its most significant or "major" funds - not the City as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds. The governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements.

Proprietary Funds. The City charges customers for the services it provides. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the City's enterprise funds (a component of proprietary funds) are the same as the business-type activities reported in the government-wide statements, but provide more detail and additional information.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *supplemental information* including combining reconciliations, schedules of revenues, expenditures and changes in fund balance - budget and actual for all funds, and other schedules.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position (Modified Cash Basis). The statement of net position (modified cash basis) is provided on a comparative basis.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$2,749,674 as of June 30, 2016.

Net position - restricted represent resources that are subject to external restrictions on their use, such as debt service payments or capital projects.

Net position - unrestricted are available for general operations of the City.

**City of Hubbard
Statements of Net Position (Modified Cash Basis)
June 30,**

	2016			2015		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
<i>Assets</i>						
Cash and cash equivalents	\$ 1,151,219	\$ 1,625,010	\$ 2,776,229	\$ 649,779	\$ 1,091,064	\$ 1,740,843
<i>Liabilities</i>						
Deposits	8,082	18,473	26,555	3,501	17,110	20,611
<i>Net Position</i>						
Restricted	628,729	1,345,721	1,974,450	373,382	800,053	1,173,435
Unrestricted	514,408	260,816	775,224	272,896	273,901	546,797
Total net position	<u>\$ 1,143,137</u>	<u>\$ 1,606,537</u>	<u>\$ 2,749,674</u>	<u>\$ 646,278</u>	<u>\$ 1,073,954</u>	<u>\$ 1,720,232</u>

Statement of Activities. During the current fiscal year, the City's net position increased by \$1,029,442. The key elements of the change in the City's net position for the year ended June 30, 2016 are as follows:

- Property tax revenue remained fairly constant.
- Charges for services decreased slightly in both governmental and business-type activities.
- Capital grants increased by \$509,339 primarily due to a significant increase in system development charges for parks, streets, water and sewer.
- Community development expenses increased by \$107,544 which was caused by costs associated with a new subdivision.
- Street expenses decreased by \$106,156 primarily due to budgeted street paving projects completed in the prior year.

**City of Hubbard
Statements of Activities (Modified Cash Basis)
Year Ended June 30,**

	2016			2015		
	Governmental Activities	Business- type Activities	Total	Governmental Activities	Business- type Activities	Total
Revenues						
Program Revenues						
Charges for services	\$ 533,943	\$ 1,046,436	\$ 1,580,379	\$ 397,196	\$ 930,708	\$ 1,327,904
Operating grants	195,512	-	195,512	182,551	-	182,551
Capital grants	265,056	256,890	521,946	2,857	9,750	12,607
General Revenues						
Property taxes	724,769	-	724,769	701,531	-	701,531
Franchise taxes	173,865	-	173,865	170,492	-	170,492
Intergovernmental	63,041	-	63,041	79,214	-	79,214
Miscellaneous	13,516	34,486	48,002	24,489	74,778	99,267
<i>Total Revenues</i>	<u>1,969,702</u>	<u>1,337,812</u>	<u>3,307,514</u>	<u>1,558,330</u>	<u>1,015,236</u>	<u>2,573,566</u>
Expenses						
General government	195,806	-	195,806	191,291	-	191,291
Police and courts	882,196	-	882,196	938,064	-	938,064
Community development	168,757	-	168,757	61,213	-	61,213
Parks	123,707	-	123,707	145,256	-	145,256
Street	229,036	-	229,036	335,192	-	335,192
Water	-	336,350	336,350	-	322,101	322,101
Sewer	-	342,220	342,220	-	332,638	332,638
<i>Total Expenses</i>	<u>1,599,502</u>	<u>678,570</u>	<u>2,278,072</u>	<u>1,671,016</u>	<u>654,739</u>	<u>2,325,755</u>
Transfers	126,659	(126,659)	-	105,568	(105,568)	-
Change in net position	496,859	532,583	1,029,442	(7,118)	254,929	247,811
Net position, beginning of year	646,278	1,073,954	1,720,232	653,396	819,025	1,472,421
Net position, end of year	<u>\$ 1,143,137</u>	<u>\$ 1,606,537</u>	<u>\$ 2,749,674</u>	<u>\$ 646,278</u>	<u>\$ 1,073,954</u>	<u>\$ 1,720,232</u>

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements,

Governmental Funds. The focus of the City's governmental funds is to provide information on relatively short-term cash flow and funding for future basic services on a fund basis. Such information is useful in assessing the City's financing requirements. In particular, *fund balance* may serve as a useful measure of net resources available for spending at the end of a fiscal year.

At June 30, 2016, the City's governmental funds reported combined ending fund balances of \$1,143,137, an increase of \$496,859 in comparison with prior year.

General Fund. The General Fund is the primary operating fund of the City. The fund balance was \$370,480 as of June 30, 2016. The fund balance increased by \$196,601 during the current fiscal year primarily due to transfers in. As a measure of the fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Fund balance represents 27 percent of the total of General Fund expenditures.

Street Fund - Fund balance increased by \$22,080 during the current fiscal year primarily due to a reduction of gas tax revenue allocated to the Street Fund and a transfer from the Street Fund to the Equipment Reserve Fund.

Street Construction Fund - Fund balance increased by \$131,130 during the current fiscal year. This was primarily due to reduced capital outlay expenditures. The nature of this fund is such that fund balance increases, sometimes for several years, until the funds are available to pay for a major project.

Park Improvement Fund - Fund balance increased by \$127,424 during the current fiscal year due to minimal expenditures in the current year. The City anticipated receiving a grant that did not get awarded causing actual expenditures to significant below the budgeted amount.

Reserve Fund – Fund balance increased by \$19,624 due to transfers in exceeding capital acquisitions.

Enterprise funds. The City's enterprise funds provide water and sanitary sewer services to customers. As with the governmental funds, fund balance may serve as a useful measure of net resources available for spending at the end of a fiscal year.

Sewer Fund - Fund balance increased by \$4,194 during the current fiscal year. This was due primarily to operating income of \$114,198 and transfers out of \$110,121.

Sewer Construction Fund - Fund balance increased by \$294,423 during the current fiscal year, due primarily to an increase in SDC collections and no expenditures.

Sewer Bond Fund – Fund balance decreased by \$619 during the current fiscal year, due primarily to debt service payments exceeding revenues and transfers in.

Water Fund - Fund balance increased by \$59,435 during the current fiscal year. This was due primarily to operating income of \$205,315 and transfers out of \$146,017.

Water Construction Fund - Fund balance increased by \$175,095 during the current fiscal year, due primarily to minimal capital expenditures.

Water Bond Fund – Fund balance increased by \$55 during the current fiscal year, due primarily to revenues and transfers in exceeding debt service payments.

GENERAL FUND BUDGETARY HIGHLIGHTS

The City Council approved several budget modifications for the fiscal year ended June 30, 2016. Budgeted revenues and expenditures were increased by \$89,472 due to additional licenses and permits revenue, and transfers from contingency to operating line items were approved.

LONG-TERM DEBT

The City had total debt outstanding of \$1,027,163 at the end of the current fiscal year. During the current fiscal year, the City's total debt decreased by \$116,835 (10 percent).

State statutes limit the amount of general obligation debt a governmental entity may issue to 3 percent of its total real market value. The current debt limitation for the City is approximately \$6,852,387. The City has no outstanding general obligation debt.

Additional information on the City's long-term debt can be found in the notes to the basic financial statements.

City of Hubbard
Outstanding Debt

	<u>Business-type Activities</u>	
	<u>2016</u>	<u>2015</u>
Oregon DEQ loan	\$ 425,072	\$ 465,440
Water Refunding bonds	602,091	678,558
	<u>\$1,027,163</u>	<u>\$1,143,998</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The City's Budget Committee considered all the following factors while preparing the budget for the 2016-17 fiscal year.

- Expected rates and consumption for business-type funds
- Staffing requirements and the desired level of service
- Capital outlay

REQUESTS FOR INFORMATION

This financial report is designed to present the user (citizens, taxpayers, investors, and creditors) with a general overview of the City of Hubbard's finances and to demonstrate the City's accountability. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

City of Hubbard
Attn: Senior Accounting Specialist
P.O. Box 380
3720 2nd Street
Hubbard, Oregon 97032
503-981-9633
kkurtz@cityofhubbard.org

BASIC FINANCIAL STATEMENTS

CITY OF HUBBARD, OREGON
STATEMENT OF NET POSITION (MODIFIED CASH BASIS)
JUNE 30, 2016

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 1,151,219	\$ 1,625,010	\$ 2,776,229
LIABILITIES			
Deposits	8,082	18,473	26,555
NET POSITION			
Restricted for:			
Capital acquisitions	517,642	1,148,996	1,666,638
Debt payments	-	196,725	196,725
Streets	111,087	-	111,087
Unrestricted	514,408	260,816	775,224
<i>Total Net Position</i>	<u>\$ 1,143,137</u>	<u>\$ 1,606,537</u>	<u>\$ 2,749,674</u>

The accompanying notes are an integral part of the financial statements.

