



CITY OF CARLTON
BUDGET COMMITTEE MEETING AGENDA
TUESDAY, APRIL 09, 2024, 6:00 P.M.
CARLTON URBAN RENEWAL AGENCY TO FOLLOW AFTER ADJOURNMENT
CITY HALL, COUNCIL CHAMBERS, 945 W MAIN, CARLTON

The Mission of the City of Carlton is to safeguard and enhance the vitality and livability of the community by providing essential services with professionalism and integrity.

1. Call to Order – Roll Call

- A. Changes to the Agenda

2. Election of Budget Committee Chairperson

3. Public Hearing: State Revenue Sharing

4. Agenda Items

- A. Minutes Approval – May 9, 2023
- B. Presentation of FY25 Proposed Budget – Budget Message
- C. Public Comments: FY25 Proposed Budget
- D. Set FY25 Tax Rate \$5.0098
- E. Approve FY25 Proposed Budget

4. Adjournment to City of Carlton Urban Renewal Agency Budget Committee Meeting

Participants are instructed to use the following link:

<https://us02web.zoom.us/j/89525948616?pwd=Yk5ZYjNSYTBGU3BpQ3ZlQ1hJYzhZz09>

Or call 1-253-205-0468 and enter **meeting ID:** 895 2594 8616 and **Password:** 115729

To provide public comments:

Please email Christy Martinez, Assistant City Manager, at cmartinez@ci.carlton.or.us 24 hours before the meeting date and time. Handwritten comments can also be submitted using our deposit drop box in the door at the white modular at 945 W Grant St. A copy of the budget document may be inspected or obtained online at the City of Carlton's website, [City of Carlton Budget | the City of Carlton Oregon](#), on Monday, April 08, 2024.

*This facility is ADA accessible.
If you need special accommodation, please contact the City Recorder at 503.852.7575 at least 24 hours prior to this meeting.*

MEMORANDUM

To: The Chair and Members of the Budget Committee
From: Christy Martinez, Budget Officer
Subject: Budget Committee Meeting – Agenda Items
Date: April 09, 2024

2. Election of Budget Committee Chairperson

Each year, at the beginning of the Budget Committee's first meeting, the Committee elects the chairperson to administer the meetings. The elected Carlton Budget Committee chairperson is also the Urban Renewal Budget Committee Chair. Brian Rake was selected as the City of Carlton Budget Committee Chairperson and Carlton Urban Renewal Committee Chairperson.

3. Public Hearing: State Revenue Sharing

The committee chair will open the public hearing on the FY25 proposed budget's use of state revenue sharing (SRS) funds. Staff recommends that all state revenue-sharing funds be designated to the street fund.

4. Agenda Items

A. Minutes Approval – May 9, 2023

Staff recommends that the budget committee approve and authorize the mayor and chair to sign the Carlton Budget Committee meeting minutes from May 9, 2023, as submitted.

B. Presentation of FY25 Proposed Budget – Budget Message

Staff will present an overview of the FY25 proposed budget and respond to questions from Budget Committee Members.

C. Public Comments: FY25 Proposed Budget

The committee chair will open the meeting to public comments on the FY24 proposed budget.

D. Set FY25 Tax Rate \$5.0098

The budget committee must vote to establish the FY24 tax rate. Staff recommends approving the rate of \$5.0098 per thousand of assessed valuations to begin July 1, 2024.

E. Approval of FY25 Proposed Budget

The budget committee must vote to approve the FY25 proposed budget. Staff recommends approving the FY24 proposed budget.



Budget Committee Minutes
Tuesday, May 09, 2023
Council Chambers, 191 E. Main Street and via Zoom

1. CALL TO ORDER & ROLL CALL

Mayor Linda Watkins called the meeting to order at 6:05 PM.

Council Members Present: Mayor Linda Watkins, Council President Shirley Ward-Mullen, and Councilors, Kevin Skipper, Guilherme Brandão, Grant Erickson, Carolyn Thompson-Rizer, and David Hill.

Members Absent: Councilor Grant Erickson

Citizen Members Present: Chair Brian Rake, Sara Meyer, Robin Geck, and Randy Stapilus.

Citizen Members Absent: Dean Catherman

Staff Present: City Manager Shannon Beaucaire, Assistant City Manager/Budget Officer Christy Martinez, Police Chief Kevin Martinez, Assistant Public Works Director Ben Jones, and Finance Specialist Morgan Shelton.

Others Present: None

2. ELECTION OF BUDGET COMMITTEE CHAIRPERSON**6:01 PM**

MOTION: Watkins/Hill to nominate and appoint Brian Rake as the Chair of the City of Carlton Budget Committee for 2023. Motion carried (10 Yes/0 No/2 Absent [Catherman, Erickson]/0 Abstain).

3. PUBLIC HEARING: STATE REVENUE SHARING**6:03 PM**

Chair Rake opened the public hearing at 6:03 PM. Assistant City Manager/Budget Officer Christy Martinez gave a history of use for the state revenue sharing fund and recommended that the funds continue to be designated towards the Street Fund.

No comments given.

Rake closed the public hearing at 6:04 PM.

4. AGENDA ITEMS**6:05 PM****1) Minutes Approval**

- **Budget Committee Meeting Minutes- May 10, 2022**

MOTION: Ward-Mullen/Meyer to approve the Carlton Budget Committee minutes from May 10, 2022, with change to correct the Vice Chair nomination from Dean Catherman to David Samuel Hill, as well as correct Header for Minutes to May 10th, 2022. Motion carried (10 Yes/0 No/2 Absent [Catherman, Erickson]/0 Abstain).

2) Presentation of the FY24 Proposed Budget-Budget Message**6:06 PM**

Martinez introduced the FY24 Proposed Budget giving a brief overview of the total budget and the notable increases in the Capital Improvement, SDC, Water, and General funds and the reasoning behind those increases.

Martinez went through each fund touching on highlights and topics of note for each fund.

Budget Committee members noted questions regarding continuing interest changes in the treasury, different scenarios surrounding the opening of the pool, changes in personnel, breakdown of citation revenue between the City, Yamhill County, and the State of Oregon, fiscal responsibility of newly installed streetlight poles, future plans for Street Fund revenue as more streets start to fail, cost of vac trailer and truck, volume of vacation rentals in the city and their generated revenue for the City, and grant and revenue allocations for water projects in Capital Improvement Fund.

3) Public Comments: FY24 Proposed Budget**7:45 PM**

None given. Public hearing closed at 7:46 PM.

4) Set FY24 Tax Rate \$5.0098**7:46 PM**

Staff recommended the 5.0098 tax rate for approval.

MOTION: Meyer/Stapilus to approve and set FY23-24 tax rate at \$5.0098. Motion carried (10 Yes/0 No/2 Absent [Catherman, Erickson]/0 Abstain).

5) Approve FY24 Proposed Budget**7:47 PM**

Staff recommended the Committee move the FY24 Proposed budget to approved and forward to the June City Council Meeting.

MOTION: Meyer/Stapilus to approve the Fiscal Year 2023-2024 Proposed Budget, with an increase in the proposed Transient Room Tax revenues from \$50,000 to \$70,000, to go to City Council for adoption at the June City Council Meeting. Motion carried by Roll Call Vote (10 Yes/0 No/2 Absent [Catherman, Erickson] /0 Abstain).

5. Adjournment to City of Carlton Urban Renewal Agency Budget Committee Meeting**7:48 PM**

APPROVED by the Budget Committee on this ____ day of May 2024.

ATTEST:

Chair

Morgan Shelton, Finance Specialist

Linda Watkins, Mayor



NOTICE OF BUDGET COMMITTEE MEETING STATE REVENUE SHARING PUBLIC HEARING

A public meeting of the Budget Committee and Urban Renewal Agency Budget Committee of the City of Carlton, Yamhill County, State of Oregon, is to be held at City Council Chambers, 945 West Grant Street, Carlton, Oregon, to discuss the budget and state revenue sharing for the fiscal year July 1, 2024, to June 30, 2025. Public testimony will be received via video conference link due to room capacity issues. The meeting will occur on Tuesday, April 9, 2024, at 6:00 pm and again on April 16, 2024 (if needed). The purpose of the meeting is to receive the proposed FY24-25 budget message and public comment.

A public hearing will be held during the Budget Committee Meeting on April 9, 2024, to receive comments regarding the possible uses of the State Revenue Sharing distribution for the Fiscal Year 2024-25.

Participants are instructed to use the following link:

<https://us02web.zoom.us/j/89525948616?pwd=Yk5ZYjNSYTBGU3BpQ3ZlQ1hJYzhZ09>

Or call 1-253-205-0468 and enter **Meeting ID:** 895 2594 8616 and **Password:** 115729

To provide public comments:

Please email Christy Martinez, Assistant City Manager, at cmartinez@ci.carlton.or.us 24 hours before the meeting date and time. Handwritten comments can also be submitted using our deposit drop box in the door at the white modular at 945 West Grant Street. A copy of the budget document may be inspected or obtained online at the City of Carlton's website, [City of Carlton Budget | the City of Carlton Oregon](#), on Monday, April 8, 2024.

CITY OF CARLTON

Annual Budget

Fiscal Year 2025

191E Main St, Carlton, OR 97111



Budget Committee Members

Mayor and Council

Member

Linda Watkins	Mayor
Kevin Skipper	Council President
Guilherme Brandão	Councilor
Grant Erikson	Councilor
David Sam Hill	Councilor
Carolyn Thompson-Rizer	Councilor
Shirley Ward-Mullen	Councilor

Budget Committee Citizens

Member

Brian Rake	Chair
Robin Geck	Member
Sara Meyer	Member
Randy Stapilus	Member
Vacant	Member
Vacant	Member
Vacant	Member

Staff

Shannon Beaucaire	City Manager
Christy Martinez	Assistant City Manager
Kevin Martinez	Chief of Police
Bryan Burnham	Director of Public Works



Budget Calendar Fiscal Year 2024-2025

January	Tuesday	January 9, 2024	Resolution 2024-349-Budget Officer Christy Martinez Appointed
	Tuesday	January 9, 2024	Budget Calendar Created FY24-25
	Tuesday	January 20, 2024	FY25 City Council Goal Setting
February	Tuesday	February 5, 2024	Budget Request Forms to Department Heads
March	Friday	March 4, 2024	Department Heads return Budget Request Forms
	Tuesday	March 5, 2024	City Council adopts goals at Regular Council Meeting
March	Friday	March 29, 2024	Publish Newspaper/Website Notice for Public Hearing Budget & Shared Revenue (4-9-24)
April	Friday	April 12, 2024	Publish Newspaper/Website Notice for Public Hearing Budget & Shared Revenue (if needed) (4-23-24)
April	Tuesday (6:00PM)	April 9, 2024	Budget Committee Meeting
	Tuesday (6:00PM)	April 9, 2024	Urban Renewal Meeting
	Tuesday (6:00PM)	April 16, 2024	Budget Committee Meeting (if needed)
	Tuesday (6:00PM)	April 16, 2024	Urban Renewal Meeting (if needed)
	Friday	April 26, 2024	Publish Newspaper/Website Notice for Public Hearing Annual Budget & Shared Revenue (5-7-24)
May	Tuesday (7:00PM)	May 7, 2024	City Council Meeting to enact resolution to adopt budget, make appropriations, impose and categorize taxes and resolution to receive state revenues
	Tuesday (6:45PM)	May 7, 2024	Urban Renewal Meeting to enact resolution to adopt budget, make appropriations, impose and categorize taxes and resolution to receive state revenues
July	Thursday	July 15, 2024	Submit tax certification, budget and resolutions to Assessor
	Friday	July 29, 2024	State Shared Revenues submitted to Department of Administrative Services



The Budget Process

Every fiscal year (12-month cycle from July 1st to June 30th), the City of Carlton begins developing an operating and capital budget for the following fiscal year. The budget is a financial plan for the new fiscal year.

The budget is a legal document that authorizes the receipt and expenditure of money. The City of Carlton is required to adhere to the State of Oregon's local budget law.

The Mayor and Council set annual goals that drive the budget's funding priorities. Departments within the City identify operational and maintenance needs and items required to meet council goals and objectives and master plans. The City Manager and the Assistant City Manager review these areas for feasibility and revenue resources before moving them to the Budget Committee for approval.

Upon the Budget Committee's approval of a proposed budget, the process continues to the City Council for an adopted budget before June 30th each year.

Phases of the Budget

Phase 1: The Budget Officer Prepares the Budget

- The City Council appoints Budget Officer
- The Budget Officer works with Department Heads and reports to the City Manager to assess needs and goals for the year
- A Budget Calendar is created for the new fiscal year
- The Budget sheets must be prepared in a format that meets Oregon Budget Law standards

**Phase 2: The Budget Committee Approves the Budget**

- The Budget Committee is an advisory group comprised of the City Council and an equal number of Appointed Citizen Members
- Citizen Members must be qualified voters within the city limits of Carlton
- No member can receive compensation
- The Budget Committee conducts public meetings to hear the budget message and to listen to comments and questions from interested Citizens

Phase 3: The Budget is Adopted, and Property Taxes are Certified

- The City Council must conduct a budget hearing by June 30 to receive the Budget Committee's Approved Budget and consider any additional public comments
- The City Council can make any adjustments to the approved budget before it is adopted by June 30, restricted to the following list:
 - Increasing expenditures in any fund up to \$5,000 or 10%, whichever is greater
 - Increasing the amount or rate of taxes to be imposed above what the budget committee approved
- The budget hearing and the resolution are necessary to adopt the budget and impose taxes at the same public meeting



Yearly Budget Tasks

Budget Implementation:

With the budget adopted, municipal departments and agencies begin implementing the spending plan outlined in the budget. This involves allocating resources, managing expenditures, and ensuring compliance with budgetary constraints.

Budget Monitoring and Oversight:

Throughout the fiscal year, budget performance is monitored to ensure that actual revenues and expenditures align with the budget plan. Regular financial reports are prepared and presented to the governing body for review. Adjustments may be made as necessary to address unexpected changes or emerging priorities.

Year-End Audit:

At the end of the fiscal year, a comprehensive evaluation of the budget's performance is conducted. This may involve analyzing variances between budgeted and actual figures, assessing program effectiveness, and identifying areas for improvement in future budget cycles.

By following these steps, municipalities can develop, implement, and evaluate their budgets transparently and with accountability, ensuring that resources are effectively allocated to meet the community's needs.

Vision Statement – *The big picture of what the Community is, and desires to be, and what we are trying to accomplish/achieve*

"Carlton is a dynamic community grounded in rural values and committed to well-planned growth through innovation and an entrepreneurial spirit. Carlton is economically diverse and blessed with a strong, cooperative sense of community pride and commitment to service to others. A vibrant community with high standards of excellence, Carlton is "The Diamond of Yamhill County."

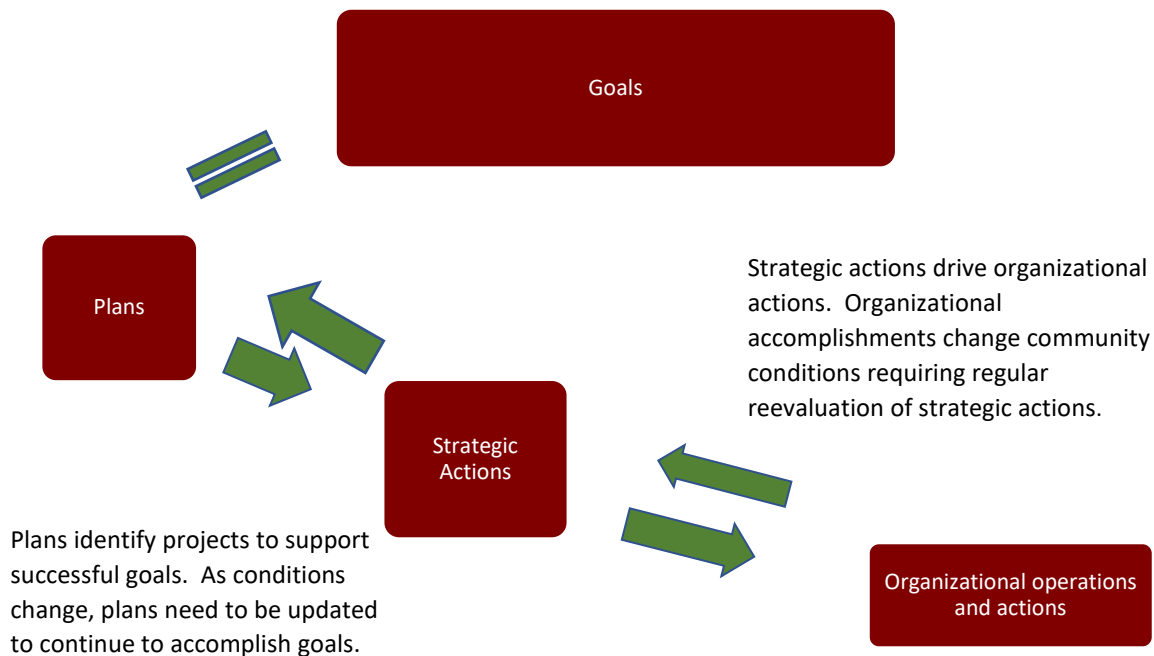
Mission Statement – *The purpose of the organization/City and how we will achieve the vision*

"The Mission of the City of Carlton is to safeguard and enhance the vitality and livability of the community by providing essential services with professionalism and integrity."

Goals – *Set the foundation accomplishing the mission. A narrative is included below each foundational goal that refines the goal's part in accomplishing the mission. As the foundational elements that set the path, these can be added to; however, they would not necessarily change from year to year or administration to administration. Thereby establishing a consistent, proactive direction versus reactive decision-making that dilutes limited resources (money, staff time, etc.).*

Plans – *Focus on specific organizational components and establish a road map of short, medium, and long-term projects to improve the specific organizational component it is connected to. While the plans are long-range focused (10-20 years), they are dynamic as conditions change and do need to be revisited. Plans identify specific actions to achieve goals.*

Strategic Actions – *Strategic Actions are future focused and guide prioritization of limited organizational resources. They focus on shaping the community's future through improvements that will steer the community towards its vision and therefore, are outside of an organization's day-to-day administrative operational activities. These are likely to change from year to year as the City progresses and conditions change.*



Goal 1: Effective & Efficient Infrastructure

A continuing commitment to periodic assessment, improvement, and ongoing maintenance of public infrastructure and facilities that are essential to Carlton's livability.

Goal 2: Housing & Livability

Establish policies and opportunities for quality and a diversity of housing options that maintain community character while making living in Carlton attainable for a wide range of individuals and income levels.

Goal 3: Citizen Involvement

Continue to identify, implement, and promote strategies and tools that expand community education and involvement in City government activities and decision-making.

Goal 4: Good Governance

To be responsive, approachable, welcoming, fair, and accountable internally and externally. Facilitate on-going conversation that captures all the considerations involved in ensuring interests are addressed and reflected in city policy initiatives.

Goal 5: Financial Sustainability

Continue to enhance the physical character of Carlton through policies and programs that foster an attractive environment for businesses, organizations, and residents to continue meeting the public service expectations.



Goal 1: 2024 Projects in Process

1. Wastewater Headworks – estimated completion Spring 2024 – includes paving parking stalls for park use WWMP T1; Funding: *County ARPA Funds* (Design \$112,500); (Construction \$325,000); *Capital Improvement Funds* (Design \$37,500); (Construction \$325,000)
2. Carlton Civic Building – estimated completion Summer 2024
3. Wastewater Treatment Plant Improvements
WWMP T2A-T10; Funds must be obligated by Dec 2024 & completed Sept 2026
Project includes potential water reuse system to increase longevity of water source & resiliency
Funding: *State of OR ARPA Grant* \$5.8 mil; *Capital Improvement Funds* \$1 mil
4. Transportation System Plan Update
Work to be completed by December 2025
Funding: *State TGM Grant (ODOT)* \$210,000; *City funds* \$21,000
5. Wastewater Collection System Improvements – Grant & W. Main Street Mainlines
WWMP T1; Funds must be obligated by 2026 & completed 2030
Funding: **Grant Street Design:** County ARPA Funds \$112,500; *Capital Improvement Funds* \$37,500; **Construction:** *Federal Funding (EPA)* \$2.2 million; *City required match* \$440,000
6. W. Main St Improvements
Funds must be obligated by 2026 & completed 2030
Funding: *SCA Funds* \$100,000; *Federal Funding (DOT)* \$1.5 million;
City required match \$172,000
7. Water Security: Working with YRWA, MW&L, and City of Hillsboro. MW&L emergency agreement followed by planning for water supplementation.
8. Main Street Utilities and Improvements. Planning with PGE and team on utility improvements (water/sewer) and undergrounding utilities with associated Ladd Park improvements
9. OR47 Work. Planning work on next steps for the realignment process
10. Implementation of the Carlton Walkability Sidewalk Program
11. Initial discussions and development with property owner(s) on additional public parking opportunities
12. Emergency Management: work with State on Firewise Community Status & County on Hazard Mitigation Plan Update
13. Stormwater Master Plan
14. State Required: 1) OHA Water Services Report (due 10/16/2024) & 2) Water Conservation & Management Plan (due 7/16/2024)



Goal 2: 2024 Projects in Process

1. Comprehensive Plan & Development Code Updates
2. Incorporation of Housing Approaches into code update
3. Incorporation of Vacation rental policies into code update
4. Incorporation of Greenspace promotion into code update
5. Planning for Historic preservation discussion for future code update

Goal 3: 2024 Projects in Process

1. It is an ongoing commitment to continue to look for approaches to promote community involvement in City decision-making and Provide leadership development and other volunteer opportunities for community members

Goal 4: 2024 Projects in Process

1. Continued coordination with Hampton Lumber on creating pollinator plants on right of ways rather than mowed grass
2. Updates to City Policies to match new state requirements throughout the year
3. Employee cross-training for Public Works and Administration teams

Goal 5: 2024 Projects in Process

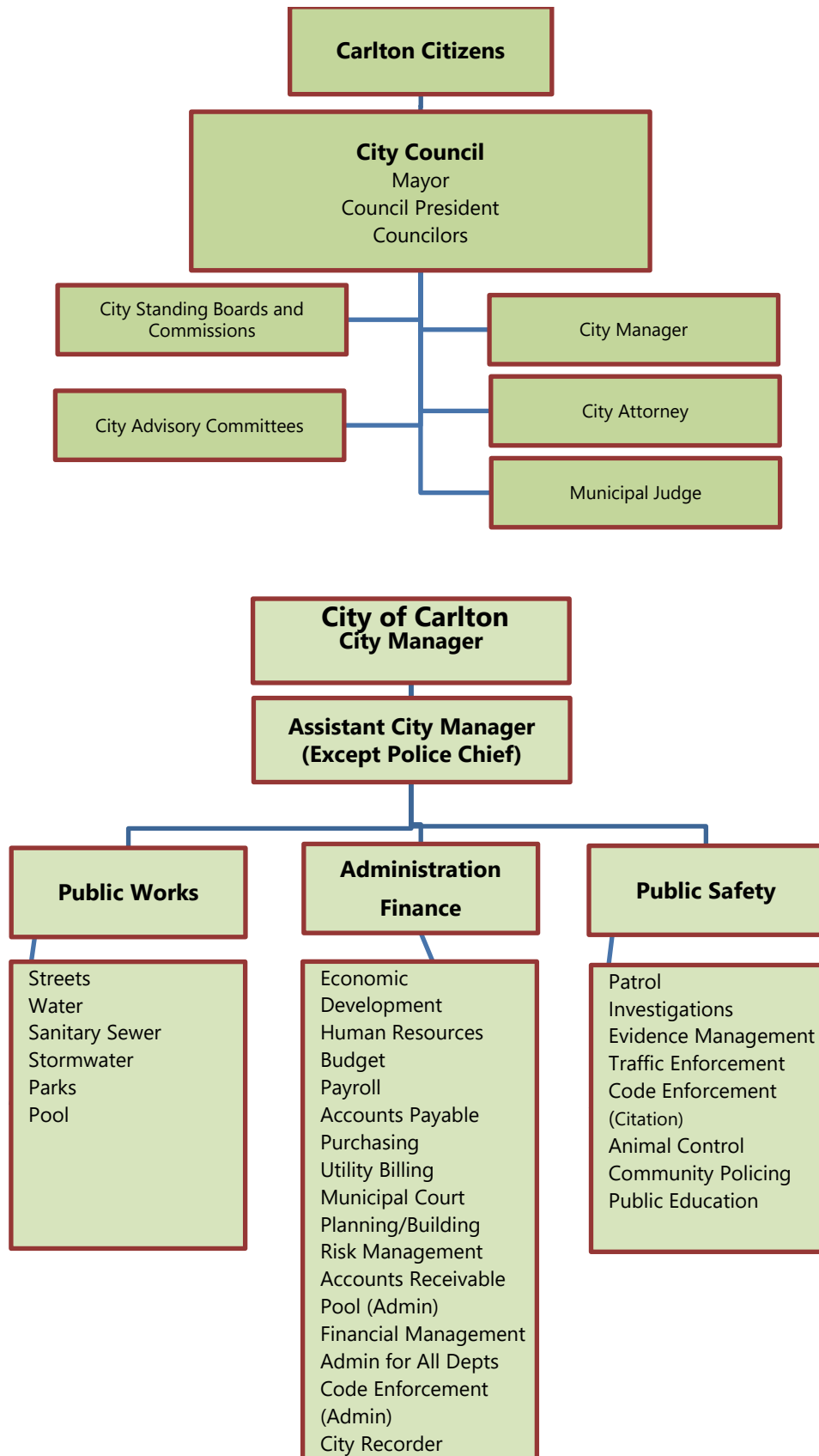
1. Continued attendance at CBA meetings to identify opportunities to share resources as appropriate
2. Attendance at economic development and tourism conferences
3. Coordination with Yamhill County economic development
4. Consideration of staffing levels and addition of new personnel, with budget constraints & in consideration of Council goals (economic development, code, administrative responsibilities, project implementation, public safety, etc.)
5. Exploration of emerging technologies to assist when additional personnel may not be feasible
6. Exploration of partnerships to maintain level of service of parks/greenspace/trails
7. Continued exploration of rail corridor partnership with Yamhill County
8. Council discussion of City Service Fees (e.g. stormwater, street & sidewalk, trees, low-income assistance)
9. Work with Tourism Committee, State and Local entities to develop tourism as a part of economic development

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City of Carlton Government Organization




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Personnel Allocation Table

Position	General Fund	Street Fund	Water Fund	Sewer Fund	FTE Total
Parks Maintenance (Seasonal)	0.25	0.00	0.00	0.00	0.25
Lifeguard (Seasonal)	2.00	0.00	0.00	0.00	2.00
Pool Manager (Seasonal)	0.25	0.00	0.00	0.00	0.25
Finance Specialist *	0.33	0.00	0.34	0.33	1.00
Accounting Specialist *	0.30	0.00	0.35	0.35	1.00
Office Specialist *	0.34	0.00	0.33	0.33	1.00
Utility Worker I (3) *	0.30	0.30	1.20	1.20	3.00
Planning/Administrative Manager *	0.33	0.00	0.34	0.33	1.00
Police Officer (3)	3.00	0.00	0.00	0.00	3.00
Assistant Public Works Director *	0.10	0.05	0.42	0.43	1.00
Public Works Director *	0.10	0.05	0.42	0.43	1.00
Police Chief	1.00	0.00	0.00	0.00	1.00
Assistant City Manager *	0.34	0.00	0.33	0.33	1.00
City Manager *	0.34	0.00	0.33	0.33	1.00
TOTAL FTE	8.98	0.40	4.06	4.06	17.50

***Staff Supporting Public Works Functions**



City of Carlton - Fiscal Policies

The City of Carlton is committed to responsible fiscal management through financial integrity, careful stewardship of public assets, planning, accountability, and transparency. Fiscal policies enable the city to achieve and maintain a stable and positive long-term financial condition. The City Council adopts these policies as the basic framework for the overall financial management of the City to guide day-to-day and long-range financial planning and decision-making.