CITY OF HUBBARD, OREGON
STATEMENT OF ACTIVITIES (MODIFIED CASH BASIS)
YEAR ENDED JUNE 30, 2016

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 195,806	\$ 140,612	\$ 1,660	\$ -
Police and courts	882,196	145,404	-	-
Community development	168,757	160,634	2,800	-
Parks	123,707	-	-	131,126
Street	229,036	87,293	191,052	133,930
<i>Total Governmental activities</i>	1,599,502	533,943	195,512	265,056
Business-type activities:				
Water	336,350	496,346	-	101,201
Sewer	342,220	550,090	-	155,689
<i>Total Business-type activities</i>	678,570	1,046,436	-	256,890
<i>Total Activities</i>	<u>\$ 2,278,072</u>	<u>\$ 1,580,379</u>	<u>\$ 195,512</u>	<u>\$ 521,946</u>
General Revenues:				
Property taxes				
Franchise taxes				
Intergovernmental				
Miscellaneous				
<i>Total General Revenues</i>				
Transfers				
Change in Net Position				
<i>Net Position - beginning of year</i>				
<i>Net Position - end of year</i>				

*Net (Expenses) Revenues
and Changes in Net Position*

<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total</i>
\$ (53,534)	\$ -	\$ (53,534)
(736,792)	-	(736,792)
(5,323)	-	(5,323)
7,419	-	7,419
183,239	-	183,239
(604,991)	-	(604,991)
-	261,197	261,197
-	363,559	363,559
-	624,756	624,756
(604,991)	624,756	19,765
724,769	-	724,769
173,865	-	173,865
63,041	-	63,041
13,516	34,486	48,002
975,191	34,486	1,009,677
126,659	(126,659)	-
496,859	532,583	1,029,442
646,278	1,073,954	1,720,232
<u>\$ 1,143,137</u>	<u>\$ 1,606,537</u>	<u>\$ 2,749,674</u>

The accompanying notes are an integral part of the financial statements.

CITY OF HUBBARD, OREGON

BALANCE SHEET (MODIFIED CASH BASIS) - GOVERNMENTAL FUNDS

JUNE 30, 2016

	<u>Special Revenue</u>	
	<u>General</u>	<u>Street</u>
ASSETS		
Cash and cash equivalents	\$ 378,562	\$ 111,087
LIABILITIES AND FUND BALANCE		
Liabilities:		
Deposits	\$ 8,082	\$ -
Fund Balance:		
Restricted for:		
Capital acquisitions	-	-
Streets	-	111,087
Committed to:		
Capital acquisitions	-	-
Unassigned	370,480	-
<i>Total Fund Balance</i>	<u>370,480</u>	<u>111,087</u>
<i>Total Liabilities and Fund Balance</i>	<u>\$ 378,562</u>	<u>\$ 111,087</u>

Capital Projects

<i>Street Construction</i>	<i>Park Improvement</i>	<i>Reserve</i>	<i>Total</i>
\$ 206,203	\$ 311,439	\$ 143,928	\$ 1,151,219
-	-	-	\$ 8,082
206,203	311,439	-	517,642
-	-	-	111,087
-	-	143,928	143,928
-	-	-	370,480
206,203	311,439	143,928	1,143,137
\$ 206,203	\$ 311,439	\$ 143,928	\$ 1,151,219

The accompanying notes are an integral part of the financial statements.

CITY OF HUBBARD, OREGON**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****(MODIFIED CASH BASIS) - GOVERNMENTAL FUNDS****YEAR ENDED JUNE 30, 2016**

	<u>General Fund</u>	<u>Special Revenue</u> <u>Street</u>
REVENUES		
Taxes and assessments	\$ 724,769	\$ -
Fines and forfeitures	147,277	-
Licenses and permits	334,499	7,928
Charges for services	134,889	78,796
Intergovernmental	70,314	152,842
Miscellaneous	12,005	662
<i>Total Revenues</i>	<u>1,423,753</u>	<u>240,228</u>
EXPENDITURES		
General government	180,806	-
Police and courts	882,196	-
Community development	163,509	-
Parks	123,652	-
Streets	-	193,308
Capital acquisitions	-	-
<i>Total Expenditures</i>	<u>1,350,163</u>	<u>193,308</u>
REVENUES OVER (UNDER) EXPENDITURES	73,590	46,920
OTHER FINANCING SOURCES (USES)		
Transfers in	132,918	-
Transfers out	(9,907)	(24,840)
<i>Total Other Financing Sources (Uses)</i>	<u>123,011</u>	<u>(24,840)</u>
NET CHANGE IN FUND BALANCE	196,601	22,080
FUND BALANCE, beginning of year	<u>173,879</u>	<u>89,007</u>
FUND BALANCE, end of year	<u>\$ 370,480</u>	<u>\$ 111,087</u>

Capital Projects

<i>Street Construction</i>	<i>Park Improvement</i>	<i>Reserve</i>	<i>Total</i>
\$ 7,001	\$ -	\$ -	\$ 731,770
-	-	-	147,277
127,497	118,639	-	588,563
-	-	-	213,685
38,210	12,488	-	273,854
584	1,117	185	14,553
173,292	132,244	185	1,969,702
-	-	-	180,806
-	-	-	882,196
-	-	-	163,509
-	-	-	123,652
-	-	-	193,308
35,728	55	20,248	56,031
35,728	55	20,248	1,599,502
137,564	132,189	(20,063)	370,200
-	-	39,687	172,605
(6,434)	(4,765)	-	(45,946)
(6,434)	(4,765)	39,687	126,659
131,130	127,424	19,624	496,859
75,073	184,015	124,304	646,278
\$ 206,203	\$ 311,439	\$ 143,928	\$ 1,143,137

The accompanying notes are an integral part of the financial statements.

CITY OF HUBBARD, OREGON

STATEMENT OF FUND NET POSITION (MODIFIED CASH BASIS) - PROPRIETARY FUNDS

JUNE 30, 2016

	<u>Sewer</u>	<u>Sewer Construction</u>	<u>Sewer Bond Fund</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 127,591	\$ 672,866	\$ 38,128
LIABILITIES			
Current liabilities:			
Deposits	-	-	-
NET POSITION			
Restricted for:			
Capital acquisitions	-	672,866	-
Debt payments	-	-	38,075
Unrestricted	127,591	-	53
	<hr/>	<hr/>	<hr/>
<i>Total Net Position</i>	\$ 127,591	\$ 672,866	\$ 38,128
	<hr/>	<hr/>	<hr/>

<i>Water</i>	<i>Water Construction</i>	<i>Water Bond Fund</i>	<i>Total</i>
\$ 227,849	\$ 476,130	\$ 82,446	\$ 1,625,010
18,473	-	-	18,473
-	476,130	-	1,148,996
53	-	82,447	196,725
209,323	-	(1)	260,816
<u>\$ 209,376</u>	<u>\$ 476,130</u>	<u>\$ 82,446</u>	<u>\$ 1,606,537</u>

The accompanying notes are an integral part of the financial statements.

CITY OF HUBBARD, OREGON**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION****(MODIFIED CASH BASIS) - PROPRIETARY FUNDS****YEAR ENDED JUNE 30, 2016**

	<u>Sewer</u>	<u>Sewer Construction</u>	<u>Sewer Bond Fund</u>
OPERATING REVENUES			
Charges for services	\$ 401,836	\$ 148,254	\$ -
Miscellaneous	96	-	-
<i>Total Operating Revenues</i>	401,932	148,254	-
Personal services	172,339	-	-
Materials and services	115,395	-	-
<i>Total Operating Expenses</i>	287,734	-	-
OPERATING INCOME	114,198	148,254	-
NONOPERATING ITEMS			
Interest revenue	117	473	153
Capital acquisitions	-	-	-
Debt payments			
Principal	-	-	(40,368)
Interest	-	-	(14,118)
<i>Total Nonoperating Items</i>	117	473	(54,333)
NET INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	114,315	148,727	(54,333)
Capital contributions	-	155,689	-
Transfers in	-	-	53,714
Transfers out	(110,121)	(9,993)	-
CHANGE IN NET POSITION	4,194	294,423	(619)
NET POSITION, beginning of year	123,397	378,443	38,747
NET POSITION, end of year	\$ 127,591	\$ 672,866	\$ 38,128

<i>Water</i>	<i>Water Construction</i>	<i>Water Bond Fund</i>	<i>Total</i>
\$ 394,761	\$ 101,585	\$ -	\$ 1,046,436
32,835	-	-	32,931
427,596	101,585	-	1,079,367
124,583	-	-	296,922
97,698	-	-	213,093
222,281	-	-	510,015
205,315	101,585	-	569,352
137	620	55	1,555
-	(18,342)	-	(18,342)
-	-	(76,467)	(116,835)
-	-	(19,260)	(33,378)
137	(17,722)	(95,672)	(167,000)
205,452	83,863	(95,672)	402,352
-	101,201	-	256,890
-	-	95,727	149,441
(146,017)	(9,969)	-	(276,100)
59,435	175,095	55	532,583
149,941	301,035	82,391	1,073,954
\$ 209,376	\$ 476,130	\$ 82,446	\$ 1,606,537

The accompanying notes are an integral part of the financial statements.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Hubbard, Oregon was incorporated in 1878 under the provisions of the Oregon Statutes. The City is headed by a City Council and Mayor who are responsible for rule-making, budget preparation and enforcement, expenditure approval, and hiring of the City management personnel. The Mayor and four Councilors are elected by vote of the general public. The Councilors are elected for four years, the Mayor for two years.

There are certain governmental agencies and various service districts which provide services within the City. These agencies have independently elected governing boards and the City is not financially accountable for these organizations. Therefore, financial information for these agencies is not included in the accompanying basic financial statements.

As discussed further under *Measurement Focus and Basis of Accounting*, these financial statements are presented on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) established by the Governmental Accounting Standards Board (GASB). These modified cash basis financial statements generally meet the presentation and disclosure requirements applicable to GAAP, in substance, but are limited to the elements presented in the financial statements and the constraints of the measurement and recognition criteria of the modified cash basis of accounting.

Basic Financial Statements

Basic financial statements are presented at both the government-wide and fund financial level. Both levels of statements categorize primary activities as either governmental or business-type. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

Government-wide financial statements display information about the reporting government as a whole. For the most part, the effect of interfund activity has been removed from these statements. These statements focus on the sustainability of the City as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. These aggregated statements consist of the Statement of Net Position (Modified Cash Basis) and the Statement of Activities (Modified Cash Basis).

The Statement of Net Position (Modified Cash Basis) presents information on all of the assets and liabilities of the City of Hubbard as of the date on the statement. Net position is what remains after the liabilities have been paid off or otherwise satisfied. Net position is shown as restricted and unrestricted.

The Statement of Activities (Modified Cash Basis) demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund financial statements display information at the individual fund level. Each fund is considered to be a separate accounting entity. Funds are classified and summarized as governmental, proprietary, or fiduciary. Currently, the City has governmental funds (general, special revenue, and capital projects) and proprietary type funds (enterprise). Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

CITY OF HUBBARD, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2016

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation

The financial transactions of the City are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures / expenses. The various funds are reported by generic classification within the financial statements.

Accounting principles generally accepted in the United States of America set forth minimum criteria (percentage of the assets liabilities, revenues or expenditures / expenses of either fund category or the government and enterprise combined) for the determination of major funds. The City electively added funds as major funds, which either had debt outstanding or specific community focus.

The City reports the following governmental funds as major:

General Fund

This fund accounts for the financial operations of the City not accounted for in any other fund. Principal sources of revenue are property taxes, licenses and permits, franchise fees and State shared revenues. Primary expenditures are for administration, police protection, parks, planning, City Council, and municipal court.

Street Fund

Gas tax apportionments received from the State are recorded in this fund. Expenditures are for road construction and maintenance.

Street Construction Fund

This fund is for construction of major roadway projects. Revenues are from gas tax apportionments, development fees and grants.

Park Improvement Fund

This fund is used to accumulate resources for future improvements to the City's parks. Primary resources are system development charges and transfers from other funds.

Reserve Fund

This fund is used to accumulate resources to purchase equipment by transfers from other funds.

The City reports the following proprietary funds as major funds. These funds are used to account for the acquisition, operation, and maintenance of the sewer and water systems. These funds are entirely or predominantly self-supported through user charges to customers.

Sewer Fund

Financial activities of the City's sewer utility are recorded in this fund. Revenues consist primarily of user charges. Expenses are primarily for operation of the utility and for acquisition of property, plant, and equipment.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

Sewer Construction Fund

This fund was established to account for revenues received from sewer system development charges and to provide for future repairs to the sewer system.

Sewer Bond Fund

This fund reports payments of principal and interest on sewer-related debt. It is funded by transfers from the Sewer Fund.

Water Fund

Financial activities of the City's water utility are recorded in this fund. Revenues consist primarily of user charges. Expenses are primarily for operation of the utility and for acquisition of property, plant, and equipment.

Water Construction Fund

This fund was established to account for revenues received from water system development charges and to provide for future repairs to the water system.

Water Bond Fund

This fund reports payments of principal and interest on water-related debt. It is funded by transfers from the Water Fund.

Fund Balance

Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories, prepaids and deposits, and assets held for resale.

Fund balance is reported as restricted when the constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Fund balance is reported as committed when the City Council takes formal action that places specific constraints on how the resources may be used. The City Council can modify or rescind the commitment at any time through taking a similar formal action.

Resources that are constrained by the City's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent is expressed when the City Council approves which resources should be "reserved" during the adoption of the annual budget. The City uses that information to determine whether those resources should be classified as assigned or unassigned for presentation in the City's Annual Financial Report.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance (Continued)

Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned within the General Fund. This classification is also used to report any negative fund balance amounts in other governmental funds.

Definitions of Governmental Fund Types

The General Fund is used to account for all financial resources not accounted for in another fund.

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term "proceeds of specific revenues sources" means that the revenue sources for the fund must be from restricted or committed sources, specifically that a substantial portion of the revenue must be from these sources and be expended in accordance with those requirements.

Capital Projects Funds are utilized to account for financial resources to be used for the acquisition or construction of capital equipment and facilities.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe what transactions or events are recorded within the various financial statements. Basis of accounting refers to when and how transactions or events are recorded, regardless of the measurement focus applied.

In the government-wide Statement of Net Position (Modified Cash Basis) and Statement of Activities (Modified Cash Basis), both governmental and business-type activities are presented using the economic resource measurement focus, within the limitations of the modified cash basis of accounting, as defined below.

In the fund financial statements, the current financial resources measurement focus or the economic resources measurement focus is applied to the modified cash basis of accounting, is used as appropriate:

- a. All governmental funds utilize a current financial resources measurement focus within the limitations of the modified cash basis of accounting. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary funds utilize an economic resource measurement focus within the limitations of the modified cash basis of accounting. The accounting objectives of this measurement focus are the determination of operating income, change in net position (or cost recovery), net financial position, and cash flows. All assets, deferred outflows, liabilities, and deferred inflows (whether current or noncurrent or financial or nonfinancial) associated with their activities are generally reported within the limitations of the modified cash basis of accounting.
- c. The financial statements are presented on a modified cash basis of accounting, which is a basis of accounting other than GAAP as established by GASB. This basis of accounting involves modifications to the cash basis of accounting to report in the statements of net position or balance sheets cash transactions or events that provide a benefit or result in an obligation that covers a period greater than the period in which the cash transaction or event occurred. Such reported balances include:

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting (Continued)

1. Interfund receivables and payables that are temporary borrowing and result from transactions involving cash or cash equivalents are recognized.
2. Assets that normally convert to cash or cash equivalents (e.g., certificates of deposit, external cash pools, and marketable investments) that arise from transactions and events involving cash or cash equivalents are recognized.
3. Liabilities for cash (or cash equivalents) held on behalf of others or held in escrow are recognized.

The modified cash basis of accounting differs from GAAP primarily because certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected and other accrued revenue and receivables) and certain liabilities and their related expenses or expenditures (such as accounts payable and expenses for goods and services received but not yet paid and other accrued expenses and liabilities) are not recorded in these financial statements. In addition, other economic assets, deferred outflows, liabilities, and deferred inflows that do not arise from a cash transaction or event are not reported, and the measurement of reported assets and liabilities does not involve adjustment to fair value. Additionally, long-term liabilities such as debt are only reported in the notes to the financial statements.

If the City utilized the basis of accounting recognized as generally accepted in the United States of America, the fund financial statements for the governmental funds would use the modified accrual basis of accounting, and the fund financial statements for the enterprise funds would use the accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

The City's policy, although not in accordance with accounting principles generally accepted in the United States of America, is acceptable under Oregon Law (ORS 294.333), which leaves the selection of the method of accounting to the discretion of the municipal corporation.

Enterprise funds distinguish between operating revenues and expenses and nonoperating items. Operating revenues and expenses result from providing services to customers in connection with ongoing utility operations. The principal operating revenues are charges to customers for service. Operating expenses include payroll and related costs, and materials and supplies. All revenues not considered operating are reported as nonoperating items.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Cash and Cash Equivalents

The City maintains cash and cash equivalents in a common pool that is available for use by all funds. Each fund type's portion of this pool is displayed as cash and cash equivalents. The City considers cash on hand, demand deposits and savings accounts, and short-term investments with an original maturity of three months or less from the date of acquisition to be cash and cash equivalents.

Oregon Revised Statutes authorize the City to invest in certificates of deposit, savings accounts, bank repurchase agreements, bankers' acceptances, general obligations of U.S. Government and its agencies, certain bonded obligations of Oregon municipalities and the State Treasurer's Local Government Investment Pool, among others.