The City of Carlton's financial goals seek to:

- Ensure the financial integrity of the City.
- Improve financial information for decision-makers at all levels.
- Assist policymakers as they contemplate long-term City decisions.
- Guide department managers as they implement policy on a day-to-day basis.
- Demonstrate accountability in the financial operation of the City.
- Provide the financial stability needed to navigate through economic downturns.
- Fully comply with financial-related legal mandates, laws, and regulations.

To achieve the City's financial goals, fiscal policies generally cover revenue management, operating and capital budgeting, financial planning and forecasting, investments and asset management, debt management, accounting, financial reporting, reserves, and internal controls.

Fiscal Objectives

- I. **Revenue Policies** - Design, maintain, and administer a revenue system to assure reliability, equitability, diversity, and sufficient revenue stream to support desired City services.
 - a. The City will actively identify and administer funding sources that create a reliable, equitable, and diverse revenue stream to shelter the City from short-term fluctuations in any single revenue source and maintain desired service levels.
 - b. The City will estimate its annual revenues using an objective, analytical process. Revenues will be conservatively estimated in the budget process.
 - c. The City will maximize the use of service user charges instead of taxes and subsidies from other City funds for services identified and where costs are directly related to the level of service provided.
 - d. The City will consider total costs (operating, direct, indirect, and capital) for providing the services and comparable rates charged by other municipalities of similar size in establishing users' charges (charges, rates, and fees).
 - e. The cost for specific services shall be recalculated periodically, and the fee adjusted accordingly. The City shall maintain a current schedule of fees showing when the fees were last reviewed and/or recalculated.



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- f. The City shall pursue an aggressive policy of collecting delinquent accounts. When necessary, discontinuing service, small claims court, collections agencies, foreclosure, liens, and other collection methods, such as imposing penalties, collections, and late charges, may be used.

II. **Expenditure Policies** - Identify priority services, establish appropriate service levels, and administer the expenditure of available resources to assure financial stability and the effective and efficient delivery of services.

- a. The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled to stay within current revenues plus the planned use of fund balance accumulated through prior years.
- b. The City shall take immediate corrective actions if an operating deficit is projected at year-end during the fiscal year, as well as expenditure and revenue re-estimates. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or the use of contingencies. Expenditure deferrals into the following fiscal year, short-term loans, or using one-time revenue sources to balance the budget shall be avoided.
- c. Expenditures will be regulated through appropriate internal controls and procedures administrated by the City Manager. The City Manager must ensure expenditures comply with the legally adopted budget. Each department head will be accountable for administering their department budget, including accomplishing the goals and objectives incorporated into the budget and monitoring their department budget for compliance with spending limitations.
- d. All goods and services must comply with the City's purchasing policies, guidelines, procedures, and State laws and regulations. Staff shall use competitive bidding to attain the best price for goods and services.
- e. The City Manager shall undertake periodic staff and third-party reviews of City programs for efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery. Programs determined to be efficient or effective shall be reduced in scope or eliminated.

III. **Reserves / Contingencies Policies** – Maintain the various operating funds' reserves, contingencies, and ending fund balances at levels sufficient to protect the City's financial position from emergencies.

- a. The City shall strive to maintain the combination of appropriated contingencies and unappropriated reserves in each Operating Fund to equal a minimum of 20% of that fund's operating expenditures or expenses (excluding debt service, capital outlay, equity transfers, and other reserves).
- b. The City shall establish contingency appropriations for unanticipated expenditures of a nonrecurring nature, unexpected increases in service delivery cost, or unexpected



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reductions to revenue streams. Contingencies should be appropriated within 10% to 20% of operating expenditures.

- IV. Capital Improvement Plan Policies** – Annually review and monitor the state of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.
- a. The City will develop a multi-year plan for capital improvements, update it annually, and make all capital improvements by the plan.
 - b. The City will maintain its physical assets at an adequate level to protect its capital investment and minimize future maintenance and replacement costs. Where possible, the budget will provide adequate maintenance and orderly replacement of capital assets from current revenues.
 - c. Capital projects will conform to the following criteria:
 - Will be part of an approved City plan;
 - Will be part of an adopted maintenance or replacement schedule;
 - Will minimize operating costs; and
 - Will be selected according to the established Capital Improvement Plan (CIP).
 - d. The capital budget process works with the regular operating budget process. CIP projects are flagged as funded or unfunded depending on whether the forecasted operating budget can support or fund the project. All funded CIP projects are included in the operating budget for the current budget year.
- V. Capital Asset Management Policies** – The capital assets of the City of Carlton are property owned in common by the citizens of our community.
- a. These community assets will only be degraded, given away, or allowed to deteriorate by the action of the City Council.
 - b. Funding new, long-term capital assets will be the community's responsibility. They should be funded through general obligation bonds, System Development Charges (SDCs), proportionate equity asset shares, grants, gifts, or volunteer contributions when appropriate.
 - c. The Capitalization threshold used to determine if a given asset qualifies for capitalization is non-consumable assets with a \$5,000 or greater purchase price and a more than one-year useful life.
 - d. The Finance Department will oversee a physical count/inspection of all capital assets, at least biennially. All additions, deletions, and depreciation of infrastructure will be reported consistent with the Government Accounting Standards Board (GASB) Statement Number 34.
 - e. Adequate insurance will be maintained on all capital assets.



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- VI. Debt Policy** – Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.
- The City will confine long-term borrowing to capital improvements that are too significant to be financed from current revenues and avoid depleting the capital reserve funds.
 - The City will follow a full disclosure policy on every financial report and bond prospectus.
 - The City shall maintain its bond rating at the highest level fiscally prudent so that future borrowing costs are minimized and access to the credit market is preserved.
 - The City shall ensure its debt margins are within the 3% cash value limitation outlined in ORS 287.004.
 - No debt shall be issued for which the City is not confident a sound, specifically identified revenue source is available for repayment. The Assistant City Manager shall prepare an analysis of the source of repayment before issuing any debt.
- VII. Accounting, Auditing, and Financial Reporting Policies** – Comply with prevailing federal, state, and local statutes and regulations. Conform to generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).
- According to generally accepted accounting practices, the City shall establish and maintain its accounting system and adhere to generally accepted accounting principles and standards. It is broadcast by the GFOA, GASB, and the Financial Accounting Standards Board (FASB).
 - An annual audit shall be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, along with a management letter identifying areas needing improvement, if necessary.
 - Full disclosure shall be provided in the financial statements and bond representations.
 - A system of internal controls and procedures will be maintained to provide reasonable assurance of safeguarding assets, proper recording of financial transactions, and compliance with applicable laws and regulations.
 - Quarterly financial reports showing the current status of revenues and expenditures shall be prepared and distributed to the Council promptly and made available for public inspection.
- VIII. Investment Policies** – Invest the City's operating cash to ensure its legality and safety, provide necessary liquidity, avoid imprudent risk, and optimize yield.

**Fiscal Year 2025 Annual Budget****Reader's Guide**

- a. The administration of the City's funds and the investment of those funds shall be handled as the City's highest public trust.
- b. Investments shall be made to provide the maximum security of the principal invested, employ limitations on maturities and diversification of the portfolio while meeting the daily cash flow needs of the City, and conform to all applicable state and City statutes governing the investment of public funds.
- c. Receipt of a market rate of return will be secondary to safety and liquidity requirements.
- d. Earnings from investments will be used to best serve the public trust and interest of the local government.

IX. Management of Fiscal Policies – Monitoring compliance and ensuring timely fiscal policy updates.

- a. The City Council shall approve and adopt fiscal policies and policy changes by resolution.
- b. The Assistant City Manager shall recommend fiscal policy changes to the City Council. Recommendations shall be accompanied by a report explaining the substantive impact of all recommendations and their impact on the City's operations, service levels, or finances.
- c. The Budget Committee shall review the City's fiscal policies annually.
- d. The City Manager shall implement fiscal policies and monitor compliance.



Debt Obligation Summary

Overview

The City issues debt to pay for long-term capital improvements. The number of years the debt is outstanding is less than the useful life of the capital investment. The debt shall not be used for operating purposes.

Debt service appropriations provide for the payment of principal and interest on bonds and notes. The City's outstanding debt is backed by either dedicated revenues in the enterprise funds or by the full faith and credit of the City with the primary funding source from the applicable enterprise fund revenues.

- The City's General Fund backs full faith and credit obligations and may be repaid from other resources.
- Revenue bonds are used to finance enterprise-related capital and are repaid from utility charges.

Legal Debt Margin

ORS 287.004 provides a General Obligation (GO) Bond debt limit of 3% of the true cash value of all taxable property within the City boundaries. The City is not at risk of exceeding its legal debt limit.

Computation of Legal Debt Margin

Real Market Value	\$543,352,496
Assessed Valuation	\$248,305,445
Certified Tax Roll Valuation (FY23-24)	
Source: Yamhill County Assessor's Office	
Debt Limit Rate	3%
Debt Limit	\$16,300,575
Less: Debt Applicable to Limit	\$700,000 (Pool Bond)
Legal Debt Margin	100%
Total net debt applicable to the limit as a percent of the debt limit	\$15,600,575

The City of Carlton currently has seven (7) outstanding bonds and notes payable totaling \$12,733,797.



Yamhill County Assessor/Tax Collector Department
Top Taxpayers by District
2023

CARLTON

<u>Taxpayer</u>	<u>RMV</u>	<u>Taxable</u>	<u>Levied Tax</u>
SINGER 67 LLC	3,064,908	2,591,947	13,754.43
CHAD E DAVIS CONSTRUCTION LLC	7,895,098	2,339,379	12,414.32
PORTLAND GENERAL ELECTRIC CO	2,330,000	2,330,000	12,364.38
HAMPTON FAMILY VINEYARDS LLC	2,222,718	1,826,773	9,693.98
COMCAST CORPORATION	2,097,796	1,471,931	7,810.95
KEN WRIGHT CELLARS CO	1,869,011	1,203,884	6,388.53
CCPN LLC	2,017,667	1,160,709	6,159.43
REIBOLD DARYL	2,465,341	1,108,848	5,884.22
CARLTON HEIGHTS LLC	1,444,977	901,049	4,781.51
WINGATE AVIATION ENTERPRISES	1,901,082	891,347	4,730.02

April 9, 2024

Members of the Budget Committee,

The City of Carlton's proposed budget for FY 24/25 (July 1, 2024 – June 30, 2025) is presented for your consideration. The following summarizes the next fiscal year's spending proposal and the City's state of fiscal affairs. The budget document is essential for several reasons. The financial plan is to fund City priorities, programs, and services for the community and its residents, businesses, and visitors. The City of Carlton continues to be in a good financial position due to a few fundamental reasons:

1. The Mayor, City Council, and staff are good fiscal stewards of the City's resources, being fiscally prudent with its programs and services
2. The City focuses resources on maintaining a small, dedicated staff to ensure the City is well-balanced on personnel costs during economic downturns
3. The Mayor and City Council adhere to an adopted fiscal policy set
4. The City follows the best practices of the Governmental Finance Officers Association (GFOA)
5. The City contracts with a Certified Public Accountant to complete an annual audit and ensure the City complies with Generally Accepted Accounting Practices (GAAP)
6. The City contracts with an independent CPA that comes monthly to balance deposits and payments of the City's bank accounts.

These fundamental fiscal philosophies and the City's adopted fiscal policies allow the organization to consistently deliver the highest level of municipal services, invest in infrastructure, and contribute to a higher quality of life for Carlton residents.

As with most budgets, the City's Budget is comprised of personnel-related costs (wages, health insurance benefits, worker's compensation insurance, retirement/pension costs, and social security/unemployment benefits). Because personnel-related costs are such a large part of the overall spending plan, these costs can impact the overall Budget. The following personnel-related changes affect all funds in the FY25 Budget:

- Employee Health Insurance: 10% increase (CIS)
- PERS Rates: 4%
- Cost of Living Adjustment (COLA): Lane Council of Governments increase 3.2% CPI West-Pacific Size Class
- Property and Liability Insurance increased by 16%
- Worker's Comp/Soc Sec/Unemployment: SAIF – 0%

Despite the inflationary increases in material, services, and personnel costs, the city has been a good fiscal steward, triggering the General Fund Proposed Budget to decrease by 2.9% over the FY25 Adopted Budget.

THE OVERALL BUDGET

The proposed Budget for the City of Carlton is made up of nine different funds:

GENERAL FUND:

The General Fund is the City's primary operating fund. It accounts for governmental operations, including Administration, Finance, Police, Municipal Court, Planning, Parks, and the Pool.

TOURISM FUND:

The Tourism Fund supports initiatives that promote tourism and overnight lodging in Carlton.

STREET FUND:

The Street Fund supports the City's street utilities and accounts for revenues and expenditures limited to various transportation purposes. The fund provides for the maintenance and repair of paved and unpaved streets, sidewalks, curbs, gutters, and the City's traffic control and safety devices, such as street signage and striping.

WATER FUND:

The Water Fund, a proprietary/enterprise fund, is responsible for acquiring, treating, and distributing water to City residents. The water department has 1260 equivalent dwelling units (EDUs per single-family home or business) inside and outside the City of Carlton.

SEWER FUND:

The Sewer Fund, a proprietary/enterprise fund, operates the sewer treatment plant and maintains a wastewater collection system leading to the treatment plant. The department also operates and maintains three sewer lift stations. Carlton's wastewater system serves 1137 equivalent dwelling units (EDUs).

SYSTEM DEVELOPMENT FUND:

All System Development Charges (SDCs) are consolidated into a single fund for greater fiscal transparency. The SDC fund accounts for the construction of capacity-related improvements required for future growth to meet community needs relating to the five system development charges.

The Five SDCs:

- 1) Water
- 2) Sewer
- 3) Transportation
- 4) Parks
- 5) Stormwater

CAPITAL IMPROVEMENT FUND:

The Capital Improvement Fund (CIF) administers most capital projects, including facilities and special projects, water, sewer, stormwater, transportation, and parks. The CIF intends to provide a single fund from which all capital projects can be administered and accounted for to improve the tracking and monitoring of large projects.

GO BOND FUND 2015 (POOL PROJECT):

In FY16, Carlton voters approved a general obligation bond for \$975,000 to replace the pool house and mechanical systems. The City of Carlton contributed additional resources to the project, from City reserves, Park SDCs, urban renewal, a Ford Family Foundation grant, and private fundraising led by a dedicated group of residents. The annual principal and interest payment for FY24/25 is \$70,000.

VEHICLE/EQUIPMENT REPLACEMENT FUND:

The Vehicle/Equipment Replacement Fund (VERF) holds monies and makes purchases of the City of Carlton vehicles and equipment.

HIGHLIGHTS

GENERAL FUND

The General Fund is the City's primary operating fund. It accounts for governmental operations, including Administration, Finance, Police, Municipal Court, Planning, Parks, and the Municipal Pool.

General Fund Resources

General Fund resources include property taxes, franchise fees, charges for services, fines, and forfeitures, permits, charges for services, intergovernmental funds, licenses, and rental fees.

General Fund Revenue Trends and Assumptions

- Property Taxes – The FY24/25 rate levy is \$5.0098. Tax collections are the most significant revenue source for the General Fund and have a projected increase of \$1,078,000 in FY24/25. The revenue forecast is conservative and does not consider the occupancy of the new housing. The FY24/25 Budget also anticipates \$25,000 in delinquent tax collections
- Franchise Fees: The City receives fees from utility providers in exchange for using the City right-of-way. Currently, franchisees include PGE, Astound, Century Link, Comcast, Online NW, Zipley, and Recology. The FY24/25 receipts are projected to increase by 9.1%.
- Licenses and Permits: Licenses and permits are forecast to remain level in FY24/25
- Intergovernmental Revenues – Revenue from state liquor fees and cigarette taxes in FY24/25 are expected to remain level
- Fines and Forfeitures: Revenue from fines and forfeitures is expected to remain level.
- Charges for Services: Revenue for this category (pool receipts, park rental fees, planning fees, and permits) is budgeted to remain steady with no change.
- Transient Revenue Tax: The City anticipates receiving \$100,000 of the transient revenue tax; the General Fund will retain a thirty percent portion, and seventy percent of the balance will go to the Tourism Fund.

TOURISM FUND

The advisory body for the City's use of Transient Revenue Tax (TRT) income and promoting tourism and overnight lodging in Carlton. It began meeting in early 2013. It has quickly organized and targeted its limited funds to promote Carlton as a travel destination, promote local events, and create a social media presence through its campaign.

Revenue Assumptions

Tourism activities are funded through the Transient Revenue Tax, commonly called a lodging tax. The tax is 7% of the nightly rate charged for lodging and is collected by lodging establishments within the City of Carlton city limits. Total TRT revenues are projected to be \$100,000 in FY24/25. The Tourism Fund retains 70% of these monies (\$70,000), and 30% (\$30,000) is allocated to the General Fund. As the volunteers reenergize this year, the tourism group will focus on bringing tourism back to Carlton. The Budget reflects a conservative approach and will monitor revenues monthly before expenditures are incurred.

Tourism Fund Highlights

- The Tourism Volunteer Group has increased funds devoted to advertising Carlton as a tourism destination utilizing various media
- Purchase replacement welcome banners
- Redesign of rack card and distribution
- Coordinating grant efforts for large projects
- Continuation of social media marketing efforts
- Contribution to Christmas in Carlton's lighting and displays

STREET FUND

The Street Fund supports the City's street utilities and accounts for revenues and expenditures limited to various transportation purposes. The fund provides for the maintenance and repair of paved and unpaved streets, sidewalks, and gutters and the maintenance of the City's traffic control and safety devices, such as street signage and striping.

Revenue Assumptions

The Street Fund receives revenue primarily from state motor fuel taxes. Article IX administers these revenues, Section 3 of the Constitution of the State of Oregon, used to finance street maintenance improvements and street equipment purchases.

- Gasoline tax allocations are generally distributed based on population. Revenues are projected to remain level. The Budget anticipates level revenue for FY24/25.
- It is the staff's recommendation to receive the State Revenue Sharing into the Street Fund.

Street Department Highlights

The department will assist with some of the Council's FY24/25 priorities and projects included in the Capital Improvement Fund. Spending priorities include:

- Sidewalk Infill, Repair, and Maintenance Program
- A transfer to the Capital Improvement fund for street and sidewalk projects
- Street sweeping and striping activities

Fund transfers include:

- Increase to \$100,000 to CIF for pedestrian improvements. Council Goal Priority.
- Increase to \$10,000 to GF for General Fund increased internal expenses.

WATER FUND

The Water Fund is responsible for acquiring, treating, and distributing water to City residents.

Revenue Assumptions

Water sales to City residential, commercial, and industrial customers are projected to be \$1,610,000 in FY24/25. Beginning July 1st, 2024, the rates will increase by 3.2%, reflecting the Consumer Price Index (CPI) increase. The Carlton code establishes that water rates are automatically adjusted on July 1st each year to reflect the CPI.

The CPI this year is 3.2%. Historically, water and sewer needed significantly more reserves to provide flexibility when costs increased, or revenues decreased. Grants had been used to reduce rate increases rather than as an opportunity to build reserves. This reduced the City's resiliency in the water and sewer funds, resulting in significant rate spikes when capital projects were required to be completed or to meet projected future funding needs.

However, with the grants already received, pending grants, and work to receive additional grants, with the guidance of a contracted rate analysis firm, the City is moving forward with a lesser amount. The grants make a difference in keeping increases lower while supporting current debt service, operations and maintenance, and preparation for upcoming capital projects.

Water Department Highlights

Capital Outlay

- Computer Replacements
- Snowplow Attachment

Fund transfers include:

- \$488,618 to DSF water debt service
- \$50,000 to CIF for facilities/special projects
- \$235,751 to CIF for water projects

SEWER FUND

The Sewer Department operates a sewer treatment plant and maintains a wastewater collection system leading to the treatment plant. The department also operates and maintains three sewer lift stations.

Revenue Assumptions

The Sewer Fund charges for services to residential, commercial, and industrial properties are projected to total \$1,350,000 during FY24/25.

The Water Fund section notes that the CPI this year is 3.2%, the Sewer Fund is currently undergoing large capital projects, and with the rate analysis, the capital project rate is 3.7% for a total rate increase of 6.9%. The rates support current debt service, maintenance, and preparation for upcoming capital projects. The grants are making a difference in the City's ability to keep increases lower than CPI while supporting current debt service, operations and maintenance, and preparation for upcoming capital projects. Continued work to secure additional grant funding will allow the City to reanalyze rates for the coming fiscal year.

Sewer Department Highlights

- The Sewer Fund expects increased costs associated with maintenance and repair due to the aging system and more frequent failure events

Fund transfers include:

- \$327,328 to DSF to pay debt service.
- \$50,000 to CIF for facilities/special projects
- \$25,000 to VERF for Vac Trailer

SYSTEM DEVELOPMENT FUND

All System Development Charges (SDCs) are consolidated into a single fund for greater fiscal transparency. The fund accounts for the construction of capacity-related improvements required for future growth to meet community needs relating to five system development charges. The five SDCs include 1) Water, 2) Sewer, 3) Transportation, 4) Parks, and 5) Stormwater.

Revenue Assumptions

There will be a CPI increase of 3.2% effective July 1, 2024. All SDC fees are based on methodology reports prepared by Don Ganer & Associates and the Galardi Rothstein Group. The methodologies used in the studies include establishing the value of the existing system(s), determining the value of the capacity available in the existing system(s) for future growth, and projecting the capital improvements needed to meet the community's needs during the planning period. The FY24/25 Budget estimates that 30 new homes will be built in this budget cycle.

Expenditure Highlights

The System Development Fund budgets all resources, some in the material and service but most in capital outlay. These monies are available for use with City Council approval. The FY24/25 budget anticipates \$50,000 to the water fund for new meters for new development.

Fund transfers include:

- \$50,000 to Water Fund for new development water meters

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund (CIF) administers most capital projects, including facilities and special projects, water, sewer, stormwater, transportation, and parks. The CIF intends to provide a single fund from which all capital projects can be administered and accounted for to improve the tracking and monitoring of large projects.