CITY OF HUBBARD, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2016

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents (Continued)

For the purpose of financial reporting, cash and cash equivalents includes all demand and savings accounts and certificates of deposit or short-term investments with an original maturity of three months or less.

Investments are stated at cost, which approximates fair value.

Property Taxes

Property taxes are levied by the County Assessor and collected by the County Tax Collector. The taxes are levied and become a lien as of July 1. They may be paid in three installments payable in equal payments due November 15, February 15, and May 15. The City's property tax collection records show that most of the property taxes due are collected during the year of levy and delinquent taxes are collected in the next few years.

Capital Assets

The City does not maintain historical cost or depreciation records for capital assets. Therefore, capital assets are not reported in the financial statements or in the notes to the financial statements.

Long-Term Debt

Long-term debt is presented only in the notes to the financial statements. Payments of principal and interest are recorded as expenditures / expenses when paid.

Accrued Compensated Absences

Accumulated unpaid vacation pay is not accrued. Earned but unpaid sick pay is recorded as an expenditure when paid.

Budget and Budgetary Accounting

The City adopts the budget on a function basis in the General Fund and an object basis in other funds, therefore, cash expenditures of a specific function or object within a fund may not legally exceed that function or object's appropriations for cash expenditures. The City Council may amend the budget to expend unforeseen revenues by supplemental appropriations. All supplemental appropriations are included in the budget comparison statements. Appropriations lapse at year-end and may not be carried over. The City does not use encumbrance accounting.

Use of Estimates

The preparation of basic financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and reported amounts of revenues and expenditures during the reporting period. Actual results may differ from those estimates.

CITY OF HUBBARD, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2016

CASH AND CASH EQUIVALENTS

Cash and cash equivalents are comprised of the following at June 30, 2016:

	<i>Carrying Value</i>	<i>Fair Value</i>
Cash		
Cash on hand	\$ 250	\$ 250
Cash in checking accounts	154,593	154,593
Investments		
Local Government Investment Pool	2,621,386	2,621,386
	<u>\$ 2,776,229</u>	<u>\$ 2,776,229</u>

Deposits

The book balance of the City’s bank deposits (checking accounts) was \$154,593 and the bank balance was \$207,889 at year end. The difference is due to transactions in process. Bank deposits are secured to legal limits by federal deposit insurance. The remaining amount is secured in accordance with ORS 295 under a collateral program administered by the Oregon State Treasurer.

Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the City’s deposits may not be returned. The Federal Depository Insurance Corporation (FDIC) provides insurance for the City’s deposits with financial institutions for up to \$250,000 each for the aggregate of all demand accounts and the aggregate of all time and savings deposits accounts at each institution. Deposits in excess of FDIC coverage are with institutions participating in the Oregon Public Funds Collateralization Program (PFCP). The PFCP is a shared liability structure for participating bank depositories, better protecting public funds though still not guaranteeing that all funds are 100% protected. Barring any exceptions, a bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of their quarter-end public fund deposits if they are adequately capitalized or 110% of their quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities. As of June 30, 2016, all of the City’s bank balances were covered by FDIC insurance.

Local Government Investment Pool

The State Treasurer of the State of Oregon maintains the Oregon Short-Term Fund, of which the Local Government Investment Pool is part. Participation by local governments is voluntary. The State of Oregon investment policies are governed by statute and the Oregon Investment Council. In accordance with Oregon Statutes, the investment funds are invested as a prudent investor would do, exercising reasonable care, skill and caution. The Oregon Short-Term Fund is the LGIP for local governments and was established by the State Treasurer. It was created to meet the financial and administrative responsibilities of federal arbitrage regulations. The investments are regulated by the Oregon Short-Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). At June 30, 2016, the fair value of the position in the Oregon State Treasurer’s Short-Term Investment Pool was approximately equal to the value of the pool shares. The investment in the Oregon Short-Term Fund is not subject to risk evaluation. LGIP is not rated for credit quality. Separate financial statements for the Oregon Short-Term Fund are available from the Oregon State Treasurer.

CITY OF HUBBARD, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2016

CASH AND CASH EQUIVALENTS (Continued)

Interest Rate Risk

In accordance with its investment policy, the City manages its exposure to declines in fair value of its investments by limiting the weighted average maturity of its investments through use of the Local Government Investment Pool.

Custodial Risk - Investments

For an investment, this is the risk that, in the event of a failure of the counterparty, the City will not be able to recover the value of its investments or collateralized securities that are in the possession of an outside party. The City's investment policy limits the types of investments that may be held and does not allow securities to be held by the counterparty.

The LGIP is administered by the Oregon State Treasury with the advice of other state agencies and is not registered with the U.S. Securities and Exchange Commission. The LGIP is an open-ended no-load diversified portfolio offered to any agency, political subdivision, or public corporation of the state that by law is made the custodian of, or has control of any fund. The LGIP is commingled with the State's short-term funds. In seeking to best serve local governments of Oregon, the Oregon Legislature established the Oregon Short Term Fund Board, which has established diversification percentages and specifies the types and maturities of the investments. The purpose of the Board is to advise the Oregon State Treasury in the management and investment of the LGIP. These investments within the LGIP must be invested and managed as a prudent investor would, exercising reasonable care, skill and caution. Professional standards indicate that the investments in external investment pools are not subject to custodial risk because they are not evidenced by securities that exist in physical or book entry form. Nevertheless, management does not believe that there is any substantial custodial risk related to investments in the LGIP.

LONG-TERM DEBT

As a result of the use of the modified cash basis of accounting in this report, obligations related to long-term debt and other obligations are not reported as liabilities in the financial statements. Long-term debt transactions for the year were as follows:

	<i>Original Issue</i>	<i>Outstanding July 1, 2015</i>	<i>Issued</i>	<i>Matured/ Redeemed During Year</i>	<i>Outstanding June 30, 2016</i>	<i>Due within One Year</i>
<i>Business-type activities</i>						
2006 Clean Water Revolving Fund Loan with annual payments of \$54,486 and interest of 3.1%.	\$ 1,076,123	\$ 465,440	\$ -	\$ (40,368)	\$ 425,072	\$ 41,629
2013 Water Refunding Bonds with annual payments of \$95,727 with interest of 2.92%.	825,000	678,558	-	(76,467)	602,091	78,716
	<u>\$ 1,901,123</u>	<u>\$ 1,143,998</u>	<u>\$ -</u>	<u>\$ (116,835)</u>	<u>\$ 1,027,163</u>	<u>\$ 120,345</u>

CITY OF HUBBARD, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2016

LONG-TERM DEBT (Continued)

2013 Water Refunding Bonds are paid from the Water Bond Fund. The bond agreement requires a restricted reserve account be maintained in the amount of \$82,391. The City was in compliance with this requirement at June 30, 2016.

The 2006 Clean Water Revolving Fund loan is paid from the Sewer Bond Fund. The loan agreement requires a restricted reserve account to be maintained in the amount of \$38,075. The City was in compliance with this requirement at June 30, 2016.

Future debt service requirements are as follows:

<i>Fiscal Year</i> <i>Ending</i> <i>June 30,</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2017	\$ 120,345	\$ 29,868	\$ 150,213
2018	123,962	26,251	150,213
2019	127,686	22,527	150,213
2020	131,522	18,691	150,213
2021	135,474	14,739	150,213
2022-2025	388,174	21,224	409,398
	<u>\$ 1,027,163</u>	<u>\$ 133,300</u>	<u>\$ 1,160,463</u>

PENSION PLAN

The Oregon Public Employees Retirement System (OPERS) is a cost-sharing multiple employer defined benefit plan. Qualified employees of the City are provided with pensions through OPERS. Employees hired before August 29, 2003 belong to the Tier One/Tier Two Retirement Benefit Program (established pursuant to ORS Chapter 238), while employees hired on or after August 29, 2003 belong to the OPSRP Pension Program (established pursuant to ORS Chapter 238A). OPERS issues a publicly available financial report that can be obtained at

http://www.oregon.gov/pers/pages/section/financial_reports/financials.aspx.

Benefits provided under ORS Chapter 238 – Tier One/ Tier Two

Pension Benefits: The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two

CITY OF HUBBARD, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2016

PENSION PLAN (Continued)

members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

Death Benefits: Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met: the member was employed by a PERS employer at the time of death; the member died within 120 days after termination of PERS-covered employment; the member died as a result of injury sustained while employed in a PERS-covered job, or; the member was on an official leave of absence from a PERS-covered job at the time of death.

Disability Benefits: A member with 10 or more years of creditable service who becomes disabled from other than duty connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 when determining the monthly benefit.

Benefit Changes After Retirement: Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

Benefits provided under Chapter 238A - OPSRP Pension Program (OPSRP DB)

This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age: General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

Police and Fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

General Service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

Death Benefits: Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

Disability Benefits: A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

CITY OF HUBBARD, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2016

PENSION PLAN (Continued)

Benefit Changes After Retirement: Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2016 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

Contributions

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans.

Employer contribution rates during the period were based on the December 31, 2013 actuarial valuation. The City's contribution rates in effect for the fiscal year ended June 30, 2016 were 21.07 percent for Tier One/Two members, 12.74 percent for OPSRP general service members, and 16.85 percent for OPSRP uniformed members. The City's contributions for the year ended June 30, 2016 were \$165,559, excluding amounts to fund employer specific liabilities.

Actuarial Methods and Assumptions:

The employer contribution rates effective July 1, 2015, through June 30, 2017, were set by OPERS using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years. For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

Valuation Date	December 31, 2013 rolled forward to June 30, 2015
Experience Study Report	2014, published September 2015
Actuarial cost method	Entry Age Normal
Amortization method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years.
Asset valuation method	Market value of assets
Actuarial assumptions:	
Inflation rate	2.75 percent
Investment rate of return	7.75 percent
Projected salary increases	3.75 percent overall payroll growth
Cost of living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service

CITY OF HUBBARD, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2016

PENSION PLAN (Continued)

Actuarial Methods and Assumptions: (Continued)

Mortality

Healthy retirees and beneficiaries:

RP-2000 Sex-distinct, generational per Scale AA, with collar adjustments and set-backs as described in the valuation.

Active members:

Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation.

Disabled retirees:

Mortality rates are a percentage (65% for males, 90% for females) of the RP-2000 static combined disabled mortality sex-distinct table.

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2014 Experience Study which reviewed experience for the four-year period ending on December 31, 2014.

Discount Rate

The discount rate used to measure the total pension liability was 7.75 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

CITY OF HUBBARD, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2016

PENSION PLAN (Continued)

Actuarial Methods and Assumptions: (Continued)

<u>Asset Class</u>	<u>Target</u>	<u>Compound Annual</u>
Core Fixed Income	8.00 %	4.10 %
Short-Term Bonds	8.00	3.65
Bank/Leveraged Loans	3.00	5.69
High Yield Bonds	1.00	6.67
Large/Mid Cap US Equities	15.75	7.96
Small Cap US Equities	1.31	8.93
Micro Cap US Equities	1.31	9.37
Developed Foreign Equities	13.13	8.34
Emerging Market Equities	4.13	10.56
Non-US Small Cap Equities	1.88	9.01
Private Equity	17.50	11.60
Real Estate (Property)	10.00	6.48
Real Estate (REITS)	2.50	8.74
Hedge Fund of Funds - Diversified	2.50	4.94
Hedge Fund - Event-driven	0.63	7.07
Timber	1.88	6.60
Farmland	1.88	7.11
Infrastructure	3.75	8.31
Commodities	1.88	6.07
Assumed Inflation - Mean		2.50

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.75, as well as what City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75%) or 1-percentage-point higher (8.75%) than the current rate:

	<u>1% Decrease</u> <u>(6.75%)</u>	<u>Discount Rate</u> <u>(7.75%)</u>	<u>1% Increase</u> <u>(8.75%)</u>
Proportionate share of the net pension liability	\$ 1,636,731	\$ 678,167	\$ (129,650)

CITY OF HUBBARD, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2016

INTERFUND TRANSFERS

Interfund transfers for the year were as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ 132,918	\$ 9,907
Reserve	39,687	-
Street	-	24,840
Street Construction	-	6,434
Parks Improvement	-	4,765
Sewer	-	110,121
Sewer Construction	-	9,993
Sewer Bond	53,714	-
Water	-	146,017
Water Construction	-	9,969
Water Bond	95,727	-
	<u>\$ 322,046</u>	<u>\$ 322,046</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move revenues restricted to debt service from the funds collecting the revenues to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

CONTINGENCIES

The City purchases commercial insurance to cover all commonly insurable risks, which includes property damage, liability and employee bonds. Most policies carry a small deductible amount. No insurance claims settled in each of the prior three years have exceeded policy coverage.

From time to time, the City is a defendant in various litigation proceedings. Management believes any losses arising from these actions will not materially affect the City's financial position.

RELATED PARTY TRANSACTIONS

The City conducts business with Dryden Electric Inc. a company owned by Joe Dryden, the brother of the Police Chief. The total amounts of the transactions were \$1,524.

The City also conducts business with Hubbard Shell, a company owned by former mayor Tom McCain, the father of council member Barbara Ruiz. The total amounts of the transactions were \$20,933.

CITY OF HUBBARD, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2016

SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 1, 2016, the date on which the financial statements were available to be issued. Management is not aware of any subsequent events that require recognition or disclosure in the financial statements

SUPPLEMENTAL INFORMATION

CITY OF HUBBARD, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****(MODIFIED CASH BASIS) - BUDGET AND ACTUAL - GENERAL FUND****YEAR ENDED JUNE 30, 2016**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Taxes and assessments	\$ 705,000	\$ 705,000	\$ 724,769	\$ 19,769
Fines and forfeitures	120,530	120,530	147,277	26,747
Licenses and permits	212,900	275,400	334,499	59,099
Charges for services	130,000	130,000	134,889	4,889
Intergovernmental	86,288	86,288	70,314	(15,974)
Miscellaneous	10,250	10,250	12,005	1,755
<i>Total Revenues</i>	1,264,968	1,327,468	1,423,753	96,285
EXPENDITURES				
Administration	191,264	195,264	176,868	18,396
Court	57,211	57,711	55,002	2,709
Council	7,000	7,000	3,938	3,062
Community development	71,512	201,512	163,509	38,003
Police	900,526	900,526	827,194	73,332
Parks	145,199	145,199	123,652	21,547
Contingency	72,750	27,722	-	27,722
<i>Total Expenditures</i>	1,445,462	1,534,934	1,350,163	184,771
REVENUES OVER (UNDER) EXPENDITURES	(180,494)	(207,466)	73,590	281,056
OTHER FINANCING SOURCES (USES)				
Transfers in	119,091	146,063	132,918	(13,145)
Transfers out	(9,907)	(9,907)	(9,907)	-
<i>Total Other Financing Sources and Uses</i>	109,184	136,156	123,011	(13,145)
NET CHANGE IN FUND BALANCE	(71,310)	(71,310)	196,601	267,911
FUND BALANCE, beginning of year	71,310	71,310	173,879	102,569
FUND BALANCE, end of year	\$ -	\$ -	\$ 370,480	\$ 370,480

CITY OF HUBBARD, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****(MODIFIED CASH BASIS) - BUDGET AND ACTUAL - STREET FUND****YEAR ENDED JUNE 30, 2016**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Charges for services	\$ 75,636	\$ 75,636	\$ 78,796	\$ 3,160
Licenses and permits	450	450	7,928	7,478
Intergovernmental	148,532	148,532	152,842	4,310
Miscellaneous	480	480	662	182
<i>Total Revenues</i>	225,098	225,098	240,228	15,130
EXPENDITURES				
Personal services	124,158	124,158	121,201	2,957
Materials and services	91,223	91,223	72,107	19,116
Contingency	67,879	67,879	-	67,879
<i>Total Expenditures</i>	283,260	283,260	193,308	89,952
REVENUES OVER (UNDER) EXPENDITURES	(58,162)	(58,162)	46,920	105,082
OTHER FINANCING SOURCES (USES)				
Transfers out	(26,846)	(26,846)	(24,840)	2,006
NET CHANGE IN FUND BALANCE	(85,008)	(85,008)	22,080	107,088
FUND BALANCE, beginning of year	85,008	85,008	89,007	3,999
FUND BALANCE, end of year	\$ -	\$ -	\$ 111,087	\$ 111,087

CITY OF HUBBARD, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(MODIFIED CASH BASIS) - BUDGET AND ACTUAL - STREET CONSTRUCTION FUND
YEAR ENDED JUNE 30, 2016**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Licenses and permits	\$ 32,724	\$ 32,724	\$ 127,497	\$ 94,773
Intergovernmental	87,133	87,133	38,210	(48,923)
Taxes and assessments	9,060	13,543	7,001	(6,542)
Miscellaneous	500	500	584	84
<i>Total Revenues</i>	129,417	133,900	173,292	39,392
EXPENDITURES				
Materials and services	3,900	3,900	-	3,900
Capital outlay	200,000	200,000	35,728	164,272
Contingency	10,442	10,442	-	10,442
<i>Total Expenditures</i>	214,342	214,342	35,728	178,614
REVENUES OVER (UNDER) EXPENDITURES	(84,925)	(80,442)	137,564	218,006
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,016)	(6,499)	(6,434)	65
NET CHANGE IN FUND BALANCE	(86,941)	(86,941)	131,130	218,071
FUND BALANCE, beginning of year	86,941	86,941	75,073	(11,868)
FUND BALANCE, end of year	\$ -	\$ -	\$ 206,203	\$ 206,203