Revenue Assumptions

The FY24/25 Budget CIF includes sub-fund accounting units based on program activity, like how departments are reported in the General Fund. These projects are identified in the 5-Year Capital Improvement Plan and funded by various sources, such as fund reserves, SDCs, loans, and grants.

Facilities/Special Projects

- Civic Center
- Public Parking

Parks Projects

- Ladd Park Covering of Basketball Court
- Ladd Park Power
- Design of Ladd Park Improvements

Transportation Projects

- Pedestrian Improvements
- E Main Street Improvements

Water Projects

- SE Carlton Water Systems Improvement Project
- Main St (Kutch to Pine)
- Steel Reservoir Upgrade
- Yamhill St (Monroe St to Lincoln St)
- Grant St (Carr St to Yamhill St)

Sewer Projects

- Pine St Replacement (Main St to Monroe St)
- Main St and E Main St
- Headworks Improvement Project
- Wastewater Treatment Plant "WWTP" Upgrade
- Grant St (Pine St to Pump Station) and Main St pipe
- Civic Center Sanitary Line

VEHICLE/EQUIPMENT REPLACEMENT FUND

Revenue Assumptions

The Vehicle/Equipment Replacement Fund (VERF) holds monies and purchases all the City's rolling and non-rolling stock, vehicles, and equipment.

Expenditure Highlights

The FY24/25 Budget includes the second payment of the Vac Trailer.

GO BOND FUND 2015 – POOL PROJECT

In FY16, Carlton voters approved a general obligation bond for \$975,000 to replace the pool house and mechanical systems. The City contributed additional resources to the project from City reserves, Park SDCs, urban renewal, a Ford Family Foundation grant, and private fundraising led by a dedicated group of residents.

CONCLUSION

The FY24/25 budget proposal prioritizes the City Council's annual goals, reflecting the Mayor and Council's commitment to significantly enhancing and investing in the essential municipal services of effective and efficient infrastructure, public safety, and quality of life in our "Great Little Town" while ensuring financial sustainability for generations to come.

As the Carlton community grows, funding will remain a priority to meet our service areas' expanding needs and service requirements. The City has successfully secured grants to assist with these growing demands. We will continue to seek grants like the funding secured to support a new patrol officer position to expand patrol hours, strengthen the City's Public Safety response, and improve our infrastructure.

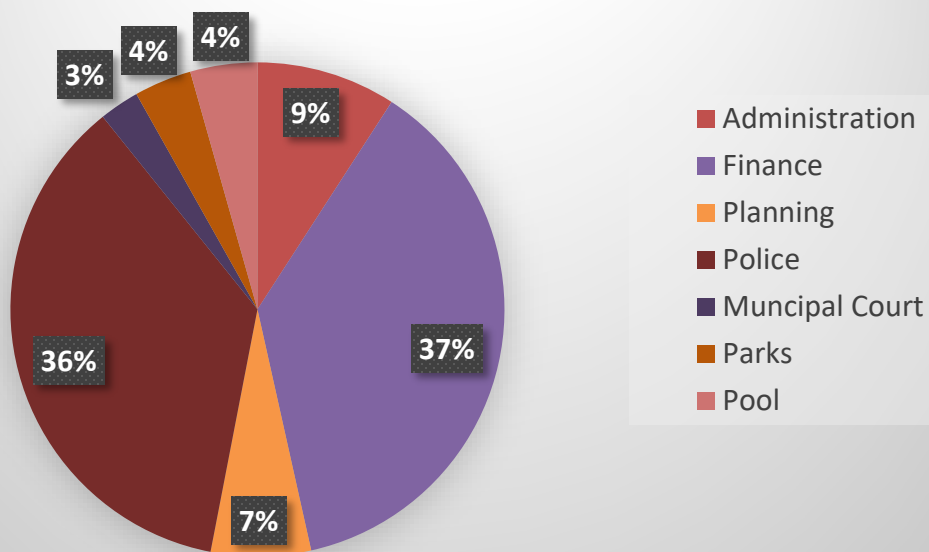
FY24/25 will see the most significant investment in infrastructure improvements in many years. The continuation of the water projects initiated in FY19/20, new water projects focused upon capacity building, new sewer projects required to meet DEQ mandates, street repaving projects, sidewalk construction, creation of new parking facilities, exciting park additions, and construction of the Civic Center promise to shape the future of Carlton for decades to come.

Shannon Beaucaire
City Manager

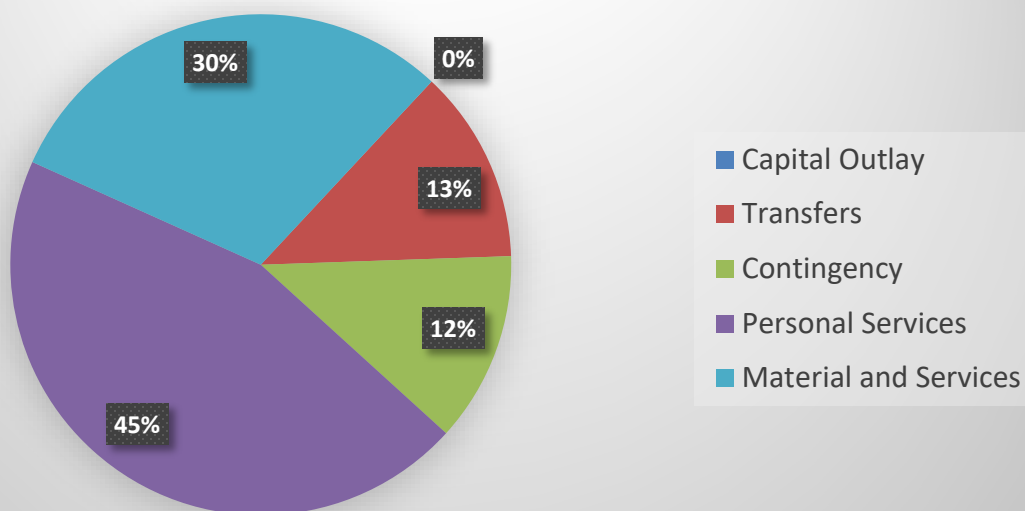
FY25 General Fund

Total Budget \$1,947,323

FY25 General Fund Revenue



FY25 General Fund Requirements by Category



FY25 Annual Budget General Fund Revenues



General Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
001-000-300000	Beginning Fund Balance	288,480	343,420	425,497	330,459	328,923		
Revenues								
001-000-400200	Current Taxes	940,338	1,007,356	1,069,950	1,068,000	1,078,000		
001-000-400300	Delinquent Taxes	13,684	14,418	25,000	25,000	25,000		
001-000-400400	Interest	6,234	54,645	35,000	90,000	35,000		
001-000-400410	Collection Interest	249	873	1,000	1,000	1,000		
001-000-401300	PGE Light Franchise	103,919	116,286	120,000	125,000	130,000		
001-000-401350	Astound-WAVE	2,000	2,000	2,000	2,000	2,000		
001-000-401400	CenturyLink Franchise	1,407	1,483	1,800	1,800	1,900		
001-000-401500	Comcast Franchise	26,910	25,405	33,000	33,000	34,000		
001-000-401501	Hunter Communication	2,500	2,500	2,500	2,500	2,500		
001-000-401600	Recology Franchise	16,524	20,253	19,000	23,000	25,000		
001-000-402000	Business License	7,550	9,275	8,400	8,400	8,500		
001-000-402100	Building Permits	11,679	37,115	25,000	30,000	25,000		
001-000-402200	State Liquor Fees	42,733	45,293	50,000	52,000	53,000		
001-000-402300	Cigarette Tax	1,954	1,669	2,000	2,000	2,000		
001-000-402600	Swim Pool Receipts	40,471	40,246	45,000	45,000	50,000		
001-000-402650	Park Rentals	4,400	4,100	3,500	3,500	4,000		
001-000-402675	Dog Licensing	2,315	1,423	2,500	334	0		
001-000-402700	Miscellaneous	5,373	9,978	10,000	10,000	10,000		
001-000-402850	Copies/Faxes/Reports	2,402	594	1,000	1,000	1,000		
001-000-402900	Judge Fees	10,080	448	0	0	0		
001-000-402950	City Liquor License Fees	1,875	2,210	2,500	2,500	2,500		
001-000-403000	Fines and Forfeitures	29,847	28,829	35,000	35,000	35,000		
001-000-404000	Planning Fees	14,120	23,040	20,000	25,000	23,000		
001-000-405400	Grants	46,598	50,194	30,000	30,000	30,000		
001-000-406300	Transient Room Tax	18,029	21,407	30,000	30,000	30,000		
001-000-406500	Proceeds from Sale	193,298	16,563	0	0	0		
Revenues		\$1,546,489	\$1,537,603	\$1,574,150	\$1,646,034	\$1,608,400	\$0	\$0
001-000-400150	Transfers	3,515	3,800	3,800	3,800	10,000		
Total Revenues		\$1,550,004	\$1,541,403	\$1,577,950	\$1,649,834	\$1,618,400	\$0	\$0
Total Resources		\$1,838,484	\$1,884,823	\$2,003,447	\$1,980,293	\$1,947,323	\$0	\$0

FY25 Annual Budget Administration



General Fund Requirements								
Department:	Administration							
		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	Personal Services	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
001-001-500000	Salary	40,884	41,839	46,000	46,000	49,000		
001-001-504600	Unemployment	38	42	52	50	55		
001-001-504700	Social Security	2,898	3,201	3,500	3,500	3,800		
001-001-504800	Health Insurance	3,157	3,413	4,500	4,500	5,200		
001-001-504900	Workers' Comp	211	120	300	200	250		
001-001-505000	Retirement	7,688	8,535	9,000	9,000	12,000		
	Total Personal Services	\$54,876	\$57,150	\$63,352	\$63,250	\$70,305	\$0	\$0
	Employee FTEs	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Material and Services							
001-001-600600	Travel and Training	3,183	4,086	4,000	4,000	5,000		
001-001-600700	Dues and Subscriptions	1,574	2,751	3,000	3,000	3,000		
001-001-608000	Supplies and Maintenance	40,841	53,950	50,500	48,000	50,000		
001-001-608600	Professional Services	28,366	13,646	22,500	21,000	20,000		
001-001-608680	Community Outreach	4,743	7,975	9,000	9,000	10,000		
001-001-608801	Community Grants	3,700	5,000	5,000	5,000	5,000		
	Total Material and Services	\$82,407	\$87,408	\$94,000	\$90,000	\$93,000	\$0	\$0
	Capital Outlay							
001-001-620100	Civic Center Equipment	0	0	0	0	0		
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Transfers							
001-001-630505	Vehicle and Equipment	25,000	52,000	22,749	0	0		
001-001-630520	CIF - Facilities	50,000	100,000	0	0	0		
	Total Transfers	\$75,000	\$152,000	\$22,749	\$0	\$0	\$0	\$0
Total Requirements - Administration		\$212,283	\$296,558	\$180,101	\$153,250	\$163,305	\$0	\$0

FY25 Annual Budget Finance



General Fund Requirements**Department: Finance Department**

		Actual 2021-22	Actual 2022-23	Adopted 2023-24	Estimate 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
	Personal Services							
001-002-500000	Salary	51,012	63,633	74,000	74,000	85,000		
001-002-504600	Unemployment	66	102	130	130	150		
001-002-504700	Social Security	4,086	5,174	5,500	5,500	6,500		
001-002-504800	Health Insurance	17,806	26,423	30,000	30,000	34,000		
001-002-504900	Workers' Comp	(396)	305	550	550	550		
001-002-505000	Retirement	8,698	12,852	14,000	14,000	17,000		
	Total Personal Services	\$81,272	\$108,489	\$124,180	\$124,180	\$143,200	\$0	\$0
	Employee FTEs	0.82	0.82	1.41	1.41	1.41	1.41	1.41
	Material and Services							
001-002-600200	Utilities	8,811	8,022	12,800	12,800	15,000		
001-002-600500	IT /Software	37,176	28,358	38,000	38,000	40,000		
001-002-600600	Travel and Training	1,186	827	1,500	1,000	1,500		
001-002-600700	Dues and Subscriptions	6,495	4,642	5,000	5,000	5,000		
001-002-600850	Audit	8,201	8,976	12,000	8,976	11,000		
001-002-601700	Insurance	16,519	20,772	23,000	20,772	22,000		
001-002-608000	Supplies and Maintenance	25,446	32,305	30,500	12,000	15,000		
001-002-608600	Professional Services	10,944	22,034	15,000	20,000	15,000		
001-002-608800	Property Taxes	1,033	0	0	0	0		
	Total Material and Services	\$115,811	\$125,936	\$137,800	\$118,548	\$124,500	\$0	\$0
	Capital Outlay							
001-002-620100	Equipment	0	1,959	0	0	0		
	Total Capital Outlay	\$0	\$1,959	\$0	\$0	\$0	\$0	\$0
	Transfers							
001-002-630560	Debt Service Fund	0	0	227,815	227,815	227,815		
	Total Transfers	\$0	\$0	\$227,815	\$227,815	\$227,815	\$0	\$0
	Contingency							
001-002-640000	Contingency	0	0	246,266	0	158,883		
	Total Contingency	\$0	\$0	\$246,266	\$0	\$158,883	\$0	\$0
Total Requirements - Finance Department		\$197,083	\$236,384	\$736,061	\$470,543	\$654,398	\$0	\$0

FY25 Annual Budget Planning



General Fund Requirements**Department: Planning**

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Personal Services								
001-003-500000	Salary	15,110	18,037	19,100	19,100	23,000		
001-003-504600	Unemployment	16	18	30	30	30		
001-003-504700	Social Security	1,202	1,380	1,500	1,500	1,800		
001-003-504800	Health Insurance	7,965	7,951	8,720	8,720	9,100		
001-003-504900	Workers' Comp	117	118	150	150	150		
001-003-505000	Retirement	3,189	3,679	3,900	3,900	4,500		
Total Personal Services		\$27,599	\$31,183	\$33,400	\$33,400	\$38,580	\$0	\$0
Employee FTEs		0.25	0.25	0.28	0.25	0.28	0.28	0.28
Material and Services								
001-003-600600	Travel and Training	3,395	200	1,500	500	1,000		
001-003-600700	Dues and Subscriptions	281	236	250	600	600		
001-003-600900	Engineering Services	56,523	44,771	50,000	35,000	35,000		
001-003-608000	Supplies and Maintenance	1,755	1,791	2,100	2,500	2,500		
001-003-608600	Professional Services	45,686	46,528	45,000	40,000	25,000		
001-003-608701	Special Land Use	29,970	43,135	30,000	5,000	10,000		
Total Material and Services		\$137,610	\$136,661	\$128,850	\$83,600	\$74,100	\$0	\$0
Capital Outlay								
Capital Outlay		0	0	0	0	0	0	0
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Planning		\$165,209	\$167,844	\$162,250	\$117,000	\$112,680	\$0	\$0

FY25 Annual Budget Police



General Fund Requirements

Department: Police

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Personal Services								
001-004-500000	Salary	283,221	312,806	320,000	320,000	370,000		
001-004-500005	Overtime	18,683	26,338	25,000	25,000	25,000		
001-004-504600	Unemployment	302	339	400	400	400		
001-004-504700	Social Security	23,096	25,944	28,000	28,000	30,000		
001-004-504800	Health Insurance	87,750	87,490	98,000	98,000	98,000		
001-004-504900	Workers' Comp	5,144	5,707	8,000	7,500	7,500		
001-004-505000	Retirement	67,388	76,974	80,000	80,000	94,000		
Total Personal Services		\$485,584	\$535,598	\$559,400	\$558,900	\$624,900	\$0	\$0
Employee FTEs		4	4	4	4	4	4	4
Material and Services								
001-004-600200	Utilities	4,720	3,297	7,000	2,000	2,000		
001-004-600201	Communications	6,253	6,571	9,000	7,000	9,000		
001-004-600350	Vehicle Maintenance/Fuel	19,368	18,528	20,000	20,000	20,000		
001-004-600500	IT Services	0	802	1,000	1,000	1,000		
001-004-600600	Travel and Training	4,245	5,231	8,000	8,000	8,000		
001-004-601800	Dispatch	28,716	28,080	35,000	35,000	37,000		
001-004-602000	Ammunition/Weapon Repair	2,645	5,568	5,000	5,000	5,000		
001-004-608000	Supplies and Maintenance	34,142	22,849	30,000	25,000	30,000		
001-004-608600	Professional Services	7,282	3,014	7,500	7,000	17,500		
001-004-608700	Dues and Subscriptions	22,484	21,746	25,000	22,000	25,000		
001-004-600925	Presentations/Events	0	5,584	6,000	3,000	4,000		
Total Material and Services		\$129,855	\$121,270	\$153,500	\$135,000	\$158,500	\$0	\$0
Capital Outlay								
001-004-620500	Equipment	0	0	0	0	0		
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Police Department		\$615,439	\$656,868	\$712,900	\$693,900	\$783,400	\$0	\$0

FY25 Annual Budget Municipal Court



General Fund Requirements								
Department: Municipal Court								
		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	Personal Services	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
001-005-500000	Salary	19,154	14,158	20,000	20,000	22,000		
001-005-504600	Unemployment	19	10	25	25	25		
001-005-504700	Social Security	1,465	777	1,500	1,500	1,500		
001-005-504800	Health Insurance	5,681	5,673	6,300	6,300	6,500		
001-005-504900	Workers' Comp	84	117	150	150	150		
001-005-505000	Retirement	1,696	1,950	2,300	2,300	2,800		
Total Personal Services		\$28,099	\$22,685	\$30,275	\$30,275	\$32,975	\$0	\$0
Employee FTEs		0.20	0.20	0.20	0.20	0.20	0.20	0.20
Material and Services								
001-005-600600	Travel and Training	481	0	1,000	1,000	1,000		
001-005-600700	Dues and Subscriptions	75	77	100	100	100		
001-005-608000	Supplies and Maintenance	0	137	150	150	150		
001-005-608300	Court Cost	9,059	6,228	9,000	9,000	9,000		
001-005-608600	Professional Services	1,743	10,170	11,000	11,000	12,000		
Total Material and Services		\$11,358	\$16,612	\$21,250	\$21,250	\$22,250	\$0	\$0
Capital Outlay								
	Capital Outlay	0	0	0	0	0	0	0
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Municipal Court		\$39,457	\$39,297	\$51,525	\$51,525	\$55,225	\$0	\$0

FY25 Annual Budget Parks



General Fund Requirements								
Department: Parks Department								
		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Personal Services		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
001-006-500000	Salary	36,520	15,548	20,000	20,000	20,000		
001-006-500002	Seasonal Worker	9,954	10,798	0	0	0		
001-006-504600	Unemployment	44	30	50	50	50		
001-006-504700	Social Security	3,353	2,337	2,500	2,500	2,500		
001-006-504800	Health Insurance	17,257	7,503	8,000	8,000	8,000		
001-006-504900	Workers' Compensation	789	797	500	500	500		
001-006-505000	Retirement	7,644	4,812	3,500	3,500	3,500		
Total Personal Services		\$75,561	\$41,825	\$34,550	\$34,550	\$34,550	\$0	\$0
Employee FTEs		0.95	0.95	0.25	0.25	0.25	0.25	0.25
Material and Services								
001-006-600200	Utilities	1,218	1,569	1,400	2,200	2,500		
001-006-600201	Communications	1,664	1,916	2,500	2,000	2,500		
001-006-600450	Garbage Service	487	880	550	500	550		
001-006-608000	Supplies and Maintenance	13,646	16,265	25,200	20,000	25,000		
001-006-608500	Arborist	6,430	5,940	10,000	20,000	15,000		
001-006-608600	Professional Services	0	666	0	0	0		
Total Material and Services		\$23,445	\$27,236	\$39,650	\$44,700	\$45,550	\$0	\$0
Capital Outlay								
001-006-620500	Park Equipment	8,914	0	0	0	0	0	0
Total Capital Outlay		\$8,914	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Parks Department		\$107,920	\$69,061	\$74,200	\$79,250	\$80,100	\$0	\$0

FY25 Annual Budget Pool



General Fund Requirements								
Department:	Pool							
		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	Personal Services	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
001-007-500000	Salary	34,595	49,091	50,000	50,084	60,000		
001-007-504600	Unemployment	31	45	60	50	65		
001-007-504700	Social Security	2,684	3,755	4,500	3,832	4,500		
001-007-504900	Workers' Compensation	549	474	1,500	1,386	1,600		
	Total Personal Services	\$37,859	\$53,365	\$56,060	\$55,352	\$66,165	\$0	\$0
	Employee FTEs	2.25	2.25	2.25	2.25	2.25	2.25	2.25
	Material and Services							
001-007-600200	Utilities	8,188	9,624	10,000	13,000	17,000		
001-007-600201	Communications	2,679	3,099	4,000	2,000	0		
001-007-600450	Garbage	86	108	150	150	150		
001-007-600700	Dues/Subscriptions	613	1,055	400	600	400		
001-007-600902	Heating Fuel	823	2,385	2,500	2,500	2,500		
001-007-608000	Supplies and Maintenance	8,996	13,397	7,300	7,300	7,000		
001-007-608100	Chemicals	3,643	5,319	6,000	5,000	5,000		
	Total Material and Services	\$25,028	\$34,987	\$30,350	\$30,550	\$32,050	\$0	\$0
	Capital Outlay							
001-007-620500	Equipment	4,786	0	0	0	0	0	0
	Total Capital Outlay	\$4,786	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Pool Department		\$67,673	\$88,352	\$86,410	\$85,902	\$98,215	\$0	\$0

FY25 Annual Budget General Fund Summary



General Fund Revenues and Requirements

Resources	Actual 2021-22	Actual 2022-23	Adopted 2023-24	Estimate 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
Beginning Fund Balance	288,480	343,420	425,497	330,459	328,923	0	0
Revenues	1,546,489	1,537,603	1,574,150	1,646,034	1,608,400	0	0
Transfers	3,515	3,800	3,800	3,800	10,000	0	0
Total Resources	\$1,838,484	\$1,884,823	\$2,003,447	\$1,980,293	\$1,947,323	\$0	\$0
Requirements							
Personal Services	790,850	850,295	901,217	899,907	1,010,675	0	0
Material and Services	525,514	550,110	605,400	523,648	549,950	0	0
Capital Outlay	13,700	1,959	0	0	0	0	0
Transfers	75,000	152,000	250,564	227,815	227,815	0	0
Contingency	0	0	246,266	0	158,883	0	0
Total Requirements	\$1,405,064	\$1,554,364	\$2,003,447	\$1,651,370	\$1,947,323	\$0	\$0
Over/Under (+/-)	\$433,420	\$330,459	\$0	\$328,923	\$0	\$0	\$0
Ending Fund Balance	\$433,420	\$330,459	\$0	\$328,923	\$0	\$0	\$0

FY25 Annual Budget Tourism



Tourism Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Resources								
005-000-300000	Beginning Fund Balance	31,114	48,698	72,198	82,000	51,200		
Revenues								
005-000-400400	Interest	367	3,214	350	5,000	1,000		
005-000-404550	Grants	0	0	10,000	0	10,000		
005-000-406300	Transient Room Tax (70%)	42,067	49,949	70,000	60,000	60,000		
Total Revenues		42,434	53,163	80,350	65,000	71,000	0	0
Total Resources		\$73,548	\$101,861	\$152,548	\$147,000	\$122,200	\$0	\$0

Tourism Fund Requirements

Material and Services								
005-500-600250	Media and Events	16,025	11,756	30,000	25,000	40,000		
005-500-600800	Supplies and Maintenance	714	0	100	300	100		
005-500-600350	Memberships	395	356	1,000	500	1,000		
005-500-600600	Travel and Training	0	0	1,000	0	1,000		
005-500-601050	Projects	7,716	7,749	120,448	70,000	115,100		
Total Material and Services		\$24,850	\$19,861	\$152,548	\$95,800	\$122,200	\$0	\$0
Total Requirements - Tourism		\$24,850	\$19,861	\$152,548	\$95,800	\$122,200	\$0	\$0