CITY OF HUBBARD, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(MODIFIED CASH BASIS) - BUDGET AND ACTUAL - PARK IMPROVEMENT FUND
YEAR ENDED JUNE 30, 2016**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Licenses and permits	\$ 44,244	\$ 47,973	\$ 118,639	\$ 70,666
Intergovernmental	162,024	162,024	12,488	(149,536)
Miscellaneous	1,900	1,900	1,117	(783)
<i>Total Revenues</i>	208,168	211,897	132,244	(79,653)
EXPENDITURES				
Capital outlay	350,000	350,000	55	349,945
Contingency	38,306	38,306	-	38,306
<i>Total Expenditures</i>	388,306	388,306	55	388,251
REVENUES OVER (UNDER) EXPENDITURES	(180,138)	(176,409)	132,189	308,598
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,776)	(5,505)	(4,765)	740
NET CHANGE IN FUND BALANCE	(181,914)	(181,914)	127,424	309,338
FUND BALANCE, beginning of year	181,914	181,914	184,015	2,101
FUND BALANCE, end of year	\$ -	\$ -	\$ 311,439	\$ 311,439

CITY OF HUBBARD, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

(MODIFIED CASH BASIS) - BUDGET AND ACTUAL - RESERVE FUND

YEAR ENDED JUNE 30, 2016

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Miscellaneous	\$ 150	\$ 150	\$ 185	\$ 35
EXPENDITURES				
Capital outlay	170,123	170,123	20,248	149,875
REVENUES OVER (UNDER) EXPENDITURES	(169,973)	(169,973)	(20,063)	149,910
OTHER FINANCING SOURCES (USES)				
Transfers in	39,687	39,687	39,687	-
NET CHANGE IN FUND BALANCE	(130,286)	(130,286)	19,624	149,910
FUND BALANCE, beginning of year	130,286	130,286	124,304	(5,982)
FUND BALANCE, end of year	\$ -	\$ -	\$ 143,928	\$ 143,928

CITY OF HUBBARD, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(MODIFIED CASH BASIS) - BUDGET AND ACTUAL - SEWER FUND**

YEAR ENDED JUNE 30, 2016

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Charges for services	\$ 417,535	\$ 417,535	\$ 401,836	\$ (15,699)
Miscellaneous	200	200	213	13
<i>Total Revenues</i>	417,735	417,735	402,049	(15,686)
EXPENDITURES				
Personal services	172,093	174,593	172,339	2,254
Materials and services	131,956	129,456	115,395	14,061
Contingency	150,869	124,223	-	124,223
<i>Total Expenditures</i>	454,918	428,272	287,734	140,538
REVENUES OVER (UNDER) EXPENDITURES	(37,183)	(10,537)	114,315	124,852
OTHER FINANCING SOURCES (USES)				
Transfers out	(87,970)	(114,616)	(110,121)	4,495
CHANGE IN FUND BALANCE	(125,153)	(125,153)	4,194	129,347
FUND BALANCE, beginning of year	125,153	125,153	123,397	(1,756)
FUND BALANCE, end of year	\$ -	\$ -	\$ 127,591	\$ 127,591

CITY OF HUBBARD, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(MODIFIED CASH BASIS) - BUDGET AND ACTUAL - SEWER CONSTRUCTION FUND
YEAR ENDED JUNE 30, 2016**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Charges for services	\$ 146,916	\$ 146,916	\$ 148,254	\$ 1,338
Licenses and permits	51,732	59,083	155,689	96,606
Miscellaneous	-	-	473	473
<i>Total Revenues</i>	198,648	205,999	304,416	98,417
EXPENDITURES				
Materials and services	130,000	130,000	-	130,000
Contingency	442,929	442,929	-	442,929
<i>Total Expenditures</i>	572,929	572,929	-	572,929
REVENUES OVER (UNDER) EXPENDITURES	(374,281)	(366,930)	304,416	671,346
OTHER FINANCING SOURCES (USES)				
Transfers out	(3,336)	(10,687)	(9,993)	694
CHANGE IN FUND BALANCE	(377,617)	(377,617)	294,423	672,040
FUND BALANCE, beginning of year	377,617	377,617	378,443	826
FUND BALANCE, end of year	\$ -	\$ -	\$ 672,866	\$ 672,866

CITY OF HUBBARD, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****(MODIFIED CASH BASIS) - BUDGET AND ACTUAL - SEWER BOND FUND****YEAR ENDED JUNE 30, 2016**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Miscellaneous	\$ 100	\$ 100	\$ 153	53
EXPENDITURES				
Debt service				
Principal	40,997	40,997	40,368	629
Interest	14,337	14,337	14,118	219
<i>Total Expenditures</i>	<u>55,334</u>	<u>55,334</u>	<u>54,486</u>	<u>848</u>
REVENUES OVER (UNDER) EXPENDITURES	(55,234)	(55,234)	(54,333)	901
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>29,148</u>	<u>53,714</u>	<u>53,714</u>	<u>-</u>
CHANGE IN FUND BALANCE	(26,086)	(1,520)	(619)	901
FUND BALANCE, beginning of year	<u>64,161</u>	<u>39,595</u>	<u>38,747</u>	<u>(848)</u>
FUND BALANCE, end of year	<u>\$ 38,075</u>	<u>\$ 38,075</u>	<u>\$ 38,128</u>	<u>\$ 53</u>

CITY OF HUBBARD, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****(MODIFIED CASH BASIS) - BUDGET AND ACTUAL - WATER FUND****YEAR ENDED JUNE 30, 2016**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Charges for services	\$ 397,792	\$ 397,792	\$ 394,761	\$ (3,031)
Miscellaneous	31,700	31,700	32,972	1,272
<i>Total Revenues</i>	429,492	429,492	427,733	(1,759)
EXPENDITURES				
Personal services	139,689	139,689	124,583	15,106
Materials and services	129,493	129,493	97,698	31,795
Contingency	152,567	152,567	-	152,567
<i>Total Expenditures</i>	421,749	421,749	222,281	199,468
REVENUES OVER (UNDER) EXPENDITURES	7,743	7,743	205,452	197,709
OTHER FINANCING SOURCES (USES)				
Transfers out	(150,458)	(150,458)	(146,017)	4,441
CHANGE IN FUND BALANCE	(142,715)	(142,715)	59,435	202,150
FUND BALANCE, beginning of year	142,715	142,715	149,941	7,226
FUND BALANCE, end of year	\$ -	\$ -	\$ 209,376	\$ 209,376

CITY OF HUBBARD, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(MODIFIED CASH BASIS) - BUDGET AND ACTUAL - WATER CONSTRUCTION FUND
YEAR ENDED JUNE 30, 2016**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Charges for services	\$ 107,052	\$ 107,052	\$ 101,585	\$ (5,467)
Licenses and permits	34,104	41,417	101,201	59,784
Miscellaneous	400	400	620	220
<i>Total Revenues</i>	141,556	148,869	203,406	54,537
EXPENDITURES				
Capital outlay	34,000	34,000	18,342	15,658
Contingency	404,401	404,401	-	404,401
<i>Total Expenditures</i>	438,401	438,401	18,342	420,059
REVENUES OVER (UNDER) EXPENDITURES	(296,845)	(289,532)	185,064	474,596
OTHER FINANCING SOURCES (USES)				
Transfers out	(3,360)	(10,673)	(9,969)	704
CHANGE IN FUND BALANCE	(300,205)	(300,205)	175,095	475,300
FUND BALANCE, beginning of year	300,205	300,205	301,035	830
FUND BALANCE, end of year	\$ -	\$ -	\$ 476,130	\$ 476,130

CITY OF HUBBARD, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

(MODIFIED CASH BASIS) - BUDGET AND ACTUAL - WATER BOND FUND

YEAR ENDED JUNE 30, 2016

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Miscellaneous	\$ -	\$ -	\$ 55	\$ 55
EXPENDITURES				
Debt service				
Principal	76,467	76,467	76,467	-
Interest	19,260	19,260	19,260	-
<i>Total Expenditures</i>	<u>95,727</u>	<u>95,727</u>	<u>95,727</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(95,727)	(95,727)	(95,672)	55
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>95,727</u>	<u>95,727</u>	<u>95,727</u>	<u>-</u>
CHANGE IN FUND BALANCE	-	-	55	55
FUND BALANCE, beginning of year	<u>82,500</u>	<u>82,500</u>	<u>82,391</u>	<u>(109)</u>
FUND BALANCE, end of year	<u>\$ 82,500</u>	<u>\$ 82,500</u>	<u>\$ 82,446</u>	<u>\$ (54)</u>

COMPLIANCE SECTION



GROVE, MUELLER & SWANK, P.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS
475 Cottage Street NE, Suite 200, Salem, Oregon 97301
(503) 581-7788

***INDEPENDENT AUDITOR'S REPORT
REQUIRED BY OREGON STATE REGULATIONS***

Honorable Mayor and Members of the City Council
City of Hubbard
592 Fourth Street
Hubbard, Oregon 97026

We have audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the City of Hubbard, Oregon as of and for the year ended June 30, 2016, and have issued our report thereon dated November 1, 2016.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Highway revenues used for public highways, roads, and streets.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **Accountability for collecting or receiving money by elected officials - no money was collected or received by elected officials.**

In connection with our testing nothing came to our attention that caused us to believe the City was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

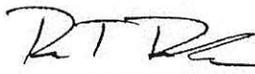
OAR 162-10-0230 - Internal Control

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Restriction on Use

This report is intended solely for the information and use of the City Council and management of the City of Hubbard, Oregon and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

GROVE, MUELLER & SWANK, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

By: 
Ryan T. Pasquarella, A Shareholder
November 1, 2016

**CITY OF HUBBARD
CITY COUNCIL MEETING MINUTES
NOVEMBER 8, 2016**

CALL TO ORDER: The Hubbard City Council meeting was called to order by Mayor Jim Yonally at 7:01 p.m. at the Hubbard City Hall, 3720 2nd Street, Hubbard.

FLAG SALUTE: Mayor Jim Yonally led the group in reciting the Pledge of Allegiance.

City Council Present: Jim Yonally, Matt Kennedy, Angie Wheatcroft, Shannon Schmidt.

Staff Present: Director of Administration/City Recorder Vickie Nogle, MMC; Public Works Superintendent Jaime Estrada; Interim Police Chief Bill Gill; Administrative Assistant Lucy Astorga; City Planner Laura LaRoque.

Mayor Jim Yonally amended Agenda Item #5, saying there were now three applications for Planning Commission.

Director of Administration/City Recorder Vickie Nogle stated if Dan Estes doesn't have enough votes for a City Council position, he would like to submit an application to continue on the Planning Commission.

PUBLIC HEARING.

ZC #2016-01 & DR #2016-03 – KAUFFMAN CONSTRUCTION, INC. – [3092 1ST STREET (041W33DA02700)] – REZONE .54 ACRES FROM RESIDENTIAL-COMMERCIAL (RC) TO COMMERCIAL (C), AND CONCURRENT SITE DEVELOPMENT REVIEW FOR A 1,710 SF COMMERCIAL BUILDING. Mayor Jim Yonally opened the public hearing and asked if there were any declarations of conflict, bias, or ex parte contact. J. Yonally declared that he has known Erik Berkey for years, but has not discussed this project with him. Councilor Matt Kennedy, Councilor Angie Wheatcroft, and Councilor Shannon Schmidt said they also know Erik Berkey, but did not have any declarations to make. J. Yonally asked the audience if they had any objections. There were none.

City Planner Laura LaRoque read the legislative statement. She summarized the staff report, stating there are two concurrent applications, one for a zone change, and one for a site development review. She said the property is currently zoned Residential Commercial and it would be rezoned Commercial. She said there is a current demand for Commercial zoning, and the City's Comprehensive Plan designates that property as Commercial. She continued to say the street frontage improvements have already been done, the site is served by current water and sewer services, and the current landscaping isn't proposed to be removed. L. LaRoque reported staff recommends approval of the application, pending the conditions of approval.

City Councilor Matt Kennedy asked why this property wasn't rezoned with the recent rezoning project.

L. LaRoque replied the property is outside the area of the recent rezoning project.

J. Yonally opened the meeting to proponents. There were none.

J. Yonally opened the meeting to opponents. There were none.

J. Yonally closed the public comment portion of the meeting.

MSA/City Councilor Matt Kennedy/City Councilor Angie Wheatcroft moved to approve ZC #2016-01 & DR #2016-03 as presented. City Council Angie Wheatcroft, City Councilor Shannon Schmidt, City Councilor Matt Kennedy, and Mayor Jim Yonally were in favor. Motion passed.

APPEARANCE OF INTERESTED CITIZENS. None.

DISCUSSION REGARDING VACANT COUNCIL POSITION.

DECLARE CITY COUNCILOR BARBARA RUIZ’S POSITION VACANT DUE TO RESIGNATION FROM OFFICE, AND DECIDE IF THE CITY COUNCIL WILL FILL THE VACANCY. MSA/City Councilor Matt Kennedy/City Councilor Angie Wheatcroft moved to accept Barbara Ruiz’s resignation as publicly announced. City Council Angie Wheatcroft, City Councilor Shannon Schmidt, City Councilor Matt Kennedy, and Mayor Jim Yonally were in favor. Motion passed. The Consensus of the Council was to leave the seat vacant until the term ending December 31, 2016.

APPOINT PLANNING COMMISSION MEMBER 1 VACANT POSITION AVAILABLE.

- A. SCOTT STIERLE
- B. DAVID LINEWEBER
- C. SHANNON HAVENS

City Councilor Angie Wheatcroft suggested waiting until after the Election to appoint a Planning Commission member because she hasn’t had sufficient time to review all of the applications.

The Consensus of the Council was to hold over the decision on the appointment of a Planning Commission member until after the Election.

Scott Stierle, 4459 Locust Street, Hubbard, said he is one of the applicants for the Planning Commission. He said he has been involved in the Lions Club since 2000 and was a precinct person for multiple counties. S. Stierle added that he volunteers at a homeless shelter, McClaren, is an ordained pastor of four years, and has resided in Hubbard for nine years.

MAYOR’S PRESENTATIONS, AND/OR COUNCIL’S PRESENTATIONS. City Councilor Angie Wheatcroft said she is honored that she and her husband were asked to speak at the Veterans Memorial ceremony. She invited everyone to attend.

STAFF REPORTS.

POLICE DEPARTMENT – Interim Police Chief Bill Gill. Interim Police Chief Bill Gill said he is trying to get settled in and used to his responsibilities. He thanked members of the Police Department. He said Officer Bentley has been an outstanding contribution to the office, and that

he has been putting on K-9 presentations around the community, as well as participating in a Special Olympics fundraiser in Woodburn.

City Councilor Angie Wheatcroft thanked the Police Department for all they do.

Mayor Jim Yonally recognized the Police Department for helping Hubbard achieve the Safest City Award.

B. Gill gave credit to the entire community for achieving the Safest City Award.

PUBLIC WORKS DEPARTMENT. Public Works Superintendent Jaime Estrada pointed out Item #3 on his report. He said only one contractor responded to his question, and they would honor their proposal for six month other contractors said they may submit one in the future, but gave the idea the cost wouldn't increase much.

City Councilor Angie Wheatcroft asked if something happened to the trees that were trimmed along 3rd Street, would they be replaced?

City Councilor Matt Kennedy commented that an Arborist trimmed them as they were being damaged by passing trucks. He said they should sprout back up just fine.

ADMINISTRATIVE DEPARTMENT – Director of Administration/City Recorder V. Nogle, MMC. Director of Administration/City Recorder Vickie Nogle said she had nothing to add to her report.

Mayor Jim Yonally commented that Senior Accounting Specialist Kari Kurtz was out.

City Councilor Angie Wheatcroft asked how Kari Kurtz was doing.

V. Nogle responded she is planning on being in the office on Monday.

CONSENT AGENDA.

- A) **APPROVAL OF THE OCTOBER 11, 2016, CITY COUNCIL MEETING MINUTES.**
- B) **RESOLUTION 615-2016. RESOLUTION AUTHORIZING AN INTERGOVERNMENTAL AGREEMENT BETWEEN THE CITIES OF HUBBARD, AURORA, SILVERTON, MT. ANGEL, WOODBURN, AND GERVAIS AND REPEALING RESOLUTION NO. 574-2016.**
- C) **RESOLUTION 617-2016. A RESOLUTION APPROVING THE DONATION OF SURPLUS FIREWOOD TO THE HUBBARD PARK IMPROVEMENT COMMITTEE.**
- D) **APPROVAL OF THE OCTOBER 2016 CHECK REGISTER REPORTS.**

Mayor Jim Yonally said Agenda Item #9 “Approval of the October 2016 Check Register Reports” would be included in the Consent Agenda as Item #D.

MSA/City Councilor Angie Wheatcroft/City Councilor Matt Kennedy moved to approve the Consent Agenda with the addition of Item #D. City Councilor Angie Wheatcroft, City Councilor Shannon Schmidt, City Councilor Matt Kennedy, and Mayor Yonally were in favor. Motion passed.

OTHER CITY BUSINESS. There was none.

ADJOURNMENT - (NEXT REGULAR CITY COUNCIL MEETING IS TUESDAY, DECEMBER 13, 2016, AT 7:00 P.M) MSA/City Councilor Angie Wheatcroft/City Councilor Shannon Schmidt moved to adjourn the meeting. City Councilor Angie Wheatcroft, City Councilor Shannon Schmidt, City Councilor Matt Kennedy, and Mayor Yonally were in favor. Motion passed. Meeting adjourned at 7:30 p.m.

Mayor Jim Yonally

ATTEST:

Vickie L. Nogle, MMC,
Director of Administration/City Recorder

Lucy T. Astorga, Administrative Assistant
Recording & Transcribing

Acceptance of Results Form
ORS 255.295 requires this information of
Acceptance of Results to be returned
within 30 days of receipt.

RECEIVED
NOV 28 2016
CITY OF HUBBARD

TO: Bill Burgess, County Clerk
Marion County Elections
PO BOX 14500
Salem, Oregon 97309
Voice: 503-588-5041
Fax: 503-588-5383
E-mail: elections@co.marion.or.us

SUBJECT: Abstract of Election Results
Date of Election: **November 8, 2016**

This is to verify receipt of the abstract from the November 8, 2016 election
(date)
and the governing board's acceptance of it as the official election results.