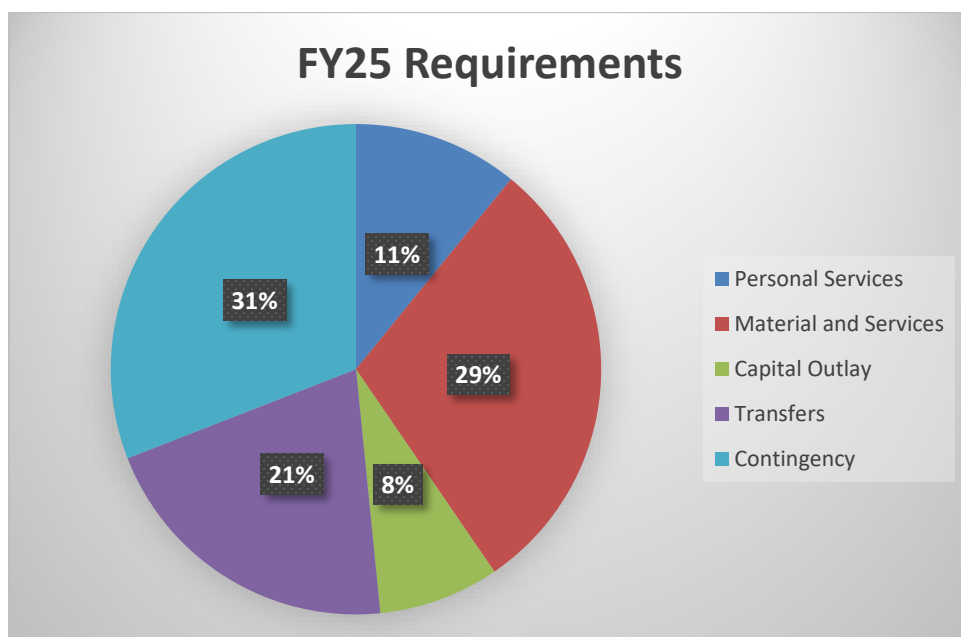
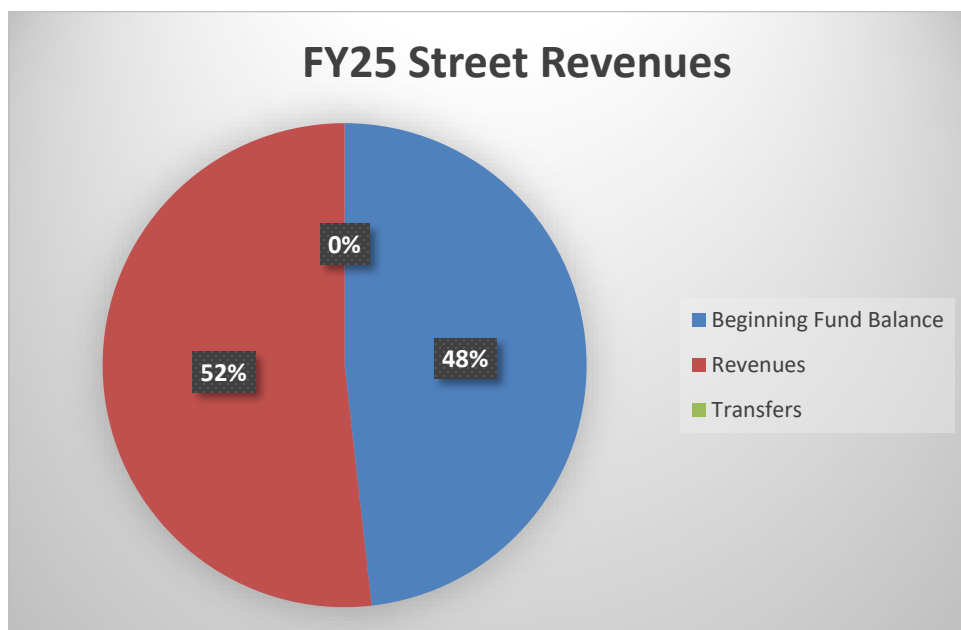
Tourism Fund Revenues and Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Resources								
	Beginning Fund Balance	31,114	48,698	72,198	82,000	51,200	0	0
	Revenues	42,434	53,163	80,350	65,000	71,000	0	0
Total Resources		\$73,548	\$101,861	\$152,548	\$147,000	\$122,200	\$0	\$0
Requirements								
	Material and Services	24,850	19,861	152,548	95,800	122,200	0	0
Total Requirements		\$24,850	\$19,861	\$152,548	\$95,800	\$122,200	\$0	\$0
Over/Under (+/-)		48,698	82,000	0	51,200	0	0	0
Ending Fund Balance		\$48,698	\$82,000	\$0	\$51,200	\$0	\$0	\$0

FY25 Annual Budget Streets



FY25 Streets



Street Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	Resources	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
011-000-300000	Beginning Fund Balance	223,843	306,021	147,863	179,578	242,193		
	Revenues							
011-000-400400	Interest	5,867	51,430	20,000	70,000	20,000		
011-000-402400	Gasoline Tax	182,011	179,179	187,000	187,000	190,000		
011-000-402500	State Revenue Sharing	32,648	33,248	40,000	40,000	40,000		
011-000-402700	Miscellaneous	35	39,579	100	100	100		
011-000-404050	Type A, B & ROW Permits	26,694	7,150	20,000	10,000	10,000		
	Revenues	\$247,255	\$310,586	\$267,100	\$307,100	\$260,100	\$0	\$0
	Transfers	\$0	\$0	\$0	\$0	\$0		
	Total Revenues	247,255	310,586	\$267,100	\$307,100	260,100	0	\$0
Total Resources		\$471,098	\$616,607	\$414,963	\$486,678	\$502,293	\$0	\$0

Street Fund Requirements

		Actual 2021-22	Actual 2022-23	Adopted 2023-24	Estimate 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
Personal Services								
011-110-500000	Salary	12,591	5,371	27,000	30,000	32,000		
011-110-504600	Unemployment	13	25	30	35	40		
011-110-504700	Social Security	963	1,941	2,300	2,300	2,450		
011-110-504800	Health Insurance	5,461	6,486	7,100	10,000	12,000		
011-110-504900	Workers' Compensation	407	458	700	650	700		
011-110-505000	Retirement	2,673	3,636	3,400	7,100	7,500		
Total Personal Services		\$22,108	\$17,917	\$40,530	\$50,085	\$54,690	\$0	\$0
Employee FTEs		0.25	0.25	0.40	0.40	0.40	0.40	0.40
Material and Services								
011-110-600110	Advertising and Legal							
011-110-600200	Utilities	22,398	39,397	45,160	45,000	48,000		
011-110-600900	Engineering Services	579	3,517	5,000	2,000	4,000		
011-110-601700	Insurance	1,100	1,500	1,700	3,000	3,500		
011-110-607050	Street Sweeping	16,750	28,050	25,000	25,000	30,000		
011-110-608000	Supplies and Maintenance	31,602	13,291	41,300	39,000	42,000		
011-110-608310	Street Striping	4,450	5,302	15,000	15,000	20,000		
011-110-608600	Professional Services	220	845	1,000	1,600	1,000		
Total Material Services		\$77,099	\$91,902	\$134,160	\$130,600	\$148,500	\$0	\$0
Capital Outlay								
011-110-620500	Equipment	12,355	10,000	10,000	10,000	40,000		
Total Capital Outlay		\$12,355	\$10,000	\$10,000	\$10,000	\$40,000	\$0	\$0
Transfers								
011-110-630570	Gen. Fund - Shared Exp.	3,515	3,800	3,800	3,800	10,000		
011-110-630600	CIF - Transportation	50,000	313,410	50,000	50,000	100,000		
Total Transfers		\$53,515	\$317,210	\$53,800	\$53,800	\$110,000	\$0	\$0
Contingency								
011-110-640001	Contingency	0	0	176,473	0	149,103		
Total Contingency		\$0	\$0	\$176,473		\$149,103	\$0	\$0
Total Requirements - Street Fund		\$165,077	\$437,029	\$414,963	\$244,485	\$502,293	\$0	\$0

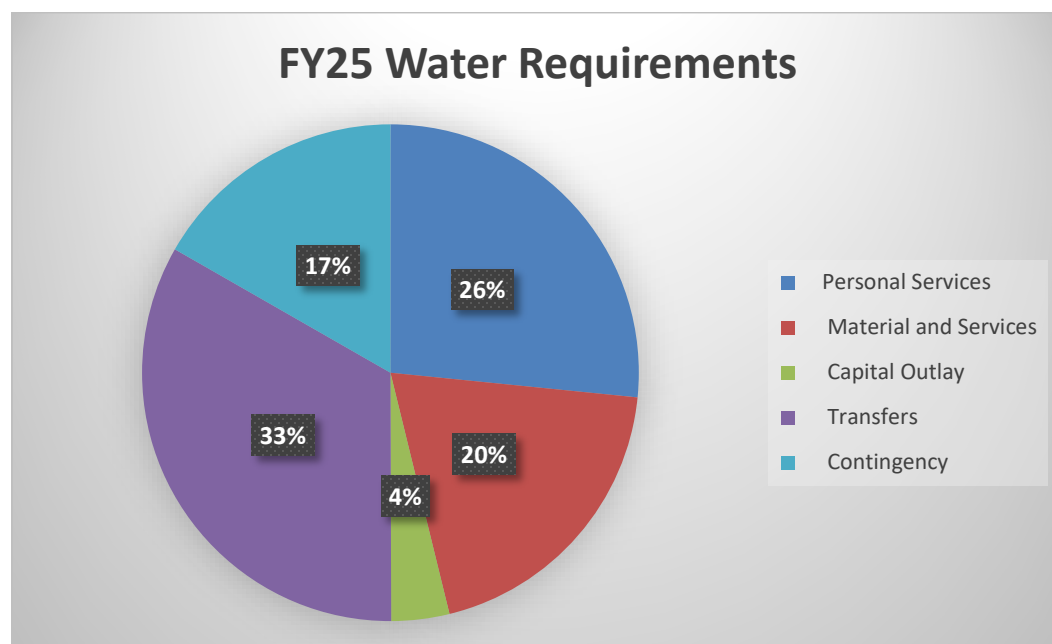
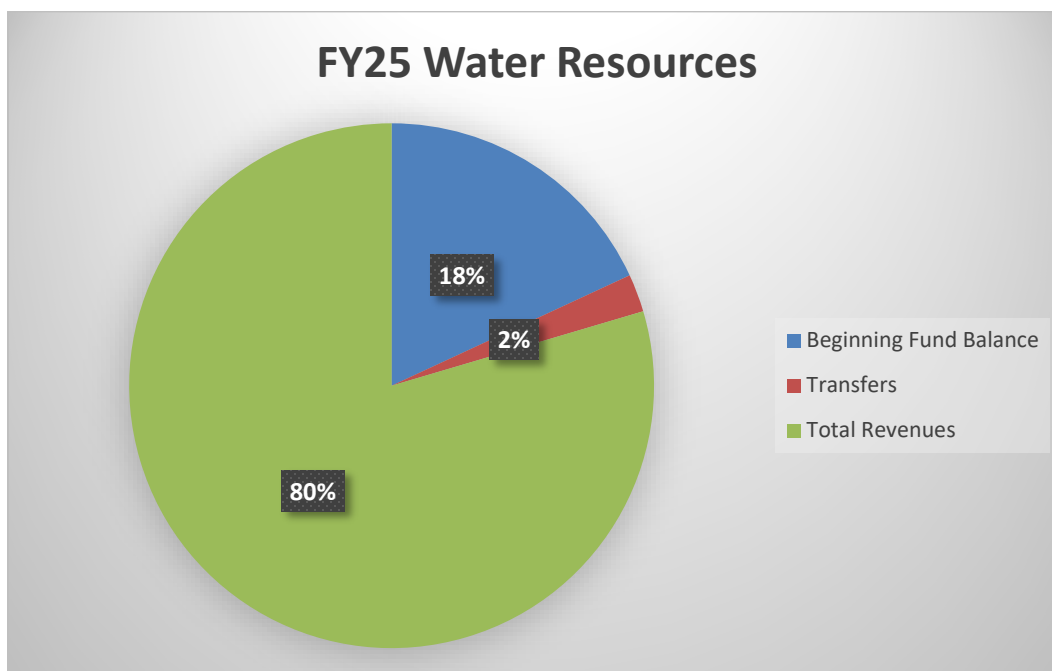
Street Fund Revenues and Requirements

	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Resources							
Beginning Fund Balance	223,843	306,021	147,863	179,578	242,193	0	0
Revenues	247,255	310,586	267,100	307,100	260,100	0	0
Transfers	0	0	0	0	0	0	0
Total Resources	\$471,098	\$616,607	\$414,963	\$486,678	\$502,293	\$0	\$0
Requirements							
Personal Services	22,108	17,917	40,530	50,085	54,690	0	0
Material and Services	77,099	91,902	134,160	130,600	148,500	0	0
Capital Outlay	12,355	10,000	10,000	10,000	40,000	0	0
Transfers	53,515	317,210	53,800	53,800	110,000	0	0
Contingency	0	0	176,473	0	149,103	0	0
Total Requirements	\$165,077	\$437,029	\$414,963	\$244,485	\$502,293	\$0	\$0
Over/Under (+/-)	306,021	179,578	0	242,193	0	0	0
Ending Fund Balance	\$306,021	\$179,578	\$0	\$242,193	\$0	\$0	\$0

FY25 Annual Budget Water



FY25 Water



Water Fund Revenue

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Resources								
012-000-300000	Beginning Fund Balance	196,178	283,757	431,806	548,532	541,763		
Revenues								
012-000-400400	Interest	5,500	48,216	20,000	80,000	20,000		
012-000-402700	Miscellaneous	1,357	1,089	1,000	1,500	1,000		
012-000-403700	Water Receipts	1,393,986	1,476,861	1,600,000	1,550,000	1,610,000		
012-000-403750	Back Flow Inspections	2,925	14,826	4,000	4,000	4,000		
012-000-403800	Hookup Fees	13,000	25,350	20,000	6,000	20,000		
012-000-404300	Customers Helping Customers	42	32	300	15	100		
Revenues		\$1,416,810	\$1,566,374	\$1,645,300	\$1,641,515	\$1,655,100	\$0	\$0
012-000-402706	Transfers	\$40,000	\$50,000	\$50,000	\$50,000	\$50,000		
Total Revenues		\$1,456,810	\$1,616,374	\$1,695,300	\$1,691,515	\$1,705,100	\$0	\$0
Total Resources		\$1,652,988	\$1,900,131	\$2,127,106	\$2,240,047	\$2,246,863	\$0	\$0

Water Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Personal Services								
012-120-500000	Salary	268,246	311,048	308,000	307,000	320,000		
012-120-500005	Overtime	6,387	11,357	10,000	13,000	15,000		
012-120-504600	Unemployment	287	271	325	320	350		
012-120-504700	Social Security	21,010	20,839	32,000	30,000	32,500		
012-120-504800	Health Insurance	106,647	78,361	11,000	110,000	120,000		
012-120-504900	Workers' Comp	1,517	2,621	8,000	5,000	5,500		
012-120-505000	Retirement	54,506	48,742	64,000	60,000	64,000		
Total Personal Services		\$458,600	\$473,239	\$433,325	\$525,320	\$557,350	\$0	\$0
Employee FTE		3.85	3.85	4.21	4.85	4.21	4.21	4.21
Material and Services								
012-120-600200	Utilities	17,990	16,680	26,000	28,000	32,000		
012-120-600500	IT/Software	37,353	36,153	37,000	42,000	45,000		
012-120-600600	Travel and Training	1,689	2,144	3,000	2,500	3,000		
012-120-600700	Dues and Subscriptions	8,524	15,135	15,000	14,000	15,000		
012-120-600850	Audit	8,449	9,248	12,000	10,000	15,000		
012-120-600900	Engineering Services	3,369	927	5,000	5,000	5,000		
012-120-601700	Insurance	17,019	21,401	24,000	26,000	29,000		
012-120-603300	Chemicals	11,454	19,240	60,000	50,000	60,000		
012-120-604800	Testing	4,124	3,576	6,000	10,000	10,000		
012-120-607000	Utility Locates	5,860	3,254	7,000	5,000	6,000		
012-120-608000	Supplies and Maintenance	87,906	120,693	107,600	100,000	115,000		
012-120-608015	Water Meters	38,702	31,890	50,000	25,000	30,000		
012-120-608600	Professional Services	38,295	44,412	44,000	44,000	45,000		
Total Material and Services		\$280,734	\$324,753	\$396,600	\$361,500	\$410,000	\$0	\$0
Capital Outlay								
012-120-620300	Civic Center Equipment	1,135	2,472	4,000	4,000	10,000		
012-120-620500	Water Equipment	13,259	18,160	75,000	75,000	100,000		
012-120-620510	Water Meter Lease	25,806	25,806	25,806	25,806	0		
Total Capital Outlays		\$40,200	\$46,438	\$104,806	\$104,806	\$110,000	\$0	\$0
Transfers								
012-120-630450	Vehicle Replacement Fund	30,000	25,000	25,000	25,000	25,000		
012-120-630400	CIF - Water Projects	250,000	125,321	300,000	300,000	235,751		
012-120-630425	CIF - Facilities\Special Proj.	50,000	100,000	50,000	50,000	50,000		
012-120-630525	Debt Service Fund	259,697	256,848	486,802	331,658	488,618		
Total Transfers		\$589,697	\$507,169	\$861,802	\$706,658	\$799,369	\$0	\$0
Contingency								
012-120-650000	Contingency	0	0	330,573	0	370,144	0	0
Total Contingency		\$0	\$0	\$330,573	\$0	\$370,144	\$0	\$0
Total Requirements - Water Fund		\$1,369,231	\$1,351,599	\$1,693,781	\$1,698,284	\$2,246,863	\$0	\$0

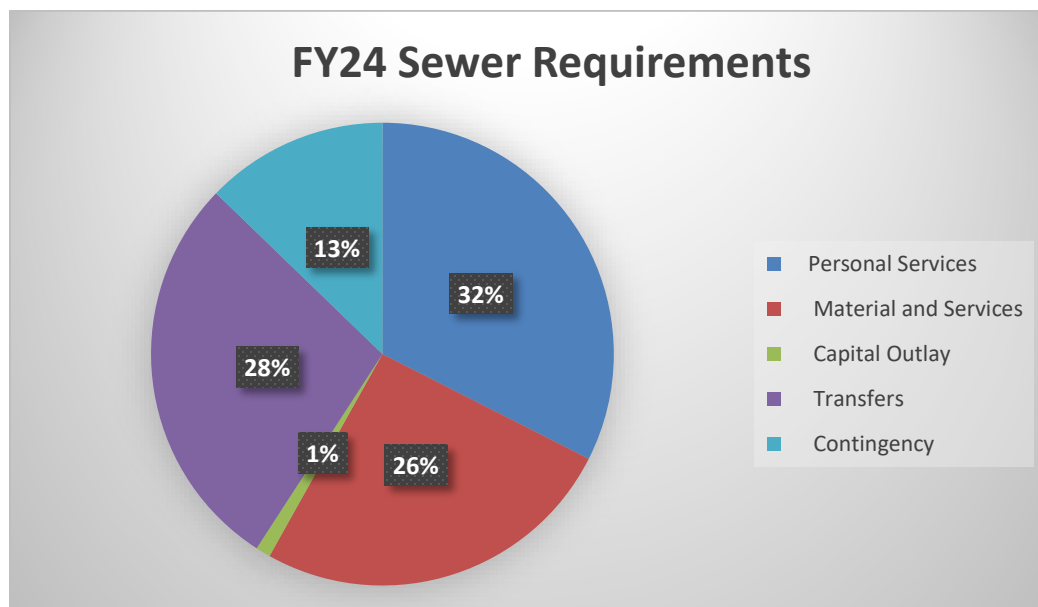
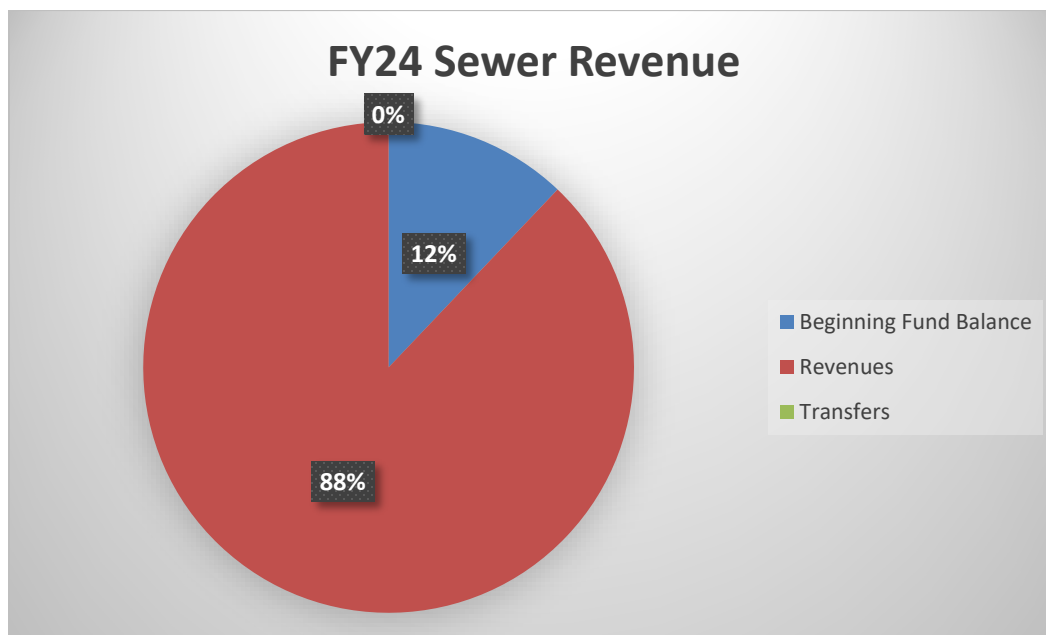
Water Fund Revenues and Requirements

Resources	Actual 2021-22	Actual 2022-23	Adopted 2023-24	Estimate 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
Beginning Fund Balance	196,178	283,757	431,806	548,532	541,763	0	0
Revenues	1,416,810	1,566,374	1,645,300	1,641,515	1,655,100	0	0
Transfers	40,000	50,000	50,000	50,000	50,000	0	0
Total Resources	\$1,652,988	\$1,900,131	\$2,127,106	\$2,240,047	\$2,246,863	\$0	\$0
Requirements							
Personal Services	458,600	473,239	433,325	525,320	557,350	0	0
Material and Services	280,734	324,753	396,600	361,500	410,000	0	0
Capital Outlay	40,200	46,438	104,806	104,806	110,000	0	0
Transfers	589,697	507,169	861,802	706,658	799,369	0	0
Contingency	0	0	330,573	0	370,144	0	0
Total Requirements	\$1,369,231	\$1,351,599	\$2,127,106	\$1,698,284	\$2,246,863	\$0	\$0
Over/Under (+/-)	283,757	548,532	0	541,763	0	0	0
Ending Fund Balance	\$283,757	\$548,532	\$0	\$541,763	\$0	\$0	\$0

FY25 Annual Budget Sewer



FY25 Sewer



Sewer Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Resources								
013-000-300000	Beginning Fund Balance	265,039	149,800	173,221	223,928	320,089		
Revenues								
013-000-400400	Interest	5,500	48,216	20,000	80,000	20,000		
013-000-402700	Miscellaneous	0	0	100	0	100		
013-000-404400	Sewer Receipts	1,119,691	1,183,569	1,231,400	1,260,000	1,350,000		
013-000-404500	Hookup Fees	4,000	7,800	5,000	2,500	5,000		
013-000-404800	Land Lease for Ag Use	3,000	3,000	3,000	3,000	3,000		
Revenues		\$1,132,191	\$1,242,585	\$1,259,500	\$1,345,500	\$1,378,100	\$0	\$0
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$1,132,191	\$1,242,585	\$1,259,500	\$1,345,500	\$1,378,100	\$0	\$0
Total Resources		\$1,397,230	\$1,392,385	\$1,432,721	\$1,569,428	\$1,698,189	\$0	\$0

Sewer Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Personal Services								
013-130-500000	Salary	205,459	247,384	281,000	298,000	310,000		
013-130-504600	Unemployment	217	261	300	310	330		
013-130-504700	Social Security	15,718	20,073	22,000	23,000	24,000		
013-130-504800	Health Insurance	72,267	75,192	105,000	96,000	105,000		
013-130-504900	Workers' Comp.	357	1,156	2,000	1,000	1,500		
013-130-505000	Retirement	40,457	46,960	55,000	71,000	75,000		
Total Personal Services		\$334,475	\$391,026	\$465,300	\$489,310	\$515,830	\$0	\$0
Employee FTEs		2.56	2.56	4.06	4.06	4.06	4.06	4.06
Material and Services								
013-130-600200	Utilities	35,176	46,535	68,000	65,000	68,000		
013-130-600500	IT/Software	36,639	33,503	36,000	34,000	36,000		
013-130-600600	Travel and Training	611	1,533	2,000	1,500	2,000		
013-130-600700	Dues and Subscriptions	6,385	5,980	7,500	7,000	7,500		
013-130-600850	Audit	8,201	8,976	10,000	9,000	10,000		
013-130-600900	Engineering Services	3,569	4,116	7,000	3,000	7,000		
013-130-601700	Insurance	16,518	20,772	23,000	21,000	23,000		
013-130-603300	Chemicals	49,788	23,239	45,000	35,000	45,000		
013-130-604800	Testing	5,697	6,873	10,000	9,000	10,000		
013-130-607000	Utility Locates	5,610	1,911	7,000	5,000	7,000		
013-130-608000	Supplies and Maintenance	115,161	154,036	112,300	115,000	120,000		
013-130-608600	Professional Services	43,528	42,107	39,500	38,000	40,000		
Total Material and Services		\$326,883	\$349,581	\$367,300	\$342,500	\$375,500	\$0	\$0
Capital Outlay								
013-130-620100	Civic Center Equipment	0	2,413	4,000	0	4,000		
013-130-620500	Sewer Equipment	6,559	2,720	10,850	15,201	0		
Total Capital Outlay		\$6,559	\$5,133	\$14,850	\$15,201	\$4,000	\$0	\$0
Transfers								
013-130-630400	CIF - Sewer	400,000	168,204	0	0	180,000		
013-130-630425	CIF - Facilities	50,000	100,000	50,000	50,000	50,000		
013-130-630450	VERF - Vehicle Replacement	0	25,000	25,000	25,000	25,000		
013-130-630600	Debt Service Fund	129,513	129,513	327,328	327,328	327,328		
Total Transfers		\$579,513	\$422,717	\$402,328	\$402,328	\$582,328	\$0	\$0
Contingency								
013-130-640000	Contingency	0	0	182,943	0	220,531		
Total Contingency		\$0	\$0	\$182,943	\$0	\$220,531	\$0	\$0
Total Requirements - Sewer Fund		\$1,247,430	\$1,168,457	\$1,432,721	\$1,249,339	\$1,698,189	\$0	\$0

Sewer Fund Revenues and Requirements

Resources	Actual 2021-22	Actual 2022-23	Adopted 2023-24	Estimate 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
Beginning Fund Balance	265,039	149,800	173,221	223,928	320,089	0	0
Revenues	1,132,191	1,242,585	1,259,500	1,345,500	1,378,100	0	0
Transfers	0	0	0	0	0	0	0
Total Resources	\$1,397,230	\$1,392,385	\$1,432,721	\$1,569,428	\$1,698,189	\$0	\$0
Requirements							
Personal Services	334,475	391,026	465,300	489,310	515,830	0	0
Material and Services	326,883	349,581	367,300	342,500	375,500	0	0
Capital Outlay	6,559	5,133	14,850	15,201	4,000	0	0
Transfers	579,513	422,717	402,328	402,328	582,328	0	0
Contingency	0	0	182,943	0	220,531	0	0
Total Requirements	\$1,247,430	\$1,168,457	\$1,432,721	\$1,249,339	\$1,698,189	\$0	\$0
Over/Under (+/-)	149,800	223,928	0	320,089	0	0	0
Ending Fund Balance	\$149,800	\$223,928	\$0	\$320,089	\$0	\$0	\$0

FY25 Annual Budget Capital Improvement



***All projects are driven by the Mayor and Council's annually set goals*

Capital Improvement Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Resources								
017-000-300000	Beginning Fund Balance	1,354,239	2,200,829	10,028,814	9,562,839	2,874,087		
Revenues								
017-000-400400	Interest	5,867	51,430	20,000	80,000	25,000		
017-000-400006	ARPA Yamhill County	550,000	0	0	0	0		
017-000-400007	ARPA NEU	242,327	242,327	0	0	0		
017-000-400008	Donations Civic Center	10,000	0	200,000	200,000	0		
017-000-400525	Loans	0	8,800,000	0	0	0		
017-000-402700	Miscellaneous Revenue	0	113,285	0	0	0		
017-000-406001	Intergovernmental	100,000	100,000	0	0	0		
017-000-407000	Grants	6,070,573	2,794,452	16,137,500	1,650,000	14,200,000		
Total Revenues		6,978,767	12,101,494	16,357,500	1,930,000	14,225,000	0	0
Transfers In		940,000	981,935	550,000	501,000	575,751		
Total Resources		\$9,273,006	\$15,284,258	\$26,936,314	\$11,993,839	\$17,674,838	\$0	\$0

Capital Improvement Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Requirements								
	Facilities/Special Projects	221,239	1,953,247	7,190,482	7,083,922	1,100,900		
	Parks Projects	68,101	43,619	30,000	20,000	50,000		
	Transportation Projects	59,107	326,922	1,870,000	50,000	1,670,000		
	Water Projects	6,684,239	2,410,440	3,020,000	2,830	3,512,000		
	Sewer Projects	39,491	987,191	12,888,000	1,963,000	10,100,000		
	Storm Projects	0	0	100,000	0	100,000		
Requirements		\$7,072,177	\$5,721,419	\$25,098,482	\$9,119,752	\$16,532,900	\$0	\$0
Transfers								
	Transfers Out	0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency								
017-174-640000	Contingency	0	0	1,837,832	0	2,429,438		
Total Contingency		\$0	\$0	\$1,837,832	\$0	\$1,837,832		
Total Requirements - Capital Improvement Fund		\$7,072,177	\$5,721,419	\$26,936,314	\$9,119,752	\$18,370,732	\$0	\$0



CAPITAL IMPROVEMENT PLAN
2025-2029



Introduction

The City of Carlton's Capital Improvement Plan (CIP) prioritizes funding for capital projects to improve current systems and develop new infrastructure and facilities. Using a CIP fosters responsible use of the City's limited financial resources, focuses priorities, and assists in project coordination, reducing costs.

The CIP is a 5-year dynamic plan that identifies significant capital improvement expenditures and is reviewed and revised annually to account for completed, newly identified projects and any changed priorities due to funding opportunities or circumstances that have caused a more rapid deterioration of assets or greater need identified elsewhere.

The CIP results from an ongoing infrastructure planning process, providing flexibility and utilizing funding opportunities for capital improvement expenditures. Internally, CIP projects are evaluated against the following criteria:

- Council Goals—Supports the goals established by the City Council. It meets the city-wide long-term goals and is based upon Master Plan recommendations.
- Master Plan—A proposed upgrade or expansion of infrastructure systems is identified in one of the City's Master Plans.
- Health and Safety – Enhances, improves, or protects the City's residents' overall health, safety, and welfare.
- Regulatory Requirement – Proposed upgrade or expansion satisfies regulatory or mandated requirements, standards, and specifications.
- Outside Funding/Partnership – That funding sources, other than dedicated City resources, are identified, requested, committed, or
- Upgrade Serviceability – To determine if the project has the potential to coincide with other CIP projects to minimize financial costs and development impacts and to maintain and enhance the efficiency of providing services to the citizens of the City.

Maintaining local infrastructure is one of the city's core responsibilities, as well as ensuring a high quality of life for citizens' health and safety and promoting economic growth. Carlton continues to work diligently in all CIP areas, and this document is an essential guide for success in "Our Great Little Town."

The 2025-2029 CIP includes:

- A list of future projects organized by service area.
- Project cost estimates (based on current marketplace rates).
- Proposed funding sources.



Fiscal Year 2025

Capital Improvement Plan

Parks

Project Number	Park Projects	Cost Estimate	FY25	FY26	FY27	FY28	FY29
1001	Ladd Park Gazebo	250,000			125,000	125,000	
1002	Ladd Park Power	75,000	75,000				
1003	Ladd Park Irrigation and Landscape	50,000		50,000			
1004	Ladd Park Veterans Memorial	125,000			125,000		
1005	Ladd Park Basketball Court Cover	325,000			75,000	250,000	
1006	Wennerberg Park Bank Stabilization	300,000				150,000	150,000
1007	Main Street Utilities and Improvements-Ladd Park	500,000		500,000			
1008	Ladd Park/Pool Bathroom Upgrade	300,000			300,000		
Total		\$1,925,000	\$75,000	\$550,000	\$625,000	\$525,000	\$150,000

Funding Parks	Cost Estimate	FY25	FY26	FY27	FY28	FY29
SDC-Parks	525,000	25,000	50,000	125,000	250,000	
Loans	0					
Grants	825,000		500,000	425,000		150,000
Donations	200,000			75,000	125,000	
CIF	375,000	50,000			150,000	
Total	1,925,000	\$75,000	\$550,000	\$625,000	\$525,000	\$150,000



Parks

1001. Ladd Park Gazebo

This project provides for constructing a gazebo between the basketball court and the Ladd Park Veterans Memorial in Ladd Park. The facility is also intended to serve as a performance venue for special events.

1002. Ladd Park Power

Provides electrical updates for undergrounding lines, capacity for special events, lighting, and cameras. In FY24, PGE design work and preliminary project work will be completed. Significant construction will be planned and budgeted for FY25.

1003. Ladd Park Irrigation and Landscape

The Parks Master Plan discusses the Ladd Park 2009 conceptual site plan developed for the Oregon Main Street Program. This plan includes installing new landscaping and walkways. FY25 will involve planning work, with implementation/construction in FY26.

1004. Ladd Park Veteran Memorial

Working in coordination with the American Legion to enhance the existing Veteran's Memorial in Ladd Park. Grants would be sought to assist with this effort.

1005. Ladd Park Basketball Court Cover

Creating a year-round use of the basketball area for community members and special events. This site has been identified as a potential location for solar panels. Grants will be sought to assist with this effort.

1006. Wennerberg Park Bank Stabilization

The bank is experiencing significant erosion from the Yamhill River. Stabilizing the bank will protect parkland at the south end of Wennerberg Park, where the bank is eroding.

1007. Main Street Utilities and Improvements

Planning with PGE and team on utility improvements (water/sewer) and undergrounding utilities with associated Ladd Park improvements

1008. Ladd Park/Pool Upgrade

Design and upgrade using smart fixtures, energy-efficient lighting, and self-cleaning options, and involve local artists or schoolchildren in creating painted mosaic tiles.



Fiscal Year 2025

Capital Improvement Plan

Water

Project Number	Water Projects	Cost Estimate	FY25	FY26	FY27	FY28	FY29
2004	SE Carlton Water System	3,000,000	3,000,000				
2005	E Monroe St (1st St to 4th St)	250,000		50,000	200,000		
2006	E Monroe St (Pine St to 1st St)	130,000			20,000	110,000	
2007	Main St (Kutch to Pine)	120,000		120,000			
2008	Johnson/Howe Street Waterline	320,000					320,000
2009	Steel Reservoir Upgrade	1,050,000	350,000	350,000	350,000		
2010	Yamhill St (Monroe St to Lincoln St)	500,000		500,000			
2011	Grant St (Carr St to Yamhill St)	200,000		200,000			
2012	Water Security	500,000		200,000	300,000		
2013	Water Conservation Plan	150,000	150,000				
2014	Fire Hydrant Replacement	12,000	12,000				
Total		\$6,232,000	\$3,512,000	\$1,420,000	\$870,000	\$110,000	\$320,000

Funding Water	Cost Estimate	FY25	FY26	FY27	FY28	FY29
CIF	512,000	512,000				
Grants	4,610,000	2,500,000	1,350,000	650,000	110,000	
SDC's	1,110,000	500,000	70,000	220,000		320,000
Total	\$6,232,000	\$3,512,000	\$1,420,000	\$870,000	\$110,000	\$320,000



Water

2004. SE Carlton Water System Improvement Project

This \$3 million project (\$2.5 million federal request with a \$500,000 City match) focuses on replacing approximately 3,000 feet of the oldest, most corroded, and poorest condition pipes around the town's SE area, including the elementary school. This includes master plan projects D9, D26, D27, D28, and D52.

2005. E. Monroe St. (1st St. to 4th St.)

The Water Master Plan is designed to improve flows to the northeast quadrant, providing improved service to established residential neighborhoods.

2006. E. Monroe St. (Pine St. to 1st St.)

The Water Master Plan is designed to improve flows to the northeast quadrant, providing improved service to established residential neighborhoods.

2007. Main St. (Kutch to Pine)

In preparation for the OR47 realignment, a master plan project that upsizes the line to improve flow in this area.

2008. Johnson/Howe St. Waterline

This is part of a series of water projects in the water master plan designed to improve flows to the City's northwest quadrant.

2009. Steel Reservoir Upgrade

The steel reservoir will need upgrades inside and outside the tank, including paint and corrosion repair.

2010. Yamhill St. (Monroe St. to Lincoln St.)

In preparation for the OR47 realignment, a master plan project to improve flow in this area. The project includes a stub for future development at Johnson St.

2011. Grant St. (Carr St. to Yamhill St.)

In conjunction with the federally funded sanitary project, upgrading the line size from 4" to 8" and improving fire flow.

2012. Water Security

Working with YRWA, MW&L, and the City of Hillsboro. A plan for water supplementation followed the MW&L emergency agreement.

2013. Water Conservation Plan

State Required: 1) OHA Water Services Report (due 10/16/2024) & 2) Water Conservation & Management Plan (due 7/16/2024)

2014. Fire Hydrant Replacement

The replacement of two fire hydrants for fiscal year FY25



Fiscal Year 2025

Capital Improvement Plan

Sewer

Project Number	Sewer Projects	Cost Estimate	FY25	FY26	FY27	FY28	FY29
3001	Pine St Replacement Main to Monroe	445,000		445,000			
3002	Main and E Main	3,400,000	3,400,000				
3004	Wastewater Treatment Plant	6,400,000	5,400,000	1,000,000			
3005	Grant St and Main St Pipe	3,300,000	1,300,000	2,000,000			
3006	S Pine/S Park St Pipe Replacement	950,000			950,000		
3007	Kutch St and Vicinity Pipe Replacement	1,800,000				900,000	900,000
3008	Yamhill St (Upsize line Main St to Johnson St	900,000			900,000		
Total		\$17,195,000	\$10,100,000	\$3,445,000	\$1,850,000	\$900,000	\$900,000

Funding Sewer	Cost Estimate	FY25	FY26	FY27	FY28	FY29
Loans						
Grants	13,100,000	10,100,000	3,000,000			
Sewer CIF	1,850,000			950,000		900,000
Sewer SDCs	2,245,000		445,000	900,000	900,000	
Total	\$17,195,000	\$10,100,000	\$3,445,000	\$1,850,000	\$900,000	\$900,000



Sewer

3001. Pine St. Replacement (Main St. to Monroe St.)

In preparation for the OR47 realignment, the clay sanitary sewer pipe along Pine Street is aging and prone to failure.

3002. Main St. and E Main St. Replacement*

Federal funds have been requested for this \$3.4 million project (\$680,500 City match). Clay sanitary sewer pipe along Main and E Main streets is aging and prone to failure. FY24 Award from Congresswoman Salinas \$500,000 through USDA

3004. Wastewater Treatment Plant (WWTP) Upgrade

A State ARPA grant of \$5.8 million has been secured, and the project is estimated at \$6.4 million. The City's wastewater treatment facilities must be upgraded to meet State requirements.

3005. Grant St. and Main St. Pipe

The total project is estimated at \$2.8 million. \$2.2 million in Federal funds secured. \$112,500 in County ARPA funds secured for design for Grant St. \$475,000 City match requirements (\$37,500 County grant match, \$437,500 federal match requirement). Clay sanitary sewer pipe needs to be replaced to decrease inflow/infiltration into the sanitary sewer system and prevent sinkholes or pipe collapse.

3006. S Pine St./Park St. Pipe Replacement

The clay sanitary sewer pipe in the city must be replaced to decrease inflow/infiltration into the sanitary system and prevent sinkholes and pipe collapse.

3007. Kutch St. Vicinity Pipe Replacement

The clay sanitary sewer pipe in the city must be replaced to decrease inflow/infiltration into the sanitary system and prevent sinkholes and pipe collapse.

3008. Yamhill St. (Upsize line Main St. to Johnson St.)

In preparation for the OR47 realignment, the clay sanitary sewer pipe along Yamhill Street must be upsized before roadwork.



Fiscal Year 2025

Capital Improvement Plan

Transportation

Project Number	Transportation Projects	Cost Estimate	FY25	FY26	FY27	FY28	FY29
4001	Paving Projects	200,000	40,000	40,000	40,000	40,000	40,000
4002	Pedestrian Improvements	150,000	30,000	30,000	30,000	30,000	30,000
4003	Grant Street Sidewalks	400,000			50,000	350,000	
4005	West Main St Revitalization (Yamhill St to Cunningham St)	1,800,000	1,800,000				
4006	Transportation System Plan (TSP) Update	175,000	100,000	75,000			
Total		\$2,725,000	\$1,970,000	\$145,000	\$120,000	\$420,000	\$70,000

Funding Transportation	Cost Estimate	FY25	FY26	FY27	FY28	FY29
CIF	350,000	70,000	70,000	70,000	70,000	70,000
Grants	2,000,000	1,600,000		50,000	350,000	
SDC	375,000	300,000	75,000			
Total	\$2,725,000	\$1,970,000	\$145,000	\$120,000	\$420,000	\$70,000



Transportation

4001. Paving Projects

In FY25, funds will be focused on any additional needs to complete Main Street project work. Beginning in FY16, the City Council initiated a program to pave deteriorating streets. The City's 2017 Pavement Management Report evaluated street conditions. This is a multi-year effort as funding for street and stormwater improvement projects is limited.

4002. Pedestrian Improvements

In FY24, funds will be focused on any additional needs to complete Main Street project work. The City's pedestrian facilities throughout town are worn or missing, causing safety concerns, stormwater management issues, and a general negative appearance. Designated a top priority by the City Council, the city has developed an action plan to upgrade its pedestrian facilities.

4003. Grant Street Sidewalks

Grant Street is widening to 24 feet and has a curb, gutter, sidewalk, and storm drainage on one side.

4004. West Main St. Revitalization -Yamhill St. to Cunningham St.

The Project has received \$100,000 in funding through an ODOT SCA grant and \$1.5 million in federal funding. CIP funding will require a minimum of \$200,000. The project includes grinding and inlaying the pavement to an average width of 28 feet. Base repair would be done in specific locations. The sidewalks in poor condition would be removed and replaced, making them usable again. ADA ramps will be brought up to standards.

4005. Transportation System Plan (TSP) Update

The project has received a \$175,000 TGM grant to update the City's 2009 TSP.



Fiscal Year 2025

Capital Improvement Plan

Special Projects

Project Number	Special Projects	Cost Estimate	FY25	FY26	FY27	FY28	FY29
5001	Civic Center	1,000,000	1,000,000				
5003	PW Replacement Vehicle	84,000					84,000
5004	Police Replacement Vehicle	100,000		100,000			
5005	Joint Public/Private Downtown Parking	400,000	50,000	200,000	150,000		
5006	Main Street Utilities (outside of Ladd Park)	400,000	20,000	150,000	230,000		
Total		\$1,984,000	\$1,070,000	\$450,000	\$380,000	\$0	\$84,000

Funding Special Projects	Cost Estimate	FY25	FY26	FY27	FY28	FY29
CIF	250,000					
VERF	184,000		100,000			84,000
Donations	400,000		200,000			
Loans	1,000,000	1,000,000				
Grants	150,000			150,000		
SDC	650,000	70,000	150,000	230,000		
Total	\$1,984,000	\$1,070,000	\$450,000	\$380,000	\$0	\$84,000



Special Projects

5001. Civic Center Construction and Temporary Housing

Constructed in 1974, the City Hall building must meet the current seismic code or energy efficiencies. It needs more space for the general government and police operations, including meeting facilities, office space, public restrooms, storage, and various specialized secure areas. During construction, temporary housing will be used for City administration staff and public safety.

5003. Public Works Vehicle Replacement

Replacing a 2015 Ford Truck and using the sale of the older truck to go toward the purchase of a new Ford Truck

5004. Police Vehicle Replacement

Replacing a 2014 Tahoe and using the sale of the Tahoe to go toward the purchase of a new Tahoe

5005. Joint Parking/Private Downtown Parking

In FY24, work with property owners on the Eastern and Western sides of town to discuss and design potentially shared parking arrangements to support downtown business parking. Significant construction will be planned and budgeted for FY25 and in the future.

5006. Main Street Utilities (outside of Ladd Park)

Provides electrical updates for undergrounding lines, lighting, and cameras. In FY25, PGE design work and preliminary project work will be completed. Significant construction will be planned and budgeted for FY26.

FY25 Annual Budget SDC Fund



Budget Includes:

- *Stormwater Master Plan
- *Continuing Infrastructure Improvements from all master plans
 - *Transfer to Parks CIF for Park Master Plan Improvements
 - *Revenue based on 30 New Homes

Sewer System Development Fund Revenues

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		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
020-000-400110	Beginning Fund Balance	1,040,754	1,104,203	417,315	109,131	56,781		
Revenues								
020-000-400405	Interest	1,100	9,643	5,000	10,000	3,000		
020-000-403801	Improvement	472,431	117,155	150,000	10,000	150,000		
020-000-400412	Reimbursement	16,066	20,722	25,000	1,000	20,000		
020-000-400413	Compliance	21,129	3,715	4,000	1,000	20,000		
Revenues		\$510,726	\$151,235	\$184,000	\$22,000	\$193,000	\$0	\$0
020-000-403802	Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$510,726	\$151,235	\$184,000	\$22,000	\$193,000	\$0	\$0
Total Resources		\$1,551,480	\$1,255,438	\$601,315	\$131,131	\$249,781	\$0	\$0

Sewer System Development Fund Requirements		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Material and Services								
020-20-600930	Reimbursement	0	0	20,000	0	20,000		
020-200-600931	Improvement	0	0	20,000	0	20,000		
020-200-600932	Compliance	0	0	20,000	0	20,000		
020-200-608000	Professional Services	0	0	20,000	0	20,000		
Total Material and Services		\$0	\$0	\$80,000	\$0	\$80,000	\$0	\$0
Capital Outlay								
020-200-630200	Sewer Improvement Projects	447,277	1,146,307	342,315	100,000	100,000		
Total Capital Outlay		\$447,277	\$1,146,307	\$342,315	\$100,000	\$100,000	\$0	\$0
Transfers								
020-200-630400	Transfers Out	0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency								
020-200-650100	Contingency	0	0	179,000	0	69,781		
Total Contingency		\$0	\$0	\$179,000	\$0	\$69,781	\$0	\$0
Total Requirements - Sewer SD Fund		\$447,277	\$1,146,307	\$601,315	\$100,000	\$249,781	\$0	\$0

Sewer System Development Fund Revenues and Requirements		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Resources								
	Beginning Fund Balance	1,040,754	1,104,203	417,315	109,131	56,781	0	0
	Revenues	510,726	151,235	184,000	50,000	193,000	0	0
	Transfers	0	0	0	0	0	0	0
Total Resources		\$1,551,480	\$1,255,438	\$601,315	\$159,131	\$249,781	\$0	\$0
Requirements								
	Material and Services	0	0	80,000	0	80,000	0	0
	Capital Outlay	447,277	1,146,307	342,315	102,350	100,000	0	0
	Transfers	0	0	0	0	0	0	0
	Contingency	0	0	179,000	0	69,781	0	0
Total Requirements		\$447,277	\$1,146,307	\$601,315	\$102,350	\$249,781	\$0	\$0
	Over/Under (+/-)	1,104,203	109,131	0	56,781	0	0	0
	Ending Fund Balance	\$1,104,203	\$109,131	\$0	\$56,781	\$0	\$0	\$0

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
020-000-400100	Beginning Fund Balance	1,039,434	1,162,573	1,121,073	1,526,176	1,414,296		
Revenues								
020-000-400400	Interest	1,100	9,643	5,000	10,000	3,000		
020-000-400410	Reimbursement	113,100	278,709	167,520	102,176	150,000		
020-000-400425	Compliance	10,101	8,126	4,890	3,000	4,000		
020-000-403800	Improvements	51,578	117,125	70,380	72,944	65,000		
Revenues		\$175,879	\$413,603	\$247,790	\$188,120	\$222,000	\$0	\$0
020-000-403775	Transfers: Water Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$175,879	\$413,603	\$247,790	\$188,120	\$222,000	\$0	\$0
Total Resources		\$1,215,313	\$1,576,176	\$1,368,863	\$1,714,296	\$1,636,296	\$0	\$0

Water System Development Fund Requirements		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Material and Services		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
020-200-600905	Improvement	0	0	20,000	0	20,000		
020-200-600910	Reimbursement	0	0	20,000	0	20,000		
020-200-600925	Compliance	0	0	20,000	0	20,000		
Total Material and Services		\$0	\$0	\$60,000	\$0	\$60,000	\$0	\$0
Capital Outlay								
020-200-630100	Water Projects	12,740	0	978,863	250,000	1,226,296		
Total Capital Outlay		\$12,740	\$0	\$978,863	\$250,000	\$1,226,296	\$0	\$0
Transfers								
020-200-620400	Transfers Out	40,000	50,000	50,000	50,000	50,000		
Total Transfers		\$40,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$0
Contingency								
020-000-650000	Operating Contingency	0	0	280,000	0	300,000		
Total Contingency		\$0	\$0	\$280,000	\$0	\$300,000	\$0	\$0
Total Requirements - Water SD Fund		\$52,740	\$50,000	\$1,368,863	\$300,000	\$1,636,296	\$0	\$0