(date)

(signature)

(title)

(district name/city)

CITY OF HUBBARD RECORDER
PO BOX 380
HUBBARD, OR 97032

The completed form may be returned by fax, e-mail or regular mail. Thank You.

Precinct	Thia Estes	Cast Votes	Overvotes	Undervotes	Write-Ins	Election Day Voting Ballots Cast	Total Ballots Cast	Registered Voters	Turnout Percentage
535 - 1	198	198	0	53	25	276	276	452	61.06 %
535 - 2	523	523	0	259	71	853	853	1101	77.48 %
Totals	721	721	0	312	96	1129	1129	1553	72.70 %

I certify that the votes recorded on this abstract correctly summarize the tally of votes cast at the election indicated.

 Signature of County Clerk Bill Burgess	Date of Abstract 11/23/2016
--	--------------------------------

City of Hubbard, Councilor - Vote for two

Precinct	Barbara Ruiz	Bradley Williams	Dan Estes	Anthony San Filippo	Cast Votes	Overvotes	Undervotes	Write-Ins	Election Day Voting Ballots Cast	Total Ballots Cast	Registered Voters	Turnout Percentage
535 - 1	126	97	73	60	356	0	183	13	276	276	452	61.06 %
535 - 2	235	300	267	198	1000	1	652	52	853	853	1101	77.48 %
Totals	361	397	340	258	1356	1	835	65	1129	1129	1553	72.70 %

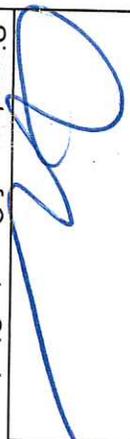
I certify that the votes recorded on this abstract correctly summarize the tally of votes cast at the election indicated.

	11/23/2016
Signature of County Clerk Bill Burgess	Date of Abstract

24-398:City of Hubbard prohibit Marijuana business

Precinct	Yes	No	Cast Votes	Overvotes	Undervotes	Write-Ins	Election Day Voting Ballots Cast	Total Ballots Cast	Registered Voters	Turnout Percentage
535 - 1	96	164	260	0	16	0	276	276	452	61.06 %
535 - 2	410	407	817	0	36	0	853	853	1101	77.48 %
Totals	506	571	1077	0	52	0	1129	1129	1553	72.70 %

I certify that the votes recorded on this abstract correctly summarize the tally of votes cast at the election indicated.

	11/23/2016
Signature of County Clerk Bill Burgess	Date of Abstract

24-407: City of Hubbard 3% Tax on Marijuana sales

Precinct	Yes	No	Cast Votes	Overvotes	Undervotes	Write-Ins	Election Day Voting Ballots Cast	Total Ballots Cast	Registered Voters	Turnout Percentage
535 - 1	189	70	259	0	17	0	276	276	452	61.06 %
535 - 2	645	168	813	0	40	0	853	853	1101	77.48 %
Totals	834	238	1072	0	57	0	1129	1129	1553	72.70 %

I certify that the votes recorded on this abstract correctly summarize the tally of votes cast at the election indicated.

Signature of County Clerk
 Bill Burgess



11/23/2016

Date of Abstract

Check Number	Check Issue Date	Name	Description	Amount
7182	11/14/16	American Extermination Plus	Extermination	92.00
7183	11/14/16	Bentley, Glen	Reimb OPCA Dues	25.00
7184	11/14/16	BlackPoint IT Services	IT Services	625.00
7185	11/14/16	Canby Sand & Gravel Co.	Crushed rock	228.05
7186	11/14/16	Canby Trophies & Awards	Employee Recognition	115.00
7187	11/14/16	Cascade Columbia Distribution	Supplies	155.00
7188	11/14/16	Caselle	Contracted Support	1,888.00
7189	11/14/16	Coukoulis, Lori	Municipal Court Judicial Services	400.00
7190	11/14/16	DATAVISION	utilities	985.42
7191	11/14/16	Don R. Fleck	Training	395.00
7192	11/14/16	Ferguson Waterworks	Supplies	1,773.12
7193	11/14/16	GW Hardware Center	Supplies	119.04
7194	11/14/16	GW Sweeping, Inc.	Street Sweeping	2,258.24
7195	11/14/16	Hattenhauer Energy Co	Fuel	174.77
7196	11/14/16	HD Fowler Company	Supplies	762.55
7197	11/14/16	Hidalgo, Brenda	Interpreter Services - Spanish	115.00
7198	11/14/16	Les Schwab-W	Equip Maint/Supplies	321.44
7199	11/14/16	Marion County Treasury Dept	Municipal Court Payments	571.87
7200	11/14/16	Mid-Willamette Valley	Land Use Services	2,442.60
7201	11/14/16	Net Assets	Lien Searches	90.00
7202	11/14/16	NW Natural Gas	Utilities	241.28
7203	11/14/16	Office Depot	Office Supplies	116.65
7204	11/14/16	OHA Cashier	Estrada - Drinking Water Renew	210.00
7205	11/14/16	One Call Concepts, Inc.	Utility Notifications	21.00
7206	11/14/16	Oregon Assoc Chiefs of Police	POST Test	52.00
7207	11/14/16	Oregon Dept of Revenue	Municipal Court Payments	2,343.00
7208	11/14/16	Pacific Office Automation	Copies	79.76
7209	11/14/16	PGE- Portland General Electric	Utilities	8,838.38
7210	11/14/16	Pitney Bowes Inc	Lease	154.95
7211	11/14/16	Postmaster	Post Office Box rental	110.00
7212	11/14/16	Profectus, INC.	Janitorial Services	402.58
7213	11/14/16	R & R Tree Service, INC	Tree Trimming	2,812.50
7214	11/14/16	Republic Services	Garbage Service	321.70
7215	11/14/16	Sagon Jr., Alan	Court refund	40.00
7216	11/14/16	SOS Lock Service	Lock Repair	75.00
7217	11/14/16	Star 21 INC	Baliff Services	60.00
7218	11/14/16	Traffic Safety Supply Co.	Supplies	776.60
7219	11/14/16	UV Doctor Lamps LLC	Ballast Replacement	248.96
7220	11/14/16	Verizon Wireless	Utilities	172.06
7221	11/14/16	Waste Connections	Shred Service	26.23
7222	11/14/16	Waterlab Corporation	Water Testing	287.50
7223	11/14/16	Yes Graphics Printing Co.	Water bills	290.00
7224	11/14/16	Metcom 9-1-1	Supplies	191.76
7226	11/29/16	Shell Fleet Plus	Fuel	785.61
7228	11/29/16	Beery Elsner & Hammond, LLP	Legal Services	1,309.21
7229	11/29/16	BlackPoint IT Services	IT Services	2,899.25
7230	11/29/16	Branom Instrument Co.	Supplies	360.83
7231	11/29/16	CIT	Water	219.11
7232	11/29/16	Code Publishing Co.	Municipal Code Update	158.50
7233	11/29/16	DAS Cashier	Annual Ethics Commission	396.10
7234	11/29/16	ELAN Corporate Payment Systems	Credit card payment	1,076.41
7235	11/29/16	Furrow Pump	Equip Maint/Supplies	244.89
7236	11/29/16	Grove, Mueller & Swank	Audit Services	15,000.00
7237	11/29/16	Hattenhauer Energy Co	Fuel	243.01
7238	11/29/16	HD Fowler Company	Supplies	286.82
7239	11/29/16	Language Line Services	Interpreter Services	15.60
7240	11/29/16	Nelson, Grady	Travel Reimbursement	100.51
7241	11/29/16	Office Depot	Office Supplies	179.92
7242	11/29/16	OHA Cashier	41-00389 CrossConnect/Backflow	200.00

Check Number	Check Issue Date	Name	Description	Amount
7243	11/29/16	Pacific Office Automation	Copies	132.65
7244	11/29/16	Roth Heating & Cooling	HVAC Service	90.00
7245	11/29/16	Secretary of State- Audits Division	Audit Sec of State Fee	250.00
7246	11/29/16	Universal Blower Pac	Supplies	429.73
7247	11/29/16	Valley Pacific Floral	Flower Arrangement	62.90
7248	11/29/16	Verizon Wireless	Utilities	382.54
7249	11/29/16	Waste Connections	Shredding Services	26.23
7250	11/29/16	Wire Works	Equip Maint/Supplies	298.85
7251	11/29/16	Yes Graphics Printing Co.	Scans	463.00
7252	11/29/16	AKS Engineering & Forestry, LLC	2815 4th St	9,447.50
112816	11/28/16	CIS Trust	COBRA - Dryden	3,827.52
11032016	11/03/16	Chase - Payment Tech	Merchant Fees	.00 V
11032017	11/03/16	Xpress Bill Pay	Online CC Fees	80.30
110320161	11/03/16	Chase - Payment Tech	Merchant Fees	67.00
Grand Totals:				<u>70,443.00</u>