Water System Development Fund Revenues and Requirements		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
	Beginning Fund Balance	1,039,434	1,162,573	1,121,073	1,526,176	1,414,296	0	0
	Revenues	175,879	413,603	247,790	188,120	222,000	0	0
	Transfers	0	0	0	0	0	0	0
Total Resources		\$1,215,313	\$1,576,176	\$1,368,863	\$1,714,296	\$1,636,296	\$0	\$0
Requirements								
	Material and Services	0	0	60,000	0	60,000	0	0
	Capital Outlay	12,740	0	978,863	250,000	1,226,296	0	0
	Transfers	40,000	50,000	50,000	50,000	50,000	0	0
	Contingency	0	0	280,000	0	300,000	0	0
Total Requirements		\$52,740	\$50,000	\$1,368,863	\$300,000	\$1,636,296	\$0	\$0
	Over/Under (+/-)	1,162,573	1,526,176	0	1,414,296	0	0	0
	Ending Fund Balance	\$1,162,573	\$1,526,176	\$0	\$1,414,296	\$0	\$0	\$0

Transportation System Development Fund Revenues

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		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
020-000-400115	Beginning Fund Balance	528,577	651,247	679,247	884,649	931,649		
Revenues								
020-000-400411	Interest	1,100	9,643	5,000	10,000	3,000		
020-000-403805	Transportation Receipts	121,570	240,227	116,940	40,000	100,000		
Revenues		\$122,670	\$249,870	\$121,940	\$50,000	\$103,000	\$0	\$0
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$122,670	\$249,870	\$121,940	\$50,000	\$103,000	\$0	\$0
Total Resources		\$651,247	\$901,117	\$801,187	\$934,649	\$1,034,649	\$0	\$0

Transportation System Development Fund Requirements		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Material and Services		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
020-200-608100	Professional Services	0	0	0	0	0	0	0
Total Material and Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay								
020-200-630300	Transportation Projects	0	16,468	640,187	3,000	834,649		
Total Capital Outlay		\$0	\$16,468	\$640,187	\$3,000	\$834,649	\$0	\$0
Transfers								
020-200-620500	Transfers Out	0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency								
020-200-650200	Contingency	0	0	161,000	0	200,000		
Total Contingency		\$0	\$0	\$161,000	\$0	\$200,000	\$0	\$0
Total Requirements - Transportation SD Fund		\$0	\$16,468	\$801,187	\$3,000	\$1,034,649	\$0	\$0

Transportation System Development Fund Revenues and Requirements		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Beginning Fund Balance		528,577	651,247	679,247	884,649	931,649	0	0
Revenues		122,670	249,870	121,940	50,000	103,000	0	0
Transfers		0	0	0	0	0	0	0
Total Resources		\$651,247	\$901,117	\$801,187	\$934,649	\$1,034,649	\$0	\$0
Requirements								
Material and Services		0	0	0	0	0	0	0
Capital Outlay		0	16,468	640,187	3,000	834,649	0	0
Transfers		0	0	0	0	0	0	0
Contingency		0	0	161,000	0	200,000	0	0
Total Requirements		\$0	\$16,468	\$801,187	\$3,000	\$1,034,649	\$0	\$0
Over/Under (+/-)		651,247	884,649	0	931,649	0	0	0
Ending Fund Balance		\$651,247	\$884,649	\$0	\$931,649	\$0	\$0	\$0

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
020-000-400120	Beginning Fund Balance	144,110	204,700	230,700	269,568	88,378		
Revenues								
020-000-400420	Interest	1,100	9,643	5,000	10,000	3,000		
020-000-403810	Park Receipts	59,490	130,225	59,490	20,000	50,000		
Revenues		\$60,590	\$139,868	\$64,490	\$30,000	\$53,000	\$0	\$0
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$60,590	\$139,868	\$64,490	\$30,000	\$53,000	\$0	\$0
Total Resources		\$204,700	\$344,568	\$295,190	\$299,568	\$141,378	\$0	\$0

Parks System Development Fund Requirements								
		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Material and Services		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
020-200-608220	Professional Services	0	0	0	0	0	0	0
Total Material and Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay								
020-200-630400	Park Improvements	0	0	136,190	136,190	41,378		
Total Capital Outlay		\$0	\$0	\$136,190	\$136,190	\$41,378	\$0	\$0
Transfers								
020-200-620600	Transfers Out	0	75,000	100,000	75,000	50,000		
Total Transfers		\$0	\$75,000	\$100,000	\$75,000	\$50,000	\$0	\$0
Contingency								
020-200-650300	Contingency	0	0	59,000	0	50,000		
Total Contingency		\$0	\$0	\$59,000	\$0	\$50,000	\$0	\$0
Total Requirements - Park SD Fund		\$0	\$75,000	\$295,190	\$211,190	\$141,378	\$0	\$0

Parks System Development Fund Revenues and Requirements								
		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Beginning Fund Balance		144,110	204,700	230,700	269,568	88,378	0	0
Revenues		60,590	139,868	64,490	30,000	53,000	0	0
Transfers		0	0	0	0	0	0	0
Total Resources		\$204,700	\$344,568	\$295,190	\$299,568	\$141,378	\$0	\$0
Requirements								
Material and Services		0	0	0	0	0	0	0
Capital Outlay		0	0	136,190	136,190	41,378	0	0
Transfers		0	75,000	100,000	75,000	50,000	0	0
Contingency		0	0	59,000	0	50,000	0	0
Total Requirements		\$0	\$75,000	\$295,190	\$211,190	\$141,378	\$0	\$0
Over/Under (+/-)		204,700	269,568	0	88,378	0	0	0
Ending Fund Balance		\$204,700	\$269,568	\$0	\$88,378	\$0	\$0	\$0

Stormwater System Development Fund Revenue

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		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
020-000-400105	Beginning Fund Balance	337,214	380,136	410,136	498,370	477,370		
Revenues								
020-000-400430	Interest	1,100	9,643	5,000	10,000	3,000		
020-000-403815	Stormwater Receipts	49,465	112,354	63,750	20,000	50,000		
Revenues		\$50,565	\$121,997	\$68,750	\$30,000	\$53,000	\$0	\$0
020-000-403800	Transfer: Street Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$50,565	\$121,997	\$68,750	\$30,000	\$53,000	\$0	\$0
Total Resources		\$387,779	\$502,133	\$478,886	\$528,370	\$530,370	\$0	\$0

Stormwater System Development Fund Requirements		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Material and Services		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
020-200-608300	Professional Services	7,274	3,763	100,000	50,000	250,000		
Total Material and Services		\$7,274	\$3,763	\$100,000	\$50,000	\$250,000	\$0	\$0
Capital Outlay								
020-200-630500	Storm Improvements	369	0	282,886	1,000	180,370		
Total Capital Outlay		\$369	\$0	\$282,886	\$1,000	\$180,370	\$0	\$0
Transfers								
020-200-620700	Transfers	0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency								
020-200-650400	Contingency	0	0	96,000	0	100,000		
Total Contingency		\$0	\$0	\$96,000	\$0	\$100,000	\$0	\$0
Total Requirements - Stormwater SD Fund		\$7,643	\$3,763	\$478,886	\$51,000	\$530,370	\$0	\$0

Stormwater System Development Fund Revenues and Requirements		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Beginning Fund Balance		337,214	380,136	410,136	498,370	477,370	0	0
Revenues		50,565	121,997	68,750	30,000	53,000	0	0
Transfers		0	0	0	0	0	0	0
Total Resources		\$387,779	\$502,133	\$478,886	\$528,370	\$530,370	\$0	\$0
Requirements								
Material and Services		7,274	3,763	100,000	50,000	250,000	0	0
Capital Outlay		369	0	282,886	1,000	180,370	0	0
Transfers		0	0	0	0	0	0	0
Contingency		0	0	96,000	0	100,000	0	0
Total Requirements		\$7,643	\$3,763	\$478,886	\$51,000	\$530,370	\$0	\$0
Over/Under (+/-)		380,136	498,370	0	477,370	0	0	0
Ending Fund Balance		\$380,136	\$498,370	\$0	\$477,370	\$0	\$0	\$0

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Beginning Fund Balance	3,090,089	3,502,859	2,858,471	3,287,894	2,968,474	0	0
Total Revenues	920,430	1,076,573	686,970	348,120	624,000	0	0
Total SD Resources Avail.	\$4,010,519	\$4,579,432	\$3,545,441	\$3,636,014	\$3,592,474	\$0	\$0

Requirements							
Material and Services	7,274	3,763	240,000	50,000	390,000	0	0
Capital Outlay	460,386	1,162,775	2,380,441	492,540	2,382,693	0	0
Transfers	40,000	125,000	150,000	125,000	100,000	0	0
Contingency	0	0	775,000	0	719,781	0	0
Total SD Requirements	\$507,660	\$1,291,538	\$3,545,441	\$667,540	\$3,592,474	\$0	\$0

FY25 Annual Budget GO Bond 2015 (Pool)



Fund 24 Debt Service Pool Bond

Identifier	Fund	Interest	Description	Original Loan With Interest	Balance	Payoff Year
Series 2015	GO Bond	3.77%	Pool Construction	1,436,660	911,215	2035

GO Bond Fund 2015 - Pool Project

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Resources								
024-000-300000	Beginning Fund Balance	4,723	(1,279)	315	948	3,861		
Revenues								
024-000-400200	Current Property Tax	58,746	65,675	70,000	70,000	69,000		
024-000-400300	Delinquent Property Tax	978	958	1,000	1,000	1,000		
Total Revenues		59,724	66,633	71,000	71,000	70,000	-	-
Total Resources		\$64,447	\$65,354	\$71,315	\$71,948	\$73,861	\$0	\$0

GO Bond Fund 2015 - Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Debt Service								
024-240-620525	Western Alliance - Principal	35,000	35,000	40,000	40,000	45,000		
024-240-620550	Western Alliance - Interest	30,726	29,406	28,087	28,087	26,578		
Total Debt Service		\$65,726	\$64,406	\$68,087	\$68,087	\$71,578	\$0	\$0
Contingency								
024-240-650000	Unappropriated Contingency	0	0	3,228	0	2,283		
Total Contingency		\$0	\$0	\$3,228	\$0	\$2,283	\$0	\$0
Total Requirements - GO Bond 2015		\$65,726	\$64,406	\$71,315	\$68,087	\$73,861	\$0	\$0

GO Bond Fund 2015 - Pool Project Bond Fund Revenues and Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Resources								
	Beginning Fund Balance	4,723	(1,279)	315	948	3,861	0	0
	Revenues	59,724	66,633	71,000	71,000	70,000	0	0
Total Resources		\$64,447	\$65,354	\$71,315	\$71,948	\$73,861	\$0	\$0
Requirements								
	Debt Service	65,726	64,406	68,087	68,087	71,578	0	0
	Contingency	0	0	3,228	0	2,283	0	0
Total Requirements		\$65,726	\$64,406	\$71,315	\$68,087	\$73,861	\$0	\$0
Over/Under (+/-)								
	Ending Fund Balance	(\$1,279)	\$948	\$0	\$3,861	\$0	\$0	\$0

FY25 Annual Budget Debt Service



Fund 26 Debt Service Debt Obligations						
Identifier	Fund	Interest	Description	Original Loan	Balance	Payoff Year
V17002	Sewer	1.42%	Master Plan	40,000	11,648	2025
2007 Bond	Water	4.90%	Water Improvements	1,000,000	286,692	2027
S99099	Water	1.00%	Safe Water	2,238,625	663,726	2031
Y090002	Sewer	4.99%	Force Main	1,540,000	952,305	2033
S150008	Water	2.11%	Lower Meadowlake Intertie	2,555,500	2,126,028	2038
506248664	Gen/Wtr/Swr	4.62%	Carlton Civic Center	8,800,000	8,693,398	2043
			Totals	16,174,125	12,733,797	

Debt Service Fund Revenue

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
026-000-300000	Resources							
	Beginning Fund Balance	\$163,854	\$163,854	\$163,854	\$163,775	\$8,631		
026-000-403700	Revenues							
	Transfer: General Fund	0	0	227,815	227,815	227,815		
	Transfer: Water Fund	259,697	256,848	486,802	331,658	488,618		
	Transfer: Sewer Fund	129,513	129,513	357,328	357,328	357,328		
Total Transfers		\$389,210	\$386,361	\$1,071,945	\$916,801	\$1,073,761	\$0	\$0
Total Resources		\$553,064	\$550,215	\$1,235,799	\$1,080,576	\$1,082,392	\$0	\$0

Debt Service Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
026-260-620415	Debt Service							
	S150008 Meadowlake Prin	41,224	43,465	45,754	45,754	48,091		
026-260-620418	S150008 Meadowlake Int	51,726	49,485	47,196	47,196	44,859		
026-260-620420	V17002 Wastewater MP Prin	5,635	5,715	5,796	5,796	5,878		
026-260-620425	V17002 Wastewater MP Int	409	329	248	248	165		
026-260-620540	Water Bond Series 2007 Prin	60,000	60,000	65,000	65,000	70,000		
026-260-620550	Water Bond Series 2007 Int	19,510	16,660	13,720	13,720	10,536		
026-260-620600	S99099 Safe Water Prin	77,749	78,527	79,312	79,312	80,105		
026-260-620610	S99099 Safe Water Int	8,993	8,215	7,430	7,430	6,637		
026-260-620660	Bond Fees	495	575	575	575	575		
026-260-620700	Y09002-SWR Prin	65,626	68,901	72,339	72,339	75,949		
026-260-620710	Y09002-SWR Int	57,843	54,568	51,130	51,130	47,520		
026-260-620800	506248664 CCC Prin	0	0	277,061	277,061	289,856		
026-260-620810	506248664 CCC Int	0	0	406,384	406,384	393,589		
Total Debt Service		\$389,210	\$386,440	\$1,071,945	\$1,071,945	\$1,073,760	\$0	\$0
026-260-650000	Contingency							
	Unappropriated Contingency	0	0	163,854	0	8,632	0	0
Total Contingency		\$0	\$0	\$163,854	\$0	\$8,632	\$0	\$0
Total Requirements - Debt Service		\$389,210	\$386,440	\$1,235,799	\$1,071,945	\$1,082,392	\$0	\$0

Debt Service Fund Revenues and Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
	Resources							
	Beginning Fund Balance	163,854	163,854	163,854	163,775	8,631	0	0
	Transfers	389,210	386,361	1,071,945	916,801	1,073,761	0	0
Total Resources		\$553,064	\$550,215	\$1,235,799	\$1,080,576	\$1,082,392	\$0	\$0
	Requirements							
	Debt Service	389,210	386,440	1,071,945	1,071,945	1,073,760	0	0
	Contingency	0	0	163,854	0	8,632	0	0
Total Requirements		\$389,210	\$386,440	\$1,235,799	\$1,071,945	\$1,082,392	\$0	\$0
Over/Under (+/-)		163,854	163,775	0	8,631	0	0	0
Ending Fund Balance		\$163,854	\$163,775	\$0	\$8,631	\$0	\$0	\$0

FY25 Annual Budget Vehicle and Equipment Replacement (VERF)



Vehicle/Equipment Replacement Fund

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Resources								
027-000-300000	Beginning Fund Balance	\$1,548	\$16,707	\$49,507	\$49,930	\$8,318		
Revenues								
027-000-401420	Transfers In	55,000	102,000	72,749	74,000	50,000		
027-000-402700	Miscellaneous Revenue	11,114	3,860	0	0	0		
Revenues		\$66,114	\$105,860	\$72,749	\$74,000	\$50,000	\$0	\$0
Total Resources		\$67,662	\$122,567	\$122,256	\$123,930	\$58,318	\$0	\$0

Vehicle/Equipment Replacement Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Capital Outlay								
027-127-620500	Vehicles and Equipment	50,955	72,637	102,749	115,612	53,249		
Total Capital Outlay		\$50,955	\$72,637	\$102,749	\$115,612	\$53,249	\$0	\$0
Transfers								
	Transfers Out	0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency								
027-127-650000	Unappropriated Contingency	0	0	19,507	0	5,069		
Total Contingency		\$0	\$0	\$19,507	\$0	\$5,069	\$0	\$0
Total Requirements - Vehicle/Equipment Replacement		\$50,955	\$72,637	\$122,256	\$115,612	\$58,318	\$0	\$0

Vehicle/Equipment Replacement Fund Revenues and Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Resources								
	Beginning Fund Balance	1,548	16,707	49,507	49,930	8,318	0	0
	Transfers	55,000	102,000	72,749	74,000	50,000	0	0
	Revenues	11,114	3,860	0	0	0	0	0
Total Resources		\$67,662	\$122,567	\$122,256	\$123,930	\$58,318	\$0	\$0
Requirements								
	Capital Outlay	50,955	72,637	102,749	115,612	53,249	0	0
	Transfers	0	0	0	0	0	0	0
	Contingency	0	0	19,507	0	5,069	0	0
Total Requirements		\$50,955	\$72,637	\$122,256	\$115,612	\$58,318	\$0	\$0
Over/Under (+/-)		16,707	49,930	0	8,318	0	0	0
Ending Fund Balance		\$16,707	\$49,930	\$0	\$8,318	\$0	\$0	\$0

Fiscal Year 2024-25 Annual Budget

Appendices



City of Carlton
Compensation Schedule FY25

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
1	YEARLY	34,517.60	35,380.54	36,265.05	37,171.68	38,100.97	39,053.49	40,029.83	41,030.57	42,056.34	43,107.75	44,185.44
	MONTHLY	2,876.47	2,948.38	3,022.09	3,097.64	3,175.08	3,254.46	3,335.82	3,419.21	3,504.69	3,592.31	3,682.12
	BI-MONTHLY	1438.23	1474.19	1511.04	1548.82	1587.54	1627.23	1667.91	1709.61	1752.35	1796.16	1841.06
	HOURLY	16.5950	17.0099	17.4351	17.8710	18.3178	18.7757	19.2451	19.7262	20.2194	20.7249	21.2430
2	YEARLY	35,380.54	36,265.05	37,171.68	38,100.97	39,053.49	40,029.83	41,030.57	42,056.34	43,107.75	44,185.44	45,290.08
	MONTHLY	2,948.38	3,022.09	3,097.64	3,175.08	3,254.46	3,335.82	3,419.21	3,504.69	3,592.31	3,682.12	3,774.17
	BI-MONTHLY	1474.19	1511.04	1548.82	1587.54	1627.23	1667.91	1709.61	1752.35	1796.16	1841.06	1887.09
	HOURLY	17.0099	17.4351	17.8710	18.3178	18.7757	19.2451	19.7262	20.2194	20.7249	21.2430	21.7741
3	YEARLY	36,265.05	37,171.68	38,100.97	39,053.49	40,029.83	41,030.57	42,056.34	43,107.75	44,185.44	45,290.08	46,422.33
	MONTHLY	3,022.09	3,097.64	3,175.08	3,254.46	3,335.82	3,419.21	3,504.69	3,592.31	3,682.12	3,774.17	3,868.53
	BI-MONTHLY	1511.04	1548.82	1587.54	1627.23	1667.91	1709.61	1752.35	1796.16	1841.06	1887.09	1934.26
	HOURLY	17.4351	17.8710	18.3178	18.7757	19.2451	19.7262	20.2194	20.7249	21.2430	21.7741	22.3184
4	YEARLY	37,171.68	38,100.97	39,053.49	40,029.83	41,030.57	42,056.34	43,107.75	44,185.44	45,290.08	46,422.33	47,582.89
	MONTHLY	3,097.64	3,175.08	3,254.46	3,335.82	3,419.21	3,504.69	3,592.31	3,682.12	3,774.17	3,868.53	3,965.24
	BI-MONTHLY	1548.82	1587.54	1627.23	1667.91	1709.61	1752.35	1796.16	1841.06	1887.09	1934.26	1982.62
	HOURLY	17.8710	18.3178	18.7757	19.2451	19.7262	20.2194	20.7249	21.2430	21.7741	22.3184	22.8764
5	YEARLY	38,100.97	39,053.49	40,029.83	41,030.57	42,056.34	43,107.75	44,185.44	45,290.08	46,422.33	47,582.89	48,772.46
	MONTHLY	3,175.08	3,254.46	3,335.82	3,419.21	3,504.69	3,592.31	3,682.12	3,774.17	3,868.53	3,965.24	4,064.37
	BI-MONTHLY	1587.54	1627.23	1667.91	1709.61	1752.35	1796.16	1841.06	1887.09	1934.26	1982.62	2032.19
	HOURLY	18.3178	18.7757	19.2451	19.7262	20.2194	20.7249	21.2430	21.7741	22.3184	22.8764	23.4483
6	YEARLY	39,053.49	40,029.83	41,030.57	42,056.34	43,107.75	44,185.44	45,290.08	46,422.33	47,582.89	48,772.46	49,991.77
	MONTHLY	3,254.46	3,335.82	3,419.21	3,504.69	3,592.31	3,682.12	3,774.17	3,868.53	3,965.24	4,064.37	4,165.98
	BI-MONTHLY	1627.23	1667.91	1709.61	1752.35	1796.16	1841.06	1887.09	1934.26	1982.62	2032.19	2082.99
	HOURLY	18.7757	19.2451	19.7262	20.2194	20.7249	21.2430	21.7741	22.3184	22.8764	23.4483	24.0345
7	YEARLY	40,029.83	41,030.57	42,056.34	43,107.75	44,185.44	45,290.08	46,422.33	47,582.89	48,772.46	49,991.77	51,241.57
	MONTHLY	3,335.82	3,419.21	3,504.69	3,592.31	3,682.12	3,774.17	3,868.53	3,965.24	4,064.37	4,165.98	4,270.13
	BI-MONTHLY	1667.91	1709.61	1752.35	1796.16	1841.06	1887.09	1934.26	1982.62	2032.19	2082.99	2135.07
	HOURLY	19.2451	19.7262	20.2194	20.7249	21.2430	21.7741	22.3184	22.8764	23.4483	24.0345	24.6354
8	YEARLY	41,030.57	42,056.34	43,107.75	44,185.44	45,290.08	46,422.33	47,582.89	48,772.46	49,991.77	51,241.57	52,522.60
	MONTHLY	3,419.21	3,504.69	3,592.31	3,682.12	3,774.17	3,868.53	3,965.24	4,064.37	4,165.98	4,270.13	4,376.88
	BI-MONTHLY	1709.61	1752.35	1796.16	1841.06	1887.09	1934.26	1982.62	2032.19	2082.99	2135.07	2188.44
	HOURLY	19.7262	20.2194	20.7249	21.2430	21.7741	22.3184	22.8764	23.4483	24.0345	24.6354	25.2513
9	YEARLY	42,056.34	43,107.75	44,185.44	45,290.08	46,422.33	47,582.89	48,772.46	49,991.77	51,241.57	52,522.60	53,835.67
	MONTHLY	3,504.69	3,592.31	3,682.12	3,774.17	3,868.53	3,965.24	4,064.37	4,165.98	4,270.13	4,376.88	4,486.31
	BI-MONTHLY	1752.35	1796.16	1841.06	1887.09	1934.26	1982.62	2032.19	2082.99	2135.07	2188.44	2243.15
	HOURLY	20.2194	20.7249	21.2430	21.7741	22.3184	22.8764	23.4483	24.0345	24.6354	25.2513	25.8825
10	YEARLY	43,107.75	44,185.44	45,290.08	46,422.33	47,582.89	48,772.46	49,991.77	51,241.57	52,522.60	53,835.67	55,181.56
	MONTHLY	3,592.31	3,682.12	3,774.17	3,868.53	3,965.24	4,064.37	4,165.98	4,270.13	4,376.88	4,486.31	4,598.46
	BI-MONTHLY	1796.16	1841.06	1887.09	1934.26	1982.62	2032.19	2082.99	2135.07	2188.44	2243.15	2299.23
	HOURLY	20.7249	21.2430	21.7741	22.3184	22.8764	23.4483	24.0345	24.6354	25.2513	25.8825	26.5296
11 Office Specialist	YEARLY	44,185.44	45,290.08	46,422.33	47,582.89	48,772.46	49,991.77	51,241.57	52,522.60	53,835.67	55,181.56	56,561.10
	MONTHLY	3,682.12	3,774.17	3,868.53	3,965.24	4,064.37	4,165.98	4,270.13	4,376.88	4,486.31	4,598.46	4,713.43
	BI-MONTHLY	1841.06	1887.09	1934.26	1982.62	2032.19	2082.99	2135.07	2188.44	2243.15	2299.23	2356.71
	HOURLY	21.2430	21.7741	22.3184	22.8764	23.4483	24.0345	24.6354	25.2513	25.8825	26.5296	27.1928

City of Carlton
Compensation Schedule FY25

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
12 Customer Experience Specialist	YEARLY	45,290.08	46,422.33	47,582.89	48,772.46	49,991.77	51,241.57	52,522.60	53,835.67	55,181.56	56,561.10	57,975.13
	MONTHLY	3,774.17	3,868.53	3,965.24	4,064.37	4,165.98	4,270.13	4,376.88	4,486.31	4,598.46	4,713.43	4,831.26
	BI-MONTHLY	1887.09	1934.26	1982.62	2032.19	2082.99	2135.07	2188.44	2243.15	2299.23	2356.71	2415.63
	HOURLY	21.7741	22.3184	22.8764	23.4483	24.0345	24.6354	25.2513	25.8825	26.5296	27.1928	27.8727
13 Utility/Records	YEARLY	46,422.33	47,582.89	48,772.46	49,991.77	51,241.57	52,522.60	53,835.67	55,181.56	56,561.10	57,975.13	59,424.51
	MONTHLY	3,868.53	3,965.24	4,064.37	4,165.98	4,270.13	4,376.88	4,486.31	4,598.46	4,713.43	4,831.26	4,952.04
	BI-MONTHLY	1934.26	1982.62	2032.19	2082.99	2135.07	2188.44	2243.15	2299.23	2356.71	2415.63	2476.02
	HOURLY	22.3184	22.8764	23.4483	24.0345	24.6354	25.2513	25.8825	26.5296	27.1928	27.8727	28.5695
14 Maintenance Worker	YEARLY	47,582.89	48,772.46	49,991.77	51,241.57	52,522.60	53,835.67	55,181.56	56,561.10	57,975.13	59,424.51	60,910.12
	MONTHLY	3,965.24	4,064.37	4,165.98	4,270.13	4,376.88	4,486.31	4,598.46	4,713.43	4,831.26	4,952.04	5,075.84
	BI-MONTHLY	1982.62	2032.19	2082.99	2135.07	2188.44	2243.15	2299.23	2356.71	2415.63	2476.02	2537.92
	HOURLY	22.8764	23.4483	24.0345	24.6354	25.2513	25.8825	26.5296	27.1928	27.8727	28.5695	29.2837
15 Finance Specialist	YEARLY	48,772.46	49,991.77	51,241.57	52,522.60	53,835.67	55,181.56	56,561.10	57,975.13	59,424.51	60,910.12	62,432.87
	MONTHLY	4,064.37	4,165.98	4,270.13	4,376.88	4,486.31	4,598.46	4,713.43	4,831.26	4,952.04	5,075.84	5,202.74
	BI-MONTHLY	2032.19	2082.99	2135.07	2188.44	2243.15	2299.23	2356.71	2415.63	2476.02	2537.92	2601.37
	HOURLY	23.4483	24.0345	24.6354	25.2513	25.8825	26.5296	27.1928	27.8727	28.5695	29.2837	30.0158
16 Utility Worker I	YEARLY	49,991.77	51,241.57	52,522.60	53,835.67	55,181.56	56,561.10	57,975.13	59,424.51	60,910.12	62,432.87	63,993.69
	MONTHLY	4,165.98	4,270.13	4,376.88	4,486.31	4,598.46	4,713.43	4,831.26	4,952.04	5,075.84	5,202.74	5,332.81
	BI-MONTHLY	2082.99	2135.07	2188.44	2243.15	2299.23	2356.71	2415.63	2476.02	2537.92	2601.37	2666.40
	HOURLY	24.0345	24.6354	25.2513	25.8825	26.5296	27.1928	27.8727	28.5695	29.2837	30.0158	30.7662
17	YEARLY	51,241.57	52,522.60	53,835.67	55,181.56	56,561.10	57,975.13	59,424.51	60,910.12	62,432.87	63,993.69	65,593.54
	MONTHLY	4,270.13	4,376.88	4,486.31	4,598.46	4,713.43	4,831.26	4,952.04	5,075.84	5,202.74	5,332.81	5,466.13
	BI-MONTHLY	2135.07	2188.44	2243.15	2299.23	2356.71	2415.63	2476.02	2537.92	2601.37	2666.40	2733.06
	HOURLY	24.6354	25.2513	25.8825	26.5296	27.1928	27.8727	28.5695	29.2837	30.0158	30.7662	31.5354
18 Utility Worker 2	YEARLY	52,522.60	53,835.67	55,181.56	56,561.10	57,975.13	59,424.51	60,910.12	62,432.87	63,993.69	65,593.54	67,233.37
	MONTHLY	4,376.88	4,486.31	4,598.46	4,713.43	4,831.26	4,952.04	5,075.84	5,202.74	5,332.81	5,466.13	5,602.78
	BI-MONTHLY	2188.44	2243.15	2299.23	2356.71	2415.63	2476.02	2537.92	2601.37	2666.40	2733.06	2801.39
	HOURLY	25.2513	25.8825	26.5296	27.1928	27.8727	28.5695	29.2837	30.0158	30.7662	31.5354	32.3237
19	YEARLY	53,835.67	55,181.56	56,561.10	57,975.13	59,424.51	60,910.12	62,432.87	63,993.69	65,593.54	67,233.37	68,914.21
	MONTHLY	4,486.31	4,598.46	4,713.43	4,831.26	4,952.04	5,075.84	5,202.74	5,332.81	5,466.13	5,602.78	5,742.85
	BI-MONTHLY	2243.15	2299.23	2356.71	2415.63	2476.02	2537.92	2601.37	2666.40	2733.06	2801.39	2871.43
	HOURLY	25.8825	26.5296	27.1928	27.8727	28.5695	29.2837	30.0158	30.7662	31.5354	32.3237	33.1318
20	YEARLY	55,181.56	56,561.10	57,975.13	59,424.51	60,910.12	62,432.87	63,993.69	65,593.54	67,233.37	68,914.21	70,637.06
	MONTHLY	4,598.46	4,713.43	4,831.26	4,952.04	5,075.84	5,202.74	5,332.81	5,466.13	5,602.78	5,742.85	5,886.42
	BI-MONTHLY	2299.23	2356.71	2415.63	2476.02	2537.92	2601.37	2666.40	2733.06	2801.39	2871.43	2943.21
	HOURLY	26.5296	27.1928	27.8727	28.5695	29.2837	30.0158	30.7662	31.5354	32.3237	33.1318	33.9601
21	YEARLY	56,561.10	57,975.13	59,424.51	60,910.12	62,432.87	63,993.69	65,593.54	67,233.37	68,914.21	70,637.06	72,402.99
	MONTHLY	4,713.43	4,831.26	4,952.04	5,075.84	5,202.74	5,332.81	5,466.13	5,602.78	5,742.85	5,886.42	6,033.58
	BI-MONTHLY	2356.71	2415.63	2476.02	2537.92	2601.37	2666.40	2733.06	2801.39	2871.43	2943.21	3016.79
	HOURLY	27.1928	27.8727	28.5695	29.2837	30.0158	30.7662	31.5354	32.3237	33.1318	33.9601	34.8091
22 Water Plant Operator	YEARLY	57,975.13	59,424.51	60,910.12	62,432.87	63,993.69	65,593.54	67,233.37	68,914.21	70,637.06	72,402.99	74,213.06
	MONTHLY	4,831.26	4,952.04	5,075.84	5,202.74	5,332.81	5,466.13	5,602.78	5,742.85	5,886.42	6,033.58	6,184.42
	BI-MONTHLY	2415.63	2476.02	2537.92	2601.37	2666.40	2733.06	2801.39	2871.43	2943.21	3016.79	3092.21
	HOURLY	27.8727	28.5695	29.2837	30.0158	30.7662	31.5354	32.3237	33.1318	33.9601	34.8091	35.6794

City of Carlton
Compensation Schedule FY25

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
23	YEARLY	59,424.51	60,910.12	62,432.87	63,993.69	65,593.54	67,233.37	68,914.21	70,637.06	72,402.99	74,213.06	76,068.39
	MONTHLY	4,952.04	5,075.84	5,202.74	5,332.81	5,466.13	5,602.78	5,742.85	5,886.42	6,033.58	6,184.42	6,339.03
	BI-MONTHLY	2476.02	2537.92	2601.37	2666.40	2733.06	2801.39	2871.43	2943.21	3016.79	3092.21	3169.52
	HOURLY	28.5695	29.2837	30.0158	30.7662	31.5354	32.3237	33.1318	33.9601	34.8091	35.6794	36.5713
24	YEARLY	60,910.12	62,432.87	63,993.69	65,593.54	67,233.37	68,914.21	70,637.06	72,402.99	74,213.06	76,068.39	77,970.10
	MONTHLY	5,075.84	5,202.74	5,332.81	5,466.13	5,602.78	5,742.85	5,886.42	6,033.58	6,184.42	6,339.03	6,497.51
	BI-MONTHLY	2537.92	2601.37	2666.40	2733.06	2801.39	2871.43	2943.21	3016.79	3092.21	3169.52	3248.75
	HOURLY	29.2837	30.0158	30.7662	31.5354	32.3237	33.1318	33.9601	34.8091	35.6794	36.5713	37.4856
25 Police Officer	YEARLY	62,432.87	63,993.69	65,593.54	67,233.37	68,914.21	70,637.06	72,402.99	74,213.06	76,068.39	77,970.10	79,919.35
	MONTHLY	5,202.74	5,332.81	5,466.13	5,602.78	5,742.85	5,886.42	6,033.58	6,184.42	6,339.03	6,497.51	6,659.95
	BI-MONTHLY	2601.37	2666.40	2733.06	2801.39	2871.43	2943.21	3016.79	3092.21	3169.52	3248.75	3329.97
	HOURLY	30.0158	30.7662	31.5354	32.3237	33.1318	33.9601	34.8091	35.6794	36.5713	37.4856	38.4228
26 Senior Officer	YEARLY	63,993.69	65,593.54	67,233.37	68,914.21	70,637.06	72,402.99	74,213.06	76,068.39	77,970.10	79,919.35	81,917.34
	MONTHLY	5,332.81	5,466.13	5,602.78	5,742.85	5,886.42	6,033.58	6,184.42	6,339.03	6,497.51	6,659.95	6,826.44
	BI-MONTHLY	2666.40	2733.06	2801.39	2871.43	2943.21	3016.79	3092.21	3169.52	3248.75	3329.97	3413.22
	HOURLY	30.7662	31.5354	32.3237	33.1318	33.9601	34.8091	35.6794	36.5713	37.4856	38.4228	39.3833
27	YEARLY	65,593.54	67,233.37	68,914.21	70,637.06	72,402.99	74,213.06	76,068.39	77,970.10	79,919.35	81,917.34	83,965.27
	MONTHLY	5,466.13	5,602.78	5,742.85	5,886.42	6,033.58	6,184.42	6,339.03	6,497.51	6,659.95	6,826.44	6,997.11
	BI-MONTHLY	2733.06	2801.39	2871.43	2943.21	3016.79	3092.21	3169.52	3248.75	3329.97	3413.22	3498.55
	HOURLY	31.5354	32.3237	33.1318	33.9601	34.8091	35.6794	36.5713	37.4856	38.4228	39.3833	40.3679
28 City Recorder	YEARLY	67,233.37	68,914.21	70,637.06	72,402.99	74,213.06	76,068.39	77,970.10	79,919.35	81,917.34	83,965.27	86,064.40
	MONTHLY	5,602.78	5,742.85	5,886.42	6,033.58	6,184.42	6,339.03	6,497.51	6,659.95	6,826.44	6,997.11	7,172.03
	BI-MONTHLY	2801.39	2871.43	2943.21	3016.79	3092.21	3169.52	3248.75	3329.97	3413.22	3498.55	3586.02
	HOURLY	32.3237	33.1318	33.9601	34.8091	35.6794	36.5713	37.4856	38.4228	39.3833	40.3679	41.3771
29	YEARLY	68,914.21	70,637.06	72,402.99	74,213.06	76,068.39	77,970.10	79,919.35	81,917.34	83,965.27	86,064.40	88,216.01
	MONTHLY	5,742.85	5,886.42	6,033.58	6,184.42	6,339.03	6,497.51	6,659.95	6,826.44	6,997.11	7,172.03	7,351.33
	BI-MONTHLY	2871.43	2943.21	3016.79	3092.21	3169.52	3248.75	3329.97	3413.22	3498.55	3586.02	3675.67
	HOURLY	33.1318	33.9601	34.8091	35.6794	36.5713	37.4856	38.4228	39.3833	40.3679	41.3771	42.4115
30 Sergeant	YEARLY	70,637.06	72,402.99	74,213.06	76,068.39	77,970.10	79,919.35	81,917.34	83,965.27	86,064.40	88,216.01	90,421.41
	MONTHLY	5,886.42	6,033.58	6,184.42	6,339.03	6,497.51	6,659.95	6,826.44	6,997.11	7,172.03	7,351.33	7,535.12
	BI-MONTHLY	2943.21	3016.79	3092.21	3169.52	3248.75	3329.97	3413.22	3498.55	3586.02	3675.67	3767.56
	HOURLY	33.9601	34.8091	35.6794	36.5713	37.4856	38.4228	39.3833	40.3679	41.3771	42.4115	43.4718
31	YEARLY	72,402.99	74,213.06	76,068.39	77,970.10	79,919.35	81,917.34	83,965.27	86,064.40	88,216.01	90,421.41	92,681.95
	MONTHLY	6,033.58	6,184.42	6,339.03	6,497.51	6,659.95	6,826.44	6,997.11	7,172.03	7,351.33	7,535.12	7,723.50
	BI-MONTHLY	3016.79	3092.21	3169.52	3248.75	3329.97	3413.22	3498.55	3586.02	3675.67	3767.56	3861.75
	HOURLY	34.8091	35.6794	36.5713	37.4856	38.4228	39.3833	40.3679	41.3771	42.4115	43.4718	44.5586
32	YEARLY	74,213.06	76,068.39	77,970.10	79,919.35	81,917.34	83,965.27	86,064.40	88,216.01	90,421.41	92,681.95	94,999.00
	MONTHLY	6,184.42	6,339.03	6,497.51	6,659.95	6,826.44	6,997.11	7,172.03	7,351.33	7,535.12	7,723.50	7,916.58
	BI-MONTHLY	3092.21	3169.52	3248.75	3329.97	3413.22	3498.55	3586.02	3675.67	3767.56	3861.75	3958.29
	HOURLY	35.6794	36.5713	37.4856	38.4228	39.3833	40.3679	41.3771	42.4115	43.4718	44.5586	45.6726
33	YEARLY	76,068.39	77,970.10	79,919.35	81,917.34	83,965.27	86,064.40	88,216.01	90,421.41	92,681.95	94,999.00	97,373.97
	MONTHLY	6,339.03	6,497.51	6,659.95	6,826.44	6,997.11	7,172.03	7,351.33	7,535.12	7,723.50	7,916.58	8,114.50
	BI-MONTHLY	3169.52	3248.75	3329.97	3413.22	3498.55	3586.02	3675.67	3767.56	3861.75	3958.29	4057.25
	HOURLY	36.5713	37.4856	38.4228	39.3833	40.3679	41.3771	42.4115	43.4718	44.5586	45.6726	46.8144

City of Carlton
Compensation Schedule FY25

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
34	YEARLY	77,970.10	79,919.35	81,917.34	83,965.27	86,064.40	88,216.01	90,421.41	92,681.95	94,999.00	97,373.97	99,808.32
	MONTHLY	6,497.51	6,659.95	6,826.44	6,997.11	7,172.03	7,351.33	7,535.12	7,723.50	7,916.58	8,114.50	8,317.36
	BI-MONTHLY	3248.75	3329.97	3413.22	3498.55	3586.02	3675.67	3767.56	3861.75	3958.29	4057.25	4158.68
	HOURLY	37.4856	38.4228	39.3833	40.3679	41.3771	42.4115	43.4718	44.5586	45.6726	46.8144	47.9848
35	YEARLY	79,919.35	81,917.34	83,965.27	86,064.40	88,216.01	90,421.41	92,681.95	94,999.00	97,373.97	99,808.32	102,303.53
	MONTHLY	6,659.95	6,826.44	6,997.11	7,172.03	7,351.33	7,535.12	7,723.50	7,916.58	8,114.50	8,317.36	8,525.29
	BI-MONTHLY	3329.97	3413.22	3498.55	3586.02	3675.67	3767.56	3861.75	3958.29	4057.25	4158.68	4262.65
	HOURLY	38.4228	39.3833	40.3679	41.3771	42.4115	43.4718	44.5586	45.6726	46.8144	47.9848	49.1844
36	YEARLY	81,917.34	83,965.27	86,064.40	88,216.01	90,421.41	92,681.95	94,999.00	97,373.97	99,808.32	102,303.53	104,861.12
	MONTHLY	6,826.44	6,997.11	7,172.03	7,351.33	7,535.12	7,723.50	7,916.58	8,114.50	8,317.36	8,525.29	8,738.43
	BI-MONTHLY	3413.22	3498.55	3586.02	3675.67	3767.56	3861.75	3958.29	4057.25	4158.68	4262.65	4369.21
	HOURLY	39.3833	40.3679	41.3771	42.4115	43.4718	44.5586	45.6726	46.8144	47.9848	49.1844	50.4140
37 Assistant Public Works Dir	YEARLY	83,965.27	86,064.40	88,216.01	90,421.41	92,681.95	94,999.00	97,373.97	99,808.32	102,303.53	104,861.12	107,482.65
	MONTHLY	6,997.11	7,172.03	7,351.33	7,535.12	7,723.50	7,916.58	8,114.50	8,317.36	8,525.29	8,738.43	8,956.89
	BI-MONTHLY	3498.55	3586.02	3675.67	3767.56	3861.75	3958.29	4057.25	4158.68	4262.65	4369.21	4478.44
	HOURLY	40.3679	41.3771	42.4115	43.4718	44.5586	45.6726	46.8144	47.9848	49.1844	50.4140	51.6743
38	YEARLY	86,064.40	88,216.01	90,421.41	92,681.95	94,999.00	97,373.97	99,808.32	102,303.53	104,861.12	107,482.65	110,169.71
	MONTHLY	7,172.03	7,351.33	7,535.12	7,723.50	7,916.58	8,114.50	8,317.36	8,525.29	8,738.43	8,956.89	9,180.81
	BI-MONTHLY	3586.02	3675.67	3767.56	3861.75	3958.29	4057.25	4158.68	4262.65	4369.21	4478.44	4590.40
	HOURLY	41.3771	42.4115	43.4718	44.5586	45.6726	46.8144	47.9848	49.1844	50.4140	51.6743	52.9662
39 Public Works Director	YEARLY	88,216.01	90,421.41	92,681.95	94,999.00	97,373.97	99,808.32	102,303.53	104,861.12	107,482.65	110,169.71	112,923.95
	MONTHLY	7,351.33	7,535.12	7,723.50	7,916.58	8,114.50	8,317.36	8,525.29	8,738.43	8,956.89	9,180.81	9,410.33
	BI-MONTHLY	3675.67	3767.56	3861.75	3958.29	4057.25	4158.68	4262.65	4369.21	4478.44	4590.40	4705.16
	HOURLY	42.4115	43.4718	44.5586	45.6726	46.8144	47.9848	49.1844	50.4140	51.6743	52.9662	54.2904
40	YEARLY	90,421.41	92,681.95	94,999.00	97,373.97	99,808.32	102,303.53	104,861.12	107,482.65	110,169.71	112,923.95	115,747.05
	MONTHLY	7,535.12	7,723.50	7,916.58	8,114.50	8,317.36	8,525.29	8,738.43	8,956.89	9,180.81	9,410.33	9,645.59
	BI-MONTHLY	3767.56	3861.75	3958.29	4057.25	4158.68	4262.65	4369.21	4478.44	4590.40	4705.16	4822.79
	HOURLY	43.4718	44.5586	45.6726	46.8144	47.9848	49.1844	50.4140	51.6743	52.9662	54.2904	55.6476
41	YEARLY	92,681.95	94,999.00	97,373.97	99,808.32	102,303.53	104,861.12	107,482.65	110,169.71	112,923.95	115,747.05	118,640.73
	MONTHLY	7,723.50	7,916.58	8,114.50	8,317.36	8,525.29	8,738.43	8,956.89	9,180.81	9,410.33	9,645.59	9,886.73
	BI-MONTHLY	3861.75	3958.29	4057.25	4158.68	4262.65	4369.21	4478.44	4590.40	4705.16	4822.79	4943.36
	HOURLY	44.5586	45.6726	46.8144	47.9848	49.1844	50.4140	51.6743	52.9662	54.2904	55.6476	57.0388
42 Chief of Police	YEARLY	94,999.00	97,373.97	99,808.32	102,303.53	104,861.12	107,482.65	110,169.71	112,923.95	115,747.05	118,640.73	121,606.75
	MONTHLY	7,916.58	8,114.50	8,317.36	8,525.29	8,738.43	8,956.89	9,180.81	9,410.33	9,645.59	9,886.73	10,133.90
	BI-MONTHLY	3958.29	4057.25	4158.68	4262.65	4369.21	4478.44	4590.40	4705.16	4822.79	4943.36	5066.95
	HOURLY	45.6726	46.8144	47.9848	49.1844	50.4140	51.6743	52.9662	54.2904	55.6476	57.0388	58.4648
43 Assistant City Manager	YEARLY	97,373.97	99,808.32	102,303.53	104,861.12	107,482.65	110,169.71	112,923.95	115,747.05	118,640.73	121,606.75	124,646.92
	MONTHLY	8,114.50	8,317.36	8,525.29	8,738.43	8,956.89	9,180.81	9,410.33	9,645.59	9,886.73	10,133.90	10,387.24
	BI-MONTHLY	4057.25	4158.68	4262.65	4369.21	4478.44	4590.40	4705.16	4822.79	4943.36	5066.95	5193.62
	HOURLY	46.8144	47.9848	49.1844	50.4140	51.6743	52.9662	54.2904	55.6476	57.0388	58.4648	59.9264
44	YEARLY	99,808.32	102,303.53	104,861.12	107,482.65	110,169.71	112,923.95	115,747.05	118,640.73	121,606.75	124,646.92	127,763.09
	MONTHLY	8,317.36	8,525.29	8,738.43	8,956.89	9,180.81	9,410.33	9,645.59	9,886.73	10,133.90	10,387.24	10,646.92
	BI-MONTHLY	4158.68	4262.65	4369.21	4478.44	4590.40	4705.16	4822.79	4943.36	5066.95	5193.62	5323.46
	HOURLY	47.9848	49.1844	50.4140	51.6743	52.9662	54.2904	55.6476	57.0388	58.4648	59.9264	61.4246

City of Carlton
Compensation Schedule FY25

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
45	YEARLY	102,303.53	104,861.12	107,482.65	110,169.71	112,923.95	115,747.05	118,640.73	121,606.75	124,646.92	127,763.09	130,957.17
	MONTHLY	8,525.29	8,738.43	8,956.89	9,180.81	9,410.33	9,645.59	9,886.73	10,133.90	10,387.24	10,646.92	10,913.10
	BI-MONTHLY	4262.65	4369.21	4478.44	4590.40	4705.16	4822.79	4943.36	5066.95	5193.62	5323.46	5456.55
	HOURLY	49.1844	50.4140	51.6743	52.9662	54.2904	55.6476	57.0388	58.4648	59.9264	61.4246	62.9602
46	YEARLY	104,861.12	107,482.65	110,169.71	112,923.95	115,747.05	118,640.73	121,606.75	124,646.92	127,264.50	129,937.06	132,665.73
	MONTHLY	8,738.43	8,956.89	9,180.81	9,410.33	9,645.59	9,886.73	10,133.90	10,387.24	10,605.38	10,828.09	11,055.48
	BI-MONTHLY	4369.21	4478.44	4590.40	4705.16	4822.79	4943.36	5066.95	5193.62	5302.69	5414.04	5527.74
	HOURLY	50.4140	51.6743	52.9662	54.2904	55.6476	57.0388	58.4648	59.9264	61.1849	62.4697	63.7816
47	YEARLY	107,482.65	110,169.71	112,923.95	115,747.05	118,640.73	121,606.75	124,646.92	127,763.09	130,446.11	133,185.48	135,982.38
	MONTHLY	8,956.89	9,180.81	9,410.33	9,645.59	9,886.73	10,133.90	10,387.24	10,646.92	10,870.51	11,098.79	11,331.86
	BI-MONTHLY	4478.44	4590.40	4705.16	4822.79	4943.36	5066.95	5193.62	5323.46	5435.25	5549.40	5665.93
	HOURLY	51.6743	52.9662	54.2904	55.6476	57.0388	58.4648	59.9264	61.4246	62.7145	64.0315	65.3761
48	YEARLY	110,169.71	112,923.95	115,747.05	118,640.73	121,606.75	124,646.92	127,763.09	130,957.17	133,707.27	136,515.12	139,381.94
	MONTHLY	9,180.81	9,410.33	9,645.59	9,886.73	10,133.90	10,387.24	10,646.92	10,913.10	11,142.27	11,376.26	11,615.16
	BI-MONTHLY	4590.40	4705.16	4822.79	4943.36	5066.95	5193.62	5323.46	5456.55	5571.14	5688.13	5807.58
	HOURLY	52.9662	54.2904	55.6476	57.0388	58.4648	59.9264	61.4246	62.9602	64.2823	65.6323	67.0105
49	YEARLY	112,923.95	115,747.05	118,640.73	121,606.75	124,646.92	127,763.09	130,957.17	134,231.10	137,049.95	139,928.00	142,866.49
	MONTHLY	9,410.33	9,645.59	9,886.73	10,133.90	10,387.24	10,646.92	10,913.10	11,185.92	11,420.83	11,660.67	11,905.54
	BI-MONTHLY	4705.16	4822.79	4943.36	5066.95	5193.62	5323.46	5456.55	5592.96	5710.41	5830.33	5952.77
	HOURLY	54.2904	55.6476	57.0388	58.4648	59.9264	61.4246	62.9602	64.5342	65.8894	67.2731	68.6858
50 City Manager	YEARLY	115,747.05	118,640.73	121,606.75	124,646.92	127,763.09	130,957.17	134,231.10	137,586.87	140,476.20	143,426.20	146,438.15
	MONTHLY	9,645.59	9,886.73	10,133.90	10,387.24	10,646.92	10,913.10	11,185.92	11,465.57	11,706.35	11,952.18	12,203.18
	BI-MONTHLY	4822.79	4943.36	5066.95	5193.62	5323.46	5456.55	5592.96	5732.79	5853.17	5976.09	6101.59
	HOURLY	55.6476	57.0388	58.4648	59.9264	61.4246	62.9602	64.5342	66.1475	67.5366	68.9549	70.4030



Fiscal Year 2025 Annual Budget

Frequently Asked Questions

Where can I find information on budgeting in Oregon?

The State of Oregon has a Local Budgeting Manual revised for Oregon Budget Law and Budget Process. [Local Budgeting Manual, 150-504-420 \(oregon.gov\)](https://www.oregon.gov/leg/budget/Pages/Local-Budgeting-Manual-150-504-420.aspx)

What is a municipal budget?

A municipal budget is a financial plan that outlines the estimated revenues and expenditures for a city or town over a specific period, usually one fiscal year.

How is the municipal budget developed?

Municipal budgets are typically developed through a collaborative process involving city officials, department heads, and input from the community. It often includes forecasting revenues, assessing departmental needs, and setting financial priorities.

What sources contribute to municipal revenues?

Municipal revenues can come from various sources, including property taxes, fees for services, state and federal grants, and other revenue streams like fines and permits.

How is transparency maintained in the budgeting process?

Municipalities in Oregon often prioritize transparency by making budget documents, financial reports, and meeting minutes accessible to the public. This ensures residents can understand how funds are allocated and spent.

How often is the municipal budget updated or revised?

Municipalities typically operate on an annual budget cycle. However, mid-year adjustments may be made if unexpected financial issues arise or if there are significant changes in revenue or expenditures.

Where can residents access information about the municipal budget?

Municipal budgets, financial reports, and related documents are available on the city's official website. Residents can also contact the Civic Center office for additional information.



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How are budget surpluses or deficits addressed?

Municipalities may allocate funds to reserves or invest in infrastructure projects if there's a surplus. Deficits may require adjustments, such as cutting expenses, increasing revenues, or utilizing reserves.

Who is subject to Oregon budget law?

Public schools, counties, cities, rural fire protection districts, urban renewal agencies, and most special districts are subject to the same budgeting provisions.

Where do the property taxes go?

Property taxes pay for public safety, planning, and parks. Property taxes do not fully pay for these services. Other City funds, such as charges for services, cover the remainder required to provide those services not covered by property taxes.

How do the City Council and Budget Committee prioritize which services and capital projects they will fund?

The City develops the budget based on the City's prioritization of services, Council and City management group discussions, citizen input, Council goal-setting, and sound business practices. Individual capital projects are prioritized criteria, and Council goals are developed to meet community needs and mirror plans adopted by the City Council.

How are capital improvement projects paid for?

Capital projects receive funds from many sources, such as grants, system development charges, user fees, transfers, and property taxes.

When I pay my utility bill, what is the money used?

The utility bill covers two services: water and wastewater. The money collected from these bills pays for delivering safe water to homes and removing and treating the wastewater from drains and toilets.

Why can't money move from fund to fund where it is most needed?

Dedicated funds are legally restricted to specific expenditures. Each fund is used to account for transactions that act as control mechanisms to ensure money is being spent for the authorized purpose for which it is collected.



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What are non-designated revenues?

These are revenues that the City receives without strings attached to their use by other entities and include property taxes levied for operations, franchise fees, and state-shared revenues.

How can citizens participate in the budget process?

The budget process benefits from citizen participation, and in fact, Oregon Budget Law requires budget committee meetings to be open for public comment. Citizen input is the foundation of Carlton's budget development. Citizens can attend budget committee meetings, usually held in April and May. Contact the Carlton Budget Officer for budget participation opportunities.

Why do my property taxes increase while my market value declines?

Oregon's constitutional tax limits allow each property's assessed value to increase by 3% yearly unless the property's real market value is reduced to below the assessed value. In Yamhill County, residential property is assessed at about 60% of the real market value. Even in the down economy, drops in real market value have not stopped the 3% increase in assessed value on many parcels of property. For example, if your home had a real market value of \$300,000 and an assessed value of around \$180,000 (60% of real market value), your property's real market value would have to drop to below \$180,000 to see a reduction in property taxes.

Other classes of property, like commercial property, have a real market value close to the assessed value, and with a declining real market value, the assessed value and the taxes paid decline each year. Commercial property is such a considerable proportion of the City's total assessed value that the overall reductions in their value bring the total growth in all assessed value down to less than 3%.

What is the Carlton Urban Renewal Agency (CURA), and what do they do?

The Carlton City Council passed Ordinance #680 on June 8, 2009, establishing the Carlton Urban Renewal Agency. The Agency is a separate legal entity, with the City Council serving as the Urban Renewal Agency Board of Directors. The City Manager and Assistant City Manager serve as the staff for and administer the Carlton Urban Renewal Program on behalf of the Agency.

The Urban Renewal District was created as a financial tool to address the economic challenges of Carlton's aging downtown commercial business district. The City must



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address infrastructure problems, including a new water transmission line to bring water pressure up to safe fire flow levels, street upgrades, new sidewalks, DEQ-required wastewater upgrades, and other public improvements.

Each year, the Agency will continue to identify eligible projects within the UR district, keeping with the Carlton Urban Renewal Plan and budget for infrastructure improvements accordingly. The Agency budget is available on the City's website.

What check systems are in place to ensure accountability and transparency of City funds being spent appropriately?

The City has multiple layers of checks and balances to ensure City funds are spent appropriately and within the parameters established in the City budget. The City Manager and the Assistant City Manager function as the City Budget Officer and prepare the budget for submittal to the City Council and Budget Committee. The Assistant City Manager oversees City departments' day-to-day expenditures to ensure departments act within the City's financial parameters and comply with the City's fiscal policies.

The City Manager and Assistant City Manager monitor monthly income and expenses to provide administrative and fiscal oversight. Along with the City Manager and Assistant City Manager, the Mayor and one City Councilor are authorized check signers who monitor disbursements. The City Council also approves monthly Account Payable Reports containing all payments made during the previous month. Finally, the City hires an independent auditor to audit the City's books annually.

How does the City's audit system work?

The City of Carlton hires an independent auditor to prepare an annual report regarding the financial statements of the governmental activities, business-type activities, each major fund, and all remaining fund information. The City provides the auditor with the financial statements according to accounting principles accepted in the U.S., including the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements free from material misstatement due to fraud or error.

The auditor's responsibility is to express opinions on these financial statements based on their audit. They conduct the audit per auditing standards accepted in the U.S. and the standards applicable to financial audits contained in Government Auditing Standards issued by the U.S. Comptroller General. These standards require that the auditor plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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9-1-1 Dispatch:

- Yamhill Communications (YCOM) agency user fees, mobile data system access, and emergency and non-emergency dispatch services for Yamhill County.

Accrual Basis:

- Method of accounting recognizing transactions when they occur without regard to cash flow timing.

Actual:

- Actual, as used in a fund, revenue, and expenditure summaries within the budget document, represents the actual cost results of operations. This category is presented on a budgetary basis, excludes depreciation and amortization, and includes principal payment.

Administration:

- The department includes the City Manager's Office, Finance, Human Resources, Code Enforcement, City Recorder, Budget, Risk Management, Pool Administration, Planning, Finance, Utility Billing, Records Management, Municipal Court, and City Attorney's Office.

Adopted Budget:

- The City Council adopts the final budget. It represents the City's financial plan, which forms the basis and limits for appropriations for the fiscal year. The adopted budget becomes effective July 1. After adoption, the Council may make changes throughout the year.

Appropriations:

- This is the legal authorization granted by the City Council to spend public funds. It is based on the adopted budget, including supplemental budgets, if any.

Approved Budget:

- The Budget Committee recommends the approved budget, and then the budget goes to the City Council for adoption.

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Assessed Value:

- The County Assessor sets the assessed value on the real and personal taxable property as a basis for levying taxes. A tax initiative passed in 1997 reduced the assessed value below real market value and set a 3% maximum annual growth rate in the assessed value, exclusive of specific improvements.

Assets:

- Resources having a monetary value owned or held by an entity.

Audit:

- Conducted by an independent Certified Public Accounting (CPA) firm, the primary objective of an audit is to determine if the City's Financial Statements present the City's financial position fairly and if the results of operations conform with Generally Accepted Accounting Principles.

Balanced Budget:

- A budget in which planned expenditures do not exceed the projected funds available.

Balance Sheet:

- A financial statement reports the organization's assets, liabilities, and equity activities.

Beginning Fund Balance:

- The beginning working capital is the remaining non-restricted funds from the previous fiscal year (ending balance).

Bond or Bond Issue:

- A written promise to pay a sum of money, called principle or face value, at a future date, called the maturity date, along with periodic interest paid at a specified percentage of principle (interest rate). Bonds are typically used to finance long-term capital improvements.

Bond Funds:

- Established to account for bond proceeds used only for approved bond projects.

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Budget:

- A written report which shows the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during the last two years and estimated revenues and expenditures for the current and upcoming year.

Budget Adjustment:

- A revision to the adopted budget occurring during the affected fiscal year as approved by the City Council by an amendment or a transfer.

Budget Calendar:

- The schedule of key dates involved in preparing and adopting a budget.

Budget Committee:

- A panel of citizens consisting of the City Council and equal citizen members responsible for reviewing and recommending the annual budget.

Budget Document:

- The compilation of the spending plans for the various funds, along with supporting schedules, tables, and charts, which, in total, comprise the annual revenue and expenditure plan.

Budget Message:

- Written explanation of the principal budget items, an outline of the City's experience and current financial status, and recommendations regarding the proposed budget prepared by the City Manager and Assistant City Manager.

Budget Officer:

- The person designated as responsible for assembling the budget.

Budget Resolution:

- The City Council adopts the budget through a resolution each year. This budget resolution is the guiding document for compliance with the budget law and any necessary adjustments during the fiscal year.

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Budgetary Basis:

- The City Council adopts the budgets on a basis consistent with Generally Accepted Accounting Principles (GAAP), with the following exceptions in the proprietary funds. The city budgets for principal bond retirements do not include amortization or depreciation.

Capital Assets:

- Major assets that benefit more than a single fiscal period. Examples include land, easements, buildings, vehicles, equipment, and infrastructure.

Capital Improvement Project:

- Any project with assets of significant value and a useful life of five years or more. Capital projects include expenditures resulting in land acquisition, improvements to existing facilities, and construction of streets, sewers, storm drains, parks, street lighting, and other public facilities.

Capital Outlay:

- The money spent to purchase, maintain, and repair a capital asset. Capital assets include land, equipment, plant, fixed, or machinery.

Capital Projects:

- An object classification includes significant capital improvement projects related to streets, water, wastewater, stormwater systems, and facilities.

Cash Modified:

- An accounting method combining elements of the cash and accrual methods. Modified cash uses accruals for long-term balance sheet elements.

Charges for Service:

- A fee for services to the party or parties who directly benefit is also called a User Fee.

City Attorney:

- Appointed by the City Council to represent the City, acts as general counsel, gives legal advice to the City, and generally manages all legal matters.

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City Council:

- The elected body of members makes up the legislative arm of local government in Carlton.

Community Policing:

- A philosophy that a law enforcement program in which police officers often work on foot, bicycle, or a vehicle is to work with residents in preventing crime that promotes the systematic use of partnerships and problem-solving techniques within the city.

Comprehensive Annual Financial Report:

- The annual audited results of the City's financial position and activity.

Comprehensive Plan:

- An official statement of the goals, objectives, and physical plan for the City's development. It contains a narrative of goals, objectives, and policies that describe the desired form, nature, and rate of City development.

Consumer Price Index (CPI):

- A statistical description of price levels provided by the U.S. Department of Labor. The index is a measure of the increase in the cost of living.

Contingency:

- A line-item appropriation within an operating fund that acts as a budgetary reserve for emergencies or unforeseen expenditures not otherwise budgeted. Contingency may be appropriated for a specific purpose by the City Council upon approval by resolution.

Contracted Services:

- Services rendered to City activities by private firms, individuals, or government agencies. Examples of these services include engineering, IT, and attorney services.

Council Expense:

- Includes costs for meetings and meeting supplies and the cost for the Mayor/Councilors to attend conferences and other meetings at which they represent the City of Carlton.

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Debt Ratio:

- Total debt divided by total assets and used by Finance to assess fiscal health and internal controls.

Debt Service:

- The payment of a general long-term debt, consisting of principal and interest payments.

Debt Service Fund:

- Established to account for general long-term debt principal and interest payment.

Defense Attorney/Interpreter:

- Costs for the court-appointed attorney representing the defendant in a criminal prosecution or an interpreter hired by the court.

Deficit:

- The excess of expenditures over revenues.

Department:

- A significant city unit assigned overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation:

- Expiration in the service life of capital assets attributed to wear and tear, deterioration, the action of physical elements, inadequacy, or obsolescence.

Division:

- A functional unit within a department consisting of more cost centers engaged in activities supporting the unit's mission and objectives.

Employee Benefits:

- Contributions made by a government to meet commitments or obligations for employee-related expenses. The government's share of costs for social security and the various pensions, medical, and life insurance plans include the government's share of costs.

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Employee Development:

- In-house training, seminars, workshops, or continuing education for City employees.

Ending Balance:

- The residual non-restricted funds that are spendable or available for appropriation at the end of the fiscal year.

Enterprise Fund:

- A fund established to finance and account for the acquisition, operation, and maintenance of government facilities and services that are entirely or predominately self-supporting by user charges, like private businesses.

Expenditures/Expenses:

- The outflow of funds paid for an asset obtained (requirements) or goods and services.

Fees:

- Charges for specific services levied by local government to provide a service, permit an activity, or impose a fine or penalty. Significant types of fees include business and non-business licenses, fines, and user charges.

Fiscal Year:

- Twelve months designated as the operating year for accounting and budgeting purposes in an organization. The City of Carlton's fiscal year is July 1 through June 30.

Firearms Skills/Range Facility:

- Includes ammunition for training and regular duty, gun cleaning supplies, and targets.

Fiscal Management:

- A government directive concerning revenues, spending, reserves, and debt management related to governmental services, programs, and capital investments. The financial policy provides an agreed-upon set of principles for the planning and programming governmental budgets and funding.

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Fixed Assets:

- Long-lived tangible assets obtained or controlled due to past transactions, events, or circumstances. Fixed assets include buildings, equipment, and improvements other than buildings and land.

Fleet Maintenance:

- Cost of maintenance and repairs to City-owned vehicles.

Franchise Fee:

- Charged to all utilities operating within the City for the privilege of using public right-of-way and property within the City for public or private purposes. The city currently assesses franchise fees on electric, cable television, internet, solid waste, and telephone services.

Fuel:

- Cost of gasoline or diesel fuel for City-owned vehicles and equipment.

Full-Time Equivalent (FTE):

- Equivalent of one employee working full time, or 2,080 hours per year. An FTE by any number of employees whose combined hours total 2,080 per year.

Fund:

- A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources related to liabilities, balances, and changes, all segregated for specific, regulated activities and objectives.

Fund Balance:

- The excess of a fund's assets over its total liabilities.

Funding:

- Provides budgetary resources to cover the total cost of a program or project when undertaken.

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General Fund:

- A primary operating fund of the City. It accounts for the resources devoted to financing the services traditionally associated with local government. These services include police protection, parks and recreation, general administration of the City, municipal pool, planning, and municipal court.

General Long-Term Debt:

- Represents any un-matured debt not considered a fund liability.

General Obligation Bonds (G.O. Bonds):

- Bonds secured by the full faith and credit of the issuer. G.O. Bonds issued by local government units are secured by a pledge of the issuer's property-taxing power (secondary portion). They are usually issued to pay for general capital improvements such as parks and City facilities.

GIS:

- Geographic Information Services.

The Governmental Accounting Standards Board (GASB):

- The states' and local governments' highest accounting and financial reporting guidance source.

Government Financial Officers' Association (GFOA):

- The professional association of state and local finance officers in the United States dedicated to the sound management of government financial resources. The association sets program standards for the GFOA's Certificate of Achievement for Excellence in Financial Reporting.

Grant:

- A donation or contribution in cash or other assets from another governmental or non-governmental agency to be used or expended for a specific purpose, activity, or facility.

HVAC, Energy, and Lighting:

- Electricity, oil, or natural gas to provide buildings heat, lights, and/or power.

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Indicators:

- Desired output-oriented accomplishments that can be measured and achieved within given periods. The achievement of the indicator advances the program and organization toward accomplishing goals.

Indirect Charges:

- Administration costs incurred in one fund in support of another operating program.

Indirect Cost Allocation:

- The allocation of administrative costs incurred in one fund supporting another operating program.

Infrastructure:

- Public domain fixed assets such as roads, bridges, streets, sidewalks, and similar immovable assets.

Insurance:

- Payment to insurance services for estimated general liability, property, auto, and employee bond insurance coverage.

Inter-fund Transfers:

- The appropriation category used in the City's budget resolution includes amounts distributed from one fund to pay for services provided by another fund and shown as expenditure in the originating fund and revenue in the receiving fund.

Intergovernmental Revenues:

- Levied by one government but shared on a predetermined basis with another government or class of governments. An example would be the state liquor tax, distributed in part to cities.

Investigations:

- This police budget line item includes interview transcriptions, evidence room supplies, contingency for major investigations, crime scene investigation and processing equipment, evidence packaging, and forms.

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Janitorial Services and Supplies:

- Building custodial services and supplies.

Levy:

- Gross amount of property taxes imposed on taxable property. The net amount received will be less than the gross levy due to delinquent or uncollectable payments or early payment discounts. Budgets are based on the projected amount of property taxes receivable.

Line-Item Budget:

- The traditional form of budget, where proposed appropriations are based on individual objects of expense within a department or program.

Local Budget Law:

- Oregon Revised Statutes (ORS) dictates local budgeting practices. ORS Chapter 294 contains Local Budget Law provisions.

Maintenance and Rental Contracts:

- Payments made for contracts covering a variety of maintenance and office equipment leases.

Materials and Services:

- General materials and supplies that support program operations and costs may include office supplies, postage, printing supplies, forms, batteries, meeting costs, and other program supplies.

Mayor Expenses:

- This covers expenses incurred by the Mayor for attendance at conferences and functions at which s/he represents the City of Carlton.

Measure 5:

- A constitutional amendment passed in 1990 that limits the operating tax imposed on the property to \$5 per \$1,000 of real market value for education and \$10 per \$1,000 for the general government.

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Measure 50:

- A constitutional amendment passed in 1997 that limits growth in a property's assessed value to 3% per year. It also limits a local government's taxing authority by creating permanent rate limits.

Mission:

- Defines the primary purpose of the City and is to guide all organizational decisions, policies, and activities (internal and external) daily.

Municipal Memberships:

- Cost of membership on a city-wide basis, such as the League of Oregon Cities.

Net Assets:

- The equity associated with general government minus liabilities.

Non-Operating Budget:

- Part of the budget comprises the following items: inter-fund transfers, reserves, contingencies, capital projects, and debt service payments.

Objective:

- Something to be accomplished in specific, well-defined, measurable terms and achievable within a particular time frame.

Office Expense:

- Purchases for office equipment, furnishings, and materials.

Operating Budget:

- The plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most financing, acquisition, spending, and service-delivery government activities.

Operating Revenue:

- Funds that the government receives as income to pay for ongoing operations. It includes taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues pay for day-to-day functions.

Ordinance:

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- A formal legislative enactment by the governing body of a municipality. Suppose it does not conflict with any higher form of law, such as a state statute or a constitutional provision. In that case, it is the full force and effect of the law within the boundaries of the municipality to which it applies.

Oregon Department of Transportation (ODOT):

- Refers to the Oregon Department of Transportation.

Outstanding Debt:

- The balance due at any time resulting from borrowing money or purchasing goods and services.

Permanent Rate Limit:

- A local government can impose the maximum ad valorem property taxes. Taxes generated from the permanent rate limit can be used for any purpose. No local government or its voters' action can change a permanent tax rate. The permanent tax rate for the City of Carlton is \$5.0098 per \$1,000 of assessed value.

Personnel Services:

- Expenses related to salaried employees' compensation, including salaries, overtime, health and accident insurance premiums, Social Security, and retirement contributions.

Professional Services:

- This budget item includes payments to contractors or companies for services provided to the city.

Projection:

- A projection of the revenue or expenditure as appropriated to the current fiscal period.

Property Tax:

- Ad valorem tax certified to the county assessor by a local government unit based on the property's assessed value is the source of monies to support various funds.

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Proposed Budget:

- The proposed budget is the financial plan prepared by the Budget Officer. All funds must balance. The budget is presented to the public and the Budget Committee for review.

Public Employment Retirement System (PERS):

- Refers to the Public Employment Retirement System.

Public Notices/Advertising:

- This budget item includes all expenses related to meeting notices and other required public notices.

Real Market Value (RMV):

- The amount of cash an informed seller could reasonably expect from an informed buyer in an arms-length transaction as of the assessment date.

Repairs and Maintenance:

- Routine repairs of City equipment and/or building maintenance costs.

Reserve:

- An account indicates that a portion of fund resources is restricted for a specific purpose or unavailable for appropriation and subsequent spending.

Reserves and Volunteers:

- Police reserves and City volunteers who offer to serve in certain activities for the city.

Resolution:

- A formal order of a governing body; lower legal status than an ordinance.

Resources:

- Total funds available, including the estimated balances at the beginning of the fiscal year, plus all revenues anticipated to be collected.

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Revenue:

- Monies received during the year by the City from all tax and non-tax sources.

Safety/OSHA:

- Materials, minor equipment, personal protective equipment (PPE), videos, seminars, educational supplies, required hearing tests, bloodborne pathogen protection supplies, and body armor.

Small City Allotment (SCA):

- Established in 1947 by the Oregon Legislature under Oregon Revised Statute (ORS) 366.805. The purpose of the SCA program is to help cities repair or reconstruct streets that are inadequate for the capacity they serve or are detrimental to safety.

Special Assessments:

- A way to finance a local improvement allows property owners to pay the City back over time. Special Assessments may be bonded through a particular bond or financed internally by the city.

State Revenue Sharing:

- ORS 221.770 provides that a share of certain state revenues shall be apportioned among and distributed to cities for general purposes. State revenue-sharing monies are allocated to cities based on population, adjusting for local taxing efforts.

Storm Water:

- Runoff from rainwater is directed to a separate pipe and drainage system.

Supplemental Budget:

- A financial plan adopted during a budget period to meet unexpected needs or appropriate revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.

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System Development Charges (SDCs):

- Fees charged to new development to pay for capacity-adding infrastructure improvements necessary to accommodate further growth within the transportation, parks, water, sewer, and stormwater systems. The framework for collecting SDCs is established per ORS 223.297-223.314.

Taxes:

- Compulsory charges levied by a government for financing services performed for the common benefit.

Tax Rate:

- The amount of tax stated in terms of a taxing unit for each \$1,000 of the assessed value of taxable property.

Tax Revenue:

- Includes property taxes, lodging tax, and state-shared revenues.

Telecommunication:

- Communication operation costs, including desk telephones, cell phones, and pagers.

Transfers:

- The authorized exchange of cash or other resources from one fund to another. It is shown as expenditure in the originating fund and revenue in the receiving fund.

Travel and Education:

- All travel and education costs associated with professional association conferences, seminars, and workshops, including meal costs, professional memberships, dues, subscriptions, and professional reference materials.

Unappropriated Fund Balance:

- The amount set aside in the budget will be carried over for the next fiscal year's budget. It provides the city with cash until tax money or other revenues are received in the year. This amount cannot be used in the current fiscal year except under specific conditions set out in State law.

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Uniform Allowance:

- Purchasing uniforms or required personal equipment, cleaning of uniforms.

User Fees:

- The fee charged for services to the party or parties directly benefits is called Charges for Service.

Utility Fund:

- A separate fund with the municipal budget dedicated to operating and maintaining utilities such as water and sewer.

Vehicle Maintenance:

- Cost of maintenance and repairs to city-owned vehicles.

Working Capital:

- Current assets minus current liabilities. It is based on the difference between the estimated revenues to be received and the estimated amount expected to be expended.

WTP:

- Water Treatment Plant

WWTP:

- Wastewater Treatment Plant